
CITY OF FALCON HEIGHTS

MINNESOTA

2024 BUDGET



CITY OF FALCON HEIGHTS

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PRINCIPAL CITY OFFICIALS

CITY COUNCIL

Randal Gustafson, Mayor
Term expires: 12/31/2027

Melanie Leehy, Councilmember
Term expires: 12/31/2025

Eric Meyer, Councilmember
Term expires: 12/31/2025

James Wassenberg, Councilmember
Term expires: 12/31/2027

Paula Mielke, Councilmember
Term expires: 12/31/2027

CITY STAFF

Jack Linehan, City Administrator

Roland Olson, Finance Director

Kelly Nelson, Administrative Services Director

Hannah Lynch, Community Development Coordinator & Planner

Elke van der Werff, Administrative & Communications Coordinator

Colin Callahan, Director of Parks & Public Works

Dave Tretsven, Senior Maintenance Worker - Parks & Public Works

Dave Simons, Senior Maintenance Worker - Parks & Public Works

Alyssa Landberg, Accountant

CITY OF FALCON HEIGHTS

SUMMARY OF THE FUNDS

GENERAL FUND

The General Fund accounts for resources devoted to financing the general services. These include General Government, Public Safety, Public Works, and Parks & Recreation. It is the largest and most important accounting activity and is the main operating fund of the city.

SPECIAL REVENUE FUND

Special Revenue Funds are used to account for revenues derived from specific revenue sources that are restricted for specific purposes.

DEBT SERVICE FUND

Debt Service Funds are to account for the accumulation of resources for, and the payment of general long-term debt principal and interest.

CAPITAL PROJECTS FUND

Capital Projects Funds are to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by Enterprise funds.

ENTERPRISE FUND

Enterprise Funds are to account for operations that are financed and operated in a manner similar to private business enterprises- where the intent of The City of Falcon Heights is that the cost of providing services are to be recovered primarily on a user-charge basis to the residents.

CITY OF FALCON HEIGHTS

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December 13, 2023

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

I am pleased to present for your consideration the 2024 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. Appendices

The introductory section includes the city's goals for 2024, fiscal policies and budget summary information. The governmental funds section includes revenue and expenditure history and projections from 2020 to 2024 for the general fund, and projections from 2021 to 2024 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. Appendices include additional information to support underlying budget assumptions.

2024 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. On the horizon, the 2023 legislative session saw the approval of a bill that would increase the market value exclusion base from \$76,000 to \$95,000 and the upper limit from \$413,800 to \$517,200 for taxes payable in 2025.

For 2024, the market value exclusion continues. The median estimated value increased from \$362,150 to \$373,950 resulting in an increase of 3.26% value.

In addition, the city's fiscal disparities distribution increased \$15,786.

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

2024 will be the fourteenth 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 2024 renewal rate is the same as 2023. Other insurance coverages of dental, life, disability, etc. are offered by the City through a variety of insurance providers.

Personnel Costs

We have included a 4% cost of living adjustment for regular employees in 2024.

Individual Budget Summaries

The areas below highlight department budgets where there are notable changes from the 2024 budget:

Police (122):

The increase in the police budget for 2024 totals \$387,130 or a 29.5% increase over 2023 figures.

Expenditure Summary

The proposed general fund budget reflects an increase in expenditures of \$421,857, or 13.65%.

Revenues:

Local Government Aid (LGA)

The city's LGA allocation is anticipated to increase by \$44,161 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 2023. In 2021 there was the Amber Union project resulting in a large increase in building permit fees, and in 2023 the ISD #623 renovation projects increased building permit revenue. We also are budgeting about the same in other revenues such as facility rentals, zoning fees, accident clean-up fees, and in fines and forfeitures.

Transfer from Reserve Funds

In order to provide a balanced budget, in the past, a transfer from reserve funds was needed. Transferring money from capital and enterprise accounts to the general fund began in response to the impact of the 2003 LGA cuts. Eliminating this transfer should be a goal of future budgets in order to protect the capital account balances and our bond rating. Since 2006, the actual amount transferred from capital or other accounts at the end of the year has been less than what was originally budgeted.

History of Transfer From Reserves to General Fund		
Year	Budgeted Amount	Actual Amount
2005	\$204,315	\$204,315
2006	\$229,832	\$160,000
2007	\$161,337	\$4,000
2008	\$113,797	\$65,000
2009	\$21,732	\$0
2010	\$112,400	\$77,400
2011	\$71,917	\$23,800
2012	\$126,075	\$56,075
2013	\$80,000	\$80,000
2014	\$40,000	\$40,000
2015	\$0	\$0
2016	\$0	\$0
2017	\$0	\$0
2018	\$0	\$0
2019	\$0	\$0
2020	\$0	\$0
2021	\$0	\$0
2022	\$0	\$0
2023	\$0	\$0
2024	\$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 certificate 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 decreased to \$189,686, of which \$112,080 was for the 2017 street project debt and \$77,605 was for the 2021 street project debt. In 2023 G.O. Improvement bonds were issued to help finance the 2023 street project. The total debt service levy for 2024 will be \$189,686.

Summary

The overall general fund budget, including expenses, revenues, and transfers, totals \$3,513,179. This is an increase of \$421,857 or 13.41% over the 2023 operating budget. The total tax levy is \$2,700,072 which is 9.12% higher than the levy approved for the 2023 budget. This results in a city tax rate of 36.94% and an estimated \$117 property tax increase on a median valued home. The median valued home in Falcon Heights increased from \$362,150 in 2023 to \$373,950 in 2024. 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 2024 City Tax Rate
St Paul	48.48
North St Paul	43.27
Maplewood	42.87
Roseville	37.18
New Brighton	35.78
Falcon Heights	36.94
Mounds View	35.45
Shoreview	31.64
Vadnais Heights	26.75
Little Canada	25.10
Arden Hills	24.49

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

- 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

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.

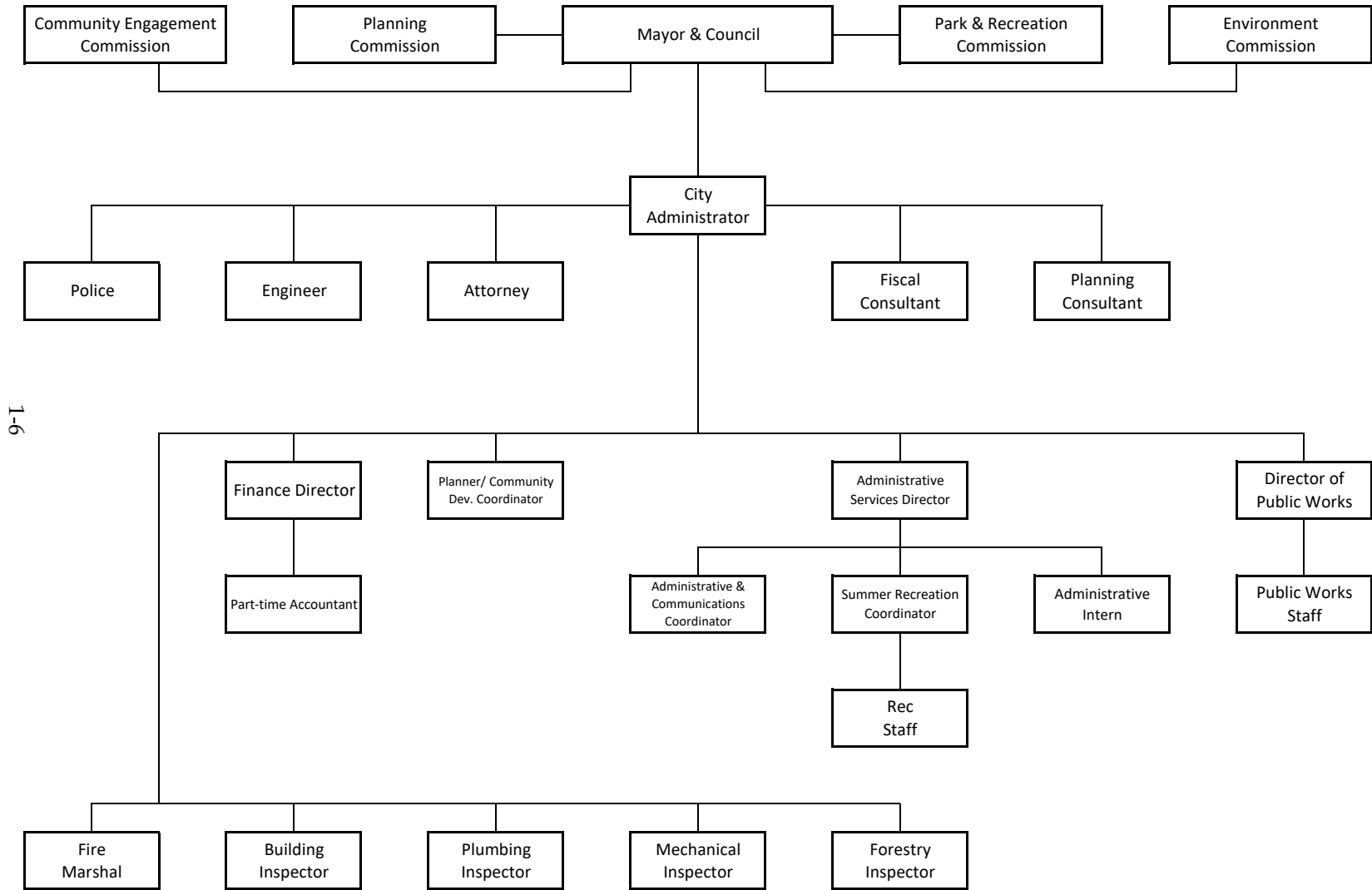
Sincerely,



Jack Linehan
City Administrator

CITY OF FALCON HEIGHTS

2024 ORGANIZATIONAL CHART



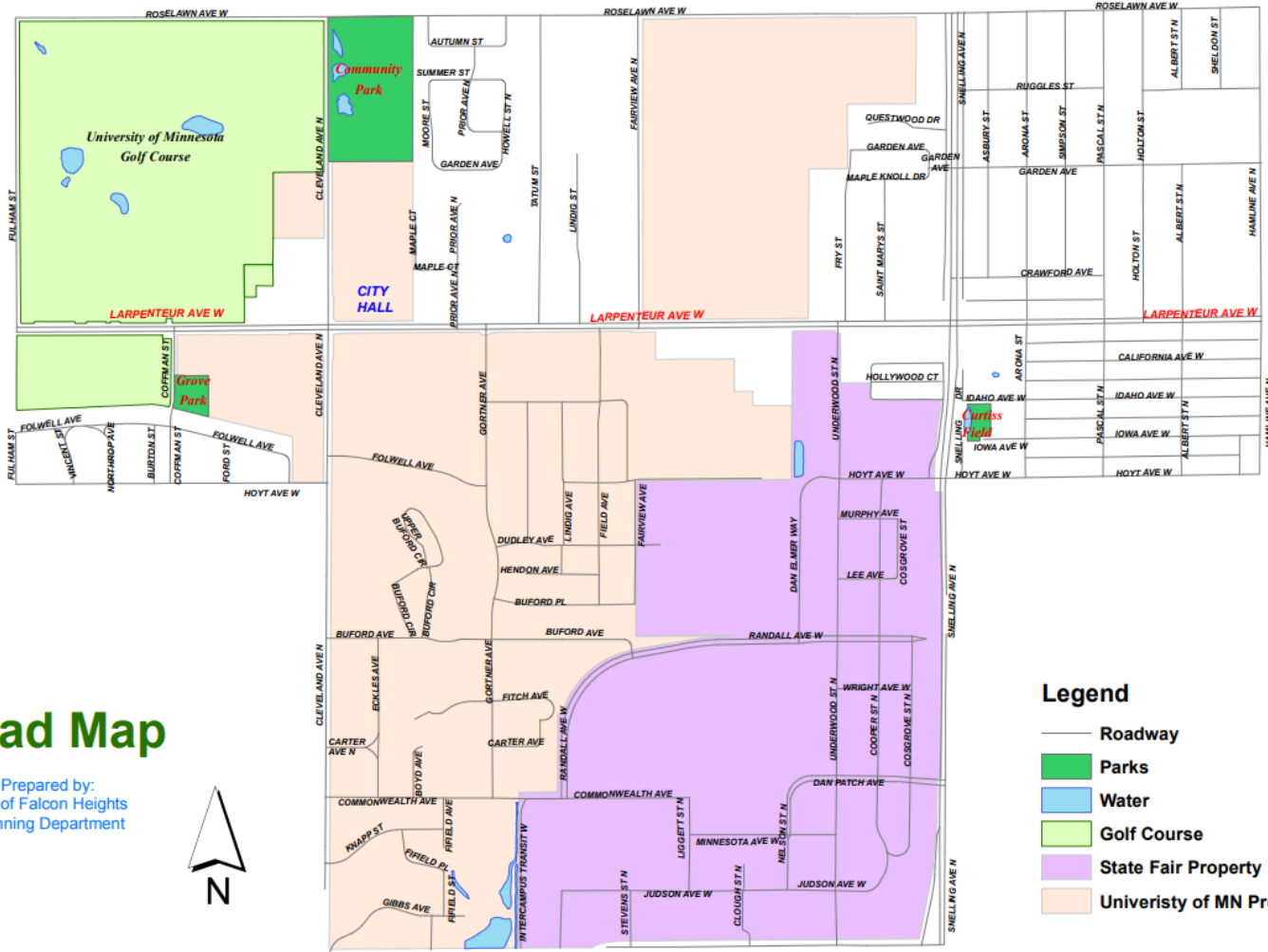
1-6

Road Map


Prepared by:
City of Falcon Heights
Planning Department



0 500 1,000
Feet



Legend

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

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 31st to be effective for that fiscal year and remain in effect until the commitment is changed or eliminated by Council resolution.

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

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

C. Special Revenue Funds

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

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

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

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

Fund	Specific Revenue Source	Committed For	Restricted For
Park Program	Recreation Fees Transfer from General Fund	Recreation Costs	
Community Garden	Garden Plot Fees	Garden Costs	
Water	Water Surcharge Fees	Hydrant Costs Park 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 2023</u>	<u>BUDGET 2024</u>
General Fund	3,091,322	3,513,179
Special Revenue Funds	295,228	556,770
Debt Service Funds	288,125	308,575
Capital Projects Funds	4,480,700	5,260,700
Enterprise Funds	<u>1,648,516</u>	<u>2,641,675</u>
Total	9,803,891	12,280,899

Page 1-17 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 1-18.

BUDGET SUMMARY ALL FUNDS

REVENUES & OTHER FINANCING SOURCES

	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
GENERAL FUND	3,183,569	3,091,280	3,091,322	3,341,000	3,513,179
TRANSFERS IN	0	0	0	21,000	0
<i>TOTAL</i>	<u>3,183,569</u>	<u>3,091,280</u>	<u>3,091,322</u>	<u>3,362,000</u>	<u>3,513,179</u>
SPECIAL REVENUE FUNDS	191,696	192,262	208,745	224,394	236,242
TRANSFERS IN	46,000	26,000	56,000	56,000	26,000
<i>TOTAL</i>	<u>237,696</u>	<u>218,262</u>	<u>264,745</u>	<u>280,394</u>	<u>262,242</u>
DEBT SERVICE FUNDS	372,092	244,808	264,085	233,785	234,395
TRANSFERS IN	10,825	0	0	0	0
<i>TOTAL</i>	<u>382,917</u>	<u>244,808</u>	<u>264,085</u>	<u>233,785</u>	<u>234,395</u>
CAPITAL PROJECTS FUNDS	1,629,353	2,814,348	1,573,750	1,780,361	1,128,993
TRANSFERS IN/BOND PROCEEDS	1,288,807	694,000	1,232,000	1,077,000	3,175,000
<i>TOTAL</i>	<u>2,918,159</u>	<u>3,508,348</u>	<u>2,805,750</u>	<u>2,857,361</u>	<u>4,303,993</u>
ENTERPRISE FUNDS	1,344,187	1,223,537	1,145,520	1,802,785	1,245,470
TRANSFERS IN	129,239	0	0	0	0
<i>TOTAL</i>	<u>1,473,426</u>	<u>1,223,537</u>	<u>1,145,520</u>	<u>1,802,785</u>	<u>1,245,470</u>
ALL FUNDS	6,720,897	7,566,235	6,283,422	7,382,325	6,358,279
TRANSFERS IN	1,474,871	720,000	1,288,000	1,154,000	3,201,000
<i>TOTAL</i>	<u><u>8,195,767</u></u>	<u><u>8,286,235</u></u>	<u><u>7,571,422</u></u>	<u><u>8,536,325</u></u>	<u><u>9,559,279</u></u>

EXPENDITURES/EXPENSES & OTHER FINANCING USES

	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
GENERAL FUND	2,654,043	2,544,158	2,915,322	2,954,197	3,437,179
TRANSFERS OUT	526,000	640,000	176,000	176,000	76,000
<i>TOTAL</i>	<u>3,180,043</u>	<u>3,184,158</u>	<u>3,091,322</u>	<u>3,130,197</u>	<u>3,513,179</u>
SPECIAL REVENUE FUNDS	188,356	194,655	265,228	236,733	281,770
TRANSFERS OUT	0	0	30,000	30,000	275,000
<i>TOTAL</i>	<u>188,356</u>	<u>194,655</u>	<u>295,228</u>	<u>266,733</u>	<u>556,770</u>
DEBT SERVICE FUNDS	476,427	157,938	288,125	287,945	308,575
TRANSFERS OUT	124,120	0	0	0	0
<i>TOTAL</i>	<u>600,547</u>	<u>157,938</u>	<u>288,125</u>	<u>287,945</u>	<u>308,575</u>
CAPITAL PROJECTS FUNDS	1,579,226	2,682,494	4,073,700	3,374,477	4,960,700
TRANSFERS OUT	0	80,000	407,000	428,000	300,000
<i>TOTAL</i>	<u>1,579,226</u>	<u>2,762,494</u>	<u>4,480,700</u>	<u>3,802,477</u>	<u>5,260,700</u>
ENTERPRISE FUNDS	1,119,590	1,023,281	1,648,516	1,436,073	1,641,675
TRANSFERS OUT	0	0	0	0	1,000,000
<i>TOTAL</i>	<u>1,119,590</u>	<u>1,023,281</u>	<u>1,648,516</u>	<u>1,436,073</u>	<u>2,641,675</u>
ALL FUNDS	6,017,642	6,602,525	9,190,891	8,289,425	10,629,899
TRANSFERS OUT	650,120	720,000	613,000	634,000	1,651,000
<i>TOTAL</i>	<u><u>6,667,762</u></u>	<u><u>7,322,525</u></u>	<u><u>9,803,891</u></u>	<u><u>8,923,425</u></u>	<u><u>12,280,899</u></u>

FUND BALANCE / NET POSITION ALL FUNDS

	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
GENERAL FUND BALANCE 01/01	3,241,773	3,245,299	3,152,421	3,152,421	3,384,224
REVENUES	3,183,569	3,091,280	3,091,322	3,341,000	3,513,179
EXPENDITURES	(2,654,043)	(2,544,158)	(2,915,322)	(2,954,197)	(3,437,179)
OTHER FINANCING SOURCES (USES) NET	(526,000)	(640,000)	(176,000)	(155,000)	(76,000)
<i>FUND BALANCE 12/31</i>	3,245,299	3,152,421	3,152,421	3,384,224	3,384,224
SPECIAL REVENUE FUND BALANCE 01/01	409,019	458,359	481,966	481,966	495,627
REVENUES	191,696	192,262	208,745	224,394	236,242
EXPENDITURES	(188,356)	(194,655)	(265,228)	(236,733)	(281,770)
OTHER FINANCING SOURCES (USES) NET	46,000	26,000	26,000	26,000	(249,000)
<i>FUND BALANCE 12/31</i>	458,359	481,966	451,483	495,627	201,099
DEBT SERVICE FUND BALANCE 01/01	707,120	489,490	576,360	576,360	522,200
REVENUES	372,092	244,808	264,085	233,785	234,395
EXPENDITURES	(476,427)	(157,938)	(288,125)	(287,945)	(308,575)
OTHER FINANCING SOURCES (USES) NET	(113,295)	0	0	0	0
<i>FUND BALANCE 12/31</i>	489,490	576,360	552,320	522,200	448,020
CAPITAL PROJECTS FUND BALANCE 01/01	1,885,075	3,224,008	3,969,862	3,969,862	3,024,746
REVENUES	1,629,353	2,814,348	1,573,750	1,780,361	1,128,993
EXPENDITURES	(1,579,226)	(2,682,494)	(4,073,700)	(3,374,477)	(4,960,700)
OTHER FINANCING SOURCES (USES) NET	1,288,807	614,000	825,000	649,000	2,875,000
<i>FUND BALANCE 12/31</i>	3,224,008	3,969,862	2,294,912	3,024,746	2,068,039
ENTERPRISE NET POSITION 01/01	4,171,459	4,525,295	4,725,551	4,725,551	5,092,263
REVENUES	1,344,187	1,223,537	1,145,520	1,802,785	1,245,470
EXPENSES	(1,119,590)	(1,023,281)	(1,648,516)	(1,436,073)	(1,641,675)
OTHER FINANCING SOURCES (USES) NET	129,239	0	0	0	(1,000,000)
RESTATEMENT CHG IN ACCTING PRINCIPLE	0	0	0	0	0
<i>NET POSITION 12/31</i>	4,525,295	4,725,551	4,222,555	5,092,263	3,696,058
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2021	2022	2023	2023	2024
TOTAL FUND BALANCE/NET ASSETS 01/01	8,433,998	9,962,003	10,925,713	10,925,713	10,538,613
REVENUES	6,720,897	7,566,235	6,283,422	7,382,325	6,358,279
EXPENDITURES/EXPENSES	(6,017,642)	(6,602,525)	(9,190,891)	(8,289,425)	(10,629,899)
OTHER FINANCING SOURCES (USES) NET	824,751	0	675,000	520,000	1,550,000
RESTATEMENT CHG IN ACCTING PRINCIPLE	0	0	0	0	0
TOTAL FUND BALANCE/NET ASSETS 01/01	9,962,003	10,925,713	8,693,244	10,538,613	7,816,993

GENERAL FUND SUMMARY

PURPOSE:

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

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

BASIS OF ACCOUNTING & BUDGETING:

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

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

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

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

GENERAL FUND BUDGET SUMMARY

REVENUES BY CLASSIFICATION

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
PROPERTY TAXES	1,936,635	2,031,045	2,208,553	2,284,612	2,284,612	2,510,386
LICENSES & PERMITS	84,775	260,480	166,271	91,150	234,050	103,750
INTERGOVERNMENTAL	1,177,761	759,424	652,290	645,810	690,052	829,971
CHARGES FOR SERVICES	49,587	92,879	21,319	38,250	43,686	38,072
FINES & FORFEITS	15,109	19,511	18,385	15,000	15,000	15,000
MISCELLANEOUS	73,571	20,230	24,462	16,500	73,600	16,000
<i>TOTAL REVENUES</i>	<u>3,337,438</u>	<u>3,183,569</u>	<u>3,091,280</u>	<u>3,091,322</u>	<u>3,341,000</u>	<u>3,513,179</u>
OTHER FINANCING SOURCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>21,000</u>	<u>0</u>
<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	<u>3,337,438</u>	<u>3,183,569</u>	<u>3,091,280</u>	<u>3,091,322</u>	<u>3,362,000</u>	<u>3,513,179</u>

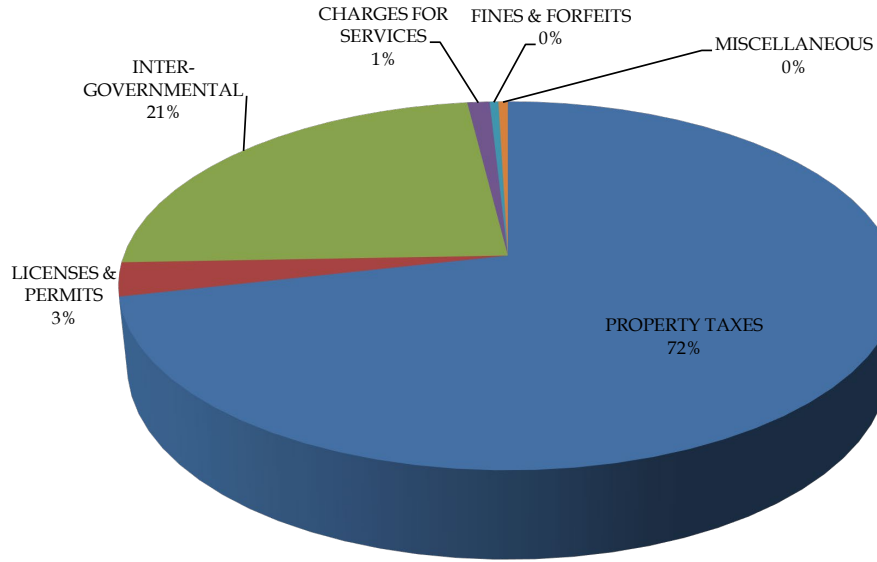
EXPENDITURES BY DEPARTMENT

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
GENERAL GOVERNMENT	669,486	745,851	800,580	880,711	936,226	1,007,385
PUBLIC SAFETY	1,505,501	1,525,778	1,383,570	1,560,276	1,560,956	1,955,033
PARKS & PUBLIC WORKS	295,252	381,479	356,003	460,335	445,308	460,761
MISCELLANEOUS	299	936	4,005	14,000	11,707	14,000
<i>TOTAL EXPENDITURES</i>	<u>2,470,538</u>	<u>2,654,043</u>	<u>2,544,158</u>	<u>2,915,322</u>	<u>2,954,197</u>	<u>3,437,179</u>
OTHER FINANCING USES	<u>158,000</u>	<u>526,000</u>	<u>640,000</u>	<u>176,000</u>	<u>176,000</u>	<u>76,000</u>
<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u>2,628,538</u>	<u>3,180,043</u>	<u>3,184,158</u>	<u>3,091,322</u>	<u>3,130,197</u>	<u>3,513,179</u>

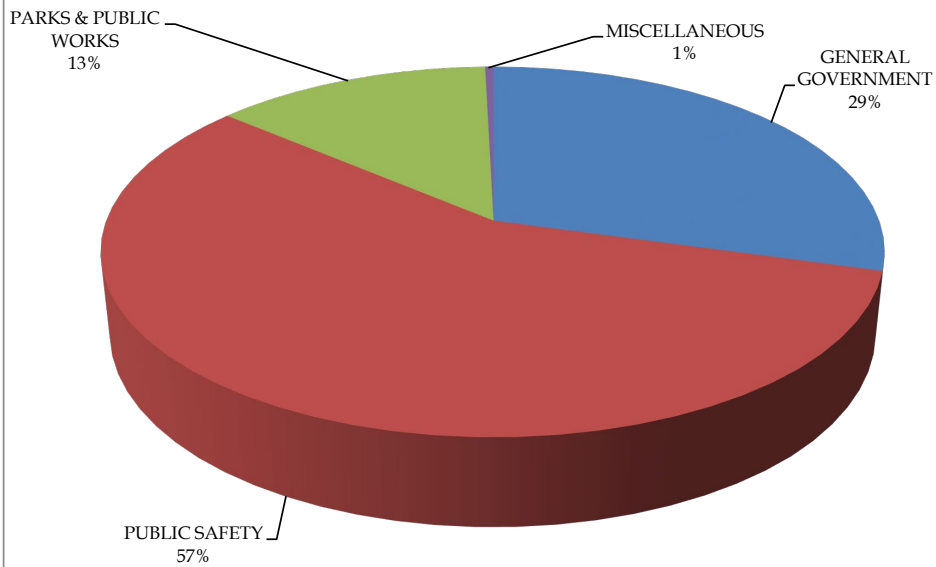
GENERAL FUND BALANCE

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
GENERAL FUND BALANCE 01/01	2,532,873	3,241,773	3,245,299	3,152,421	3,152,421	3,384,224
CHANGE IN FUND BALANCE	<u>708,900</u>	<u>3,526</u>	<u>-92,878</u>	<u>0</u>	<u>231,803</u>	<u>0</u>
GENERAL FUND BALANCE 12/31	<u>3,241,773</u>	<u>3,245,299</u>	<u>3,152,421</u>	<u>3,152,421</u>	<u>3,384,224</u>	<u>3,384,224</u>

2024 GENERAL FUND REVENUES



2024 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	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
<i>PROPERTY TAXES</i>							
30111	CURRENT AD VALOREM TAXES	1,528,440	1,642,995	1,776,644	1,879,168	1,879,168	2,089,156
30111	FISCAL DISPARITY	396,048	382,922	429,234	405,444	405,444	421,230
30112	DELINQUENT AD VALOREM	7,965	4,972	2,401	0	0	0
30113	UNALLOTMENT LEVY/DELINQUENT PENALTY	4,182	156	274	0	0	0
	<i>TOTAL PROPERTY TAX LEVY</i>	<u>1,936,635</u>	<u>2,031,045</u>	<u>2,208,553</u>	<u>2,284,612</u>	<u>2,284,612</u>	<u>2,510,386</u>
<i>LICENSES & PERMITS</i>							
32110	CONTRACTOR LICENSES	315	105	105	50	500	300
32120	LIQUOR & WINE LICENSES	4,312	16,314	8,312	6,000	6,000	6,000
32130	CIGARETTE & AMUSEMENT LICENSES	500	750	750	500	750	750
32140	MISCELLANEOUS BUSINESS LICENSES	6,767	8,385	7,980	8,000	7,750	8,000
32150	RENTAL HOUSING LICENSE	8,450	8,071	9,750	8,400	8,500	8,500
32210	BUILDING PERMITS	21,968	152,880	118,354	35,000	135,000	60,000
32212	ROOFING PERMITS	6,800	9,724	0	8,000	0	0
32214	WINDOW/SIDING PERMITS	13,197	15,979	0	11,000	0	0
32216	ZONING/DRIVEWAYS/FENCES	490	760	0	1,000	1,000	1,000
32220	MECHANICAL PERMITS	9,514	30,482	9,524	10,200	65,000	10,200
32230	PLUMBING PERMITS	2,972	8,700	4,750	3,000	4,500	4,000
32235	SIGN PERMITS	130	100	50	0	50	0
32240	OTHER PERMITS	9,360	8,229	6,696	0	5,000	5,000
	<i>TOTAL LICENSES & PERMITS</i>	<u>84,775</u>	<u>260,480</u>	<u>166,271</u>	<u>91,150</u>	<u>234,050</u>	<u>103,750</u>
<i>INTERGOVERNMENTAL</i>							
33400	STATE GRANTS & AIDS (LGA)	603,525	603,532	603,532	615,810	615,810	759,971
33403	COVID 19 RELIEF	412,789	0	0	0	0	0
33405	SNELLING/LARP CORRIDOR STUDY GRANT	0	0	0	0	15,000	35,000
33410	OTHER GRANTS (PERA & TREE DISASTER)	0	0	0	0	0	0
33411	STATE AID - POLICE	67,719	63,649	15,033	0	0	0
35412	STATE PUBLIC SAFETY AID					24,242	
33430	MINNESOTA STATE AID - DOT	0	0	0	0	0	0
33440	INSURANCE PREMIUM - FIRE	60,256	55,862	0	0	5,000	5,000
33700	CABLE TV FRANCHISE FEES	33,472	36,381	33,725	30,000	30,000	30,000
	<i>TOTAL INTERGOVERNMENTAL</i>	<u>1,177,761</u>	<u>759,424</u>	<u>652,290</u>	<u>645,810</u>	<u>690,052</u>	<u>829,971</u>
<i>CHARGES FOR SERVICES</i>							
34101	CITY FACILITY RENTAL	1,555	3	1,492	2,500	2,000	1,850
34120	PLAN CHECK FEES	11,736	91,458	5,517	10,000	15,500	10,000
34140	SPECIAL ASSESSMENT SEARCH	0	0	0	0	0	0
34150	ZONING REVIEW FEES	1,250	0	0	500	500	0
34160	ADMINISTRATIVE FEES	152	440	0	200	0	200
34170	SALE OF MAPS & COPIES	5	1	0	0	0	0
34200	LAUDERDALE - PLOWING CONTRACT	0	0	12,150	24,300	24,786	25,272
34210	LAUDERDALE - FIRE CONTRACT	28,826	0	0	0	0	0
34215	FIRE RENTAL HOUSING INSPECTIONS	0	0	100	0	0	0
34217	ACCIDENT CLEAN UP	700	0	0	0	0	0
34221	FALSE ALARMS - FIRE	686	0	760	0	100	0
34222	FALSE ALARMS - SECURITY	4,677	976	1,300	750	800	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>49,587</u>	<u>92,879</u>	<u>21,319</u>	<u>38,250</u>	<u>43,686</u>	<u>38,072</u>
<i>FINES & FORFEITS</i>							
35110	COURT FINES	15,109	19,511	18,385	15,000	15,000	15,000
	<i>TOTAL FINES & FORFEITS</i>	<u>15,109</u>	<u>19,511</u>	<u>18,385</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	40,292	20,883	43,100	15,000	70,000	15,000
36213	CHANGE IN FAIR VALUE OF INVESTMENT	4,781	(17,721)	(48,269)	0	0	0
36400	MISCELLANEOUS	5,348	623	1,125	1,500	1,000	1,000
36402	FIRE FIGHTING TNG/EDUC REIMB	6,100	500	0	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	16,950	14,812	28,507	0	2,600	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	934	0	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	100	200	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>73,571</u>	<u>20,230</u>	<u>24,462</u>	<u>16,500</u>	<u>73,600</u>	<u>16,000</u>
	<i>TOTAL REVENUES</i>	<u>3,337,438</u>	<u>3,183,569</u>	<u>3,091,280</u>	<u>3,091,322</u>	<u>3,341,000</u>	<u>3,513,179</u>
<i>OTHER FINANCING SOURCES</i>							
39200	TRANSFERS	0	0	0	0	21,000	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>21,000</u>	<u>0</u>
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	<u>3,337,438</u>	<u>3,183,569</u>	<u>3,091,280</u>	<u>3,091,322</u>	<u>3,362,000</u>	<u>3,513,179</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

⇒ PARKS & PUBLIC WORKS: This department maintains the city building, grounds, parks, and streets. Subdivisions include:

- City Hall & Grounds
- Streets
- Engineering
- Tree Program
- Environment
- 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 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
<i>GENERAL GOVERNMENT</i>							
111	LEGISLATIVE	43,058	43,214	44,037	48,061	51,596	54,161
112	ADMINISTRATIVE	238,229	269,610	285,852	266,360	322,111	293,040
113	FINANCE	140,194	143,916	170,632	201,680	202,954	217,340
114	LEGAL	12,069	9,414	7,760	16,000	30,000	26,000
115	ELECTIONS	18,812	24,312	25,851	25,230	24,466	26,100
116	COMMUNICATIONS	74,127	113,307	109,196	140,780	129,664	163,844
117	PLANNING & INSPECTIONS	142,997	142,077	157,252	182,600	175,435	226,900
	<i>TOTAL GENERAL GOVERNMENT</i>	<u>669,486</u>	<u>745,851</u>	<u>800,580</u>	<u>880,711</u>	<u>936,226</u>	<u>1,007,385</u>
<i>PUBLIC SAFETY</i>							
121	EMERGENCY PREPAREDNESS	6,599	5,952	3,668	6,236	5,616	7,537
122	POLICE	1,229,619	1,231,909	1,180,805	1,345,322	1,345,122	1,734,779
123	PROSECUTION	30,000	30,000	30,385	31,000	32,500	31,000
124	FIREFIGHTING	177,027	201,056	168,713	177,718	177,718	181,717
125	FIRE RELIEF	62,256	56,862	0	0	0	0
	<i>TOTAL PUBLIC SAFETY</i>	<u>1,505,501</u>	<u>1,525,778</u>	<u>1,383,570</u>	<u>1,560,276</u>	<u>1,560,956</u>	<u>1,955,033</u>
<i>PARKS & PUBLIC WORKS</i>							
131	CITY HALL & GROUNDS	101,783	94,317	107,313	96,430	106,104	113,101
132	STREETS	110,618	151,027	140,604	152,145	122,353	127,975
133	ENGINEERING	7,058	16,081	4,874	12,000	8,000	12,000
134	TREE PROGRAM	3,500	48,158	20,590	61,000	77,000	71,000
137	ENVIRONMENTAL	0	0	0	30,470	25,930	29,950
141	PARK MAINTENANCE & ADMINISTRATION	72,293	71,895	82,622	108,290	105,921	106,735
	<i>TOTAL PARKS & PUBLIC WORKS</i>	<u>295,252</u>	<u>381,479</u>	<u>356,003</u>	<u>460,335</u>	<u>445,308</u>	<u>460,761</u>
<i>MISCELLANEOUS</i>							
192	CONTINGENCY	299	936	4,005	14,000	11,707	14,000
	<i>TOTAL MISCELLANEOUS</i>	<u>299</u>	<u>936</u>	<u>4,005</u>	<u>14,000</u>	<u>11,707</u>	<u>14,000</u>
	<i>TOTAL EXPENDITURES</i>	<u><u>2,470,538</u></u>	<u><u>2,654,043</u></u>	<u><u>2,544,158</u></u>	<u><u>2,915,322</u></u>	<u><u>2,954,197</u></u>	<u><u>3,437,179</u></u>
<i>OTHER FINANCING USES</i>							
97000	TRANSFERS	158,000	526,000	640,000	176,000	176,000	76,000
	<i>TOTAL OTHER FINANCING USES</i>	<u>158,000</u>	<u>526,000</u>	<u>640,000</u>	<u>176,000</u>	<u>176,000</u>	<u>76,000</u>
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u><u>2,628,538</u></u>	<u><u>3,180,043</u></u>	<u><u>3,184,158</u></u>	<u><u>3,091,322</u></u>	<u><u>3,130,197</u></u>	<u><u>3,513,179</u></u>

TOTAL GENERAL FUND EXPENDITURES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
<i>COMPENSATION</i>							
60100	REGULAR SALARIES	407,446	455,245	490,204	524,900	519,900	529,650
60510	MAYOR & CITY COUNCIL	19,800	19,800	19,710	19,800	19,800	19,800
60520	PART-TIME EMPLOYEES	23,123	18,647	50,918	56,500	51,600	57,900
60540	RINK ATTENDANTS-SEASONAL	1,003	0	2,237	4,000	4,000	4,000
61510	DRILL COMPENSATION	14,859	2,647	0	0	0	0
61520	FIRE COMPENSATION	13,589	1,502	0	0	0	0
61525	ADMIN DUTY COMPENSATION	3,633	223	0	0	0	0
61530	FIRE HALL CLEANING	2,371	225	0	0	0	0
61540	OTHER TRAINING COMPENSATION	688	0	0	0	0	0
61545	HAZMAT TECHNICIAN	0	0	0	0	0	0
61547	TRAINING PREPARATION	342	0	0	0	0	0
61550	OFFICER COMPENSATION	5,568	0	0	0	0	0
64011	PERA CONTRIBUTIONS	30,540	34,790	35,727	39,340	42,260	43,730
64012	FICA CONTRIBUTIONS	37,216	37,922	42,781	43,745	44,900	47,115
64031	HOSPITALIZATION	71,996	74,715	61,350	74,520	63,600	78,750
64032	DENTAL	2,976	2,722	2,659	4,485	2,960	5,175
64033	LONG-TERM DISABILITY	971	1,071	939	1,141	1,041	1,719
64034	LIFE INSURANCE	900	1,286	1,272	1,355	1,300	2,023
64040	FIRE RELIEF ASSOCIATION AID	62,256	56,862	0	0	0	0
	<i>TOTAL COMPENSATION</i>	<i>699,277</i>	<i>707,657</i>	<i>707,798</i>	<i>769,786</i>	<i>751,361</i>	<i>789,862</i>
<i>MATERIALS & SUPPLIES</i>							
70100	SUPPLIES	19,883	11,523	8,903	13,150	10,300	13,550
70110	SUPPLIES - MISC	6,249	5,986	9,873	11,000	9,200	11,000
70111	COVID SUPPLIES	17,653	0	0	0	0	0
70120	TOOLS	2,329	3,273	5,001	6,100	4,000	6,100
70410	LEGAL NOTICES	1,381	1,075	669	1,400	1,400	1,400
70420	NEWSLETTERS	316	6,384	6,303	5,600	6,600	7,100
70500	POSTAGE	8,874	4,058	5,347	5,800	6,700	7,800
74000	MOTOR FUEL & LUBRICANTS	6,521	10,839	14,306	11,000	16,500	16,500
75000	BITUMINOUS PATCHING	8,274	1,574	1,374	5,000	5,000	5,000
75100	STREET SIGNS	0	6,560	483	600	500	600
77000	CLOTHING	3,809	2,256	2,083	1,500	1,500	1,500
	<i>TOTAL MATERIALS & SUPPLIES</i>	<i>75,289</i>	<i>53,529</i>	<i>54,341</i>	<i>61,150</i>	<i>61,700</i>	<i>70,550</i>
<i>OTHER SERVICES & CHARGES</i>							
80100	ENGINEERING SERVICES	7,058	16,081	4,874	12,000	8,000	12,000
80200	LEGAL FEES	42,069	39,414	38,145	46,000	62,500	56,000
80210	ZONING CODE UPDATE	0	0	0	1,000	0	1,000
80300	ELECTION CONTRACT	15,572	21,800	21,800	21,800	21,800	21,800
80310	AUDIT	10,400	10,700	11,160	12,000	11,700	12,550
80330	ADMIN./AUDIT/FIN/FOREST CONSULTANT	41,900	5,985	12,625	35,000	55,000	30,000
80332	FIRE SERVICE CONTRACT	0	169,155	168,713	177,718	177,718	181,717
80340	ADMINISTRATIVE SUPPORT	0	0	0	0	0	0
80350	ACCUVOTE VOTING SERVICE	2,141	2,141	3,230	2,430	2,266	3,000
80400	CONSULTANT PLANNER	15,547	0	9,521	10,000	77	10,000
80450	SNELLING/LARP CORRIDOR STUDY	0	0	0	0	15,000	39,000
80500	GIS SUPPORT	940	536	940	1,100	1,100	1,100
80600	FINANCIAL SOFTWARE MAINTENANCE	6,894	7,239	7,601	7,800	9,440	8,500
81000	POLICE SERVICES	1,190,372	1,196,435	1,146,909	1,312,870	1,312,870	1,700,000
81210	BLDG/MECHANICAL INSPECTORS	48,021	60,101	62,458	66,000	46,154	66,000
81220	MECHANICAL INSPECTORS	6,431	4,422	6,583	6,000	26,254	8,000
81200	DISPATCH 911	39,247	35,474	33,588	31,652	31,652	34,179
81230	PLUMBING INSPECTIONS	1,914	1,392	3,070	3,000	2,000	3,000
81300	ANIMAL CONTROL	0	0	308	800	600	600
82010	WASTE REMOVAL	0	0	0	0	0	0
82011	LINEN CLEANING	1,919	78	0	0	0	0
83030	SNOW REMOVAL	1,978	8,326	6,948	15,000	15,000	15,000
84000	TREE TRIM/REMOVAL/PLANTING/CLEARANCE	0	0	0	0	0	0
84010	TREE TRIMMING	0	23,610	6,740	30,000	57,000	45,000
84020	TREE REMOVAL	3,500	17,713	8,025	20,000	15,000	15,000
84030	TREE PLANTING	0	1,620	0	3,000	0	3,000
84040	STORM DAMAGE	0	430	3,450	3,000	1,000	3,000
85010	TELEPHONE	309	221	379	300	700	800
85011	TELEPHONE - LANDLINE	318	583	766	800	800	800
85015	CELL PHONE	3,956	1,917	686	1,400	480	720
85020	STREET LIGHTING POWER	3,323	3,482	6,451	6,460	10,200	10,200
85025	SOLAR ELECTRIC	11,059	10,616	11,611	11,000	10,000	11,000
85030	UTILITIES	3,272	2,514	9,256	8,000	9,600	10,400
85040	WATER	3,481	5,536	4,645	6,000	5,180	5,800
85050	CABLE TV	16,378	28,518	19,694	20,000	22,000	23,100
85060	WEBSITE	11,500	1,600	4,244	4,120	4,244	4,500
85070	NETWORK/TECHNICAL SUPPORT(I-NET)	44,547	45,955	38,336	42,530	42,330	49,584
85080	LASER/FICHE MAINTENANCE	0	0	0	0	0	0
86010	MILEAGE	383	704	1,555	2,080	1,400	1,550
86020	TRAINING-FIRE DEPT	11,296	380	0	0	0	0
86030	CONFERENCES & SCHOOL	0	0	0	0	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	3,568	5,690	3,135	9,900	5,200	9,700
86101	MILEAGE	254	217	118	300	350	350
86105	TEMPORARY WARMING HOUSE	300	0	3,596	4,000	4,000	4,000
86110	MEMBERSHIPS	2,312	0	221	1,140	840	1,140
86120	SUBSCRIPTIONS	0	0	0	0	0	0
86130	MEETINGS	36	51	0	500	50	500
86140	COMMISSIONS	8,461	8,915	8,893	9,000	9,000	9,500
86200	MEDICAL EXAMINATIONS	0	1,490	0	0	0	0

86500	COOPERATIVE SERVICE	10,038	10,958	11,287	12,246	17,246	17,846
86800	RADIO SUBSCRIBER FEE	823	0	0	0	0	0
87000	REPAIR AND MAINTENANCE	3,894	28,698	10,617	11,500	11,700	11,700
87010	MAINTENANCE CITY HALL	10,795	11,837	14,163	10,000	13,390	13,800
87011	REPAIR PICKUP TRUCK	0	0	0	0	0	0
87012	REPAIR TRUCK	183	0	0	0	0	0
87016	REPAIR TRACTOR	0	0	0	0	0	0
87025	HAZMAT MAINTENANCE	812	0	0	0	0	0
87029	FIRE - OTHER /CONTRACT MAINTENANCE	29,305	4,229	0	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	111	0	0	0	0	0
87120	GROUNDS MAINTENANCE	2,732	8,956	3,168	8,000	3,000	8,000
87130	MINI WARMING HOUSE	0	0	0	0	0	0
87005	CROSSWALK PAINTING	0	0	0	0	0	0
87100	PANIC BUTTON SECURITY	472	439	473	500	450	2,500
87500	RENTAL OF EQUIPMENT	0	0	0	0	0	0
88000	INSURANCE & BONDS	65,387	83,377	64,065	66,340	70,808	76,531
88500	ELECTRONIC PAYMENT EXPENSE	2,281	1,113	660	700	680	700
89000	MISCELLANEOUS	6,685	882	4,353	20,500	18,307	20,700
89010	SPECIAL EVENTS	1,119	1,372	2,916	7,000	6,000	10,000
89070	ENERGY AUDIT INCENTIVE	600	0	0	1,500	1,000	1,500
89100	ENERGY REBATE PROGRAM	79	-43	43	400	50	400
	TOTAL OTHER SERVICES & CHARGES	1,695,972	1,892,858	1,782,019	2,084,386	2,141,136	2,576,767
	TOTAL EXPENDITURES	2,470,538	2,654,044	2,544,158	2,915,322	2,954,197	3,437,179
	OTHER FINANCING USES						
97000	TRANSFERS	158,000	526,000	640,000	176,000	176,000	76,000
	TOTAL OTHER FINANCING USES	158,000	526,000	640,000	176,000	176,000	76,000
	TOTAL EXPENDITURES & OTHER USES	2,628,538	3,180,044	3,184,158	3,091,322	3,130,197	3,513,179

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:	2023	2024
Assoc. of Metro Municipalities		2,438	2,620
League of Minnesota Cities		6,106	6,450
Ramsey County League of Local Gov'ts		426	400
MN Mayors Association		30	30
		9,000	9,500

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

	Estimated:	2023	2024
Northwest Youth and Family Services		12,246	12,846
Tubman Legal Services		0	5,000
		12,246	17,846

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

Indicator	2021 Actual	2022 Actual	2023 Estimate
Number of regular city council meetings	23	22	25
Number of city council workshops	12	10	13

LEGISLATIVE EXPENDITURES (111)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
	<i>COMPENSATION</i>						
60510	MAYOR & CITY COUNCIL	19,800	19,800	19,710	19,800	19,800	19,800
64011	PERA CONTRIBUTIONS	810	810	836	810	810	810
64012	FICA CONTRIBUTIONS	1,515	1,515	1,508	1,515	1,515	1,515
	<i>TOTAL COMPENSATION</i>	<u>22,125</u>	<u>22,125</u>	<u>22,053</u>	<u>22,125</u>	<u>22,125</u>	<u>22,125</u>
	<i>MATERIALS & SUPPLIES</i>						
70100	SUPPLIES	31	0	87	200	200	200
70410	LEGAL NOTICES	1,381	1,075	669	1,400	1,400	1,400
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>1,412</u>	<u>1,075</u>	<u>756</u>	<u>1,600</u>	<u>1,600</u>	<u>1,600</u>
	<i>OTHER SERVICES & CHARGES</i>						
80330	CONSULTANT	300	0	0	0	0	0
86100	CONFERENCES/EDUCATION/TRAINING	598	0	975	2,500	1,500	2,500
86130	MEETINGS	36	51	0	500	50	500
86140	COMMISSIONS/MEMBERSHIPS/ASSOCIATIONS	8,461	8,915	8,893	9,000	9,000	9,500
86500	COOPERATIVE SERVICES (NYFS + TUBMAN)	10,038	10,958	11,287	12,246	17,246	17,846
88000	INSURANCE & BONDS	88	90	73	90	75	90
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>19,521</u>	<u>20,014</u>	<u>21,228</u>	<u>24,336</u>	<u>27,871</u>	<u>30,436</u>
111	<i>TOTAL EXPENDITURES</i>	<u><u>43,058</u></u>	<u><u>43,214</u></u>	<u><u>44,037</u></u>	<u><u>48,061</u></u>	<u><u>51,596</u></u>	<u><u>54,161</u></u>

ADMINISTRATIVE EXPENDITURES (112)

BUDGETARY OBJECTIVE:

The administrative department manages the City's government within the guidelines and policies as established and promulgated by the City Council. The department also incurs expenses pertaining to its role as an advisor of the City Council on financial and other policy matters. The department includes administrative staff salaries and general operation expenditures.

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

- ⇒ Regular Salaries (60100): See Appendix 1 for the personnel compensation distribution
- ⇒ Supplies (70100): This represents expenses incurred on supplies for the administrative office.
- ⇒ Conferences/Education/Associations (86100): Expenditures for conferences, schools, memberships, subscriptions, and meetings are included here.
- ⇒ Repair Office Equipment (87000): All repairs on office equipment including copier and printer maintenance costs.
- ⇒ Insurance and Bonds (88000): The premiums for municipal liability, property, crime, public employee bonds, and workers' compensation are distributed here.

ADMINISTRATIVE EXPENDITURES (112)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
	<i>COMPENSATION</i>						
60100	REGULAR SALARIES	147,981	174,075	188,160	140,000	176,000	160,000
60520	PART-TIME EMPLOYEES/INCLUSION	0	0	9,027	10,000	8,000	5,000
64011	PERA CONTRIBUTIONS	10,663	12,838	11,155	10,500	13,000	12,000
64012	FICA CONTRIBUTIONS	11,500	13,402	15,070	10,700	13,000	13,000
64031	HOSPITALIZATION	27,839	34,637	22,405	21,850	18,000	29,500
64032	DENTAL	1,062	1,282	1,095	1,100	1,100	1,500
64033	LONG-TERM DISABILITY	283	375	246	350	300	500
64034	LIFE INSURANCE	232	247	216	260	260	500
	<i>TOTAL COMPENSATION</i>	<u>199,560</u>	<u>236,857</u>	<u>247,375</u>	<u>194,760</u>	<u>229,660</u>	<u>222,000</u>
	<i>MATERIALS & SUPPLIES</i>						
70100	SUPPLIES	5,913	4,649	6,101	5,500	5,500	5,500
70500	POSTAGE	3,643	2,105	2,243	4,400	3,600	4,400
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>9,556</u>	<u>6,753</u>	<u>8,343</u>	<u>9,900</u>	<u>9,100</u>	<u>9,900</u>
	<i>OTHER SERVICES & CHARGES</i>						
80330	CONSULTANT	1,600	1,200	10,250	30,000	51,000	25,000
80340	ADMINISTRATIVE SUPPORT	0	0	0	0	0	0
86010	MILEAGE	66	127	964	1,200	300	300
86030	CONFERENCES & SCHOOL	0	0	0	0	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	2,406	4,708	1,353	4,500	2,500	4,500
86110	MEMBERSHIPS	332	0	51	500	500	500
87000	REPAIR OFFICE EQUIPMENT	622	457	878	1,500	1,700	1,700
88000	INSURANCE & BONDS	17,524	20,488	17,738	19,000	22,351	24,140
88500	ELECTRONIC PAYMENT EXPENSE	1,634	423	0	0	0	0
89000	MISCELLANEOUS	4,929	(1,402)	(1,101)	5,000	5,000	5,000
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>29,113</u>	<u>26,000</u>	<u>30,134</u>	<u>61,700</u>	<u>83,351</u>	<u>61,140</u>
112	<i>TOTAL EXPENDITURES</i>	<u>238,229</u>	<u>269,610</u>	<u>285,852</u>	<u>266,360</u>	<u>322,111</u>	<u>293,040</u>
	<i>OTHER FINANCING USES</i>						
97000	TRANSFERS TO CAPITAL	132,000	500,000	114,000	50,000	50,000	50,000
	<i>TOTAL OTHER FINANCING USES</i>	<u>132,000</u>	<u>500,000</u>	<u>114,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u>370,229</u>	<u>769,610</u>	<u>399,852</u>	<u>316,360</u>	<u>372,111</u>	<u>343,040</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, Annual Comprehensive 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 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
	<i>COMPENSATION</i>						
60100	REGULAR SALARIES	93,504	95,654	100,452	106,000	106,000	112,000
60520	PART-TIME FINANCE EMPLOYEES	1,631	2,454	18,582	34,600	34,600	41,000
64011	PERA CONTRIBUTIONS	6,962	7,154	8,437	10,500	10,500	11,600
64012	FICA CONTRIBUTIONS	7,267	7,502	9,064	10,700	10,700	11,700
64031	HOSPITALIZATION	8,740	8,759	10,417	13,800	13,800	13,000
64032	DENTAL	424	396	445	580	580	750
64033	LONG-TERM DISABILITY	278	309	285	310	310	500
64034	LIFE INSURANCE	114	568	600	600	600	800
	<i>TOTAL COMPENSATION</i>	<u>118,920</u>	<u>122,795</u>	<u>148,282</u>	<u>177,090</u>	<u>177,090</u>	<u>191,350</u>
	<i>MATERIALS & SUPPLIES</i>						
70100	SUPPLIES	1,261	159	343	400	1,500	500
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>1,261</u>	<u>159</u>	<u>343</u>	<u>400</u>	<u>1,500</u>	<u>500</u>
	<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT	10,400	10,700	11,160	12,000	11,700	12,550
80330	FINANCIAL CONSULTANT	0	0	0	0	0	0
80600	SOFTWARE MAINTENANCE	6,894	7,239	7,601	7,800	9,440	8,500
86010	MILEAGE	240	566	585	700	750	750
86100	CONFERENCES/EDUCATION	0	260	70	1,000	0	1,000
86110	MEMBERSHIPS	230	0	170	240	240	240
88000	INSURANCE & BONDS	697	696	1,006	750	654	750
88500	POSTIVE PAY EXP	647	691	660	700	680	700
89000	MISCELLANEOUS	905	810	755	1,000	900	1,000
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>20,013</u>	<u>20,961</u>	<u>22,007</u>	<u>24,190</u>	<u>24,364</u>	<u>25,490</u>
113	<i>TOTAL EXPENDITURES</i>	<u>140,194</u>	<u>143,916</u>	<u>170,632</u>	<u>201,680</u>	<u>202,954</u>	<u>217,340</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 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
	<i>OTHER SERVICES & CHARGES</i>						
80200	LEGAL FEES	12,069	9,414	7,760	15,000	30,000	25,000
80210	ZONING CODE UPDATE	0	0	0	1,000	0	1,000
	<i>TOTAL OTHER SERVICES & CHARGES</i>	12,069	9,414	7,760	16,000	30,000	26,000
114	<i>TOTAL EXPENDITURES</i>	12,069	9,414	7,760	16,000	30,000	26,000

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

- ⇒ Election Contract (80300): The City maintains a contract with Ramsey County to provide election services.
- ⇒ Accuvote Voting Service (80350): Annual fees to Ramsey County for the voting system.

Indicator	2021 Actual	2022 Actual	2023 Actual
Registered voters in city	3,227	3,257	3,112
Voter turnout	1,290	2,538	1,384
Voter turnout (percentage)	40%	78%	44%

ELECTIONS EXPENDITURES (115)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
	<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 & SUPPLIES</i>						
70100	SUPPLIES	1,099	371	822	1,000	400	1,300
70500	POSTAGE	0	0	0	0	0	0
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>1,099</u>	<u>371</u>	<u>822</u>	<u>1,000</u>	<u>400</u>	<u>1,300</u>
	<i>OTHER SERVICES & CHARGES</i>						
80300	ELECTION CONTRACT	15,572	21,800	21,800	21,800	21,800	21,800
80350	ACCUVOTE VOTING SERVICE	2,141	2,141	3,230	2,430	2,266	3,000
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 & CHARGES</i>	<u>17,713</u>	<u>23,941</u>	<u>25,030</u>	<u>24,230</u>	<u>24,066</u>	<u>24,800</u>
115	<i>TOTAL EXPENDITURES</i>	<u><u>18,812</u></u>	<u><u>24,312</u></u>	<u><u>25,851</u></u>	<u><u>25,230</u></u>	<u><u>24,466</u></u>	<u><u>26,100</u></u>
	<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>
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u><u>18,812</u></u>	<u><u>24,312</u></u>	<u><u>25,851</u></u>	<u><u>25,230</u></u>	<u><u>24,466</u></u>	<u><u>26,100</u></u>

COMMUNICATIONS EXPENDITURES (116)

BUDGETARY OBJECTIVE:

The communications department is responsible for informing city residents of municipal affairs. This includes public notices, city newsletters, and cable television broadcasts.

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

- ⇒ Regular Salaries (60100): These expenditures include the salary support for the Community Development Coordinator, Administrative Services Director, and Administrative & Communications Coordinator. 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 two 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, and payments for cable and web streaming of council meetings.
- ⇒ Website (85060): Funds to upgrade and maintain the website.
- ⇒ 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	2021 Actual	2022 Actual	2023 Estimate
Website page views per month	86,200	10,082	34,000
Unique website visitors per month	29,854	7,694	27,000
Number of registered emails for alerts	1,259	1,788	2,100

COMMUNICATIONS EXPENDITURES (116)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
	<i>COMPENSATION</i>						
60100	REGULAR SALARIES	13,130	18,540	26,900	46,500	35,000	52,000
60520	PART-TIME EMPLOYEES (Special Events)	0	84	0	900	0	900
64011	PERA CONTRIBUTIONS	912	1,327	1,752	3,500	2,625	3,900
64012	FICA CONTRIBUTIONS	986	1,425	2,058	3,800	2,700	4,000
64031	HOSPITALIZATION	3,854	31	28	1,650	1,650	1,050
64032	DENTAL	160	0	0	600	0	600
64033	LONG-TERM DISABILITY	37	25	19	35	35	60
64034	LIFE INSURANCE	71	43	32	45	30	50
	<i>TOTAL COMPENSATION</i>	<u>19,150</u>	<u>21,473</u>	<u>30,789</u>	<u>57,030</u>	<u>42,040</u>	<u>62,560</u>
	<i>MATERIALS & SUPPLIES</i>						
70100	SUPPLIES	2,736	3,487	219	1,000	200	1,000
70420	NEWSLETTERS/INFORMATION	316	6,384	6,303	5,000	6,500	6,500
70500	POSTAGE	5,231	1,953	3,104	1,000	3,000	3,000
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>8,283</u>	<u>11,824</u>	<u>9,627</u>	<u>7,000</u>	<u>9,700</u>	<u>10,500</u>
85010	TELEPHONE	309	221	379	300	700	800
85040	VIRTUAL COMMUNICATION	847	2,596	3,295	3,000	2,650	2,800
85050	CABLE TV	16,378	28,518	19,694	20,000	22,000	23,100
85060	WEBSITE	11,500	1,600	4,244	4,120	4,244	4,500
85070	TECHNICAL SUPPORT	16,541	45,703	38,252	42,330	42,330	49,584
85080	LASERFICHE/FIBER CABLE MAINTENANCE	0	0	0	0	0	0
86010	MILEAGE	0	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	1,119	1,372	2,916	7,000	6,000	10,000
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>46,694</u>	<u>80,010</u>	<u>68,779</u>	<u>76,750</u>	<u>77,924</u>	<u>90,784</u>
116	<i>TOTAL EXPENDITURES</i>	<u><u>74,127</u></u>	<u><u>113,307</u></u>	<u><u>109,196</u></u>	<u><u>140,780</u></u>	<u><u>129,664</u></u>	<u><u>163,844</u></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 & OTHER FINANCING USES</i>	<u><u>74,127</u></u>	<u><u>113,307</u></u>	<u><u>109,196</u></u>	<u><u>140,780</u></u>	<u><u>129,664</u></u>	<u><u>163,844</u></u>

PLANNING & INSPECTIONS EXPENDITURES (117)

BUDGETARY OBJECTIVE:

This department processes all land use, building, and development requests. In addition to performing land use and zoning code analysis/enforcement, staff assists the city council and serves as liaison to the city planning commission.

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

- ⇒ Regular Salaries (60100): See Appendix 1 for the personnel compensation distribution.
- ⇒ Consulting Planner (80400): The city contracts out 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, and 81230): The city contracts out to the City of Little Canada 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 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
	<i>COMPENSATION</i>						
60100	REGULAR SALARIES	46,090	58,204	55,479	65,000	62,000	68,000
60520	PART-TIME FIRE INSPECTOR	2,538	63	5,720	10,000	6,000	10,000
64011	PERA CONTRIBUTIONS	3,287	4,426	3,511	4,900	4,700	5,100
64012	FICA CONTRIBUTIONS	3,686	4,656	4,860	6,500	5,200	5,950
64031	HOSPITALIZATION	11,939	7,637	4,718	6,500	5,000	7,000
64032	DENTAL	491	174	168	750	250	500
64033	LONG-TERM DISABILITY	124	105	68	120	100	150
64034	LIFE INSURANCE	164	101	107	100	100	150
	<i>TOTAL COMPENSATION</i>	<u>68,319</u>	<u>75,365</u>	<u>74,630</u>	<u>93,870</u>	<u>83,350</u>	<u>96,850</u>
	<i>MATERIALS & SUPPLIES</i>						
70100	SUPPLIES	0	53	0	50	0	50
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>0</u>	<u>53</u>	<u>0</u>	<u>50</u>	<u>0</u>	<u>50</u>
	<i>OTHER SERVICES & CHARGES</i>						
80400	CONSULTING PLANNER	15,547	0	9,521	10,000	77	10,000
80450	SNELLING/LARP CORRIDOR STUDY	0	0	0	0	15,000	39,000
80500	GIS SUPPORT	940	536	940	1,100	1,100	1,100
81210	BUILDING INSPECTORS	48,021	60,101	62,458	66,000	46,154	66,000
81220	MECHANICAL INSPECTORS	6,431	4,422	6,583	6,000	26,254	8,000
81230	PLUMBING INSPECTORS	1,914	1,392	3,070	3,000	2,000	3,000
85015	CELL PHONE	956	240	0	0	0	0
86010	MILEAGE	77	12	6	80	350	400
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	(182)	0	0	300	0	300
86110	MEMBERSHIPS	295	0	0	300	100	300
88000	INSURANCE & BONDS	0	0	0	0	0	0
89070	ENERGY AUDIT INCENTIVE	600	0	0	1,500	1,000	1,500
89100	ENERGY REBATE PROGRAM	79	(43)	43	400	50	400
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>74,678</u>	<u>66,660</u>	<u>82,622</u>	<u>88,680</u>	<u>92,085</u>	<u>130,000</u>
117	<i>TOTAL EXPENDITURES</i>	<u>142,997</u>	<u>142,077</u>	<u>157,252</u>	<u>182,600</u>	<u>175,435</u>	<u>226,900</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.
- ⇒ Electric (85020): Payments for electricity services for emergency sirens.

EMERGENCY PREPAREDNESS EXPENDITURES (121)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
	<i>COMPENSATION</i>						
60100	REGULAR SALARIES	3,966	4,225	2,433	3,700	3,700	4,150
60520	PART TIME EMERGENCY MGMT	891	0	0	1,000	0	1,000
64011	PERA CONTRIBUTIONS	300	312	39	280	350	320
64012	FICA CONTRIBUTIONS	380	317	186	440	475	400
64031	HOSPITALIZATION	948	916	418	420	450	900
64032	DENTAL	34	35	30	25	30	50
64033	LONG-TERM DISABILITY	8	11	6	6	6	9
64034	LIFE INSURANCE	4	3	3	5	5	8
	<i>TOTAL COMPENSATION</i>	<u>6,531</u>	<u>5,819</u>	<u>3,116</u>	<u>5,876</u>	<u>5,016</u>	<u>6,837</u>
	<i>MATERIALS & SUPPLIES</i>						
70120	SUPPLIES	0	0	0	100	0	100
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>100</u>	<u>0</u>	<u>100</u>
	<i>OTHER SERVICES & CHARGES</i>						
85015	CELL PHONE	0	0	0	0	0	0
85020	ELECTRIC	68	133	552	260	600	600
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 & CHARGES</i>	<u>68</u>	<u>133</u>	<u>552</u>	<u>260</u>	<u>600</u>	<u>600</u>
121	<i>TOTAL EXPENDITURES</i>	<u>6,599</u>	<u>5,952</u>	<u>3,668</u>	<u>6,236</u>	<u>5,616</u>	<u>7,537</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 & OTHER FINANCING USES</i>	<u>6,599</u>	<u>5,952</u>	<u>3,668</u>	<u>6,236</u>	<u>5,616</u>	<u>7,537</u>

POLICE EXPENDITURES (122)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

- ⇒ Police Services (81000): Falcon Heights contracts for police services. 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 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
	<i>OTHER SERVICES & CHARGES</i>						
81000	POLICE SERVICES	1,190,372	1,196,435	1,146,909	1,312,870	1,312,870	1,700,000
81200	DISPATCH 911	39,247	35,474	33,588	31,652	31,652	34,179
81300	ANIMAL CONTROL	0	0	308	800	600	600
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>1,229,619</u>	<u>1,231,909</u>	<u>1,180,805</u>	<u>1,345,322</u>	<u>1,345,122</u>	<u>1,734,779</u>
122	<i>TOTAL EXPENDITURES</i>	<u><u>1,229,619</u></u>	<u><u>1,231,909</u></u>	<u><u>1,180,805</u></u>	<u><u>1,345,322</u></u>	<u><u>1,345,122</u></u>	<u><u>1,734,779</u></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 Kelly & Lemmons, P.A. on a retainer plus materials basis.

PROSECUTION EXPENDITURES (123)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
	<i>OTHER SERVICES & CHARGES</i>						
80200	LEGAL FEES	30,000	30,000	30,385	31,000	32,500	31,000
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>30,000</u>	<u>30,000</u>	<u>30,385</u>	<u>31,000</u>	<u>32,500</u>	<u>31,000</u>
123	<i>TOTAL EXPENDITURES</i>	<u><u>30,000</u></u>	<u><u>30,000</u></u>	<u><u>30,385</u></u>	<u><u>31,000</u></u>	<u><u>32,500</u></u>	<u><u>31,000</u></u>

FIRE SERVICE EXPENDITURES (124)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

⇒ Fire Service Contract (80332): The city maintains a contract with St. Paul for fire services.

FIRE SERVICES EXPENDITURES (124)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
<i>COMPENSATION</i>							
60100	REGULAR SALARIES	0	0	0	0	0	0
61510	DRILL COMPENSATION	14,859	2,647	0	0	0	0
61520	FIRE COMPENSATION	13,589	1,502	0	0	0	0
61525	ADMIN DUTY COMPENSATION/ TNG PREPARATION	3,633	223	0	0	0	0
61530	FIRE HALL CLEANING	2,371	225	0	0	0	0
61540	HAZMAT TNG COMPENSATION	688	0	0	0	0	0
61547	TRAINING PREPARATION	342	0	0	0	0	0
61550	OFFICER COMPENSATION	5,568	0	0	0	0	0
64012	FICA CONTRIBUTIONS	2,959	334	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>	44,009	4,931	0	0	0	0
<i>MATERIALS & SUPPLIES</i>							
70100	SUPPLIES	4,472	2,384	0	0	0	0
70120	TOOLS	0	0	0	0	0	0
70500	POSTAGE	0	0	0	0	0	0
74000	MOTOR FUEL & LUBRICANTS	1,144	0	0	0	0	0
77000	CLOTHING	2,774	0	0	0	0	0
	<i>TOTAL MATERIALS & SUPPLIES</i>	8,390	2,384	0	0	0	0
<i>OTHER SERVICES & CHARGES</i>							
80330	FIRE CONSULTANT	40,000	0	0	0	0	0
80332	FIRE SERVICE CONTRACT	0	169,155	168,713	177,718	177,718	181,717
82010	CLEANING/WASTE REMOVAL	0	0	0	0	0	0
82011	LINEN CLEANING	1,919	78	0	0	0	0
85015	CELL PHONE	793	98	0	0	0	0
85070	NETWORK/TECHNICAL SUPPORT (I-NET)	24,812	0	0	0	0	0
86010	MILEAGE	0	0	0	0	0	0
86020	TRAINING	11,296	380	0	0	0	0
86110	MEMBERSHIPS	1,455	0	0	0	0	0
86120	SUBSCRIPTIONS	0	0	0	0	0	0
86200	MEDICAL EXAMINATIONS	0	1,490	0	0	0	0
86800	RADIO MESB/FLEET SUPPORT	823	0	0	0	0	0
87025	HAZMAT EQUIPMENT MAINT	812	0	0	0	0	0
87029	REPAIR EQUIPMENT/CONTRACT MAINTENANCE	29,305	4,229	0	0	0	0
87092	REPAIR RADIOS	111	0	0	0	0	0
88000	INSURANCE & BONDS	13,302	18,311	0	0	0	0
89000	MISCELLANEOUS	0	0	0	0	0	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	124,628	193,740	168,713	177,718	177,718	181,717
124	<i>TOTAL EXPENDITURES</i>	177,027	201,056	168,713	177,718	177,718	181,717
97000	TRANSFERS	0	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	0	0	0	0	0	0
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	177,027	201,056	168,713	177,718	177,718	181,717

FIRE RELIEF EXPENDITURES (125)

BUDGETARY OBJECTIVE:

Historical: The fire relief association was disbanded in 2021.

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

⇒ No current expenditures.

FIRE RELIEF (125)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
	<i>COMPENSATION & AID</i>						
64040	MN STATE FIRE AID	62,256	56,862	0	0	0	0
	<i>TOTAL COMPENSATION & AID</i>	<u>62,256</u>	<u>56,862</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
125	<i>TOTAL EXPENDITURES</i>	<u><u>62,256</u></u>	<u><u>56,862</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

CITY HALL & GROUNDS EXPENDITURES (131)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

- ⇒ Regular Salaries (60100): See Appendix 1 for the personnel compensation distribution.
- ⇒ Supplies (70110): Public works shop or general city hall 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 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
	<i>COMPENSATION</i>						
60100	REGULAR SALARIES	17,917	18,455	19,895	25,000	23,000	23,000
60520	PART-TIME EMPLOYEES	0	2,000	1,760	0	0	0
64011	PERA CONTRIBUTIONS	1,344	1,384	1,624	1,500	1,725	1,750
64012	FICA CONTRIBUTIONS	1,276	1,457	1,552	1,550	1,760	1,800
64031	HOSPITALIZATION	3,913	4,775	4,822	6,500	4,800	6,500
64032	DENTAL	206	172	192	260	200	275
64033	LONG-TERM DISABILITY	46	47	55	55	50	75
64034	LIFE INSURANCE	61	64	57	65	60	80
	<i>TOTAL COMPENSATION</i>	<u>24,763</u>	<u>28,354</u>	<u>29,956</u>	<u>34,930</u>	<u>31,595</u>	<u>33,480</u>
	<i>MATERIALS & SUPPLIES</i>						
70110	SUPPLIES	6,249	5,986	9,873	9,000	9,000	9,000
70111	COVID 19 SUPPLIES	17,653	0	0	0	0	0
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>23,902</u>	<u>5,986</u>	<u>9,873</u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>
	<i>OTHER SERVICES & CHARGES</i>						
82010	WASTE REMOVAL	0	0	0	0	0	0
85010	TELEPHONE	0	0	0	0	0	0
85015	CELL PHONE	2,207	1,579	686	1,400	480	720
85020	ELECTRIC	1,753	1,145	3,136	3,000	5,000	5,000
85025	SOLAR GARDEN	11,059	10,616	11,611	0	0	0
85030	NATURAL GAS	2,594	2,514	8,043	6,000	8,400	8,400
85040	WATER	2,084	1,928	820	2,000	2,000	2,000
85070	SEWER	241	127	72	200	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	708	722	737	800	800	800
87010	CITY HALL GROUNDS/FACILITIES/BLDG. MAINT.	7,822	11,673	13,413	9,000	13,000	13,000
87100	PANIC BUTTON SECURITY	472	439	473	500	450	2,500
88000	INSURANCE & BONDS	24,087	29,141	28,402	29,500	35,279	38,101
89000	MISCELLANEOUS	91	92	92	100	100	100
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>53,118</u>	<u>59,977</u>	<u>67,485</u>	<u>52,500</u>	<u>65,509</u>	<u>70,621</u>
131	<i>TOTAL EXPENDITURES</i>	<u><u>101,783</u></u>	<u><u>94,317</u></u>	<u><u>107,313</u></u>	<u><u>96,430</u></u>	<u><u>106,104</u></u>	<u><u>113,101</u></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 & OTHER FINANCING USES</i>	<u><u>101,783</u></u>	<u><u>94,317</u></u>	<u><u>107,313</u></u>	<u><u>96,430</u></u>	<u><u>106,104</u></u>	<u><u>113,101</u></u>

STREET EXPENDITURES (132)

BUDGETARY OBJECTIVE:

This department is responsible for street repair and maintenance, while overseeing snowplowing and other miscellaneous activities.

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

- ⇒ Regular Salaries & Part-time Employees (60100, 60520): See Appendix 1 for the personnel compensation distribution.
- ⇒ Snow Removal (83030): These services are performed by in-house by city employees with roadway salt purchased from 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	2021 Actual	2022 Actual	2023 Estimate
Number of lost time injuries	0	0	1
Number of snow events requiring plowing	6	12	20
Pot holes repaired	20	30	40

STREET EXPENDITURES (132)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
<i>COMPENSATION</i>							
60100	REGULAR SALARIES	49,681	51,171	55,290	68,500	46,000	46,500
60100	OVERTIME SALARY	0	0	0	5,000	1,000	1,000
60520	PART-TIME EMPLOYEES	8,680	12,046	13,130	0	0	0
64011	PERA CONTRIBUTIONS	3,726	3,961	5,119	3,250	3,450	3,500
64012	FICA CONTRIBUTIONS	4,257	4,604	5,019	3,900	3,550	3,600
64031	HOSPITALIZATION	10,591	12,535	13,386	13,500	10,000	11,500
64032	DENTAL	412	472	502	570	400	750
64033	LONG-TERM DISABILITY	128	126	157	150	125	250
64034	LIFE INSURANCE	164	175	165	175	140	275
	<i>TOTAL COMPENSATION</i>	<u>77,639</u>	<u>85,090</u>	<u>92,768</u>	<u>95,045</u>	<u>64,665</u>	<u>67,375</u>
<i>MATERIALS & SUPPLIES</i>							
70120	SUPPLIES	2,329	3,273	5,001	6,000	4,000	6,000
74000	MOTOR FUEL & LUBRICANTS	5,090	10,471	13,306	10,000	15,000	15,000
75000	BITUMINOUS PATCHING	8,274	1,574	1,374	5,000	5,000	5,000
75100	STREET SIGNS	0	6,560	483	600	500	600
77000	CLOTHING	1,035	2,256	2,083	1,500	1,500	1,500
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>16,728</u>	<u>24,133</u>	<u>22,247</u>	<u>23,100</u>	<u>26,000</u>	<u>28,100</u>
<i>OTHER SERVICES & CHARGES</i>							
83030	SNOW REMOVAL	1,978	8,326	6,948	15,000	15,000	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	75	0	0	0
85040	WATER FOR BLVD PLANTS	0	0	0	0	0	0
85070	NETWORK/TECHNICAL SUPPORT(I-NET)	2,678	0	0	0	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	38	0	0	300	300	300
86101	MILEAGE	254	217	118	300	350	350
87000	REPAIR EQUIPMENT	3,272	28,241	9,740	10,000	10,000	10,000
87005	CROSSWALK PAINTING	0	0	0	0	0	0
87010	BOULEVARD MAINTENANCE	2,973	163	750	1,000	390	800
87011	REPAIR PICKUP TRUCK	0	0	0	0	0	0
87012	REPAIR TRUCK	183	0	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	4,414	4,410	7,357	7,000	5,048	5,450
89000	MISCELLANEOUS	461	446	602	400	600	600
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>16,251</u>	<u>41,804</u>	<u>25,590</u>	<u>34,000</u>	<u>31,688</u>	<u>32,500</u>
132	<i>TOTAL EXPENDITURES</i>	<u>110,618</u>	<u>151,027</u>	<u>140,604</u>	<u>152,145</u>	<u>122,353</u>	<u>127,975</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 & OTHER FINANCING USES</i>	<u>110,618</u>	<u>151,027</u>	<u>140,604</u>	<u>152,145</u>	<u>122,353</u>	<u>127,975</u>

ENGINEERING EXPENDITURES (133)

BUDGETARY OBJECTIVE:

This department is responsible for the consultation and design for the construction of public improvements.

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

⇒ Engineering Services (80100): The city currently contracts out for engineering services from the City of Roseville.

ENGINEERING EXPENDITURES (133)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
	<i>OTHER SERVICES & CHARGES</i>						
80100	ENGINEERING SERVICES	7,058	16,081	4,874	12,000	8,000	12,000
	<i>TOTAL OTHER SERVICES & CHARGES</i>	7,058	16,081	4,874	12,000	8,000	12,000
133	<i>TOTAL EXPENDITURES</i>	7,058	16,081	4,874	12,000	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	2021 Actual	2022 Actual	2023 Estimate
Number of boulevard trees removed	4	4	6
Number of boulevard trees planted	2	0	0

TREE PROGRAM EXPENDITURES (134)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	PROPOSED 2023	ESTIMATED 2023	PROPOSED 2024
	<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 & SUPPLIES</i>						
70110	SUPPLIES	0	0	0	0	0	0
74000	MOTOR FUEL & LUBRICANTS	0	0	0	0	0	0
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>OTHER SERVICES & CHARGES</i>						
80330	FORESTRY CONSULTANT	0	4,785	2,375	5,000	4,000	5,000
84010	TREE TRIMMING	0	23,610	6,740	30,000	57,000	45,000
84020	TREE REMOVAL	3,500	17,713	8,025	20,000	15,000	15,000
84030	TREE PLANTING	0	1,620	0	3,000	0	3,000
84040	STORM DAMAGE	0	430	3,450	3,000	1,000	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 & CHARGES</i>	<u>3,500</u>	<u>48,158</u>	<u>20,590</u>	<u>61,000</u>	<u>77,000</u>	<u>71,000</u>
134	<i>TOTAL EXPENDITURES</i>	<u>3,500</u>	<u>48,158</u>	<u>20,590</u>	<u>61,000</u>	<u>77,000</u>	<u>71,000</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 & OTHER FINANCING USES</i>	<u>3,500</u>	<u>48,158</u>	<u>20,590</u>	<u>61,000</u>	<u>77,000</u>	<u>71,000</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 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
	<i>COMPENSATION</i>						
60100	REGULAR SALARIES	0	0	0	13,200	13,200	13,000
60520	PART-TIME EMPLOYEES	0	0	0	0	0	0
64011	PERA CONTRIBUTIONS	0	0	0	1,000	1,000	1,000
64012	FICA CONTRIBUTIONS	0	0	0	1,040	1,000	1,000
64031	HOSPITALIZATION	0	0	0	600	200	300
64032	DENTAL	0	0	0	200	100	200
64033	LONG-TERM DISABILITY	0	0	0	15	15	25
64034	LIFE INSURANCE	0	0	0	15	15	25
	<i>TOTAL COMPENSATION</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,070</u>	<u>15,530</u>	<u>15,550</u>
	<i>MATERIALS & SUPPLIES</i>						
70110	SUPPLIES	0	0	0	2,000	200	2,000
70420	NEWSLETTERS/INFORMATION	0	0	0	600	100	600
70500	POSTAGE	0	0	0	400	100	400
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,000</u>	<u>400</u>	<u>3,000</u>
	<i>OTHER SERVICES & CHARGES</i>						
85025	SOLAR ELECTRIC	0	0	0	11,000	10,000	11,000
86010	MILEAGE	0	0	0	100	0	100
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	0	0	0	200	0	200
86110	MEMBERSHIPS	0	0	0	100	0	100
89000	MISCELLANEOUS	0	0	0	0	0	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,400</u>	<u>10,000</u>	<u>11,400</u>
137	<i>TOTAL EXPENDITURES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>30,470</u>	<u>25,930</u>	<u>29,950</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 & OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>30,470</u>	<u>25,930</u>	<u>29,950</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	2021 Actual	2022 Actual	2023 Estimate
Number of ice rinks flooded	2	2	2
Number of facility rentals	0	0	0

PARK MAINTENANCE & ADMINISTRATION EXPENDITURES (141)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
<i>COMPENSATION</i>							
60100	REGULAR SALARIES	35,177	34,921	41,596	52,000	54,000	50,000
60520	PART-TIME EMPLOYEES	9,383	2,000	2,700	0	3,000	0
60540	RINK ATTENDENTS-SEASONAL	1,003	0	2,237	4,000	4,000	4,000
64011	PERA CONTRIBUTIONS	2,536	2,579	3,254	3,100	4,100	3,750
64012	FICA CONTRIBUTIONS	3,390	2,710	3,465	3,600	5,000	4,150
64031	HOSPITALIZATION	4,172	5,425	5,157	9,700	9,700	9,000
64032	DENTAL	187	191	227	400	300	550
64033	LONG-TERM DISABILITY	67	74	104	100	100	150
64034	LIFE INSURANCE	90	85	90	90	90	135
	<i>TOTAL COMPENSATION</i>	<u>56,005</u>	<u>47,985</u>	<u>58,829</u>	<u>72,990</u>	<u>80,290</u>	<u>71,735</u>
<i>MATERIALS & SUPPLIES</i>							
70100	SUPPLIES	4,371	422	1,331	5,000	2,500	5,000
74000	MOTOR FUEL & LUBRICANTS	287	368	1,000	1,000	1,500	1,500
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>4,658</u>	<u>790</u>	<u>2,331</u>	<u>6,000</u>	<u>4,000</u>	<u>6,500</u>
<i>OTHER SERVICES & CHARGES</i>							
82010	WASTE REMOVAL	0	0	0	0	0	0
85010	TELEPHONE	0	0	0	0	0	0
85011	TELEPHONE - LANDLINE	318	583	766	800	800	800
85015	CELL PHONE	0	0	0	0	0	0
85020	ELECTRIC	1,502	2,203	2,762	3,200	4,600	4,600
85030	NATURAL GAS	678	0	1,139	2,000	1,200	2,000
85040	WATER	550	1,013	530	1,000	530	1,000
85070	SEWER	275	125	12	0	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	0	0	0	300	100	100
86101	MILEAGE	0	0	0	0	0	0
86105	TEMPORARY WARMING HOUSE	300	0	3,596	4,000	4,000	4,000
86110	MEMBERSHIPS	0	0	0	0	0	0
87120	FACILITIES & GROUNDS MAINTENANCE	2,732	8,956	3,168	8,000	3,000	8,000
87130	MINI WARMING HOUSE	0	0	0	0	0	0
88000	INSURANCE & BONDS	5,275	10,241	9,489	10,000	7,401	8,000
89000	MISCELLANEOUS	0	0	0	0	0	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>11,630</u>	<u>23,120</u>	<u>21,462</u>	<u>29,300</u>	<u>21,631</u>	<u>28,500</u>
141	<i>TOTAL EXPENDITURES</i>	<u>72,293</u>	<u>71,895</u>	<u>82,622</u>	<u>108,290</u>	<u>105,921</u>	<u>106,735</u>
<i>OTHER FINANCING USES</i>							
97000	TRANSFERS	26,000	26,000	526,000	126,000	126,000	26,000
	<i>TOTAL OTHER FINANCING USES</i>	<u>26,000</u>	<u>26,000</u>	<u>526,000</u>	<u>126,000</u>	<u>126,000</u>	<u>26,000</u>
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u>98,293</u>	<u>97,895</u>	<u>608,622</u>	<u>234,290</u>	<u>231,921</u>	<u>132,735</u>

CONTINGENCY EXPENDITURES (192)

BUDGETARY OBJECTIVE:

This department covers any unallocated or unforeseen expenditures.

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

- ⇒ Miscellaneous (89000): Includes the unallocated contingency amount.
- ⇒ Unallocated Compensation (89010): This includes any vacation or sick leave payouts to employees who are retiring or leaving. Regular expected salary increases are included in the departmental or fund budgets.

CONTINGENCY EXPENDITURES (192)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
	<i>WAGES, SALARIES, & COMP</i>						
64011	PERA	0	0	0	0	0	0
64012	FICA CONTRIBUTION	0	0	0	0	0	0
	<i>TOTAL WAGES, SALARIES & COMP</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>OTHER SERVICES & CHARGES</i>						
89000	MISCELLANEOUS	299	936	4,005	14,000	11,707	14,000
89010	UNALLOCATED COMPENSATION	0	0	0	0	0	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>299</u>	<u>936</u>	<u>4,005</u>	<u>14,000</u>	<u>11,707</u>	<u>14,000</u>
192	<i>TOTAL EXPENDITURES</i>	<u><u>299</u></u>	<u><u>936</u></u>	<u><u>4,005</u></u>	<u><u>14,000</u></u>	<u><u>11,707</u></u>	<u><u>14,000</u></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 & OTHER FINANCING USES</i>	<u><u>299</u></u>	<u><u>936</u></u>	<u><u>4,005</u></u>	<u><u>14,000</u></u>	<u><u>11,707</u></u>	<u><u>14,000</u></u>

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SPECIAL REVENUE FUNDS

PURPOSE:

Special revenue funds (a type of governmental fund) are used to account for the proceeds of specific revenue sources (other than debt service or major capital projects) that are restricted to expenditures for specified purposes. The city presently has eight special revenue funds with budgets for 2024:

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.

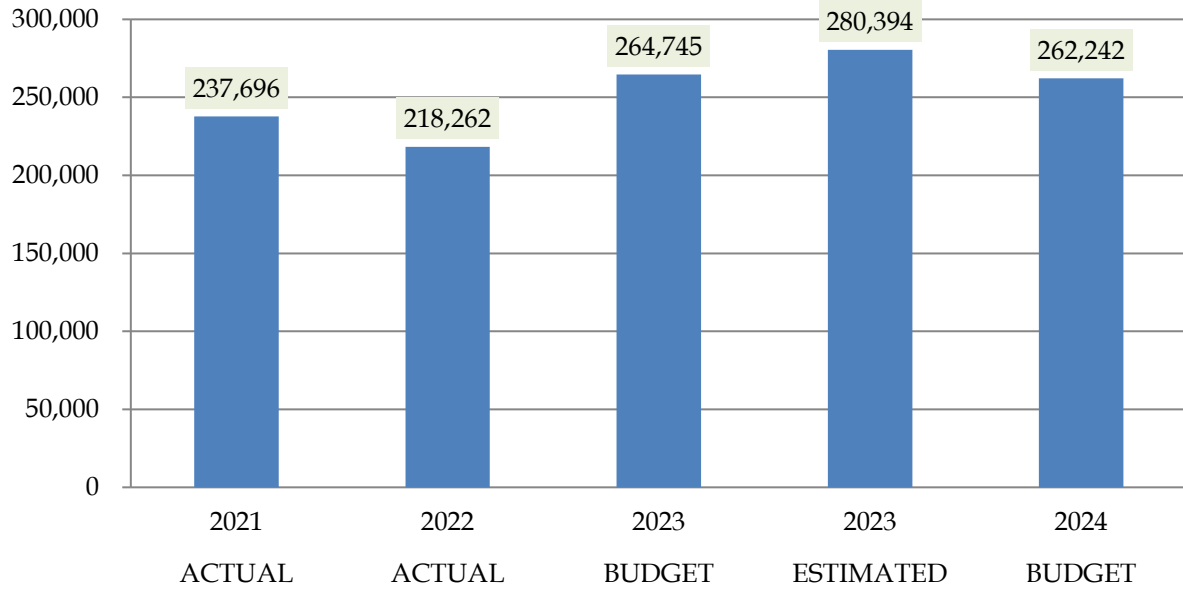
Special revenue funds use the modified accrual basis of accounting, under which revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liabilities are incurred.

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

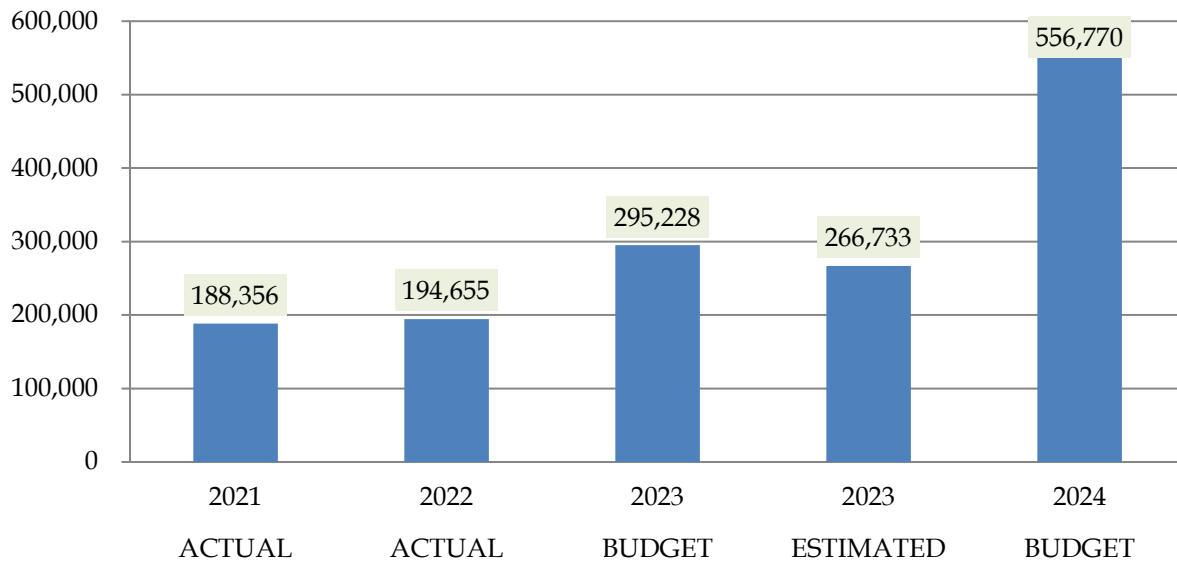
TOTAL SPECIAL REVENUE FUNDS

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL	ACTUAL	BUDGET	ESTIMATED	BUDGET
		2021	2022	2023	2023	2024
REVENUES:						
201	PARK PROGRAMS	5,648	10,208	9,150	14,000	13,500
202	CHARITABLE GAMBLING	2	(3)	10	41	0
203	COMMUNITY GARDEN	945	966	990	1,100	1,100
204	WATER	39,670	40,352	37,000	44,000	44,000
206	RECYCLING	99,354	99,111	117,180	118,861	132,000
208	COMMUNITY & ECONOMIC DEVELOPMENT	3,864	(34)	2,015	2,392	2,342
209	STREET LIGHTNING	42,078	41,679	42,200	43,000	42,300
210	COMMUNITY INCLUSION	135	(18)	200	1,000	1,000
<i>TOTAL REVENUES</i>		191,696	192,262	208,745	224,394	236,242
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	46,000	26,000	56,000	56,000	26,000
<i>TOTAL OTHER FINANCING SOURCES</i>		46,000	26,000	56,000	56,000	26,000
<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>		237,696	218,262	264,745	280,394	262,242
EXPENDITURES:						
-201	PARK PROGRAMS	21,579	30,595	38,110	37,837	47,200
-202	CHARITABLE GAMBLING	592	0	1,000	1,720	0
-203	COMMUNITY GARDEN	2,738	51	1,000	200	1,000
-204	WATER	12,932	13,152	19,252	15,010	16,000
-206	RECYCLING	102,699	105,210	117,816	119,045	148,070
-208	COMMUNITY & ECONOMIC DEVELOPMENT	722	758	9,100	8,701	8,800
-209	STREET LIGHTING	32,121	38,036	39,950	38,510	39,700
-210	COMMUNITY INCLUSION	14,973	6,853	39,000	15,710	21,000
<i>TOTAL EXPENDITURES</i>		188,356	194,655	265,228	236,733	281,770
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	30,000	30,000	275,000
<i>TOTAL OTHER FINANCING USES</i>		0	0	30,000	30,000	275,000
<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>		188,356	194,655	295,228	266,733	556,770
FUND BALANCE - JANUARY 1		409,019	458,359	481,966	481,966	495,627
CHANGE IN FUND BALANCE		49,340	23,607	(30,483)	13,661	(294,528)
FUND BALANCE - DECEMBER 31		458,359	481,966	451,483	495,627	201,099

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 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
REVENUES:						
<i>INTERGOVERNMENTAL</i>						
33610	GRANTS	15,737	15,742	16,000	15,661	16,000
33611	GRANTS - BULKY ITEM RECYCLING	0	0	0	0	0
	<i>TOTAL INTERGOVERNMENTAL</i>	<u>15,737</u>	<u>15,742</u>	<u>16,000</u>	<u>15,661</u>	<u>16,000</u>
<i>CHARGES FOR SERVICES</i>						
34180	CHARGES FOR SERVICES	164,179	166,280	178,780	181,000	194,000
34181	SOLID WASTE PENALTY	0	0	0	0	0
34182	SALE OF RECYCLING	0	0	0	0	0
34183	COMPOST BINS	0	0	0	0	0
34310	RECREATION FEES	5,449	10,269	9,000	12,000	12,000
34340	NON-RESIDENT FEES	0	0	0	0	0
34500	COMMUNITY GARDEN PLOT FEE	925	975	950	950	950
	<i>TOTAL CHARGES FOR SERVICES</i>	<u>170,553</u>	<u>177,524</u>	<u>188,730</u>	<u>193,950</u>	<u>206,950</u>
<i>FINES & FORFEITS</i>						
	SPECIAL ASSESSMENTS	0	0	0	0	0
36100	<i>TOTAL FINES & FORFEITS</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>MISCELLANEOUS</i>						
36200	3% TAX	0	0	0	0	0
36211	INTEREST ON INVESTMENTS	3,886	5,866	2,120	12,691	11,200
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(2,293)	(6,871)	0	0	0
36220	RENTS & ROYALTIES	3,790	0	1,895	2,092	2,092
36222	10% REQUIREMENT	0	0	0	0	0
36232	CONTRIBUTIONS-SCHOLARSHIP	19	0	0	0	0
36233	CONTRIBUTIONS FROM PARTICIPANTS	5	0	0	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	0	0	0	0	0
36410		0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>5,407</u>	<u>(1,004)</u>	<u>4,015</u>	<u>14,783</u>	<u>13,292</u>
	<i>TOTAL REVENUES</i>	<u>191,696</u>	<u>192,262</u>	<u>208,745</u>	<u>224,394</u>	<u>236,242</u>
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	46,000	26,000	56,000	56,000	26,000
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>46,000</u>	<u>26,000</u>	<u>56,000</u>	<u>56,000</u>	<u>26,000</u>
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	<u>237,696</u>	<u>218,262</u>	<u>264,745</u>	<u>280,394</u>	<u>262,242</u>

TOTAL SPECIAL REVENUE FUND EXPENDITURES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
EXPENDITURES:						
<i>COMPENSATION</i>						
60100	REGULAR SALARIES/ CERT ADMIN	32,649	35,889	39,300	36,000	44,200
60520	PART-TIME EMPLOYEES/ CERT COORDINATOR	0	0	0	0	0
60530	SEASONAL EMPLOYEES	3,393	3,932	8,100	4,000	8,100
64011	PERA CONTRIBUTIONS	2,368	2,269	2,930	2,615	3,370
64012	FICA CONTRIBUTIONS	2,687	2,988	3,530	3,380	4,080
64031	HOSPITALIZATION	3,917	3,205	5,600	3,360	5,450
64032	DENTAL	155	132	410	160	190
64033	LONG-TERM DISABILITY	76	59	102	100	115
64034	LIFE INSURANCE	72	74	106	97	115
	<i>TOTAL COMPENSATION</i>	<u>45,317</u>	<u>48,548</u>	<u>60,078</u>	<u>49,712</u>	<u>65,620</u>
<i>MATERIALS & SUPPLIES</i>						
70100	SUPPLIES	2,401	51	3,000	700	12,700
70180	LED LIGHT SUPPLIES	0	0	0	0	0
70300	RECREATION SUPPLIES	0	0	550	550	550
70420	NEWSLETTERS/PRINT & PUBLISHING	0	124	400	550	650
70440	PRINTING, PUBLISHING & ADVERTISING	0	0	500	100	500
70500	POSTAGE	0	1,104	300	200	300
73000	RECREATION EQUIPMENT	0	0	1,000		1,000
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>2,401</u>	<u>1,279</u>	<u>5,750</u>	<u>2,100</u>	<u>15,700</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	4,000	8,000	0	5,000
80601	FICA PERSONNEL/CONTRACT SUPPORT	0	0	0	0	0
86010	MILEGE AND PARKING	17	0	100	50	100
86100	CONFERENCES/E;DUCATION/BACKGROUND CKS	98	0	400	200	400
86105	INCLUSION TNG	14,973	991	30,000	15,000	15,000
86107	CERT CLASS	0	0	0	0	0
86110	MEMBERSHIPS	0	0	0	0	0
86120	COLLABORATION COSTS CCC	0	0	0	0	0
86130	MISC OTHER CCC COSTS	0	0	0	0	0
	<i>TOTAL CCC EXPENSES</i>	<u>15,088</u>	<u>4,991</u>	<u>38,500</u>	<u>15,250</u>	<u>20,500</u>
<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT	3,610	4,548	4,800	4,251	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	8,000	8,000
81910	RESILIANCY GRANT EXPENSES	0	0	0	0	0
82030	RECYCLING CONTRACT	83,537	89,505	95,000	101,400	113,000
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	29,674	35,519	31,000	36,000	36,000
86000	TREE REPLANTING	0	0	0	0	0
87000	REPAIR/RENTAL OF EQUIPMENT	0	0	0	0	0
87090	REPAIR EQUIPMENT	606	0	4,000	1,000	1,000
87120	REPAIRS & MAINTENANCE	970	1,211	6,300	1,250	1,300
87500	RENTAL OF EQUIPMENT/OPEN GYN	0	0	0	0	0
87700	INSTRUCTOR SPECIALTY	3,021	5,932	5,500	11,000	10,000
88000	INSURANCE & BONDS	0	0	0	0	0
88500	BILLING FEES/PAYPAL EXPENSE	2,293	2,411	2,300	2,450	2,700
88600	RECREATION - SCHOLARSHIP	0	0	0	0	0
88700	TARGET GRANT EXPS	0	0	0	0	0
89000	MISCELLANEOUS	847	128	800	0	250
89010	CLEAN-UP DAY ACTIVITIES	400	400	2,000	2,000	2,500
89070	HYDRANT MARKERS	0	182	200	200	400
89100	MISC - 3% EXPENSES	592	0	0	0	0
89200	MISC - 10% EXPENSES	0	0	1,000	1,720	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>125,551</u>	<u>139,837</u>	<u>160,900</u>	<u>169,271</u>	<u>179,950</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>188,356</u>	<u>194,655</u>	<u>265,228</u>	<u>236,333</u>	<u>281,770</u>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	30,000	30,000	275,000
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>30,000</u>	<u>30,000</u>	<u>275,000</u>
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u>188,356</u>	<u>194,655</u>	<u>295,228</u>	<u>266,333</u>	<u>556,770</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 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
REVENUES:						
<i>INTERGOVERNMENTAL</i>						
33610	GRANTS	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	0	0	0	0	0
<i>CHARGES FOR SERVICES</i>						
34310	RECREATION FEES	5,449	10,269	9,000	12,000	12,000
34340	NON-RESIDENT FEES	0	0	0		
	TOTAL CHARGES FOR SERVICES	5,449	10,269	9,000	12,000	12,000
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	412	688	150	2,000	1,500
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(237)	(749)	0	0	0
36232	CONTRIBUTIONS - SCHOLARSHIP	19	0	0	0	0
36233	CONTRIBUTIONS - FRIENDS OF REC SPORT PROG	5	0	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	0	0	0	0	0
	TOTAL MISCELLANEOUS	199	(61)	150	2,000	1,500
201	TOTAL REVENUES	5,648	10,208	9,150	14,000	13,500
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	26,000	26,000	26,000	26,000	26,000
	TOTAL OTHER FINANCING SOURCES	26,000	26,000	26,000	26,000	26,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	31,648	36,208	35,150	40,000	39,500
EXPENDITURES:						
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	11,935	17,113	16,500	17,000	20,500
60520	PART-TIME EMPLOYEES	0	0	0	0	0
60530	SEASONAL EMPLOYEES	3,393	3,932	8,100	4,000	8,100
64011	PERA CONTRIBUTIONS	845	1,199	1,230	1,300	1,550
64012	FICA CONTRIBUTIONS	1,173	1,609	1,750	1,830	2,200
64031	HOSPITALIZATION	0	(5)	900	100	800
64032	DENTAL	0	0	120	0	0
64033	LONG-TERM DISABILITY	22	26	30	50	50
64034	LIFE INSURANCE	20	30	30	47	50
	TOTAL COMPENSATION	17,388	23,904	28,660	24,327	33,250
<i>MATERIALS & SUPPLIES</i>						
70100	SUPPLIES	356	0	600	500	600
70300	RECREATION SUPPLIES	0	0	550	550	550
70440	PRINT & PUBLISHING & ADVERTISING	0	0	500	100	500
73000	RECREATION EQUIPMENT	0	0	1,000	400	1,000
	TOTAL MATERIALS & SUPPLIES	356	0	2,650	1,550	2,650
<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT	722	758	800	710	800
86010	MILEAGE	17	0	100	50	100
86100	CONFERENCES / EDUCATION/BACKGROUND CKS	75	0	400	200	400
87500	RENTAL OF EQUIP/FACILITIES OPEN GYM	0	0	0	0	0
87700	INSTRUCTOR - SPECIALTY	3,021	5,932	5,500	11,000	10,000
88000	INSURANCE & BONDS	0	0	0	0	0
88500	PAYPAL EXPENSES	0	0	0	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	3,835	6,690	6,800	11,960	11,300
-201	TOTAL EXPENDITURES	21,579	30,595	38,110	37,837	47,200
	FUND BALANCE - JANUARY 1	42,035	52,104	57,717	57,717	59,880
	CHANGE IN FUND BALANCE	10,069	5,614	(2,960)	2,163	(7,700)
	FUND BALANCE - DECEMBER 31	52,104	57,717	54,757	59,880	52,180

CHARITABLE GAMBLING (202)

BUDGETARY OBJECTIVE:

The Charitable Gambling fund accounts for costs and revenues associated with lawful gambling in Falcon Heights. This account was closed in 2023.

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 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
REVENUES:						
<i>MISCELLANEOUS</i>						
36200	3% TAX	0	0	0	0	0
36211	INTEREST ON INVESTMENTS	10	19	10	41	0
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(8)	(22)	0	0	0
36222	10% REQUIREMENT	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>2</u>	<u>(3)</u>	<u>10</u>	<u>41</u>	<u>0</u>
202	<i>TOTAL REVENUES</i>	<u>2</u>	<u>(3)</u>	<u>10</u>	<u>41</u>	<u>0</u>
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	<u>2</u>	<u>(3)</u>	<u>10</u>	<u>41</u>	<u>0</u>
EXPENDITURES:						
<i>MATERIALS & SUPPLIES</i>						
70100	SUPPLIES	0	0	0	0	0
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT	0	0	0	0	0
81900	OTHER PROFESSIONAL SERVICES	0	0	0	0	0
89000	MISCELLANEOUS	0	0	0	0	0
89100	MISC - 3% EXPENSES	592	0	0	0	0
89200	MISC - 10% EXPENSES	0	0	1,000	1,720	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>592</u>	<u>0</u>	<u>1,000</u>	<u>1,720</u>	<u>0</u>
-202	<i>TOTAL EXPENDITURES</i>	<u>592</u>	<u>0</u>	<u>1,000</u>	<u>1,720</u>	<u>0</u>
	FUND BALANCE - JANUARY 1	2,272	1,682	1,679	1,679	0
	CHANGE IN FUND BALANCE	(590)	(3)	(990)	(1,679)	0
	FUND BALANCE - DECEMBER 31	<u>1,682</u>	<u>1,679</u>	<u>689</u>	<u>0</u>	<u>0</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 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
REVENUES:						
<i>CHARGES FOR SERVICES</i>						
34500	COMMUNITY GARDEN PLOT FEE	925	975	950	950	950
	<i>TOTAL CHARGES FOR SERVICES</i>	<u>925</u>	<u>975</u>	<u>950</u>	<u>950</u>	<u>950</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	38	56	40	150	150
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(18)	(64)	0	0	0
36300	DONATION - COMMUNITY GARDEN	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>20</u>	<u>(9)</u>	<u>40</u>	<u>150</u>	<u>150</u>
203	<i>TOTAL REVENUES</i>	<u>945</u>	<u>966</u>	<u>990</u>	<u>1,100</u>	<u>1,100</u>
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	<u>945</u>	<u>966</u>	<u>990</u>	<u>1,100</u>	<u>1,100</u>
EXPENDITURES:						
<i>MATERIALS & SUPPLIES</i>						
70100	SUPPLIES	2,045	51	1,000	200	1,000
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>2,045</u>	<u>51</u>	<u>1,000</u>	<u>200</u>	<u>1,000</u>
<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT	0	0	0	0	0
81900	OTHER PROFESSIONAL SERVICES	0	0	0	0	0
89000	MISCELLANEOUS	693	0	0	0	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>693</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
-203	<i>TOTAL EXPENDITURES</i>	<u>2,738</u>	<u>51</u>	<u>1,000</u>	<u>200</u>	<u>1,000</u>
	FUND BALANCE - JANUARY 1	5,816	4,023	4,939	4,939	5,839
	CHANGE IN FUND BALANCE	(1,793)	916	(10)	900	100
	FUND BALANCE - DECEMBER 31	<u>4,023</u>	<u>4,939</u>	<u>4,929</u>	<u>5,839</u>	<u>5,939</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	ACTUAL	BUDGET	ESTIMATED	BUDGET
		2021	2022	2023	2023	2024
REVENUES:						
INTERGOVERNMENTAL						
33611	ST PAUL WATER UTILITY	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	0	0	0	0	0
CHARGES FOR SERVICES						
34180	WATER CHARGES	38,970	40,888	36,000	38,000	38,000
	TOTAL CHARGES FOR SERVICES	38,970	40,888	36,000	38,000	38,000
MISCELLANEOUS						
36211	INTEREST ON INVESTMENTS	1,714	2,711	1,000	6,000	6,000
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(1,015)	(3,247)	0		
	TOTAL MISCELLANEOUS	699	(536)	1,000	6,000	6,000
204	TOTAL REVENUES	39,670	40,352	37,000	44,000	44,000
EXPENDITURES:						
COMPENSATION						
60100	REGULAR SALARIES	7,212	7,428	8,000	8,000	8,100
64011	PERA CONTRIBUTIONS	541	557	600	600	620
64012	FICA CONTRIBUTIONS	491	510	650	650	630
64031	HOSPITALIZATION	2,380	2,504	3,600	2,600	2,950
64032	DENTAL	97	82	130	100	130
64033	LONG-TERM DISABILITY	26	18	36	25	35
64034	LIFE INSURANCE	31	27	36	25	35
	TOTAL COMPENSATION	10,778	11,127	13,052	12,000	12,500
OTHER SERVICES & CHARGES						
80310	AUDIT	722	758	800	710	800
86100	CONFERENCE & EDUCATION	23	0	0	0	0
87090	REPAIR EQUIPMENT	606	0	4,000	1,000	1,000
87120	REPAIRS & MAINTENANCE	0	250	300	250	300
88500	BILLING FEES	804	836	800	850	900
89000	MISCELLANEOUS	0	0	100	0	100
89070	HYDRANT MARKERS	0	182	200	200	400
	TOTAL OTHER SERVICES & CHARGES	2,155	2,026	6,200	3,010	3,500
CAPITAL OUTLAY						
94700	INFRASTRUCTURE IMPROVEMENTS	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	0	0	0
-204	TOTAL EXPENDITURES	12,932	13,152	19,252	15,010	16,000
OTHER FINANCING USES						
97000	TRANSFERS	0	0	0	0	275,000
	TOTAL OTHER FINANCING USES	0	0	0	0	275,000
	TOTAL EXPENDITURES AND OTHER FINANCING USES	12,932	13,152	19,252	15,010	291,000
	FUND BALANCE - JANUARY 1	201,873	228,610	255,810	255,810	284,800
	CHANGE IN FUND BALANCE	26,737	27,199	17,748	28,990	(247,000)
	FUND BALANCE - DECEMBER 31	228,610	255,810	273,558	284,800	37,800

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	2021 Actual	2022 Actual	2023 Estimate
Percentage of single family homes participating	97.0%	97.8%	98.0%
Materials collected (tons) Single Family	421.51	359.64	375.0

RECYCLING (206)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
REVENUES:						
<i>INTERGOVERNMENTAL</i>						
33610	COUNTY GRANT - RECYCLING	15,737	15,742	16,000	15,661	16,000
33611	COUNTY GRANT - BULKY ITEM RECYCLING	0	0	0	0	0
	<i>TOTAL INTERGOVERNMENTAL</i>	<u>15,737</u>	<u>15,742</u>	<u>16,000</u>	<u>15,661</u>	<u>16,000</u>
<i>CHARGES FOR SERVICES</i>						
34180	SOLID WASTE FEE	83,287	83,577	100,780	101,000	114,000
34181	SOLID WASTE PENALTY	0	0	0	0	0
34182	SALE OF RECYCLING/COMPOST BINS	0	0	0	0	0
34183	COMPOST BINS	0	0	0	0	0
	<i>TOTAL CHARGES FOR SERVICES</i>	<u>83,287</u>	<u>83,577</u>	<u>100,780</u>	<u>101,000</u>	<u>114,000</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	799	1,024	400	2,200	2,000
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(468)	(1,232)	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>331</u>	<u>(208)</u>	<u>400</u>	<u>2,200</u>	<u>2,000</u>
206	<i>TOTAL REVENUES</i>	<u>99,354</u>	<u>99,111</u>	<u>117,180</u>	<u>118,861</u>	<u>132,000</u>
EXPENDITURES:						
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	13,503	11,349	14,800	11,000	15,600
64011	PERA CONTRIBUTIONS	982	513	1,100	715	1,200
64012	FICA CONTRIBUTIONS	1,023	868	1,130	900	1,250
64031	HOSPITALIZATION	1,538	706	1,100	660	1,700
64032	DENTAL	58	50	160	60	60
64033	LONG-TERM DISABILITY	27	15	36	25	30
64034	LIFE INSURANCE	20	16	40	25	30
	<i>TOTAL COMPENSATION</i>	<u>17,151</u>	<u>13,517</u>	<u>18,366</u>	<u>13,385</u>	<u>19,870</u>
<i>MATERIALS & SUPPLIES</i>						
70100	SUPPLIES	0	0	300	0	10,000
70420	NEWSLETTERS	0	124	300	550	550
70500	POSTAGE	0	0	300	200	300
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>0</u>	<u>124</u>	<u>900</u>	<u>750</u>	<u>10,850</u>
<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT	722	758	800	710	800
82030	RECYCLING CONTRACT	83,537	89,505	95,000	101,400	113,000
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	735	778	750	800	900
89000	MISCELLANEOUS	154	128	0	0	150
89010	CLEAN-UP DAY & MULCH ACTIVITIES	400	400	2,000	2,000	2,500
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>85,548</u>	<u>91,569</u>	<u>98,550</u>	<u>104,910</u>	<u>117,350</u>
-206	<i>TOTAL EXPENDITURES</i>	<u>102,699</u>	<u>105,210</u>	<u>117,816</u>	<u>119,045</u>	<u>148,070</u>
	FUND BALANCE - JANUARY 1	110,487	107,142	101,043	101,043	100,859
	CHANGE IN FUND BALANCE	(3,345)	(6,099)	(636)	(184)	(16,070)
	FUND BALANCE - DECEMBER 31	<u>107,142</u>	<u>101,043</u>	<u>100,407</u>	<u>100,859</u>	<u>84,789</u>

COMMUNITY/ECONOMIC DEVELOPMENT (208)

BUDGETARY OBJECTIVE:

This fund was created to provide funding for the administration and other costs associated with community and economic development activities.

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

- ⇒ Rents & Royalties (36220): The lease of city easement for part of a private business accounts for this revenue.

EXPENDITURES & OTHER FINANCING USES

- ⇒ Other Professional Services (81900): Expenses of updating the City's Comprehensive Plan and other professional personnel hired for community development issues.

COMMUNITY/ECONOMIC DEVELOPMENT (208)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
REVENUES:						
INTERGOVERNMENTAL						
33610	CITY WIDE RESILENCY GRANT	0	0	0	0	0
	TOTAL GOVERNMENTAL	0	0	0	0	0
MISCELLANEOUS						
36211	INTEREST ON INVESTMENTS	171	230	120	300	250
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(96)	(264)	0	0	0
36220	RENTS & ROYALTIES	3,790	0	1,895	2,092	2,092
36400	MISCELLANEOUS	0	0	0	0	0
36410	CONDUIT DEBT	0	0	0	0	0
	TOTAL MISCELLANEOUS	3,864	(34)	2,015	2,392	2,342
208	TOTAL REVENUES	3,864	(34)	2,015	2,392	2,342
OTHER FINANCING SOURCES						
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	3,864	(34)	2,015	2,392	2,342
EXPENDITURES:						
COMPENSATION						
60100	REGULAR SALARIES	0	0	0	0	0
64011	PERA CONTRIBUTIONS	0	0	0	0	0
64012	FICA CONTRIBUTIONS	0	0	0	0	0
64031	HOSPITALIZATION	0	0	0	0	0
64032	DENTAL	0	0	0	0	0
64033	LONG-TERM DISABILITY	0	0	0	0	0
64034	LIFE INSURANCE	0	0	0	0	0
	TOTAL COMPENSATION	0	0	0	0	0
OTHER SERVICES & CHARGES						
80310	AUDIT	722	758	800	701	800
81900	OTHER PROFESSIONAL SERVICES	0	0	8,000	8,000	8,000
81905	DEVELOPER EXPENSES	0	0	0	0	0
81910	RESILIANCY GRANT EXPENSES	0	0	0	0	0
89000	MISCELLANEOUS	0	0	300	0	0
	TOTAL OTHER SERVICES & CHARGES	722	758	9,100	8,701	8,800
-208	TOTAL EXPENDITURES	722	758	9,100	8,701	8,800
	FUND BALANCE - JANUARY 1	17,977	21,119	20,328	20,328	14,019
	CHANGE IN FUND BALANCE	3,142	(792)	(7,085)	(6,309)	(6,458)
	FUND BALANCE - DECEMBER 31	21,119	20,328	13,243	14,019	7,561

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 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
REVENUES:						
	<i>CHARGES FOR SERVICES</i>					
34180	ELECTRIC CHARGES	41,922	41,815	42,000	42,000	42,000
	<i>TOTAL CHARGES FOR SERVICES</i>	41,922	41,815	42,000	42,000	42,000
	<i>MISCELLANEOUS</i>					
36211	INTEREST ON INVESTMENTS	404	653	200	1,000	300
36213	CHANGES IN FAIR VALUE OF INTEREST	(248)	(789)	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	156	(136)	200	1,000	300
	<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>	42,078	41,679	42,200	43,000	42,300
EXPENDITURES:						
	<i>MATERIALS AND SUPPLIES</i>					
70100	SUPPLIES	0	0	1,000	0	1,000
70180	LED LIGHT SUPPLIES	0	0	0	0	0
	<i>TOTAL MATERIAL & SUPPLIES</i>	0	0	1,000	0	1,000
	<i>OTHER SERVICES & CHARGES</i>					
80310	AUDIT	722	758	800	710	800
85020	STREET LIGHTING POWER	29,674	35,519	31,000	36,000	36,000
87120	REPAIR & MAINTENANCE	970	961	6,000	1,000	1,000
88500	BILLING FEES	754	798	750	800	900
89000	MISCELLANEOUS	0	0	400	0	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	32,121	38,036	38,950	38,510	38,700
-209	<i>TOTAL EXPENDITURES</i>	32,121	38,036	39,950	38,510	39,700
97000	TRANSFERS	0	0	30,000	30,000	0
	<i>TOTAL OTHER FINANCING USES</i>	0	0	30,000	30,000	0
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	32,121	38,036	68,950	68,510	39,700
	FUND BALANCE - JANUARY 1	48,660	58,617	62,261	62,261	36,751
	CHANGE IN FUND BALANCE	9,957	3,644	(27,750)	(25,510)	2,600
	FUND BALANCE - DECEMBER 31	58,617	62,261	34,511	36,751	39,351

COMMUNITY INCLUSION (210)

BUDGETARY OBJECTIVE:

This fund accounts for costs associated with community projects for inclusion.

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

⇒ Transfers (39200): A transfer to be used to support 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 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 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
REVENUES:						
INTERGOVERNMENTAL						
33610	GRANT	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	0	0	0	0	0
MISCELLANEOUS						
36211	INTEREST ON INVESTMENTS	338	485	200	1,000	1,000
36213	CHANGES IN FAIR VALUE OF INTEREST	(203)	(503)	0	0	0
36233	CONTRIBUTIONS FROM PARTICPANTS	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	TOTAL MISCELLANEOUS	135	(18)	200	1,000	1,000
210	TOTAL REVENUES	135	(18)	200	1,000	1,000
OTHER FINANCING SOURCES						
39200	TRANSFERS	20,000	0	30,000	30,000	0
	TOTAL OTHER FINANCING SOURCES	20,000	0	30,000	30,000	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	20,135	(18)	30,200	31,000	1,000
EXPENDITURES:						
<u>WAGES, SALRIES & COMP</u>						
60100	REGULAR SALARY	0	0	0	0	0
64011	PERA CONSTRIBUTIONS	0	0	0	0	0
64012	FICA CONTRIBUTIONS	0	0	0	0	0
64031	HOSPITALIZATION	0	0	0	0	0
64032	DENTAL	0	0	0	0	0
64033	LONG TERM DISABILITY	0	0	0	0	0
64034	LIFE INSURANCE	0	0	0	0	0
	TOTAL WAGES SALARIES AND COMP	0	0	0	0	0
<u>MATERIALS AND SUPPLIES</u>						
70100	SUPPLIES	0	0	100	0	100
70420	NEWSLETTER/PRINTING & PUBLISHING	0	0	100	0	100
70500	POSTAGE	0	1,104	0	0	0
	TOTAL MATIERIAL AND SUPPLIES	0	1,104	200	0	200
<u>OTHER SERVICES AND CHARGES</u>						
80310	AUDIT	0	758	800	710	800
80600	PERSONNEL/CONTRACT SVCS	0	4,000	8,000	0	5,000
86010	MILEAGE AND PARKING	0	0	0	0	0
86100	CONFERENCES & EDUCATION	0	0	0	0	0
86105	INCLUSION EFFORTS	14,973	991	30,000	15,000	15,000
86110	MEMBERSHIPS	0	0	0	0	0
88000	INSURANCE AND BONDS	0	0	0	0	0
89000	MISCELLANEOUS	0	0	0	0	0
	TOTAL OTHER SERVICES AND CHARGES	14,973	5,749	38,800	15,710	20,800
-210	TOTAL EXPENDITURES	14,973	6,853	39,000	15,710	21,000
OTHER FINANCING USES						
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	14,973	6,853	39,000	15,710	21,000
	FUND BALANCE - JANUARY 1	39,475	44,637	37,766	37,766	53,056
	CHANGE IN FUND BALANCE	5,162	(6,871)	(8,800)	15,290	(20,000)
	FUND BALANCE - DECEMBER 31	44,637	37,766	28,966	53,056	33,056

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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 5 debt service funds to display outstanding long-term debt. Some are presented only for historical purposes.

1. 2023 G.O. Improvement Series 2023A (306)
2. G.O. Improvement, Series 2013A Bonds (historical - 311)
3. G.O. Fire Truck Bond, Series 2013B Bonds (historical - 312)
4. 2021 G.O Improvement Series 2021A (313)
5. 2017 G.O. Improvement Series 2017A (316)

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.

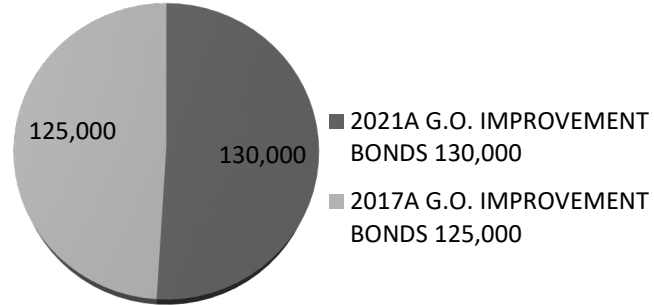
DEBT PAYMENT SCHEDULE:

YEAR	PRINCIPAL	INTEREST
2024	255,000	37,088
2025	357,000	29,603
2026	239,000	20,632
2027	241,000	13,301
2028	108,000	7,232
2029	110,000	2,426
TOTAL:	1,310,000	110,282

TOTAL DEBT SERVICE FUNDS

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
REVENUES:						
306	2023 GO IMPROVEMENT SERIES 2023A	0	0	0	0	73,000
311	2013 GO IMPROVEMENT SERIES 2013A	145	0	0	0	0
312	2013 FIRE TRUCK BOND SERIES 2013B	249,347	0	0	0	0
313	2021 GO IMPROVEMENT BOND SERIES 2021	2,701	125,220	147,805	111,705	112,120
314	2022 GO IMPROVEMENT BOND SERIES 2022	0	0	0	0	0
316	2017 GO IMPROVEMENT SERIES 2017A	119,900	119,588	116,280	122,080	49,275
<i>TOTAL REVENUES</i>		<u>372,092</u>	<u>244,808</u>	<u>264,085</u>	<u>233,785</u>	<u>234,395</u>
<i>OTHER FINANCING SOURCES</i>						
39130	BOND PROCEEDS	10,825	0	0	0	0
39200	TRANSFERS	0	0	0	0	0
<i>TOTAL OTHER FINANCING SOURCES</i>		<u>10,825</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>		<u>382,917</u>	<u>244,808</u>	<u>264,085</u>	<u>233,785</u>	<u>234,395</u>
EXPENDITURES:						
-306	2023 GO IMPROVEMENT SERIES 2023A	0	0	0	0	26,800
-311	2013 GO IMPROVEMENT SERIES 2013A	69,752	0	0	0	0
-312	2013 FIRE TRUCK BOND SERIES 2013B	273,873	0	0	0	0
-313	2021 GO IMPROVEMENT SERIES 2021A	0	19,721	147,800	147,710	145,200
-314	2022 GO IMPROVEMENT SERIES 2022	0	0	0	0	0
-316	2017 GO IMPROVEMENT SERIES 2017A	132,802	138,217	140,325	140,235	136,575
<i>TOTAL EXPENDITURES</i>		<u>476,427</u>	<u>157,938</u>	<u>288,125</u>	<u>287,945</u>	<u>308,575</u>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	124,120	0	0	0	0
<i>TOTAL OTHER FINANCING USES</i>		<u>124,120</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>		<u>600,547</u>	<u>157,938</u>	<u>288,125</u>	<u>287,945</u>	<u>308,575</u>
FUND BALANCE - JANUARY 1		707,120	489,490	576,360	576,360	522,200
CHANGE IN FUND BALANCE		<u>(217,630)</u>	<u>86,870</u>	<u>(24,040)</u>	<u>(54,160)</u>	<u>(74,180)</u>
FUND BALANCE - DECEMBER 31		<u>489,490</u>	<u>576,360</u>	<u>552,320</u>	<u>522,200</u>	<u>448,020</u>

2024 DEBT PRINCIPAL PAYMENTS ALLOCATED PER BOND

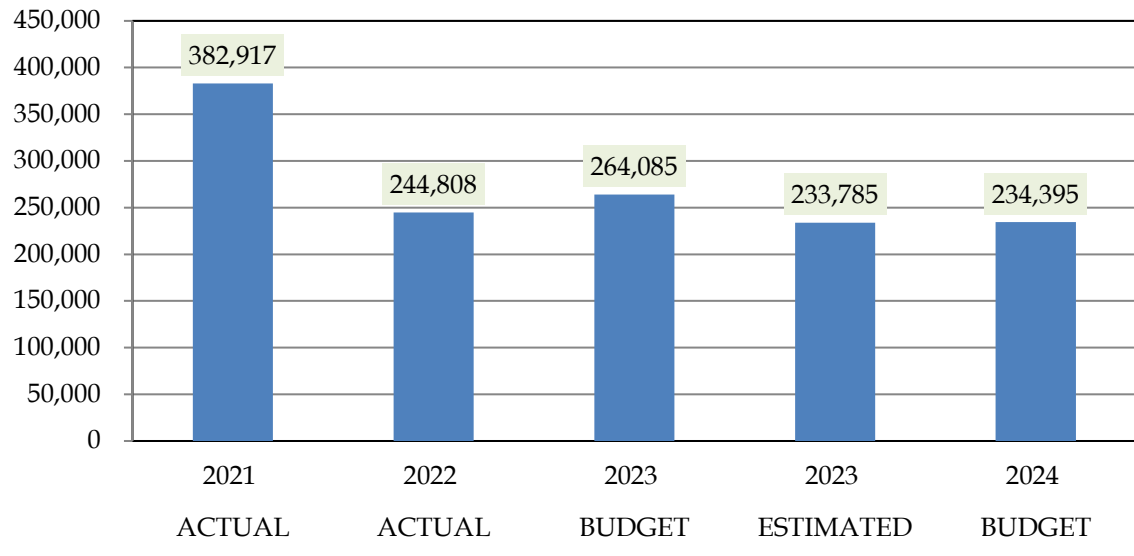


<u>BOND</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2021A G.O. IMPROVEMENT BONDS	130,000	9,400	139,400
2017A G.O. IMPROVEMENT BONDS	125,000	5,775	130,775
2023A G.O. IMPROVEMENT BONDS	0	21,913	21,913
	<hr/> 255,000	<hr/> 37,088	<hr/> 270,175

TOTAL DEBT SERVICE FUND REVENUES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
REVENUES:						
<i>PROPERTY TAXES</i>						
30111	DEBT LEVY PROPERTY TAX	211,544	193,510	189,685	189,685	190,295
	<i>TOTAL PROPERTY TAX LEVY</i>	<u>211,544</u>	<u>193,510</u>	<u>189,685</u>	<u>189,685</u>	<u>190,295</u>
<i>SPECIAL ASSESSMENTS</i>						
36100	SPECIAL ASSESSMENTS	8,847	53,585	73,100	37,000	37,000
	<i>TOTAL SPECIAL ASSESSMENTS</i>	<u>8,847</u>	<u>53,585</u>	<u>73,100</u>	<u>37,000</u>	<u>37,000</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	3,915	5,186	1,300	7,100	7,100
36213	CHANGE IN FAIR VALUE OF IN	(2,213)	(7,473)	0	0	0
36420	SALE OF EQUIPMENT	150,000	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>151,702</u>	<u>(2,286)</u>	<u>1,300</u>	<u>7,100</u>	<u>7,100</u>
	<i>TOTAL REVENUES</i>	<u>372,092</u>	<u>244,808</u>	<u>264,085</u>	<u>233,785</u>	<u>234,395</u>
<i>OTHER FINANCING SOURCES</i>						
39130	BOND PROCEEDS	10,825	0	0	0	0
39200	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>10,825</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	<u>382,917</u>	<u>244,808</u>	<u>264,085</u>	<u>233,785</u>	<u>234,395</u>

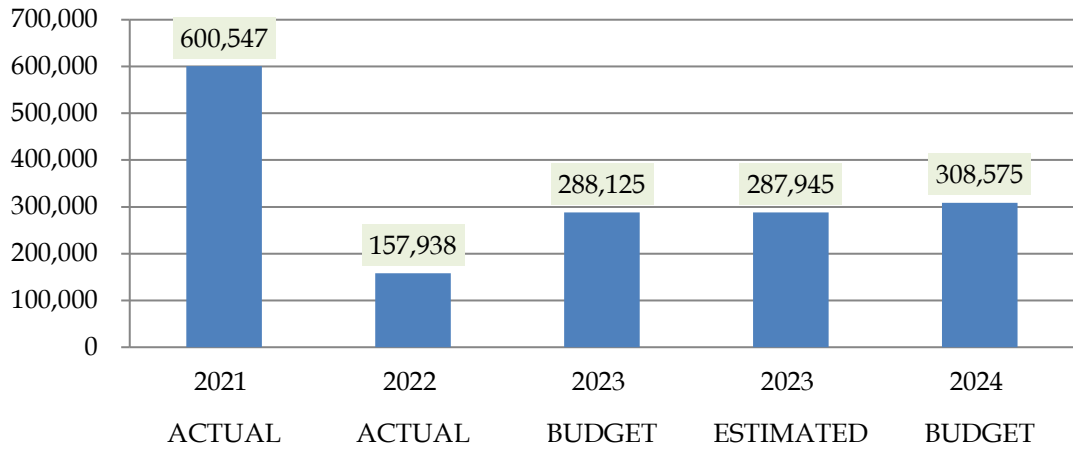
2024 TOTAL DEBT SERVICE REVENUES AND TRANSFERS



TOTAL DEBT SERVICE FUND EXPENDITURES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
EXPENDITURES:						
<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT	2,166	1,516	1,600	1,420	2,400
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>2,166</u>	<u>1,516</u>	<u>1,600</u>	<u>1,420</u>	<u>2,400</u>
<i>DEBT SERVICE</i>						
94000	BOND PRINCIPAL	445,000	120,000	255,000	255,000	255,000
94500	BOND INTEREST	21,864	30,675	21,525	21,525	37,175
94900	BOND FEES	7,398	5,748	10,000	10,000	14,000
	<i>TOTAL DEBT SERVICE</i>	<u>474,261</u>	<u>156,422</u>	<u>286,525</u>	<u>286,525</u>	<u>306,175</u>
	<i>TOTAL EXPENDITURES</i>	<u>476,427</u>	<u>157,938</u>	<u>288,125</u>	<u>287,945</u>	<u>308,575</u>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	124,120	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>124,120</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u>600,547</u>	<u>157,938</u>	<u>288,125</u>	<u>287,945</u>	<u>308,575</u>

2024 TOTAL DEBT SERVICE EXPENDITURES



2023 G.O. IMPROVEMENT BOND SERIES 2023A (306)

BUDGETARY OBJECTIVE:

This fund is responsible for the retirement of general obligation bonds issued in 2023 for the 2023 G.O. Street Improvement Project.

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

⇒ Special Assessments (36100): These assessments are levied against benefitted property owners in 2024 for a 10 year period.

DEBT PAYMENT SCHEDULE:

YEAR	PRINCIPAL	INTEREST
2024	0	21,913
2025	92,000	20,903
2026	104,000	16,582
2027	106,000	11,951
2028	108,000	7,232
2029	110,000	2,426
TOTAL:	520,000	81,007

G.O. IMPROVEMENT BONDS, SERIES 2023A (306)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
REVENUES:						
<i>PROPERTY TAX</i>						
30111	DEBT LEVY PROPERTY TAX	0	0	0	0	68,000
	TOTAL PROPERTY TAX LEVY	0	0	0	0	68,000
<i>SPECIAL ASSESSMENTS</i>						
36100	SPECIAL ASSESSMENTS	0	0	0	0	5,000
	TOTAL SPECIAL ASSESSMENTS	0	0	0	0	5,000
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	0	0	0	0	0
36213	CHANGE IN FAIR VALUE OF INVESTMENT	0	0	0	0	0
	TOTAL MISCELLANEOUS	0	0	0	0	0
306	TOTAL REVENUES	0	0	0	0	73,000
<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	73,000
EXPENDITURES:						
<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT	0	0	0	0	800
	TOTAL OTHER SERVICES & CHARGES	0	0	0	0	800
<i>DEBT SERVICE</i>						
94000	BOND PRINCIPAL	0	0	0	0	0
94500	BOND INTEREST	0	0	0	0	22,000
94900	BOND FEES	0	0	0	0	4,000
	TOTAL DEBT SERVICE	0	0	0	0	26,000
-306	TOTAL EXPENDITURES	0	0	0	0	26,800
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES AND OTHER FINANCING	0	0	0	0	26,800
	FUND BALANCE - JANUARY 1	0	0	0	0	0
	CHANGE IN FUND BALANCE	0	0	0	0	46,200
	FUND BALANCE - DECEMBER 31	0	0	0	0	46,200

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 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
REVENUES:						
<i>PROPERTY TAXES</i>						
30111	DEBT LEVY PROPERTY TAX	0	0	0	0	0
	TOTAL PROPERTY TAX LEVY	0	0	0	0	0
<i>SPECIAL ASSESSMENTS</i>						
36100	SPECIAL ASSESSMENTS	73	0	0	0	0
	TOTAL SPECIAL ASSESSMENTS	73	0	0	0	0
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	72	0	0	0	0
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	0	0	0	0	0
39130	BOND PROCEEDS	0	0	0	0	0
	TOTAL MISCELLANEOUS	72	0	0	0	0
311	TOTAL REVENUES	145	0	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	145	0	0	0	0
EXPENDITURES:						
<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT & OTHER CHARGES	722	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	722	0	0	0	0
<i>DEBT SERVICE</i>						
94000	BOND PRINCIPAL	65,000	0	0	0	0
94500	BOND INTEREST	780	0	0	0	0
94900	BOND FEES	3,250	0	0	0	0
	TOTAL DEBT SERVICE	69,030	0	0	0	0
-311	TOTAL EXPENDITURES	69,752	0	0	0	0
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	7,337	0	0	0	0
	TOTAL OTHER FINANCING USES	7,337	0	0	0	0
	TOTAL EXPENDITURES AND OTHER FINANCING	77,089	0	0	0	0
	FUND BALANCE - JANUARY 1	76,945	0	0	0	0
	CHANGE IN FUND BALANCE	(76,945)	0	0	0	0
	FUND BALANCE - DECEMBER 31	0	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 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
REVENUES:						
<i>PROPERTY TAXES</i>						
30111	DEBT LEVY PROPERTY TAX	98,894	0	0	0	0
	TOTAL PROPERTY TAX LEVY	98,894	0	0	0	0
<i>SPECIAL ASSESSMENTS</i>						
36100	SPECIAL ASSESSMENTS	0	0	0	0	0
	TOTAL SPECIAL ASSESSMENTS	0	0	0	0	0
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	453	0	0	0	0
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	0	0	0	0	0
36420	SALE OF EQUIPMENT	150,000	0	0	0	0
	TOTAL MISCELLANEOUS	150,453	0	0	0	0
312	TOTAL REVENUES	249,347	0	0	0	0
<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	249,347	0	0	0	0
EXPENDITURES:						
<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT & OTHER CHARGES	722	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	722	0	0	0	0
<i>DEBT SERVICE</i>						
94000	BOND PRINCIPAL	265,000	0	0	0	0
94500	BOND INTEREST	4,359	0	0	0	0
94900	BOND FEES	3,793	0	0	0	0
	TOTAL DEBT SERVICE	273,151	0	0	0	0
-312	TOTAL EXPENDITURES	273,873	0	0	0	0
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	116,782	0	0	0	0
	TOTAL OTHER FINANCING USES	116,782	0	0	0	0
	TOTAL EXPENDITURES AND OTHER FINANCING	390,655	0	0	0	0
	FUND BALANCE - JANUARY 1	141,309	0	0	0	0
	CHANGE IN FUND BALANCE	(141,309)	0	0	0	0
	FUND BALANCE - DECEMBER 31	0	0	0	0	0

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

BUDGETARY OBJECTIVE:

This fund is responsible for the retirement of general obligation bonds issued in 2021 for the 2021 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:

YEAR	PRINCIPAL	INTEREST
2024	130,000	9,400
2025	135,000	6,750
2026	135,000	4,050
2027	135,000	1,350
TOTAL:	535,000	21,550

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

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
REVENUES:						
<i>PROPERTY TAX</i>						
30111	DEBT LEVY PROPERTY TAX	0	78,440	77,605	77,605	82,020
	<i>TOTAL PROPERTY TAX</i>	0	78,440	77,605	77,605	82,020
<i>SPECIAL ASSESSMENTS</i>						
36100	SPECIAL ASSESSMENTS	2,688	47,657	70,100	34,000	30,000
	<i>TOTAL SPECIAL ASSESSMENTS</i>	2,688	47,657	70,100	34,000	30,000
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	62	657	100	100	100
36213	CHANGE IN FAIR VALUE OF INVESTMENT	(49)	(1,534)	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	13	(877)	100	100	100
313	<i>TOTAL REVENUES</i>	2,701	125,220	147,805	111,705	112,120
<i>OTHER FINANCING SOURCES</i>						
39130	BOND PROCEEDS	10,825		0	0	0
39200	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	10,825	0	0	0	0
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	13,526	125,220	147,805	111,705	112,120
EXPENDITURES:						
<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT	0	758	800	710	800
	<i>TOTAL OTHER SERVICES & CHARGES</i>	0	758	800	710	800
<i>DEBT SERVICE</i>						
94000	BOND PRINCIPAL	0	0	130,000	130,000	130,000
94500	BOND INTEREST	0	17,475	12,000	12,000	9,400
94900	BOND FEES	0	1,488	5,000	5,000	5,000
	<i>TOTAL DEBT SERVICE</i>	0	18,963	147,000	147,000	144,400
-313	<i>TOTAL EXPENDITURES</i>	0	19,721	147,800	147,710	145,200
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	0	0	0	0	0
	<i>TOTAL EXPENDITURES AND OTHER FINANCING</i>	0	19,721	147,800	147,710	145,200
	FUND BALANCE - JANUARY 1	0	13,526	119,025	119,025	83,020
	CHANGE IN FUND BALANCE	13,526	105,499	5	(36,005)	(33,080)
	FUND BALANCE - DECEMBER 31	13,526	119,025	119,030	83,020	49,940

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
2024	125,000	5,775
2025	130,000	1,950
TOTAL:	255,000	7,725

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

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
REVENUES:						
<i>PROPERTY TAXES</i>						
30111	DEBT LEVY PROPERTY TAX	112,650	115,070	112,080	112,080	40,275
	<i>TOTAL PROPERTY TAX LEVY</i>	<u>112,650</u>	<u>115,070</u>	<u>112,080</u>	<u>112,080</u>	<u>40,275</u>
<i>SPECIAL ASSESSMENTS</i>						
36100	SPECIAL ASSESSMENTS	6,086	5,928	3,000	3,000	2,000
	<i>TOTAL SPECIAL ASSESSMENTS</i>	<u>6,086</u>	<u>5,928</u>	<u>3,000</u>	<u>3,000</u>	<u>2,000</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	3,328	4,529	1,200	7,000	7,000
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(2,164)	(5,939)	0		
	<i>TOTAL MISCELLANEOUS</i>	<u>1,164</u>	<u>(1,410)</u>	<u>1,200</u>	<u>7,000</u>	<u>7,000</u>
316	<i>TOTAL REVENUES</i>	<u>119,900</u>	<u>119,588</u>	<u>116,280</u>	<u>122,080</u>	<u>49,275</u>
<i>OTHER FINANCING SOURCES</i>						
39130	BOND PROCEEDS	0	0	0	0	0
39200	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	<u>119,900</u>	<u>119,588</u>	<u>116,280</u>	<u>122,080</u>	<u>49,275</u>
EXPENDITURES:						
<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT & OTHER CHARGES	722	758	800	710	800
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>722</u>	<u>758</u>	<u>800</u>	<u>710</u>	<u>800</u>
<i>DEBT SERVICE</i>						
94000	BOND PRINCIPAL	115,000	120,000	125,000	125,000	125,000
94500	BOND INTEREST	16,725	13,200	9,525	9,525	5,775
94900	BOND FEES	355	4,259	5,000	5,000	5,000
	<i>TOTAL DEBT SERVICE</i>	<u>132,080</u>	<u>137,459</u>	<u>139,525</u>	<u>139,525</u>	<u>135,775</u>
-316	<i>TOTAL EXPENDITURES</i>	<u>132,802</u>	<u>138,217</u>	<u>140,325</u>	<u>140,235</u>	<u>136,575</u>
	FUND BALANCE - JANUARY 1	488,866	475,964	457,335	457,335	439,180
	CHANGE IN FUND BALANCE	<u>(12,902)</u>	<u>(18,629)</u>	<u>(24,045)</u>	<u>(18,155)</u>	<u>(87,300)</u>
	FUND BALANCE - DECEMBER 31	<u>475,964</u>	<u>457,335</u>	<u>433,290</u>	<u>439,180</u>	<u>351,880</u>

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CAPITAL PROJECTS FUNDS

PURPOSE:

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds). The city has nine capital projects funds.

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. Tax Increment Financing District #1-4 Improvements
6. Infrastructure Improvements
7. 2021 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.

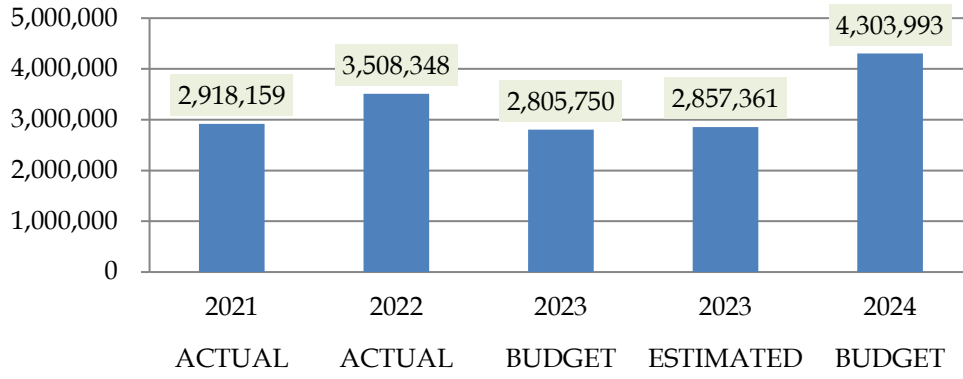
Capital projects funds use the modified accrual basis of accounting, under which revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liabilities are incurred.

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

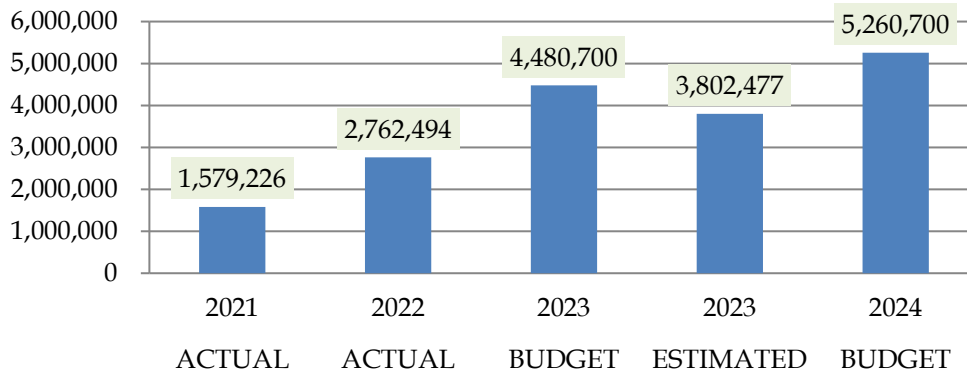
TOTAL CAPITAL PROJECTS FUNDS

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
REVENUES:						
401	GENERAL CAPITAL	29,871	14,666	11,500	23,000	16,000
402	PUBLIC SAFETY CAPITAL	47	25,423	7,520	4,900	1,000
403	PARKS/REC./PUBLIC FACILITIES CAPITAL	387,591	4,982	2,000	44,000	25,000
414	TIF DISTRICT #1-3 IMPROVEMENTS	334,018	337,235	480,500	394,000	464,000
415	TIF DISTRICT #1-4 IMPROVEMENTS	0	0	48,300	17,000	277,000
419	INFRASTRUCTURE IMPROVEMENTS	292,263	1,337,491	317,430	746,172	311,593
426	2021 STREET PROJECT	462,470	5,372	200	4,000	2,000
428	AMBER UNION	123,092	1,074,602	200	12,960	400
429	2023 STREET PROJECT/GARDEN AVE	0	14,578	706,100	534,329	32,000
<i>TOTAL REVENUES</i>		<u>1,629,353</u>	<u>2,814,348</u>	<u>1,573,750</u>	<u>1,780,361</u>	<u>1,128,993</u>
<i>OTHER FINANCING SOURCES</i>						
39130	BOND PROCEEDS	684,687	0	675,000	520,000	1,750,000
39101	PROCEEDS FROM SALE OF CAPITAL ASSETS	0	0	0	0	0
39200	TRANSFERS	604,120	694,000	557,000	557,000	1,425,000
<i>TOTAL OTHER FINANCING SOURCES</i>		<u>1,288,807</u>	<u>694,000</u>	<u>1,232,000</u>	<u>1,077,000</u>	<u>3,175,000</u>
<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>		<u>2,918,159</u>	<u>3,508,348</u>	<u>2,805,750</u>	<u>2,857,361</u>	<u>4,303,993</u>
EXPENDITURES:						
-401	GENERAL CAPITAL	11,718	7,145	9,300	8,710	20,300
-402	PUBLIC SAFETY CAPITAL	722	758	800	9,243	800
-403	PARKS/REC./PUBLIC FACILITIES CAPITAL	13,820	109,300	1,646,900	1,200,559	3,683,800
-414	TIF DISTRICT #1-3 IMPROVEMENTS	328,992	334,496	557,600	392,510	539,600
-415	TIF DISTRICT #1-4 IMPROVEMENTS	0	0	46,900	16,710	273,800
-419	INFRASTRUCTURE IMPROVEMENTS	36,385	1,054,926	233,800	399,466	301,800
-426	2021 STREET PROJECT	1,113,585	44,806	120,800	5,253	122,800
-428	AMBER UNION	74,003	1,065,054	800	1,138	5,800
-429	2023 STREET PROJECT/GARDEN AVE	0	66,008	1,456,800	1,340,888	12,000
<i>TOTAL EXPENDITURES</i>		<u>1,579,226</u>	<u>2,682,494</u>	<u>4,073,700</u>	<u>3,374,477</u>	<u>4,960,700</u>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	80,000	407,000	428,000	300,000
<i>TOTAL OTHER FINANCING USES</i>		<u>0</u>	<u>80,000</u>	<u>407,000</u>	<u>428,000</u>	<u>300,000</u>
<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>		<u>1,579,226</u>	<u>2,762,494</u>	<u>4,480,700</u>	<u>3,802,477</u>	<u>5,260,700</u>
FUND BALANCE - JANUARY 1		1,885,075	3,224,008	3,969,862	3,969,862	3,024,746
CHANGE IN FUND BALANCE		<u>1,338,933</u>	<u>745,854</u>	<u>(1,674,950)</u>	<u>(945,116)</u>	<u>(956,707)</u>
FUND BALANCE - DECEMBER 31		<u>3,224,008</u>	<u>3,969,862</u>	<u>2,294,912</u>	<u>3,024,746</u>	<u>2,068,039</u>

2024 CAPITAL PROJECTS FUNDS REVENUES (INCLUDES OPERATING TRANSFERS)



2024 CAPITAL PROJECTS FUNDS EXPENDITURES (INCLUDES OPERATING TRANSFERS)



TOTAL CAPITAL PROJECT FUND REVENUES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
REVENUES:						
<i>PROPERTY TAXES</i>						
30111	PROPERTY TAXES	0	0	0	0	0
30113	TAX INCREMENTS	333,729	337,376	528,000	405,000	735,000
	<i>TOTAL PROPERTY TAXES</i>	<u>333,729</u>	<u>337,376</u>	<u>528,000</u>	<u>405,000</u>	<u>735,000</u>
<i>INTERGOVERNMENTAL</i>						
33405	TIF MKT VALUE HOMESTEAD CREDIT	0	0	0	0	0
33400	LGA	105,044	117,430	117,430	118,000	101,593
33410	TENNIS ASSOC GRANT/OTHER GRANTS	0	0	0	0	0
33430	MINNESOTA STATE AID	337,887	60,527	641,000	397,607	55,000
33431	STATE AID CRRSAA	49,678	116,722	0	14,626	0
33432	MN RELIEF PROGRAM	0	0	0	0	0
33433	MET COUNCIL TBRA FUNDS	0	962,200	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	0	0	0	0	0
33441	CLEVELAND AVENUE 2022	0	1,028,878	0	385,818	0
33610	SCBA GRANT/OTHER GRANTS IN AID	0	0	0	0	0
33620	FEMA FIRE EQUIPMENT GRANT	0	0	0	0	0
33700	XCEL/CABLE FRANCHISE FEE	144,231	147,651	146,000	146,000	146,000
	<i>TOTAL INTERGOVERNMENTAL</i>	<u>636,839</u>	<u>2,433,408</u>	<u>904,430</u>	<u>1,062,051</u>	<u>302,593</u>
<i>SPECIAL ASSESSMENTS</i>						
36100	SPECIAL ASSESSMENTS	171,733	0	120,000	170,615	30,000
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 OVERTON	0	0	0	0	0
36150	SPEC ASSMTS: ARONA/HOLLYWOOD CRT/ALLEY	0	0	0	0	0
36160	SPEC ASSMTS SNELLING DRIVE/GARDEN	3,688	3,648	0	0	0
	<i>TOTAL SPECIAL ASSESSMENTS</i>	<u>175,421</u>	<u>3,648</u>	<u>120,000</u>	<u>170,615</u>	<u>30,000</u>
<i>MISCELLANEOUS</i>						
36204	PREPAYMENT ESCROW/ATTORNEY	10,000	0	0	0	0
36205	REIMBURSE ATTORNEY FEES	0	10,408	0	0	0
36211	INTEREST ON INVESTMENTS	16,967	40,905	13,820	129,735	61,400
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(13,524)	(51,954)	0	0	0
36222	REFUNDS/REIMBURSEMENTS	0	0	0	0	0
36233	CONTRIBUTIONS	0	500	0	0	0
36240	PARK DEDICATION FEE	0	0	0	0	0
36400	MISCELLANEOUS	1,692	4,582	0	0	0
36402	REIMBURSE FOR CARIBOU COFFEE	0	0	0	4,960	0
36404	TIF APPLICATION FEE	5,000	0	0	0	0
36406	ISSUER FEE AMBER UNION	58,380	0	0	0	0
36410	CONDUIT BOND FEE	17,500	0	0	0	0
36420	SALES OF EQUIPMENT	387,349	35,476	7,500	8,000	0
	<i>TOTAL MISCELLANEOUS</i>	<u>483,364</u>	<u>39,916</u>	<u>21,320</u>	<u>142,695</u>	<u>61,400</u>
	<i>TOTAL REVENUES</i>	<u>1,629,353</u>	<u>2,814,348</u>	<u>1,573,750</u>	<u>1,780,361</u>	<u>1,128,993</u>
<i>OTHER FINANCING SOURCES</i>						
39130	BOND PROCEEDS	684,687	0	675,000	520,000	1,750,000
39101	PROCEEDS FROM SALE OF CAPITAL ASSETS	0	0	0	0	0
39200	TRANSFERS	604,120	694,000	557,000	557,000	1,425,000
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>1,288,807</u>	<u>694,000</u>	<u>1,232,000</u>	<u>1,077,000</u>	<u>3,175,000</u>
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	<u>2,918,159</u>	<u>3,508,348</u>	<u>2,805,750</u>	<u>2,857,361</u>	<u>4,303,993</u>

TOTAL CAPITAL PROJECTS FUND EXPENDITURES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
EXPENDITURES:						
<i>OTHER SERVICES & CHARGES</i>						
60100	WAGES/SALARY/COMPENSATION	0	0	0	0	0
64011	PERA-SIDEWALK PROJ	0	0	0	0	0
64012	FICA- SIDEWALK PROJECT	0	0	0	0	0
64031	INSURANCE-SIDEWALK	0	0	0	0	0
64032	DENTAL	0	0	0	0	0
64033	LONG-TERM DISABILITY	0	0	0	0	0
64034	LIFE INSURANCE	0	0	0	0	0
80100	ENGINEERING SERVICES	83,951	61,417	42,000	124,347	0
80200	LEGAL SERVICES	0	0	0	0	0
80310	AUDIT	5,054	5,306	7,200	6,390	6,400
80400	DEED GRANT	49,678	102,096	0	0	0
80500	MET COUNCIL TBRA	0	962,200	0	0	0
81900	OTHER PROFESSIONAL SERVICES	25,803	16,781	17,000	13,145	12,000
81910	CONSULTING-STREETSCAPE	0	0	0	0	0
83010	PAVEMENT MANAGEMENT	0	5,250	1,000	938	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	6,765	1,228	800	5,361	2,800
89001	MN ST AID CRRSAA FUNDS	0	0	0	14,626	0
89100	PARK APPRAISALS	0	6,000	0	0	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>171,250</u>	<u>1,160,278</u>	<u>68,000</u>	<u>164,807</u>	<u>22,200</u>
<i>CAPITAL OUTLAY</i>						
90100	FURNITURE & EQUIPMENT	10,699	6,387	8,500	8,000	19,500
90200	COVID 19	0	0	0	0	0
91000	MACHINERY & EQUIPMENT	13,395	72,751	146,101	99,533	183,000
91200	FIRE TRUCK - LADDER	0	0	0	0	0
91500	COMMUNITY PARK LAND/BUILDING	0	0	1,500,000	1,107,745	3,500,000
91600	AED GRANT	0	0	0	0	0
91650	ROOF SOLAR PANELS	0	0	0	1,104	0
91700	SW CORNER BLDG REPLACEMENT	0	6,312	0	0	0
91800	DNR GRANT EXP	0	0	0	0	0
91850	BASKETBALL COURT GROVE PARK	0	23,479	0	0	0
91900	POLICE SQUAD	0	0	0	0	0
92000	OTHER IMPROVEMENTS	0	0	0	3,250	0
92005	SIDEWALK IMPROVEMENT	2,550	11,494	10,000	10,000	10,000
92007	CURB IMPROVEMENT	0	0	0	0	0
92010	ROSELAWN AN SNELLING SIGNAL	0	0	0	0	0
92015	TRAFFIC SIGNAL	13,356	0	0	0	0
92022	SIDEWALK PANELS	0	0	0	0	0
92030	STREET ALLEY PAVEMENT MGMT	15,838	0	0	0	0
92035	PARKING LOT- TESTING	0	1,036,597	0	385,818	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	LARPEUTEUR MEDIAN	8,922	63	0	0	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	40,000
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	991,874	38,524	120,000	21	120,000
92450	2023 STREET PROJECT	0	0	1,107,000	1,050,534	0
92460	GARDEN SIDEWALK	0	0	299,000	123,900	12,000
92500	LARPEUTEUR STREET LIGHTS	0	0	300,000	0	330,000
93000	DEBT PAY AS YOU GO PYMT	323,728	326,609	515,100	400,000	724,000
94900	BOND FEES	27,613	0	0	19,765	0
	<i>CAPITAL OUTLAY</i>	<u>1,407,976</u>	<u>1,522,216</u>	<u>4,005,701</u>	<u>3,209,670</u>	<u>4,938,500</u>
	<i>TOTAL EXPENDITURES</i>	<u>1,579,226</u>	<u>2,682,494</u>	<u>4,073,701</u>	<u>3,374,477</u>	<u>4,960,700</u>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	80,000	407,000	428,000	300,000
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>80,000</u>	<u>407,000</u>	<u>428,000</u>	<u>300,000</u>
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u>1,579,226</u>	<u>2,762,494</u>	<u>4,480,701</u>	<u>3,802,477</u>	<u>5,260,700</u>

GENERAL CAPITAL IMPROVEMENTS (401)

BUDGETARY OBJECTIVE:

This fund is used to account for the purchase of furniture, equipment, and general maintenance items in accordance with the city's ten-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 2024 through 2033, 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 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
REVENUES:						
<i>INTERGOVERNMENTAL</i>						
33410	OTHER GRANTS	0	0	0	0	0
33700	CABLE FRANCHISE FEES	11,334	11,230	11,000	11,000	11,000
	<i>TOTAL INTERGOVERNMENTAL</i>	<u>11,334</u>	<u>11,230</u>	<u>11,000</u>	<u>11,000</u>	<u>11,000</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	2,414	4,655	500	12,000	5,000
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(1,377)	(5,458)	0	0	0
36233	CONTRIBUTIONS	0	0	0	0	0
36400	MISCELLANEOUS	0	4,239	0	0	0
36410	CONDUIT BOND FEE	17,500	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>18,537</u>	<u>3,437</u>	<u>500</u>	<u>12,000</u>	<u>5,000</u>
401	<i>TOTAL REVENUES</i>	<u><u>29,871</u></u>	<u><u>14,666</u></u>	<u><u>11,500</u></u>	<u><u>23,000</u></u>	<u><u>16,000</u></u>
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	0	114,000	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>0</u>	<u>114,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	<u><u>29,871</u></u>	<u><u>128,666</u></u>	<u><u>11,500</u></u>	<u><u>23,000</u></u>	<u><u>16,000</u></u>
EXPENDITURES:						
<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT/PROFESSIONAL FEES	722	758	800	710	800
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>722</u>	<u>758</u>	<u>800</u>	<u>710</u>	<u>800</u>
<i>CAPITAL OUTLAY</i>						
90100	FURNITURE & EQUIPMENT	10,699	6,387	8,500	8,000	19,500
90200	COVID 19	0	0	0	0	0
91000	MACHINERY & EQUIPMENT	297	0	0	0	0
	<i>TOTAL CAPITAL OUTLAY</i>	<u>10,996</u>	<u>6,387</u>	<u>8,500</u>	<u>8,000</u>	<u>19,500</u>
-401	<i>TOTAL EXPENDITURES</i>	<u><u>11,718</u></u>	<u><u>7,145</u></u>	<u><u>9,300</u></u>	<u><u>8,710</u></u>	<u><u>20,300</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 & OTHER FINANCING USES</i>	<u><u>11,718</u></u>	<u><u>7,145</u></u>	<u><u>9,300</u></u>	<u><u>8,710</u></u>	<u><u>20,300</u></u>
	FUND BALANCE - JANUARY 1	283,450	301,602	423,124	423,124	437,414
	CHANGE IN FUND BALANCE	18,152	121,521	2,200	14,290	(4,300)
	FUND BALANCE - DECEMBER 31	<u><u>301,602</u></u>	<u><u>423,124</u></u>	<u><u>425,324</u></u>	<u><u>437,414</u></u>	<u><u>433,114</u></u>

PUBLIC SAFETY CAPITAL IMPROVEMENTS (402)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

- ⇒ Contributions (36233): This includes proceeds from the sale of excess or obsolete public safety equipment or contributions from the general public.

EXPENDITURES & OTHER FINANCING USES

- ⇒ Machinery & Equipment (91000): This includes:

Equipment General
Communication equipment
Emergency alert equipment

For a detailed listing of capital uses and sources for 2024 through 2033, 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 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
REVENUES:						
<i>INTERGOVERNMENTAL REVENUES</i>						
33610	SCBA GRANT/OTHER GRANTS IN AID	0	0	0	0	0
33620	FEMA FIRE EQUIPMENT GRANT	0	0	0	0	0
	<i>TOTAL INTERGOVERNMENTAL</i>	0	0	0	0	0
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	66	344	20	900	1,000
36213	CHANGE IN FAIR VALUE OF I	(19)	(421)	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	25,500	7,500	4,000	0
	<i>TOTAL MISCELLANEOUS</i>	47	25,423	7,520	4,900	1,000
402	<i>TOTAL REVENUES</i>	47	25,423	7,520	4,900	1,000
<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>	0	0	0	0	0
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	47	25,423	7,520	4,900	1,000
EXPENDITURES:						
<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT	722	758	800	710	800
89000	MISCELLANEOUS	0	0	0	0	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	722	758	800	710	800
<i>CAPITAL OUTLAY</i>						
91000	MACHINERY & EQUIPMENT	0	0	0	8,533	0
91200	FIRE TRUCK - LADDER	0	0	0	0	0
91600	AED GRANT	0	0	0	0	0
91700	FEMA FIRE EQUIPMENT GRANT	0	0	0	0	0
91800	DNR GRANT	0	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>	0	0	0	8,533	0
-402	<i>TOTAL EXPENDITURES</i>	722	758	800	9,243	800
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	0	0	0	0	0
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	722	758	800	9,243	800
	FUND BALANCE - JANUARY 1	8,437	7,762	32,427	32,427	28,084
	CHANGE IN FUND BALANCE	(675)	24,665	6,720	(4,343)	200
	FUND BALANCE - DECEMBER 31	7,762	32,427	39,147	28,084	28,284

**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 2024 through 2033, 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 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
REVENUES:						
<i>INTERGOVERNMENTAL</i>						
33410	GRANT - PIANO IN PARK	0	0	0	0	0
33430	GOOD NEIGHBOR GRANT	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>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	3,450	14,000	2,000	40,000	25,000
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(3,208)	(19,495)	0	0	0
36233	CONTRIBUTIONS	0	500	0	0	0
36240	PARK DEDICATION FEE	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
36410	CONDUIT BOND FEE	0	0	0	0	0
36420	SALE OF EQUIPMENT	387,349	9,976	0	4,000	0
	<i>TOTAL MISCELLANEOUS</i>	<u>387,591</u>	<u>4,982</u>	<u>2,000</u>	<u>44,000</u>	<u>25,000</u>
403	<i>TOTAL REVENUES</i>	<u>387,591</u>	<u>4,982</u>	<u>2,000</u>	<u>44,000</u>	<u>25,000</u>
<i>OTHER FINANCING SOURCES</i>						
39101	PROCEEDS FROM SALE OF CAPITAL ASSETS	0	0	0	0	0
39200	TRANSFERS	524,120	500,000	120,000	120,000	1,425,000
39130	BOND PROCEEDS	0	0	0	0	1,750,000
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>524,120</u>	<u>500,000</u>	<u>120,000</u>	<u>120,000</u>	<u>3,175,000</u>
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	<u>911,710</u>	<u>504,982</u>	<u>122,000</u>	<u>164,000</u>	<u>3,200,000</u>
EXPENDITURES:						
<i>OTHER SERVICES & CHARGES</i>						
80200	LEGAL SERVICES	0	0	0	0	0
80310	AUDIT	722	758	800	710	800
89000	MISCELLANEOUS	0	0	0	0	0
89100	PARK APPRAISALS	0	6,000	0	0	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>722</u>	<u>6,758</u>	<u>800</u>	<u>710</u>	<u>800</u>
<i>CAPITAL OUTLAY</i>						
91000	MACHINERY & EQUIPMENT	13,098	72,750	146,100	91,000	183,000
91500	COMMUNITY PARK LAND/BUILDING	0	0	1,500,000	1,107,745	3,500,000
91600	ROOF REPLACEMENT	0	0	0	0	0
91650	ROOF SOLAR PANELS	0	0	0	1,104	0
91700	PARK PATH IMPROVEMENT	0	6,312	0	0	0
91800	PIANO IN PARK	0	0	0	0	0
91850	BASKETBALL COURT GROVE PARK	0	23,479	0	0	0
92000	PARK DEDICATION IMPROVEMENTS	0	0	0	0	0
	<i>TOTAL CAPITAL OUTLAY</i>	<u>13,098</u>	<u>102,542</u>	<u>1,646,100</u>	<u>1,199,849</u>	<u>3,683,000</u>
-403	<i>TOTAL EXPENDITURES</i>	<u>13,820</u>	<u>109,300</u>	<u>1,646,900</u>	<u>1,200,559</u>	<u>3,683,800</u>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u>13,820</u>	<u>109,300</u>	<u>1,646,900</u>	<u>1,200,559</u>	<u>3,683,800</u>
	FUND BALANCE - JANUARY 1	207,801	1,105,691	1,501,373	1,501,373	464,814
	CHANGE IN FUND BALANCE	<u>897,890</u>	<u>395,682</u>	<u>(1,524,900)</u>	<u>(1,036,559)</u>	<u>(483,800)</u>
	FUND BALANCE - DECEMBER 31	<u>1,105,691</u>	<u>1,501,373</u>	<u>(23,527)</u>	<u>464,814</u>	<u>(18,986)</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 district of SE Corner Larpenteur and Snelling. First increments were received during 2003.

EXPENDITURES & OTHER FINANCING USES

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

TIF DISTRICT #1-3 IMPROVEMENTS (414)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
REVENUES:						
<i>PROPERTY TAXES</i>						
30113	TAX INCREMENTS	333,729	337,376	480,000	390,000	460,000
	<i>TOTAL PROPERTY TAXES</i>	<u>333,729</u>	<u>337,376</u>	<u>480,000</u>	<u>390,000</u>	<u>460,000</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	658	944	500	4,000	4,000
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(368)	(1,085)	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>290</u>	<u>(141)</u>	<u>500</u>	<u>4,000</u>	<u>4,000</u>
414	<i>TOTAL REVENUES</i>	<u>334,018</u>	<u>337,235</u>	<u>480,500</u>	<u>394,000</u>	<u>464,000</u>
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	<u>334,018</u>	<u>337,235</u>	<u>480,500</u>	<u>394,000</u>	<u>464,000</u>
EXPENDITURES:						
<i>OTHER SERVICES & CHARGES</i>						
80100	ENGINEERING SERVICES	0	0	0	0	0
80310	AUDIT	722	758	800	710	800
81900	OTHER PROFESSIONAL SERVICES	3,728	5,901	6,000	6,000	6,000
89000	MISCELLANEOUS	815	1,228	800	800	800
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>5,264</u>	<u>7,887</u>	<u>7,600</u>	<u>7,510</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	80,000	0	80,000
93000	DEBT PAY AS YOU GO PYMT	323,728	326,609	470,000	385,000	452,000
	<i>TOTAL DEBT SERVICE/CAPITAL OUTLAY</i>	<u>323,728</u>	<u>326,609</u>	<u>550,000</u>	<u>385,000</u>	<u>532,000</u>
-414	<i>TOTAL EXPENDITURES</i>	<u>328,992</u>	<u>334,496</u>	<u>557,600</u>	<u>392,510</u>	<u>539,600</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 & OTHER FINANCING USES</i>	<u>328,992</u>	<u>334,496</u>	<u>557,600</u>	<u>392,510</u>	<u>539,600</u>
	FUND BALANCE - JANUARY 1	75,517	80,543	83,281	83,281	84,771
	CHANGE IN FUND BALANCE	5,026	2,738	(77,100)	1,490	(75,600)
	FUND BALANCE - DECEMBER 31	<u>80,543</u>	<u>83,281</u>	<u>6,181</u>	<u>84,771</u>	<u>9,171</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).

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

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

EXPENDITURES & OTHER FINANCING USES

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

TIF DISTRICT #1-4 IMPROVEMENTS (415)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
REVENUES:						
<i>PROPERTY TAXES</i>						
30113	TAX INCREMENTS	0	0	48,000	15,000	275,000
	<i>TOTAL PROPERTY TAXES</i>	0	0	48,000	15,000	275,000
<i>INTERGOVERNMENTAL</i>						
33400	STATE GRANTS AND AIDS	0	0	0	0	0
	<i>TOTAL INTERGOVERNMENTAL</i>	0	0	0	0	0
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	0	0	300	2,000	2,000
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	0	0	300	2,000	2,000
415	<i>TOTAL REVENUES</i>	0	0	48,300	17,000	277,000
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	0	0	0	0	0
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	0	0	48,300	17,000	277,000
EXPENDITURES:						
<i>OTHER SERVICES & CHARGES</i>						
80100	ENGINEERING SERVICES	0	0	0	0	0
80310	AUDIT	0	0	800	710	800
81900	OTHER PROFESSIONAL SERVICES	0	0	1,000	1,000	1,000
89000	MISCELLANEOUS	0	0	0	0	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	0	0	1,800	1,710	1,800
<i>DEBT SERVICE/CAPITAL OUTLAY</i>						
93000	DEBT PAY AS YOU GO PYMT	0	0	45,100	15,000	272,000
	<i>TOTAL DEBT SERVICE/CAPITAL OUTLAY</i>	0	0	45,100	15,000	272,000
-415	<i>TOTAL EXPENDITURES</i>	0	0	46,900	16,710	273,800
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	0	0	0	0	0
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	0	0	46,900	16,710	273,800
	FUND BALANCE - JANUARY 1	0	0	0	0	290
	CHANGE IN FUND BALANCE	0	0	1,400	290	3,200
	FUND BALANCE - DECEMBER 31	0	0	1,400	290	3,490

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
 - Pavement Management Plan

For a detailed listing of capital uses and sources for 2024 through 2033, 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 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
REVENUES:						
<i>PROPERTY TAXES</i>						
30111	PROPERTY TAXES	0	0	0	0	0
	<i>TOTAL PROPERTY TAX</i>	0	0	0	0	0
<i>INTERGOVERNMENTAL</i>						
33400	LGA	105,044	117,430	117,430	118,000	101,593
33430	MINNESOTA STATE AID (DOT)	49,172	55,241	55,000	53,354	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	0	0	0	0	0
33441	CLEVELAND AVENUE 2022	0	1,028,878	0	385,818	0
33700	EXCEL FRANCHISE FEE	132,896	136,421	135,000	135,000	135,000
	<i>TOTAL INTERGOVERNMENTAL</i>	287,112	1,337,970	307,430	692,172	291,593
<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 ASMTS: HAMLINE/HOYT	0	0	0	0	0
36120	SPECIAL ASMTS: ROSELAWN	0	0	0	0	0
36130	SPECIAL ASMTS: HOYT SANITARY	0	0	0	0	0
36140	SPEC ASMTS:MAPLE/PRIOR MILL OVERLAY	0	0	0	0	0
36150	SPEC ASMTS: ARONA/ HOLLYWOOD COURT/ ALLEY	0	0	0	0	0
36160	SPEC ASMTS SNELLING DRIVE 2015	3,688	3,648	0	0	0
	<i>TOTAL SPECIAL ASSESSENTS</i>	3,688	3,648	0	0	0
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	8,477	19,208	10,000	54,000	20,000
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(7,356)	(23,678)	0	0	0
36222	REFUNDS/REIMBURSEMENTS	0	0	0	0	0
36400	MISCELLANEOUS& FORESTRY DONATION	342	342	0	0	0
36410	ALLOCATION BONDING	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	1,463	(4,127)	10,000	54,000	20,000
419	<i>TOTAL REVENUES</i>	292,263	1,337,491	317,430	746,172	311,593
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	80,000	0	30,000	30,000	0
39130	BOND PROCEEDS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	80,000	0	30,000	30,000	0
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	372,263	1,337,491	347,430	776,172	311,593
EXPENDITURES:						
<i>OTHER SERVICES & CHARGES</i>						
80100	ENGINEERING SERVICES	6,413	764	2,000	2,000	0
80310	AUDIT	1,444	758	800	710	800
81900	OTHER PROFESSIONAL SVCS	3,700	0	0	0	0
83010	PAVEMENT MANAGEMENT	0	5,250	1,000	938	1,000
86600	CLEVELAND REPLANTING	0	0	0	0	0
89000	MISCELLANEOUS	0	0	0	0	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	11,557	6,772	3,800	3,648	1,800
<i>CAPITAL OUTLAY</i>						
92000	OTHER IMPROVEMENTS	0	0	0	0	0
92005	SIDEWALK IMPROVEMENTS	2,550	11,494	10,000	10,000	10,000
92007	CURBS	0	0	0	0	0
92010	ROSELAWN AND SNELLING SIGNAL	0	0	0	0	0
92015	2019 TRAFFIC CONTROL	13,356	0	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	1,036,597	0	385,818	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	8,922	63	0	0	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	40,000
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	220,000	0	250,000
94900	BOND FEES	0	0	0	0	0
	<i>TOTAL CAPITAL OUTLAY</i>	<u>24,829</u>	<u>1,048,154</u>	<u>230,000</u>	<u>395,818</u>	<u>300,000</u>
-419	<i>TOTAL EXPENDITURES</i>	<u>36,385</u>	<u>1,054,926</u>	<u>233,800</u>	<u>399,466</u>	<u>301,800</u>
	<i>OTHER FINANCING USES</i>					
97000	TRANSFERS	0	80,000	407,000	407,000	300,000
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>80,000</u>	<u>407,000</u>	<u>407,000</u>	<u>300,000</u>
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u>36,385</u>	<u>1,134,926</u>	<u>640,800</u>	<u>806,466</u>	<u>601,800</u>
	FUND BALANCE - JANUARY 1	1,309,870	1,645,748	1,848,313	1,848,313	1,818,019
	CHANGE IN FUND BALANCE	<u>335,878</u>	<u>202,565</u>	<u>(293,370)</u>	<u>(30,294)</u>	<u>(290,207)</u>
	FUND BALANCE - DECEMBER 31	<u>1,645,748</u>	<u>1,848,313</u>	<u>1,554,943</u>	<u>1,818,019</u>	<u>1,527,812</u>

2021 STREET PROJECT PMP (426)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

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

EXPENDITURES & OTHER FINANCING USES

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

2021 STREET PROJECT PMP (426)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
REVENUES:						
<i>INTERGOVERNMENTAL</i>						
33430	MINNESOTA STATE AID DOT	288,715	5,286	0	0	0
33434	WATERSHED DISTRICT GRANT	0	0	0	0	0
33500	CONSERVATION DISTRICT GRANT	0	0	0	0	0
	<i>TOTAL INTERGOVERNMENTAL</i>	<u>288,715</u>	<u>5,286</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>SPECIAL ASSESSMENTS</i>						
36100	SPECIAL ASSESSMENTS	171,733	0	0	0	0
	<i>TOTAL SPECIAL ASSESSMENTS</i>	<u>171,733</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	1,645	924	200	4,000	2,000
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(973)	(838)	0	0	0
36400	MISCELLANEOUS	1,350	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>2,022</u>	<u>86</u>	<u>200</u>	<u>4,000</u>	<u>2,000</u>
426	<i>TOTAL REVENUES</i>	<u>462,470</u>	<u>5,372</u>	<u>200</u>	<u>4,000</u>	<u>2,000</u>
<i>OTHER FINANCING SOURCES</i>						
39130	BOND PROCEEDS	684,687	0	0	0	0
39200	TRANSFERS	0	20,000	120,000	120,000	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>684,687</u>	<u>20,000</u>	<u>120,000</u>	<u>120,000</u>	<u>0</u>
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	<u>1,147,157</u>	<u>25,372</u>	<u>120,200</u>	<u>124,000</u>	<u>2,000</u>
EXPENDITURES:						
<i>OTHER SERVICES & CHARGES</i>						
60100	WAGES/SALARY/COMPENSATION	0	0	0	0	0
80100	ENGINEERING SERVICES	77,538	4,995	0	347	0
80310	AUDIT/PROFESSIONAL FEES	722	758	800	710	800
81900	OTHER PROFESSIONAL SERVICES	0	530	0	4,175	2,000
89000	MISCELLANEOUS	0	0	0	0	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>78,260</u>	<u>6,282</u>	<u>800</u>	<u>5,232</u>	<u>2,800</u>
<i>CAPITAL OUTLAY</i>						
92000	OTHER IMPROVEMENTS	0	0	0	0	0
92030	STREET TESTING	15,838	0	0	0	0
92200	PARKING LOT - STORM	0	0	0	0	0
92400	2021 STREET PROJECT	991,874	38,524	120,000	21	120,000
92600	PARKING LOT - PUBLIC WORKS & FIRE	0	0	0	0	0
94900	BOND FEES	27,613	0	0	0	0
	<i>TOTAL CAPITAL OUTLAY</i>	<u>1,035,326</u>	<u>38,524</u>	<u>120,000</u>	<u>21</u>	<u>120,000</u>
-426	<i>TOTAL EXPENDITURES:</i>	<u>1,113,585</u>	<u>44,806</u>	<u>120,800</u>	<u>5,253</u>	<u>122,800</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>1,113,585</u>	<u>44,806</u>	<u>120,800</u>	<u>5,253</u>	<u>122,800</u>
	FUND BALANCE - JANUARY 1	0	33,572	14,138	14,138	132,885
	CHANGE IN FUND BALANCE	33,572	(19,434)	(600)	118,747	(120,800)
	FUND BALANCE - DECEMBER 31	<u>33,572</u>	<u>14,138</u>	<u>13,538</u>	<u>132,885</u>	<u>12,085</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 Minnesota for Amber Union project.

EXPENDITURES & OTHER FINANCING USES

⇒ Other Services & Charges

Deed Grant (80400): The deed grant money was passed through to Amber Union.

AMBER UNION 428

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
REVENUES:						
<i>INTERGOVERNMENTAL</i>						
33430	MN STATE AID	0	0	0	0	0
33431	DEED GRANT	49,678	102,096	0	0	0
33433	MET COUNCIL TBRA FUNDS	0	962,200	0	0	0
	<i>TOTAL INTERGOVERNMENTAL</i>	<u>49,678</u>	<u>1,064,296</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>						
36204	PREPAYMENT ESCROW/ ATTORNEY	10,000	0	0	0	0
36205	REIMBURSE ATTORNEY FEES	0	10,408	0	0	0
36211	INTEREST ON INVESTMENTS	258	659	200	8,000	400
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(223)	(761)	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
36402	REIMBURSE FOR CARIBOU COFFEE	0	0	0	4,960	0
36404	TIF APPLICATION FEE	5,000	0	0	0	0
36406	ISSUER FEE AMBER UNION	58,380	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>73,415</u>	<u>10,305</u>	<u>200</u>	<u>12,960</u>	<u>400</u>
428	<i>TOTAL REVENUES</i>	<u>123,092</u>	<u>1,074,602</u>	<u>200</u>	<u>12,960</u>	<u>400</u>
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	<u>123,092</u>	<u>1,074,602</u>	<u>200</u>	<u>12,960</u>	<u>400</u>
EXPENDITURES:						
<i>OTHER SERVICES & CHARGES</i>						
80100	ENGINEERING SERVICES	0	0	0	0	0
80310	AUDIT/PROFESSIONAL FEES	0	758	800	710	800
80400	DEED GRANT	49,678	102,096	0	0	0
80500	MET COUNCIL TBRA	0	962,200	0	0	0
81900	OTHER PROFESSIONAL SERVICES	18,375	0	0	394	3,000
89000	MISCELLANEOUS	5,950	0	0	34	2,000
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>74,003</u>	<u>1,065,054</u>	<u>800</u>	<u>1,138</u>	<u>5,800</u>
<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>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
-428	<i>TOTAL EXPENDITURES:</i>	<u>74,003</u>	<u>1,065,054</u>	<u>800</u>	<u>1,138</u>	<u>5,800</u>
<i>OTHER FINANCING USES</i>						
97000	OPERATING TRANSFER	0	0	0	21,000	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>21,000</u>	<u>0</u>
	<i>TOTAL EXPENDITURES</i>	<u>74,003</u>	<u>1,065,054</u>	<u>800</u>	<u>22,138</u>	<u>5,800</u>
	FUND BALANCE - JANUARY 1	0	49,090	58,637	58,637	49,459
	CHANGE IN FUND BALANCE	49,090	9,547	(600)	(9,178)	(5,400)
	FUND BALANCE - DECEMBER 31	49,090	58,637	58,037	49,459	44,059

2023 STREET PROJECT PMP (429)

BUDGETARY OBJECTIVE:

This fund is used to account for all costs associated with the 2023 street project.

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

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

EXPENDITURES & OTHER FINANCING USES

- ⇒ Capital Outlay (92000 -92600): The costs related to the 2023 Street Project and Garden Avenue Sidewalk improvements.

2023 STREET PROJECT /GARDEN AVENUE (429)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
REVENUES:						
<i>INTERGOVERNMENTAL</i>						
33430	MINNESOTA STATE AID DOT	0	0	586,000	344,253	0
33434	WATERSHED DISTRICT GRANT	0	0	0	0	0
33431	STATE AID CRRSAA	0	14,626	0	14,626	0
33500	OTHER GRANTS	0	0	0	0	0
	<i>TOTAL INTERGOVERNMENTAL</i>	0	14,626	586,000	358,879	0
<i>SPECIAL ASSESSMENTS</i>						
36100	SPECIAL ASSESSMENTS	0	0	120,000	170,615	30,000
	<i>TOTAL SPECIAL ASSESSMENTS</i>	0	0	120,000	170,615	30,000
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	0	171	100	4,835	2,000
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	0	(219)	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	0	(48)	100	4,835	2,000
429	<i>TOTAL REVENUES</i>	0	14,578	706,100	534,329	32,000
<i>OTHER FINANCING SOURCES</i>						
39130	BOND PROCEEDS	0	0	675,000	520,000	0
39200	TRANSFERS	0	60,000	287,000	287,000	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	0	60,000	962,000	807,000	0
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	0	74,578	1,668,100	1,341,329	32,000
EXPENDITURES:						
<i>OTHER SERVICES & CHARGES</i>						
60100	WAGES/SALARY/COMPENSATION	0	0	0	0	0
80100	ENGINEERING SERVICES	0	55,658	40,000	122,000	0
80310	AUDIT/PROFESSIONAL FEES	0	0	800	710	0
81900	OTHER PROFESSIONAL SERVICES	0	10,350	10,000	1,576	0
89000	MISCELLANEOUS/ SIGNS	0	0	0	4,527	0
89001	MN ST AID CRRSAA FUNDS	0	0	0	14,626	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	0	66,008	50,800	143,439	0
<i>CAPITAL OUTLAY</i>						
92000	OTHER IMPROVEMENTS	0	0	0	3,250	0
92030	STREET TESTING	0	0	0	0	0
92450	2023 STREET PROJECT	0	0	1,107,000	1,050,534	0
92460	GARDEN SIDEWALK	0	0	299,000	123,900	12,000
94900	BOND FEES	0	0	0	19,765	0
	<i>TOTAL CAPITAL OUTLAY</i>	0	0	1,406,000	1,197,449	12,000
-429	<i>TOTAL EXPENDITURES:</i>	0	66,008	1,456,800	1,340,888	12,000
<i>OTHER FINANCING USES</i>						
97000	TRANSFER	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	0	0	0	0	0
	<i>TOTAL EXPENDITURES</i>	0	66,008	1,456,800	1,340,888	12,000
	FUND BALANCE - JANUARY 1	0	0	8,569	8,569	9,010
	CHANGE IN FUND BALANCE	0	8,569	211,300	441	20,000
	FUND BALANCE - DECEMBER 31	0	8,569	219,869	9,010	29,010

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.

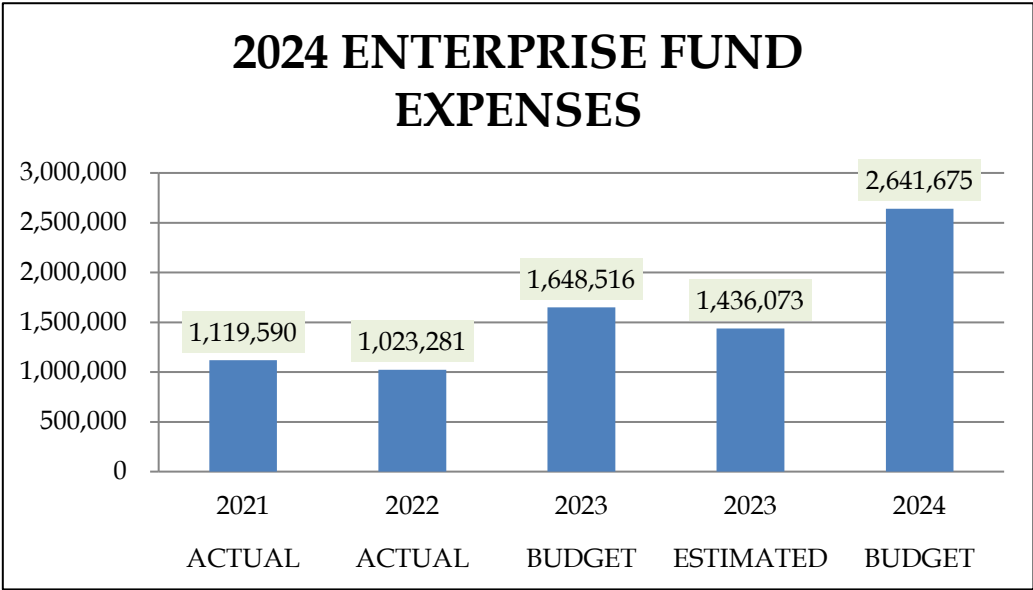
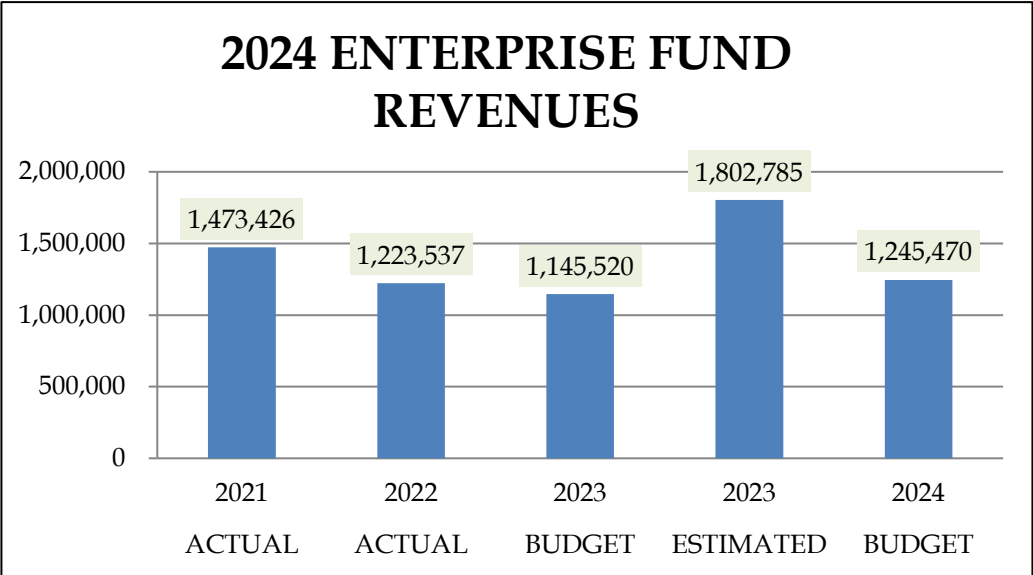
BASIS OF ACCOUNTING & BUDGETING:

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 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
REVENUES:						
601	SANITARY SEWER	1,154,142	1,032,937	958,300	1,598,785	1,037,960
602	STORM DRAINAGE	190,044	190,600	187,220	204,000	207,510
<i>TOTAL REVENUES</i>		<u>1,344,187</u>	<u>1,223,537</u>	<u>1,145,520</u>	<u>1,802,785</u>	<u>1,245,470</u>
<i>OTHER FINANCING SOURCES</i>						
39700	CONTRIBUTED CAPITAL	78,993	0	0	0	0
39100	CONTRIBUTED CAPITAL	50,246	0	0	0	0
39200	TRANSFERS	0	0	0	0	0
<i>TOTAL OTHER FINANCING SOURCES</i>		<u>129,239</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>		<u>1,473,426</u>	<u>1,223,537</u>	<u>1,145,520</u>	<u>1,802,785</u>	<u>1,245,470</u>
EXPENSES:						
-601	SANITARY SEWER	960,716	852,016	1,228,416	1,004,891	1,338,135
-602	STORM DRAINAGE	158,873	171,264	420,100	431,182	303,540
<i>TOTAL EXPENSES</i>		<u>1,119,590</u>	<u>1,023,281</u>	<u>1,648,516</u>	<u>1,436,073</u>	<u>1,641,675</u>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	0	1,000,000
<i>TOTAL OTHER FINANCING USES</i>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000,000</u>
<i>TOTAL EXPENSES & OTHER FINANCING USES</i>		<u>1,119,590</u>	<u>1,023,281</u>	<u>1,648,516</u>	<u>1,436,073</u>	<u>2,641,675</u>
NET POSITION - JANUARY 1		4,171,459	4,525,295	4,725,551	4,725,551	5,092,263
NET INCOME (LOSS)		353,836	200,256	(502,996)	366,712	(1,396,205)
RESTATEMENT CHG ACCTING PRINCIPLE		0	0	0	0	0
NET POSITION - DECEMBER 31		<u>4,525,295</u>	<u>4,725,551</u>	<u>4,222,555</u>	<u>5,092,263</u>	<u>3,696,058</u>



TOTAL ENTERPRISE FUND REVENUES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
REVENUES:						
<i>INTERGOVERNMENTAL</i>						
33404	FEDERAL GRANTS - ARPA	0	0	0	603,000	0
33410	OTHER GRANTS	0	0	0	0	0
33430	MN STATE AID	0	0	0	0	0
	<i>TOTAL INTERGOVERNMENTAL</i>	0	0	0	603,000	0
<i>CHARGES FOR SERVICES</i>						
34180	SEWER CHARGES	1,182,272	1,230,016	1,123,520	1,128,300	1,190,985
34181	SEWER PENALTIES	0	0	0	0	0
34183	OTHER CHARGES	0	0	0	0	0
34192	SAC CHARGES	159,038	0	0	2,485	2,485
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>	1,341,310	1,230,016	1,123,520	1,130,785	1,193,470
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	13,375	25,682	22,000	69,000	52,000
36213	CHANGE IN FAIR VALUE OF INV	(1,621)	(6,288)	0	0	0
36214	CHANGE IN FAIR VALUE OF INV	(8,878)	(25,873)	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>	2,876	(6,479)	22,000	69,000	52,000
	<i>TOTAL REVENUES</i>	1,344,187	1,223,537	1,145,520	1,199,785	1,245,470
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	0	0	0	0	0
39100	CONTRIBUTED CAPITAL	50,246	0	0	0	0
39700	CONTRIBUTED CAPITAL	78,993	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	129,239	0	0	0	0
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	1,473,426	1,223,537	1,145,520	1,802,785	1,245,470

TOTAL ENTERPRISE FUND EXPENSES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
EXPENSES:						
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	180,321	192,749	215,000	232,500	218,000
60520	PART-TIME EMPLOYEES	5,138	6,465	0	2,000	0
64011	PERA CONTRIBUTIONS	(15,143)	28,220	15,500	14,760	16,600
64012	FICA CONTRIBUTIONS	13,412	14,504	16,500	17,400	17,200
64031	HOSPITALIZATION	41,364	41,316	51,300	35,800	50,600
64032	DENTAL	1,521	1,732	2,100	1,500	2,100
64033	LONG-TERM DISABILITY	546	505	570	540	570
64034	LIFE INSURANCE	588	608	600	550	600
	<i>TOTAL COMPENSATION</i>	<u>227,747</u>	<u>286,098</u>	<u>301,570</u>	<u>305,050</u>	<u>305,670</u>
<i>MATERIALS & SUPPLIES</i>						
70100	SANITARY SEWER SUPPLIES	173	38	600	600	600
70120	TOOLS	0	0	200	200	200
70200	STORM SUPPLIES	0	54	200	200	200
74000	MOTOR FUEL & LUBRICANTS	2,612	6,224	4,400	4,400	4,400
77000	CLOTHING	0	0	0	0	0
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>2,785</u>	<u>6,317</u>	<u>5,400</u>	<u>5,400</u>	<u>5,400</u>
<i>OTHER SERVICES & CHARGES</i>						
80100	ENGINEERING	248	5,270	0	0	0
80310	AUDIT	2,170	2,270	2,400	2,130	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	11,514	2,848	7,500	3,000	7,500
83050	RAIN GARDEN	0	0	0	200	0
84000	STREET SWEEPINGS	3,316	2,772	5,000	10,000	10,000
85011	TELEPHONE - LANDLINE	933	869	1,200	1,262	1,300
85015	CELL PHONE	600	169	600	640	720
85020	ELECTRIC	0	0	0	0	0
85040	WATER	0	958	0	0	0
85060	METRO SEWER CHARGES	578,355	484,674	669,996	669,996	760,060
85070	SAC CHARGES	157,635	287	0	2,485	2,485
85075	CITY BLDG SEWER CHARGES	0	0	0	470	460
85080	PORTABLE TOILET - PARKS	3,552	4,519	3,600	4,650	4,600
86020	TRAINING	0	0	0	0	0
86030	CONFERENCES & SCHOOLS	23	0	50	50	30
86010	STORM MILEAGE	0	0	0	0	0
86100	TRAINING	722	737	740	1,195	1,200
86101	SANITARY/SEWER MILEAGE	0	0	0	150	150
86110	MEMBERSHIPS	735	530	1,060	560	300
87000	REPAIR EQUIPMENT	67	0	7,000	2,000	2,000
87090	REPAIR EQUIP - STUB	0	0	0	0	0
87098	SEWER STUB REPAIR	0	0	0	0	0
87099	MANHOLE COVER REPAIRS	535	0	0	0	0
87100	SANITARY TELEVISIONING & COMMERCIAL JETTING	25,808	121,614	40,000	30,000	65,000
87101	ANNUAL SWEEPER INSPECTION	0	163	500	200	500
87150	STORM CATCH BASIN CLEANING/JETTING OF SYSTEM	0	0	0	0	0
87200	SEWER LINE REPAIRS	0	11,830	1,000	1,000	1,000
87230	CONTROL PANEL LIFT STATION	0	0	0	0	0
87260	GOTFRIEDS STORM WATER	3,288	1,460	3,300	3,300	3,500
87300	ROOT TREATMENT	0	0	0	0	0
87600	DEPRECIATION	68,570	62,406	62,000	62,000	63,000
88000	INSURANCE & BONDS	8,818	6,859	7,500	8,377	8,700
88010	OCCURRENCE INSURANCE	0	0	0	0	5,000
88030	ONE CALL CONCEPTS-LOCATES	937	896	1,000	1,000	1,200
88500	BILLING FEE-UTILITIES	18,703	19,685	18,800	20,500	19,000
88600	MISCELLANEOUS FEES	0	0	100	50	300
88700	LIFT STATION REPAIRS	0	0	1,000	500	1,000
89000	MISCELLANEOUS	427	52	200	200	200
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>886,957</u>	<u>730,866</u>	<u>834,546</u>	<u>825,915</u>	<u>961,605</u>
<i>CAPITAL OUTLAY</i>						
91000	CAPITAL EQUIPMENT	0	0	0	0	0
92000	SANITARY INFRASTRUCTURE	2,100	0	0	0	0
92010	GARDEN AVENUE WITH SIDEWALK 2023	0	0	60,500	259,708	0
92050	HOLTON, ALBERT, SHELDON, RUGGLES 2023	0	0	161,000	40,000	0
92060	ALLEY IOWA/IDAHO 2023	0	0	60,500	0	0
92100	CURTIS FIELD DRAINAGE POND	0	0	0	0	0
92300	TROLLEY PATH CATCH BASIN AND POND	0	0	0	0	0
92400	2021 STREET PROJECT SANITARY	0	0	0	0	0
92450	2021 STREET PROJECT STORM	0	0	0	0	0
92460	FH CHURCH STORMWATER IMPROVEMENTS	0	0	0	0	100,000
92470	2024 ROSELAWN MILL AND OVERLAY	0	0	0	0	19,000
92500	SNELLING SVCD DRIVES RELINNING TO W OF FRY	0	0	0	0	0
92700	2012 STREET PROJECT	0	0	0	0	0
92600	GROVE STORM IMPROVEMENTS	0	0	0	0	0
92800	SEWER LINING PROJECT	0	0	225,000	0	250,000
*	<i>TOTAL CAPITAL</i>	<u>2,100</u>	<u>0</u>	<u>507,000</u>	<u>299,708</u>	<u>369,000</u>
	<i>TOTAL EXPENSES</i>	<u>1,119,590</u>	<u>1,023,281</u>	<u>1,648,516</u>	<u>1,436,073</u>	<u>1,641,675</u>
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	0	1,000,000
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000,000</u>
	<i>TOTAL EXPENSES & OTHER FINANCING USES</i>	<u>1,119,590</u>	<u>1,023,281</u>	<u>1,648,516</u>	<u>1,436,073</u>	<u>2,641,675</u>

SANITARY SEWER (601)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

REVENUE & OTHER FINANCING SOURCES

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

EXPENSES & OTHER FINANCING USES

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

Indicator	2021 Actual	2022 Actual	2023 Actual
Miles of sewer televised/cleaned	7.3	14.7	7.4

SANITARY SEWER (601)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
REVENUES:						
<i>INTERGOVERNMENTAL REVENUE</i>						
33404	FEDERAL GRANTS -ARPA	0	0	0	603,000	0
33430	STATE AID	0	0	0	0	0
	<i>TOTAL INTERNGOVERNMENTAL</i>	0	0	0	603,000	0
<i>CHARGES FOR SERVICES</i>						
34180	SANITARY SEWER CHARGES	994,148	1,038,379	938,300	938,300	995,475
34181	SANITARY SEWER PENALTIES	0	0	0	0	0
34183	OTHER CHARGES	0	0	0	0	0
34192	SAC CHARGES	159,038	0	0	2,485	2,485
36100	SPECIAL ASSESSMENTS	0	0	0	0	0
	<i>TOTAL CHARGES FOR SERVICES</i>	1,153,186	1,038,379	938,300	940,785	997,960
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	9,835	20,431	20,000	55,000	40,000
36213	LOAN INTEREST	0	0	0	0	0
36214	CHANGE IN FAIR VALUE OF I	(8,878)	(25,873)	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>	957	(5,442)	20,000	55,000	40,000
601	<i>TOTAL REVENUES</i>	1,154,142	1,032,937	958,300	1,598,785	1,037,960
<i>OTHER FINANCING SOURCES</i>						
39100	CONTRIBUTED CAPITAL	50,246	0	0	0	0
39200	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	50,246	0	0	0	0
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	1,204,388	1,032,937	958,300	2,201,785	1,037,960
EXPENSES:						
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	119,793	130,109	143,000	157,000	152,000
60520	PART-TIME EMPLOYEES	2,790	4,705	0	2,000	0
64011	PERA CONTRIBUTIONS	(10,796)	20,277	10,500	9,100	11,500
64012	FICA CONTRIBUTIONS	8,866	9,834	11,000	11,600	12,000
64031	HOSPITALIZATION	26,645	26,328	32,600	23,500	25,300
64032	DENTAL	978	1,104	1,350	900	1,350
64033	LONG-TERM DISABILITY	366	327	380	350	380
64034	LIFE INSURANCE	385	403	400	360	400
	<i>TOTAL COMPENSATION</i>	149,027	193,087	199,230	204,810	202,930
<i>MATERIALS & SUPPLIES</i>						
70100	SANITARY SEWER SUPPLIES	173	38	600	600	600
70120	TOOLS	0	0	200	200	200
74000	MOTOR FUEL & LUBRICANTS	300	400	400	400	400
	<i>TOTAL MATERIALS & SUPPLIES</i>	473	438	1,200	1,200	1,200
<i>OTHER SERVICES & CHARGES</i>						
80100	ENGINEERING	0	5,270	0	0	0
80310	AUDIT	1,448	1,512	1,600	1,420	1,600
85011	TELEPHONE - LANDLINE	933	869	1,200	1,262	1,300
85015	CELL PHONE	600	169	600	640	720
85020	ELECTRIC	0	0	0	0	0
85040	WATER	0	958	0	0	0
85060	METRO SEWER CHARGES	578,355	484,674	669,996	669,996	760,060
85070	SAC CHARGES	157,635	287	0	2,485	2,485
85075	CITY BLDG SEWER CHARGES	0	0	0	470	460
85080	PORTABLE TOILET - PARKS	3,552	4,519	3,600	4,650	4,600
86030	CONFERENCES & SCHOOLS	23	0	50	50	30
86100	TRAINING	722	737	740	1,195	1,200
86101	MILEAGE	0	0	0	150	150
87000	REPAIR EQUIPMENT	67	0	2,000	2,000	2,000
87090	REPAIR EQUIP - STUB	0	0	0	0	0
87098	SEWER SUB REPAIR	0	0	0	0	0

87099	MANHOLE COVER REPAIRS	535	0	0	0	0
87100	TELEVISIONING & COMMERCIAL JETTING	25,808	103,904	40,000	30,000	60,000
87200	SEWER LINE REPAIRS	0	11,830	1,000	1,000	1,000
87230	CONTROL PANEL (LIFT STATION)	0	0	0	0	0
87300	ROOT TREATMENT	0	0	0	0	0
87600	DEPRECIATION	15,333	18,577	17,000	17,000	18,000
88000	INSURANCE & BONDS	7,328	5,371	6,000	5,863	6,000
88010	OCCURRENCE INSURANCE	0	0	0	0	5,000
88030	ONE CALL CONCEPTS-LOCATES	937	896	1,000	1,000	1,200
88500	BILLING FEE-UTILITIES	17,940	18,876	18,000	19,500	18,000
89000	MISCELLANEOUS	0	43	200	200	200
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>811,217</u>	<u>658,491</u>	<u>762,986</u>	<u>758,881</u>	<u>884,005</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	40,000	40,000	0
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	225,000	0	250,000
	<i>TOTAL CAPITAL OUTLAY</i>	<u>0</u>	<u>0</u>	<u>265,000</u>	<u>40,000</u>	<u>250,000</u>
-601	<i>TOTAL EXPENDITURES</i>	<u>960,716</u>	<u>852,016</u>	<u>1,228,416</u>	<u>1,004,891</u>	<u>1,338,135</u>
	<i>OTHER FINANCING USES</i>					
97000	TRANSFERS	0	0	0	0	1,000,000
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000,000</u>
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u>960,716</u>	<u>852,016</u>	<u>1,228,416</u>	<u>1,004,891</u>	<u>2,338,135</u>
	NET POSITION - JANUARY 1	2,562,145	2,805,817	2,986,738	2,986,738	4,183,632
	NET INCOME (LOSS)	243,672	180,921	(270,116)	1,196,894	(1,300,175)
	RESTATEMENT CHG IN ACCTING PRINCIPLE	0	0	0	0	0
	NET POSITION - DECEMBER 31	<u>2,805,817</u>	<u>2,986,738</u>	<u>2,716,622</u>	<u>4,183,632</u>	<u>2,883,457</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	2021 Actual	2022 Actual	2023 Actual
Catch Basin Repairs	23	20	6
New Catch Basins	3	3	21

STORM DRAINAGE (602)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
REVENUES:						
<i>INTERGOVERNMENTAL REVENUE</i>						
33410	OTHER GRANTS (WATERSHED STORM GRANT)	0	0	0	0	0
33430	STATE AID	0	0	0	0	0
	<i>TOTAL INTERGOVERNMENTAL</i>	0	0	0	0	0
<i>CHARGES FOR SERVICES</i>						
34180	STORM SEWER CHARGES	188,125	191,637	185,220	190,000	195,510
34181	STORM SEWER PENALTIES	0	0	0	0	0
	<i>TOTAL CHARGES FOR SERVICES</i>	188,125	191,637	185,220	190,000	195,510
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	3,540	5,251	2,000	14,000	12,000
36213	CHANGE IN FAIR VALUE OF I	(1,621)	(6,288)	0	0	0
36215	STATE PERA CONTRIBUTION	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	1,920	(1,037)	2,000	14,000	12,000
602	<i>TOTAL REVENUES</i>	190,044	190,600	187,220	204,000	207,510
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	0	0	0	0	0
39700	CONTRIBUTED CAPITAL	78,993	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	78,993	0	0	0	0
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	269,037	190,600	187,220	204,000	207,510
EXPENDITURES:						
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	60,528	62,640	72,000	75,500	66,000
60520	PART-TIME/SEASONAL EMPLOYEES	2,348	1,760	0	0	0
64011	PERA CONTRIBUTIONS	(4,348)	7,943	5,000	5,660	5,100
64012	FICA CONTRIBUTIONS	4,546	4,670	5,500	5,800	5,200
64031	HOSPITALIZATION	14,720	14,988	18,700	12,300	25,300
64032	DENTAL	543	628	750	600	750
64033	LONG-TERM DISABILITY	180	178	190	190	190
64034	LIFE INSURANCE	204	205	200	190	200
	<i>TOTAL COMPENSATION</i>	78,720	93,011	102,340	100,240	102,740
<i>MATERIALS & SUPPLIES</i>						
70200	STORM SUPPLIES	0	54	200	200	200
74000	MOTOR FUEL & LUBRICANTS	2,312	5,824	4,000	4,000	4,000
	<i>TOTAL MATERIALS & SUPPLIES</i>	2,312	5,879	4,200	4,200	4,200
<i>OTHER SERVICES & CHARGES</i>						
80100	ENGINEERING SERVICES	248	0	0	0	0
80310	AUDIT	722	758	800	710	800
81900	OTHER PROFESSIONAL SERVICES	0	0	0	0	0
83020	VEGETATION MGMT	0	0	0	0	0
83025	SWEEPER PARTS/SUPPLIES	11,514	2,848	7,500	3,000	7,500
83050	RAIN GARDEN	0	0	0	200	0
84000	STREET SWEEPINGS	3,316	2,772	5,000	10,000	10,000
85015	CELL PHONE	0	0	0	0	0
86010	MILEAGE	0	0	0	0	0
86110	MEMBERSHIPS	735	530	1,060	560	300
87000	REPAIR EQUIPMENT/CATCH BASIN	0	0	5,000	0	0
87100	TELEVISIONING/CLEANING	0	17,710	0	0	5,000
87101	ANNUAL SWEEPER INSPECTION	0	163	500	200	500
87150	CATCH BASIN CLEANING/JETTING OF SYSTEM	0	0	0	0	0
87260	GOTFRIEDS STORM WATER	3,288	1,460	3,300	3,300	3,500
87600	DEPRECIATION	53,237	43,829	45,000	45,000	45,000
88000	INSURANCE & BONDS	1,490	1,488	1,500	2,514	2,700
88500	BILLING FEES	764	809	800	1,000	1,000
88600	MISCELLANEOUS FEES & MS4 PERMIT	0	0	100	50	300
88700	LIFT STATION REPAIR (GOTFREID PIT)	0	0	1,000	500	1,000
89000	ROW WATER MGMT DISTRIBUTE	427	9	0	0	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	75,741	72,375	71,560	67,034	77,600

CAPITAL OUTLAY

91000	CAPITAL EQUIPMENT	0	0	0	0	0
92000	EASEMENT: FULHAM/FOLWELL	2100	0	0	0	0
92010	GARDEN AVENUE WITH SIDEWALK 2023	0	0	60,500	259,708	0
92050	HOLTON/ALBERT/SHELDON (with Garden Ave)	0	0	121,000	0	0
92060	ALLEY IOWA/IDAHO 2023 (with Garden Ave)	0	0	60,500	0	0
92100	CURTIS POND DRAINAGE PROJECT	0	0	0	0	0
92300	TROLLEY PATH CATCH BASIN AND POND (3 YR PROJ)	0	0	0	0	0
92450	2021 STREET PROJECT	0	0	0	0	0
92460	FH CHURCH STORM WATER IMPROVEMENTS	0	0	0	0	100,000
92470	2024 ROSELAWN MILL AND OVERLAY	0	0	0	0	19,000
92500	CURTISS FIELD SIDEWALKS	0	0	0	0	0
92600	GROVE STORM IMPROVEMENTS	0	0	0	0	0
92700	SEMINARY POND IMPROVEMENTS (3 YR PROJ)	0	0	0	0	0
	<i>TOTAL CAPITAL OUTLAY</i>	<u>2,100</u>	<u>0</u>	<u>242,000</u>	<u>259,708</u>	<u>119,000</u>
-602	<i>TOTAL EXPENDITURES</i>	<u>158,873</u>	<u>171,264</u>	<u>420,100</u>	<u>431,182</u>	<u>303,540</u>
	<i>OTHER FINANCING USES</i>					
97000	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES &</i>	<u>158,873</u>	<u>171,264</u>	<u>420,100</u>	<u>431,182</u>	<u>303,540</u>
	NET POSITION - JANUARY 1	1,609,314	1,719,478	1,738,813	1,738,813	1,511,631
	NET INCOME (LOSS)	110,164	19,336	(232,880)	(227,182)	(96,030)
	RESTATEMENT CHG ACCTING PRINCIPLE	0	0	0	0	0
	NET POSITION - DEC 31	<u>1,719,478</u>	<u>1,738,813</u>	<u>1,505,933</u>	<u>1,511,631</u>	<u>1,415,601</u>

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10 YEAR CAPITAL IMPROVEMENT PLAN 2024-2033

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)										
CAPITAL USES	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
<i>OFFICE EQUIPMENT:</i>										
TELEPHONE SYSTEM	500	500	500	500	500	500	500	500	500	500
CITY HALL SECURITY	15000	0	0	0	0	0	0	0	0	0
COMPUTERS AND PRINTERS	2000	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
<i>TOTAL OFFICE EQUIPMENT</i>	19,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
<i>TOTAL GENERAL CAPITAL</i>	19,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
<i>CAPITAL SOURCES</i>										
FUND BALANCE BEGINNING	437,414	433,114	439,264	445,364	451,464	451,464	451,464	457,564	463,564	229,534
INTEREST	5000	500	500	500	500	500	500	500	500	1500
TRANSFER	0									
OTHER FUNDS CABLE TX FRANCHISE FEES	11000	11000	11000	11000	11000	11000	11000	11000	11000	11000
<i>TOTAL SOURCES</i>	453,414	444,614	450,764	456,864	462,964	462,964	462,964	469,064	475,064	242,034
<i>TOTAL USES</i>	19,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
AUDIT FEE	800	850	900	900	900	1000	1000	1000	1000	1000
<i>FUND BALANCE YEAR-END</i>	433,114	439,264	445,364	451,464	457,564	457,464	457,464	463,564	469,564	236,534

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)										
CAPITAL USES	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
<i>FIRE:</i>										
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	-	-	-	-	-	-	-	-	-	-
TRAINING 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 BEGINNING	28,084	28,284	27,454	26,624	25,794	25,794	25,794	24,964	23,984	9,522
INTEREST	1,000	20	20	20	20	20	20	20	20	100
BOND REVENUE	0									0
OTHER FUNDS (TRANSFER FROM GENERAL FUND)	0									0
DONATIONS	0									
SALE OF EQUIPMENT	0									
TOTAL SOURCES	29,084	28,304	27,474	26,644	25,814	25,814	25,814	24,984	24,004	9,622
TOTAL USES	0	0	0	0	0	0	0	0	0	0
AUDIT FEE	800	850	850	850	850	1,000	1,000	1,000	1,000	1,000
	800	850	850	850	850	1,000	1,000	1,000	1,000	1,000
FUND BALANCE YEAR-END *	28,284	27,454	26,624	25,794	24,964	24,814	24,814	23,984	23,004	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

Community Park Building

⇒ Park/Public Works Equipment:

1-Ton Truck F450

Riding Mowers

Dump Truck

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)										
CAPITAL USES	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
<i>COMMUNITY PARK:</i>										
BUILDING AND LAND (already have the land - purchased 2022)	3,250,000									
COMMUNITY GARDENS										
BASKETBALL COURT RESURFACE & NEW HOOPS										
PLAYING FIELDS & BACKSTOP										
ICE RINK BOARDS (\$125 PER SECTION AND NEED 6)										
ICE RINK LIGHTS										
SHELTER - PAVILION										
SIGNS										
PARK ENTRANCE IMPROVEMENT	25,000									
SIDEWALK REPLACEMENT										
BASKETBALL COURT RECONSTRUCTION	75,000									
TENNIS COURT RECONSTRUCTION										
SITE FURNISHINGS - BENCHES, ETC.	150,000									
TOTAL COMMUNITY PARK	3,500,000	-	-	-	-	-	-	-	-	-
<i>CURTISS FIELD PARK:</i>										
BASKETBALL COURT RESURFACE										
EQUIPMENT - GRILL										
REGRAVING OF HOCKEY AREA										
ICE RINK BOARDS	750									
BENCHES										
PLAYGROUND EQUIPMENT										
SIGNS										
TOTAL CURTISS FIELD PARK	750	-	-	-	-	-	-	-	-	-
<i>GROVE PARK:</i>										
PATH & RUBBER SURFACING ADA COMPL										
PLAY AREA BASKETBALL & COURT RESURFACE										
SIGNS										
SIDEWALK (FINISH LOOP)										
ICE RINK BOARDS										
SWINGSET/TIRE SWING										
TOTAL GROVE PARK	-	-	-	-	-	-	-	-	-	-
<i>CITY HALL:</i>										
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) (2002)				15,000						
FURNACE - FIRE HALL (2003)										
SIGNS										
LIGHTING										
TOTAL CITY HALL	1,100	1,100	1,100	16,100	1,100	1,100	1,100	1,100	1,100	1,000
<i>CAPITAL USES</i>										
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
<i>PARK/PUBLIC WORKS EQUIPMENT:</i>										

1 TON TRUCK F450 (Projected trade-in of \$20,000)	87,495										
F - 250 TRUCK											
BOBCAT 5-650 Purchased 2023											
BOBCAT 5-590 Purchased 2023											
RIDING MOWERS JD 1585 (Projected trade-in at \$28,600)	48,174										
DUMP TRUCK (ANYTIME WHEN AVAILABALE)	40,000										
WEED WHIPS / BRUSH CUTTER	1,000										
ASPHALT TAMPER											
RED MAX (2 LAWNMOWERS - 60" & 54" Decks)		24,116									
TOOL CAT 2012			60,000								
WALK BEHIND SAW AND BLADES	4,481										
TOTAL PARK/PUBLIC WORKS	181,150	24,116	60,000	-	-	-	-	-	-	-	-
TOTAL USES	3,683,000	25,216	61,100	16,100	1,100	1,100	1,100	1,100	1,100	1,100	1,000
FUND BALANCE BEGINNING	464,814	(118,986)	(144,052)	(205,802)	(222,552)	(222,552)	(222,552)	(224,352)	(226,252)		209,621
INTEREST	25,000	1,000	200	200	200	200	200	200	200	200	200
PARK DEDICATION FEE											
BOND FOR CONSTRUCTION											
BOND FOR COMMUNITY PARK	1,750,000										
TRANSFER FROM GENERAL FUND AND WATER FUND	325,000										
TRANSFER FROM OTHER FUNDS ENTERPRISE	1,000,000										
TOTAL SOURCES	3,564,814	(117,986)	(143,852)	(205,602)	(222,352)	(222,352)	(222,352)	(224,152)	(226,052)		209,821
OPERATING TRANSFER OUT											
TOTAL USES	3,683,000	25,216	61,100	16,100	1,100	1,100	1,100	1,100	1,100	1,100	1,000
AUDIT FEE	800	850	850	850	900	1,000	1,000	1,000	1,000	1,000	1,000
	3,683,800	26,066	61,950	16,950	2,000	2,100	2,100	2,100	2,100	2,100	2,000
FUND BALANCE YEAR-END	(118,986)	(144,052)	(205,802)	(222,552)	(224,352)	(224,452)	(224,452)	(226,252)	(228,152)		207,821

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)										
CAPITAL USES	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
SIDEWALKS	10,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
MONUMENT SIGNS / GAZEBO REPAINTING	40,000									
CURBS										
DOWNSTREAM WATER PROJECT WITH LAUDERDALE										
SEAL COATING / CRACK SEALING	-									
MILL AND OVERLAY										
HOYT SNELLING SIGNAL										
ROSELAWN & SNELLING SIGNAL										
GARDEN AND NE STREETS										
CALIFORNIA, IDAHO, IOWA										
FULHAM(LAUDERDALE), HOYT (ST PAUL) COOPERATIVE PROJECT			66,115							
LARPENTEUR STREET LIGHTS	250,000									
PAVEMENT MGMT PLAN ANALYSIS (EVERY 3 YRS)	1,000	7,000	1,000	1,000	7,000	1,000	1,000	7,000	1,000	1,000
LANDSCAPE:										
TOTALS:	301,000	9,000	69,115	3,000	9,000	3,000	3,000	9,000	3,000	3,000
CAPITAL SOURCES										
FUND BALANCE BEGINNING	1,818,019	1,927,812	3,564,022	3,683,057	4,079,267	4,079,267	4,079,267	4,258,417	4,270,267	845,051
INTEREST	20,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	12,000
SPECIAL ASSESSMENTS		382,824	0	84,424	0	18,031	6,000	6,000	6,000	0
SPECIAL ASSESSMENTS PREPAID		0	0	0	0	0	-	-	-	0
MSA STREET MAINTENANCE FUNDS		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	60,000
MSA STREET AID	55,000	446,628	0	98,495	0	21,037	-	-	-	0
LGA	201,593									
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										80,000
ST PAUL WATER UTILITY FOR WATER IMPROVEMENTS		0	0	0	0	0	0	0	0	0
STORM DRAINAGE		127,608	0	28,141	0	6,010	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:	2,229,612	3,573,872	3,753,022	4,083,117	4,268,267	4,313,345	4,274,267	4,453,417	4,465,267	1,132,051
TIF BOND OBLIGATION	0	0	0	0	0	0	0	0	0	0
TOTAL USES	301,000	9,000	69,115	3,000	9,000	3,000	3,000	9,000	3,000	3,000
AUDIT FEE	800	850	850	850	850	1,000	1,000	1,000	1,000	1,000
ENGINEERING										
TRANSFER OUT TO OTHER FUNDS										
BOND FEE	0	0	0	0	0	-	-	-	-	0
	301,800	9,850	69,965	3,850	9,850	4,000	4,000	10,000	4,000	4,000
FUND BALANCE YEAR-END	1,927,812	3,564,022	3,683,057	4,079,267	4,258,417	4,309,345	4,270,267	4,443,417	4,461,267	1,128,051

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.

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 Forestry Consultant is used instead of a City Forester.
- ⇒ The Administrative Communication Coordinator was increased to full time status July 1, 2016.
- ⇒ Firefighting service was discontinued in 2022.
- ⇒ In 2023, the Community Development Coordinator assumed environmental duties.
- ⇒ A third Maintenance Worker at 1.0 FTE was added in 2022.

APPENDIX 1A

2024 PERSONNEL COMPENSATION DISTRIBUTION

	FTE	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%																15%	2%		100%
COMMUNITY DEVELOPMENT COORDINATOR	1.00	10%			20%	45%						15%				10%						100%
ADMINISTRATIVE SERVICES DIRECTOR	1.00	30%	10%		5%	10%							20%	25%								100%
ADMINISTRATIVE COMMUNICATION COORDINATOR	1.00	50%			50%																	100%
OFFICE ASSISTANT	0.25	100%																				100%
PARKS & REC SUPVR/ ADMIN ASSISTANT	0.00																					0%
DIRECTOR OF PARKS & PUBLIC WORKS	1.00								5%	15%			10%						45%	25%		100%
MAINTENANCE WORKERS #1	1.00								10%	20%					10%				35%	25%		100%
MAINTENANCE WORKERS #2	1.00								8%	13%			20%						47%	12%		100%
MAINTENANCE WORKERS #3	1.00								10%	25%			20%						30%	15%		100%
ACCOUNTANT	0.50		100%																			100%
PART-TIME MAINTENANCE WORKERS	0.00																					0%
SEASONAL RECREATIONAL	1.10													100%								100%
COMMUNITY INCLUSION COORDINATOR	0.00																					0%
FIRE INSPECTOR PART-TIME	0.20					100%																100%
																						0%
																						0%
TOTAL FTE'S	11.05																					

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PERSONNEL HISTORY IN FULL-TIME EQUIVALENTS (BY DEPARTMENT)

	BUDGET 2022	BUDGET 2023	BUDGET 2024
ADMINISTRATIVE (112)	1.70	2.10	1.85
FINANCE (113)	1.18	1.43	1.43
COMMUNICATIONS (116)	0.80	0.25	0.75
PLANNING & INSPECTIONS (117)	0.75	0.90	0.90
EMERGENCY PREPAREDNESS (121)	0.03	0.03	0.03
CITY HALL & GROUNDS (131)	0.46	0.33	0.33
STREETS (132)	0.67	0.73	0.73
ENVIRONMENTAL (137)	0.00	0.15	0.15
PARK MAINTENANCE & ADMINISTRATION (141)	1.14	0.70	0.70
PARK PROGRAMS (201)	1.35	1.35	1.35
WATER (204)	0.10	0.10	0.10
SOLID WASTE (206)	0.10	0.15	0.15
COMMUNITY DEVELOPMENT (208)	0.50	0.00	0.00
COMMUNITY INCLUSION (210)	0.25	0.25	0.00
SANITARY SEWER (601)	1.31	1.76	1.76
STORM DRAINAGE (602)	0.88	0.82	0.82
TOTAL FTEs	11.22	11.05	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/INTERN	0.20	0.50	0.50
COMMUNITY DEVELOPMENT/ENVIRONMENT COORDINATOR	1.00	1.00	1.00
ADMINISTRATIVE SERVICES DIRECTOR	1.00	1.00	1.00
ADMINISTRATIVE COMMUNICATION COORDINATOR	1.00	1.00	1.00
DIRECTOR OF PARKS & PUBLIC WORKS	1.00	1.00	1.00
MAINTENANCE WORKERS	2.00	3.00	3.00
PART-TIME MAINTENANCE WORKERS	1.17	0.00	0.00
COMPREHENSIVE PLAN COORDINATOR	0.50	0.00	0.00
SEASONAL RECREATION	1.10	1.10	1.10
COMMUNITY INCLUSION COORDINATOR	0.25	0.25	0.00
OFFICE ASSISTANT	0.00	0.00	0.25
FIRE INSPECTOR PART TIME	0.00	0.20	0.20
TOTAL FTEs	11.22	11.05	11.05

APPENDIX 2

2024 BUDGETED TRANSFERS

The following authorized transfers are budgeted:

1. The Park Programs special revenue fund receives a transfer from the general fund park maintenance & administrative department to finance city recreational activities not fully covered by participant fees.
2. The Parks/Public Works capital fund receives a transfer from the general fund for park and public works improvements.
3. The Parks/Public Works capital fund receives a transfer from the Water special revenue fund.
4. The Parks/Public Works capital fund receives a transfer from the Sanitary Sewer enterprise fund.
5. The Parks/Public Works capital fund receives a transfer from the Infrastructure capital fund.

SCHEDULE OF TRANSFERS 2024

	FUND/ DEPT. #	FUND/DEPARTMENT NAME	TRANSFER OUT	TRANSFER IN
1.	141 201	GENERAL FUND - PARK MAINT/ADMIN PARK PROGRAMS	26,000	26,000
2	112 403	GENERAL FUND - ADMINISTRATION PARKS/PUBLIC WORKS FUND	50,000	50,000
3	204 403	WATER PARKS/PUBLIC WORKS FUND	275,000	275,000
4	601 403	SANITARY SEWER PARKS/PUBLIC WORKS FUND	1,000,000	1,000,000
5	419 403	INFRASTRUCTURE PARKS/PUBLIC WORKS FUND	300,000	300,000
TOTAL			1,651,000	1,651,000

APPENDIX 3

MISCELLANEOUS STATISTICAL FACTS

CITY OF FALCON HEIGHTS, MINNESOTA

DATE OF INCORPORATION: APRIL 1, 1949

ADOPTION OF CITY CHARTER: JANUARY 1, 1974

FORM OF GOVERNMENT: MAYOR/COUNCIL

FISCAL YEAR BEGINS: JANUARY 1

POPULATION:

1980 CENSUS	5,291
1990 CENSUS	5,380
2000 CENSUS	5,572
2010 CENSUS	5,321
2020 CENSUS	5,369

AREA OF CITY: 2.28 SQUARE MILES

TRANSPORTATION:

MILES OF STREETS AND ALLEYS	18.55
TRUNK HIGHWAYS	.75
PAVED-COUNTY	4.97

UTILITIES:

MILES OF SANITARY SEWER	14.50
MILES OF WATER MAINS	14.50
MILES OF STORM SEWER	4.00

RECREATION:

NUMBER OF PARKS	3
AREA OF PARKS	18.07 ACRES