CITY OF FALCON HEIGHTS

MINNESOTA

2017 BUDGET

CITY OF FALCON HEIGHTS

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PRINCIPAL CITY OFFICIALS

CITY COUNCIL

Peter Lindstrom, Mayor
Term expires: 12/31/2019

Randy Gustafson, Councilmember
Term expires: 12/31/2019

Joseph B. Thunder, Councilmember
Term expires: 12/31/2019

Pam Harris, Councilmember
Term expires: 12/31/2017

Tony Fischer, Councilmember
Term expires: 12/31/2017

CITY STAFF

Sack Thongvanh, City Administrator

Roland Olson, Finance Director

Paul Moretto, Development Coordinator

Tim Pittman, Parks/Public Works Director

Dave Tretsven, Parks/Public Works

Colin Callahan, Parks/Public Works

Tim Sandvik, Deputy Clerk/Recreation Supervisor

Kathleen Thrasher, Administrative Coordinator

Sara Aschenbeck, Finance Intern

Rich Hinrichs, Fire Chief

CITY OF FALCON HEIGHTS
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CITY OF FALCON HEIGHTS
SUMMARY OF THE FUNDS

GENERAL FUND	The General Fund accounts for resources devoted to financing the general services. These include General Government, Public Safety, Public Works, and Park & Recreation. It is the largest and most important accounting activity and is the main operating fund of the City.
SPECIAL REVENUE FUND	Special Revenue Funds are used to account for revenues derived from specific revenue sources that are restricted for specific purposes.
DEBT SERVICE FUND	Debt Service Funds are to account for the accumulation of Resources for, and the payment of general long-term debt principal and Interest.
CAPITAL PROJECTS FUND	Capital Projects Funds are to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by Enterprise funds.
ENTERPRISE FUND	Enterprise Funds are to account for operations that are financed and operated in a manner similar to private business enterprises- where the intent of The City of Falcon Heights is that the cost of providing services are to be recovered primarily on a user-charge basis to the residents.

December 14, 2016

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

I am pleased to present for your consideration the 2017 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 early September, the city certifies a proposed levy and budget to Ramsey County. The proposed levy is published and parcel specific notices are mailed to property owners. The council holds a public hearing on the proposed budget in early December and afterward approves the final budget. The city's property

tax levy, which is necessary to finance the approved budget, is then certified to Ramsey County. Ramsey County collects the property taxes on behalf of the city as well as other taxing jurisdictions.

During the fiscal year, line items may be overspent as long as the total activity budget is not overspent. City staff may recommend changes in the activity budget to the city council, which can then approve or disapprove the amendment. The council may approve an activity to be overspent if funding is available, but may not amend the property tax levy.

BUDGET ORGANIZATION

The city's annual budget consists of five basic sections:

1. Introductory section
2. Governmental funds
3. Enterprise funds
4. Ten year capital improvement plan
5. Appendixes

The introductory section includes the city's goals for 2017, fiscal policies and budget summary information. The governmental funds section includes revenue and expenditure history and projections from 2014 to 2017 for the general, special revenue, debt service, and capital projects funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts and resources which are dedicated for a specific purpose. The city uses the modified accrual basis of accounting for all governmental funds, in which revenues are recognized when they become measurable and available and expenditures are generally recognized when the related fund liabilities are incurred.

Enterprise funds are those operated in a manner similar to private business enterprises, where the costs of providing services (expenses) are to be recovered primarily on a user-charge basis to the general public (revenues). The city uses the accrual basis of accounting for its enterprise fund (sanitary sewer, storm sewer), in which revenues are recognized when they are earned and expenses are recognized when they are incurred.

The city's ten-Year Capital Improvement Plan (C.I.P.) is a tabulation of projects and equipment that are being recommended with potential funding sources for each. A capital asset is defined as an expenditure which results in the acquisition or replacement of a fixed asset which costs $1000 or more and/or has a life expectancy of three years or more. The city uses the threshold level of $5000 to determine if the capital asset is listed in the general fixed asset account group. The Ten-Year Capital Improvement Plan is approved by the city council, but it is a planning document only and approval carries no appropriation authority. All appropriations are made as a result of the annual budgeting process.

A glossary of terms is provided to assist in a better understanding of this budget. Appendixes include additional information to support underlying budget assumptions.

2017 BUDGET SUMMARY

The 2011 State of Minnesota legislative session, or rather the special session that ended the state government shutdown, enacted sweeping changes to how property taxes are calculated at the local government level. The budget compromise negotiated between the governor and legislature eliminated the Market Value Homestead Credit (MVHC) program. In theory, this program

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

For 2017, the Market Value Exclusion continues. The median Estimated Value increased from 247,700 to 252,600 resulting in a increase of 2.0% value.

In addition, the city's fiscal disparities distribution increased $46,779 or 25.9%.

Personnel

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

Health Insurance

2017 will be the seventh year where the city participates in the Public Employees Insurance Program. PEIP is a plan offered through the State of Minnesota to cities and other organizations throughout the state. The 2017 renewal rate is 3.3%. Employees will continue to purchase other insurance coverages (dental, life, etc.) through Ramsey County.

Personnel Costs

We have included a 3% cost of living adjustment for regular employees in 2017. There was a 3% COLA in 2016.

The part time Administrative Coordinator position moves to a full time position as of July 1, 2016.

Individual Budget Summaries

The areas below highlight department budgets where there are notable changes from the 2016 budget:

Administrative (112):	The Part time employee position was increased to full time status as of July 1, 2016.
Police (122):	Current five-year police contract expires in 2019. The increase in the police budget for 2017 totals $19,529 with an additional dispatching costs increasing $1,423.

Expenditure Summary

The proposed budget reflects an increase in expenditures of $99,263, or 5.16%

Revenues:

Local Government Aid (LGA)
The city's LGA allocation is projected to increase $4,200.

Licenses, Permits, and Charges for Service
Estimated revenues from building permits and licenses are projected to remain relatively stable as compared to 2016. 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
2004	$135,676	$135,676
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

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. Both bonds will contribute to the debt portion of the overall tax levy. The total debt service levy for 2017 is $125,585 of which the portion for the new fire truck is $99,357, while the debt service levy for the 2013 street project will be $26,228.

Summary
The overall general fund budget, including expenses, revenues, and transfers, totals $2,022,555. This is an increase of $99,263 or 5.16% over the 2016 operating budget. The total tax levy is $1,278,231, which is 8.9% higher than the levy approved for the 2016 budget. This results in a city tax rate of 26.333%, and an estimated $26 property tax increase on a median valued home.

When measured against other Ramsey County municipalities, Falcon Heights' tax rate is very impressive:

City	Proposed 2017 City Tax Rate
Falcon Heights	**26.334%**
Arden Hills	26.998%
Lauderdale	28.675%
Little Canada	26.099%
Maplewood	47.204%
Mounds View	38.331%
New Brighton	43.891%
North St. Paul	42.193%
Roseville	38.845%
St. Paul	42.775%
Shoreview	34.196%
Vadnais Heights	27.202%
White Bear Lake	18.932%

The frugal tax rates are due to an aggressive budget philosophy that encourages sharing or contracting for services from neighboring government agencies. Some examples of these practices include:

- Obtaining police services from the City of St. Anthony
- Using the City of Roseville for city engineering services
- Providing fire department services to the City of Lauderdale (allowing us to offset our expenses)
- Sharing a building inspector and street sweeper with the City of Little Canada
- Participating with seventeen area communities on technology related issues, such as phone and information technology services

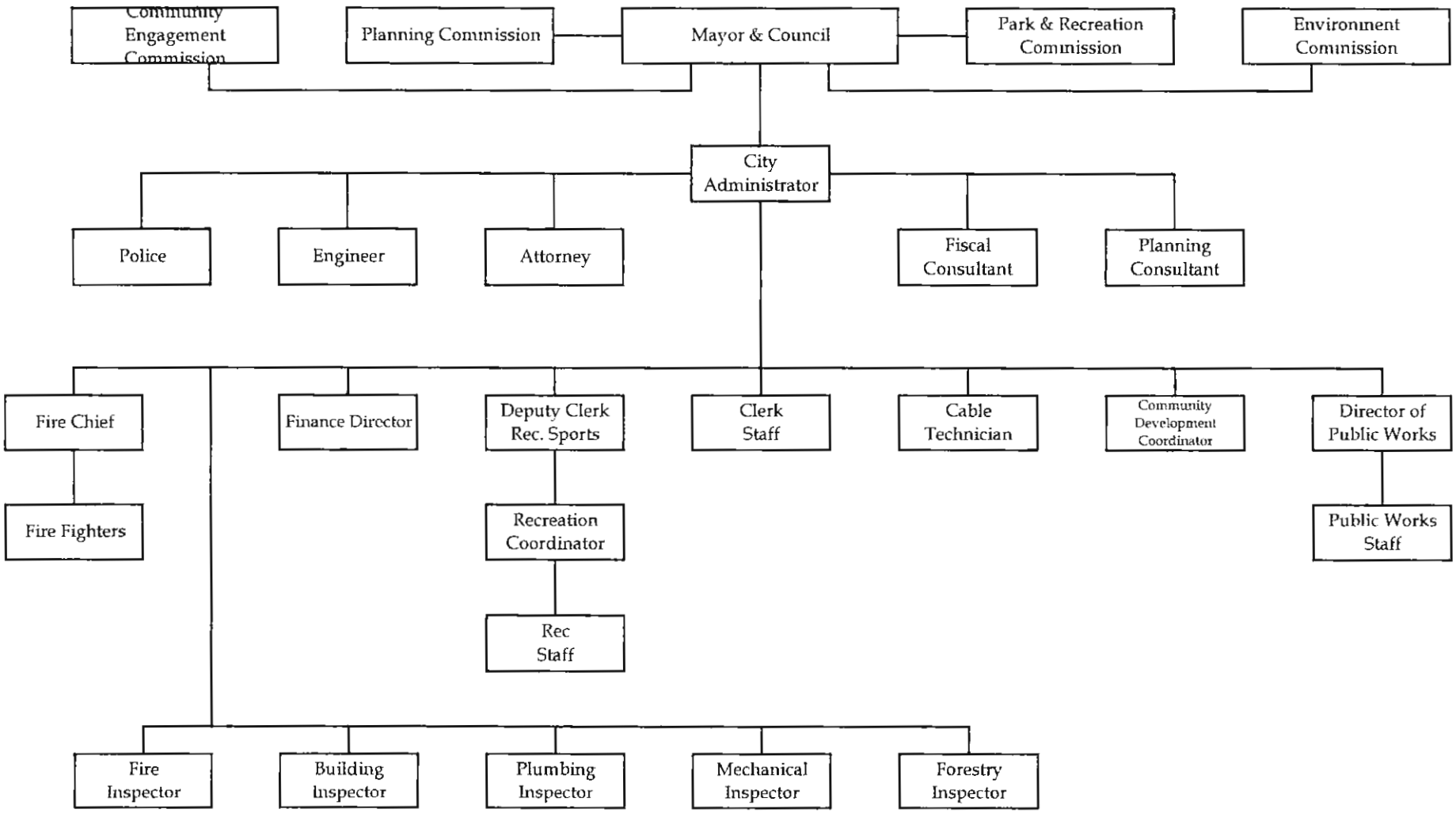
In closing, I wish to acknowledge the contributions of many staff members, especially Finance Director Roland Olson and Finance Intern Sara Aschenbeck for their tireless efforts in putting these documents together.

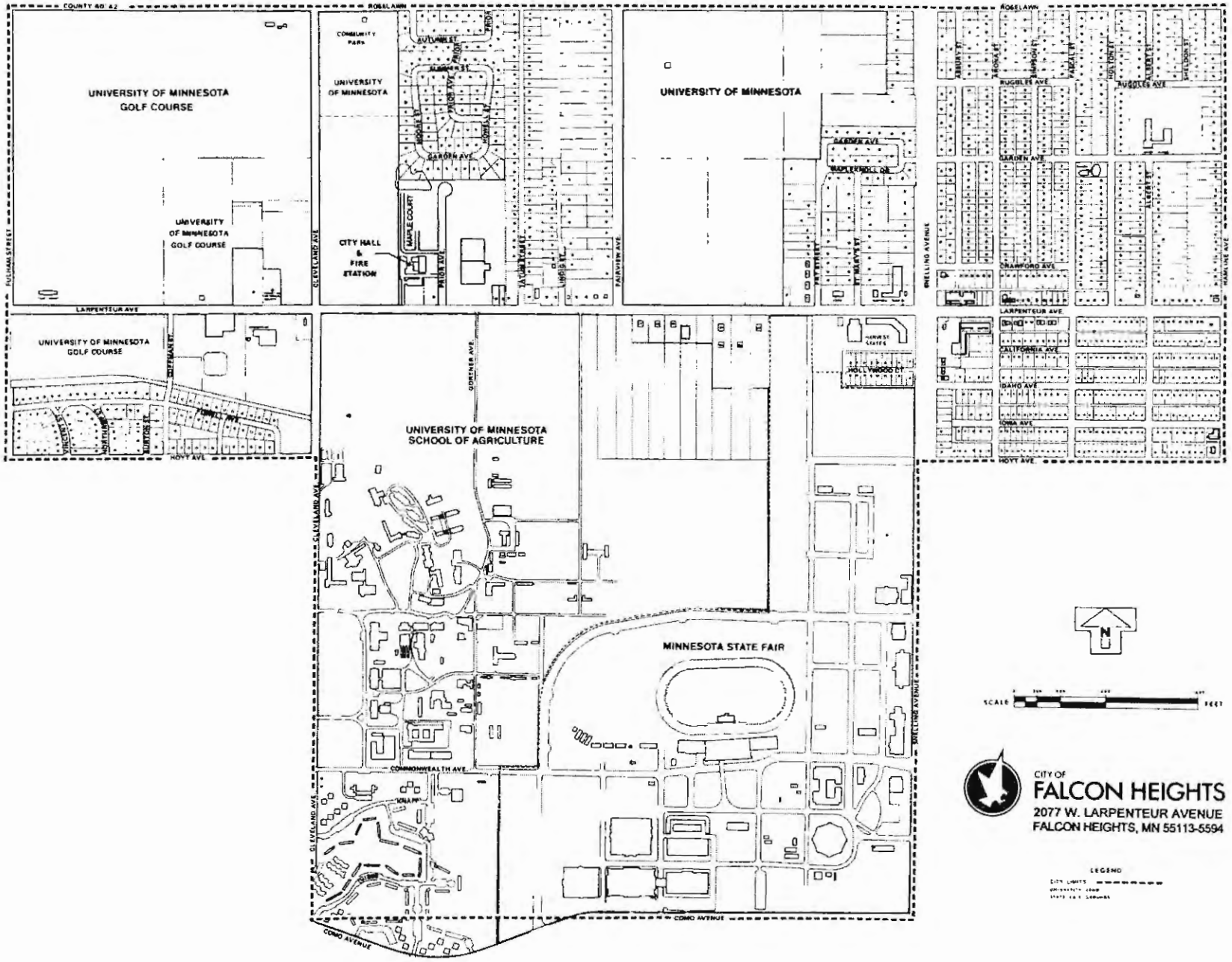
Sincerely,

Sack Thongvanh
City Administrator

CITY OF FALCON HEIGHTS

ORGANIZATIONAL CHART




UNIVERSITY OF MINNESOTA
GOLF COURSE
UNIVERSITY OF MINNESOTA
GOLF COURSE
UNIVERSITY OF MINNESOTA
CITY HALL
&
FIRE
STATION
UNIVERSITY OF MINNESOTA
UNIVERSITY OF MINNESOTA
GOLF COURSE
UNIVERSITY OF MINNESOTA
SCHOOL OF AGRICULTURE
MINNESOTA STATE FAIR
ROSELAWN
LARPENTEUR AVE
COMO AVENUE
CLEVELAND AVE
FULHAM STREET
DOUGLAS AVE
HOYT AVE
CRANFORD AVE
CALIFORNIA AVE
IDAHO AVE
IOWA AVE
HAMLINE AVE
DOWLING AVENUE
COMMONWEALTH AVE
GORTNER AVE
HOLLYWOOD CT
N
SCALE
FEET
CITY OF
FALCON HEIGHTS
2077 W. LARPENTEUR AVENUE
FALCON HEIGHTS, MN 55113-5594
LEGEND

Introduction

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

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

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

STRENGTHS	AREAS FOR IMPROVEMENT	OPPORTUNITIES	THREATS/ CHALLENGES
Respect • *Reputable* • *Mutual respect* • *Collaboration within and with other cities* • *Open honest communication* Stability • *Central location* • *Families- stable, diverse* • *Solid, stable neighborhoods* • *Environmentally responsible* • *Maintained infrastructure* • *Politically stable* Professionalism • *Financially responsible* • *Professional staff* • *Passion in serving* • *Council & staff motives* • *Varied strengths* • *Sound financing* • *Shares services* Action Oriented • *Responsive* • *Nimble* • *Long-term visionaries* • *Open-minded* • *Progressive thinking* Culture of Engagement and Learning • *U of Minnesota* • *Educated and engaged residents* • *Active in the community*	Infrastructure *How do we assess and maintain our infrastructure?* Relationships *How do we manage our relationships with powerful separate entities? (University of Minnesota and State Fair)* Community Engagement *How do we provide opportunities for residents to engage and contribute?* Communication *How do we better communicate to our residents?* Staff *How do we maximize limited staff and maintain effectiveness?* Resources *How do we maximize and grow our resources?* Business Development *How can we support/incentivize our businesses?*	Community Health • *Family centered exercises and activities* • *Nutritional education- Park & Rec Programs* • *Healthy food at events* Environment • *Promote eco-tourism* • *Community solar garden* Partnerships • *Connect with new Dean at St. Paul U of M* • *Encourage Little Free Libraries* Funding • *Review new options from state (LMNC)* • *Implement PACE program*	Neighboring Communities • *Our City tax dollars being used to subsidize other communities growth* Intergovernmental Relationships • *Staying active in met council* University of Minnesota • *U of M land development* • *Keep involved in committees* • *Put U of M issues on website, ID responsible parties so public can contact them directly* Tax Base • *Certain non-profits not paying taxes- investigate*

GOAL	SUGGESTED ACTIONS/TASKS
Improve Communication and Transparency	1. Communications study/analysis by outside firm 2. Conduct city meetings at restaurants, businesses, etc. 3. Further personal communications @ U of M and Fair 4. Survey residents 5. Community meetings 6. Communication Audit (other city activities) - What do citizens want? 7. New Dean- New relationship with St. Paul U of M 8. Strengthen communications across groups
Increase Community Engagement	1. Celebrate successes of city residents 2. Promote and maintain an inclusive community 3. Residents o Continue to engage o Meet with community, groups, e.g. Scouts, church groups 4. Build up neighborhood commission 5. Encourage Common Bond type activities 6. Engage with schools ad youth 7. Actively engage all residents 8. Home-Fire Audit program 9. Work with university to promote nutritional education 10. Provide healthy food at park events 11. Encourage Little Free Libraries 12. Family centered activities provided by park & rec 13. Relationships o Continue active committee engagement o Meet with fair at start of summer 14. Utilize our residents gathering places to communicate and engage them
Increase Sustainability Efforts	1. Technology for responsible living 2. Urban farm 3. PACE program-implement 4. Strengthen our brand as a top sustainable city 5. Raise the bar in sustainable efforts

Maintain and Invest in Infrastructure	1. Continue to improve and repair needed infrastructure 2. Enforce housing codes 3. Seek other revenue sources (grants) 4. Continue public works initiative 5. Continue support of infrastructure 6. Maintain and invest in infrastructure 7. Infrastructure map 8. Analyze infrastructure needs 9. Capital improvement plan o Ehlers tool
Build Team Capacity	1. Continue to invest in educating staff (conferences, association, memberships) 2. Continue shared services, use volunteers 3. Succession plan, restructure opportunities 4. Having "recruiting" to keep a quality staff 5. Review and update council "code of ethics" 6. Recruit quality staff/elected/commissions 7. Support professional staff 8. Look harder at strengths and weaknesses 9. Be cognizant of pay scales and professional development opportunities 10. Cross train the staff for effectiveness
Increase Revenue Creatively	1. Check other cities and invite them in the share services 2. More fee for services that residents would pay for- e.g. car seat certification 3. Promote eco-tourism 4. Community solar garden 5. Work closer with league of cities to explore additional funds/programs 6. Maintain budget priorities 7. Help businesses find grants/loans 8. Host annual events with the business community 9. Continue community relationships 10. Promote an economic relationship 11. What do other cities do? 12. Create Economic Development Plan (including tourism) 13. Enact franchise fee 14. Leverage friends of park fund 15. Leverage our facilities rentals

FISCAL POLICIES

I. OPERATING BUDGET POLICIES

A. Purpose

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

B. Policy

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

The city will not budget to accrue future revenues.

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

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

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

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

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

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

II. REVENUE POLICIES

A. Purpose

The revenue policies are designed to ensure 1) diversified and stable revenue sources; 2) adequate long-term funding by using specific revenue sources to fund related programs and services; and 3) funding levels to accommodate all city services and programs equitably.

B. Policy

The city will maintain a diversified and stable revenue system in order to avoid short-term fluctuations in a single revenue source.

The city will establish fees and charges based upon the actual cost of providing services.

The city will annually evaluate the relationship of its fee structure to actual expenditures for fee services and readjust it for increased costs and inflation.

The city will set recreation fees to cover the direct costs of established programs.

The city will set a sanitary sewer fee and storm drainage fee to cover all the costs including straight-line depreciation as well as administrative and general government costs.

The city will offset reduced revenues with reduced expenditures.

III. INVESTMENT POLICIES

A. Purpose

The investment policies are designed to legally maximize the return on the city's idle funds.

B. Policy

The city will regularly analyze its cash flow needs.

The city will collect, disburse, and deposit funds on a regular basis.

The city will pool cash from its different funds and invest it as allowed by law.

The general fund will receive 5 percent of all investment earnings as administrative fees for the finance director's and city administrator's time.

The city will invest funds for the highest rate of return possible allowed under state and federal law, while maintaining a diversified investment portfolio.

The city will regularly review its cash position and investment performance as documented by its financial records.

IV. FUND BALANCE POLICIES

A. Purpose

The purpose of the fund balance policy is to establish appropriate fund balance levels for each fund that is primarily funded by property tax revenues. Currently, only the General Fund is primarily funded by property tax revenues. This policy will ensure that adequate

resources are available to meet cash flow needs for carrying out the regular operations of the City and future needs.

B. Policy

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

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

Governmental Fund Balance classifications are defined as follows:

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

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

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

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

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

C. Special Revenue Funds

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

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

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

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

Fund	Specific Revenue Source	Committed For	Restricted For
Park Program	Recreation Fees Transfer from General Fund	Recreation Costs	
Community Garden	Garden Plot Fees	Garden Costs	
Water	Water Surcharge Fees	Hydrant Costs Fire Truck Costs	
Recycling	Recycling Grant Recycling Fees	Recycling and Environmental Activities	
CERT	Community Emergency Grant		Grant Programs
Community Economic Development	Lease of City Easement Fees	Activities Promoting Economic Development	
Street Lighting	Lighting Fees	Lighting Costs	
Emerald Ash Borer	Tree Grant Programs		Grant Program Costs

The foundational revenue source and commitment and restriction of those sources is stated above and it is known there will be other residual revenue streams, and it is the intention that these funds be committed or restricted for the same purpose specified for that fund.

V. CAPITAL IMPROVEMENT POLICIES

A. Purpose

The purpose of the city's capital improvement program is to plan for the replacement of obsolete equipment, purchase of new capital items, and repairing and replacing the infrastructure without implementing significant changes in the tax levy.

B. Policy

The city will plan for the timing, expenditures, and future revenue sources for all capital purchases over $1000 or lasting for three or more years as part of the five-year capital improvement program. The city will use the threshold level of $5000 to determine if the capital asset is listed in the general fixed asset account group.

The city will time the capital improvement projects to accommodate administrative workloads for planning and implementing these improvements each year.

The city will plan the capital improvement program to ensure that funds remain to accrue interest in each capital account whenever possible and use its reserve policy to provide a revenue source for these funds.

The city will plan a realistic capital improvement program including creative, but workable projects.

The city will anticipate equipment replacements and additions in its capital improvement program.

The city will project the future operating costs of capital improvements into the upcoming general operating budgets. For example, the addition of park shelters, play equipment, and landscaping will require more park maintenance expenditures from the operating budget.

The city will maintain its capital assets, including infrastructure, land, buildings, and equipment, to protect the city's capital investment and to minimize future capital expenditures.

The city will use the least expensive financing method for all capital projects including multiple cost estimates and bids when appropriate and required by law.

The city's infrastructure fund will loan funds to any construction fund with a deficit due to expenditure and revenue timing.

The storm sewer, water, and sanitary sewer funds will transfer funds to construction funds for their share of any unassessed portion of the cost of those items.

VI. DEBT POLICIES

A. Purpose

The debt policies ensure that the city's debt 1) does not weaken the city's financial structure; and 2) provides limits on debt to avoid problems in servicing debt. This policy is critical for maintaining the best possible credit rating for the city.

B. Policy

The city will not use long-term debt for current operations.

The city will confine long-term borrowing to capital items or capital projects.

The city will pay back bonds within a period not to exceed the expected life of the project.

The city will not exceed 2 percent of the market value of taxable property for general obligation debt per state statutes.

The city will consider the maintenance of the best possible credit rating in making all decisions on debt.

The city will follow a policy of full disclosure on financial reports and bond prospectus.

The city will refinance or call any debt issue when interest rates are beneficial for future debt savings.

VII. ASSESSMENT POLICY

A. Purpose

The assessment policy ensures uniform and consistent treatment of properties affected by capital projects.

B. Policy

The city will evaluate its assessment policy on properties benefiting from a capital project at the outset of each project.

The city will provide a payment period with a minimum interest rate of 2.0 percentage points over the debt payment rate for each project as follows:

Streets & Alley Reconstruction	10 years
Storm Sewer	10 years
Street Resurfacing	5 to 10 years
Sanitary Sewer & Water	To be determined

When several improvements are included in the same project, the assessment period will be 10-20 years.

VIII. RISK MANAGEMENT POLICY

A. Purpose

The risk management policy ensures proper insurance coverage of city assets while minimizing risk.

B. Policy

The city will regularly analyze its insurance policies to ensure proper coverage and deductibles on city assets.

The city will charge individual department activities for their related property, liability, inland marine, auto, workers' compensation, and other insurance costs.

IX. RECREATION SCHOLARSHIP POLICY

A. Purpose

Donations for scholarships are being placed within the Friends of the Park section of the Parks and Public Works Capital project fund.

B. Policy

The scholarship funds will be administrated by the city administrator and the parks and recreation director.

The parks and recreation commission will set guidelines for the administration of the scholarship funds.

Funds will be replaced through donations from service organizations and individuals.

No annual budget will be established for the recreation scholarship trust fund.

Total scholarship awards will be limited to the funds designated available.

X. FINANCIAL SUPPORT FOR COOPERATIVE SERVICE POLICY

A. Purpose

The city will consider providing financial support to service organizations or projects which benefit residents of the city. For example, Northwest Youth and Family Services.

B. Policy

Must be an intergovernmental service or project.

The financial support should be proportional to population.

The service or project must be ongoing or be part of an ongoing effort with established goals and measurable results.

The service or project must be something the city cannot accomplish by itself.

The service or project must meet the legal requirements of promoting and ensuring the health, safety, and welfare of Falcon Heights' citizens.

BUDGET SUMMARY

OVERALL BUDGET:

The city has formulated the following expenditure/expense budget based upon city goals, department budget requests, historical trends, financial policies, and revenue estimates (amounts include budgeted operating transfers):

	BUDGET 2016	BUDGET 2017
General Fund	1,923,292	2,022,555
Special Revenue Funds	209,774	225,889
Debt Service Funds	165,293	175,092
Capital Projects Funds	396,400	1,554,050
Enterprise Funds	886,060	1,039,870
Total	3,580,819	5,017,456

Page 1-19 summarizes revenues, expenditures, and other financing sources and uses for all funds. A summary of fund balance and net assets information is located on page 1-20.

BUDGET SUMMARY--ALL FUNDS

REVENUES & OTHER FINANCING SOURCES

	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
GENERAL FUND	1,761,406	1,911,907	1,923,292	1,908,035	2,022,555
TRANSFERS IN	40,000	0	0	0	0
TOTAL	1,801,406	1,911,907	1,923,292	1,908,035	2,022,555
SPECIAL REVENUE FUNDS	238,569	240,240	190,645	233,427	187,560
TRANSFERS IN	22,000	22,000	22,000	22,000	22,000
TOTAL	260,569	262,240	212,645	255,427	209,560
DEBT SERVICE FUNDS	198,477	120,551	174,903	173,545	173,432
TRANSFERS IN	109,685	2,716	0	0	0
TOTAL	308,162	123,266	174,903	173,545	173,432
CAPITAL PROJECTS FUNDS	345,360	641,034	302,550	323,200	979,500
TRANSFERS IN/BOND PROCEEDS	103,000	0	0	0	820,000
TOTAL	448,360	641,034	302,550	323,200	1,799,500
ENTERPRISE FUNDS	959,048	924,614	1,003,000	977,200	1,035,860
TRANSFERS IN	307,106	0	0	0	0
TOTAL	1,266,154	924,614	1,003,000	977,200	1,035,860
ALL FUNDS	3,502,860	3,838,346	3,594,390	3,615,407	4,398,907
TRANSFERS IN	581,791	24,716	22,000	22,000	842,000
TOTAL	4,084,651	3,863,061	3,616,390	3,637,407	5,240,907

EXPENDITURES/EXPENSES & OTHER FINANCING USES

	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
GENERAL FUND	1,752,715	1,723,927	1,901,292	1,813,229	1,980,555
TRANSFERS OUT	22,000	22,000	22,000	22,000	42,000
TOTAL	1,774,715	1,745,927	1,923,292	1,835,229	2,022,555
SPECIAL REVENUE FUNDS	224,235	293,344	209,774	178,251	225,889
TRANSFERS OUT	70,000	0	0	0	0
TOTAL	294,235	293,344	209,774	178,251	225,889
DEBT SERVICE FUNDS	91,180	147,200	165,293	163,857	175,092
TRANSFERS OUT	0	2,716	0	0	0
TOTAL	91,180	149,916	165,293	163,857	175,092
CAPITAL PROJECTS FUNDS	1,126,342	824,223	396,400	384,979	1,554,050
TRANSFERS OUT	9,685	0	0	0	0
TOTAL	1,136,026	824,223	396,400	384,979	1,554,050
ENTERPRISE FUNDS	745,654	750,420	886,060	854,983	1,039,870
TRANSFERS OUT	140,000	0	0	0	0
TOTAL	885,654	750,420	886,060	854,983	1,039,870
ALL FUNDS	3,940,126	3,739,114	3,558,819	3,395,299	4,975,456
TRANSFERS OUT	241,685	24,716	22,000	22,000	42,000
TOTAL	4,181,811	3,763,829	3,580,819	3,417,299	5,017,456

FUND BALANCE/NET POSITION--ALL FUNDS

	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
GENERAL FUND BALANCE 01/01	1,397,247	1,423,938	1,589,918	1,589,918	1,662,724
REVENUES	1,761,406	1,911,907	1,923,292	1,908,035	2,022,555
EXPENDITURES	(1,752,715)	(1,723,927)	(1,901,292)	(1,813,229)	(1,980,555)
OTHER FINANCING SOURCES (USES) NET	18,000	(22,000)	(22,000)	(22,000)	(42,000)
FUND BALANCE 12/31	1,423,938	1,589,918	1,589,918	1,662,724	1,662,724
SPECIAL REVENUE FUND BALANCE 01/01	285,035	251,368	220,264	220,264	297,440
REVENUES	238,569	240,240	190,645	233,427	187,560
EXPENDITURES	(224,235)	(293,344)	(209,774)	(178,251)	(225,889)
OTHER FINANCING SOURCES (USES) NET	(48,000)	22,000	22,000	22,000	22,000
FUND BALANCE 12/31	251,368	220,264	223,135	297,440	281,111
DEBT SERVICE FUND BALANCE 01/01	44,007	260,989	234,340	234,340	244,028
REVENUES	198,477	120,551	174,903	173,545	173,432
EXPENDITURES	(91,180)	(147,200)	(165,293)	(163,857)	(175,092)
OTHER FINANCING SOURCES (USES) NET	109,685	0	0	0	0
FUND BALANCE 12/31	260,989	234,340	243,950	244,028	242,368
CAPITAL PROJECTS FUND BALANCE 01/01	1,758,098	1,070,431	887,242	887,242	825,463
REVENUES	345,360	641,034	302,550	323,200	979,500
EXPENDITURES	(1,126,342)	(824,223)	(396,400)	(384,979)	(1,554,050)
OTHER FINANCING SOURCES (USES) NET	93,315	0	0	0	820,000
FUND BALANCE 12/31	1,070,431	887,242	793,392	825,463	1,070,913
ENTERPRISE NET POSITION 01/01	3,499,298	3,879,798	3,933,852	3,933,852	4,056,069
REVENUES	959,048	924,614	1,003,000	977,200	1,035,860
EXPENSES	(745,654)	(750,420)	(886,060)	(854,983)	(1,039,870)
OTHER FINANCING SOURCES (USES) NET	167,106	0	0	0	0
RESTATEMENT CHG IN ACCTING PRINCIPLE	0	(120,140)	0	0	0
NET POSITION 12/31	3,879,798	3,933,852	4,050,792	4,056,069	4,052,059

	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
TOTAL FUND BALANCE/NET ASSETS 01/01	6,983,685	6,886,525	6,865,617	6,865,617	7,085,725
REVENUES	3,502,860	3,838,346	3,594,390	3,615,407	4,398,907
EXPENDITURES/EXPENSES	(3,940,126)	(3,739,114)	(3,558,819)	(3,395,299)	(4,975,456)
OTHER FINANCING SOURCES (USES) NET	340,106	0	0	0	800,000
RESTATEMENT CHG IN ACCTING PRINCIPLE	0	(120,140)	0	0	0
TOTAL FUND BALANCE/NET ASSETS 01/01	6,886,525	6,865,617	6,901,188	7,085,725	7,309,176

GENERAL FUND SUMMARY

PURPOSE:

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

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

BASIS OF ACCOUNTING & BUDGETING:

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

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

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

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

GENERAL FUND BUDGET SUMMARY

REVENUES BY CLASSIFICATION

	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
PROPERTY TAXES	912,501	1,003,065	1,046,183	1,047,415	1,152,646
LICENSES & PERMITS	73,229	84,463	68,900	60,370	63,950
INTERGOVERNMENTAL	621,411	650,798	664,324	661,924	668,524
CHARGES FOR SERVICES	59,609	62,493	49,985	51,561	48,935
FINES & FORFEITS	67,638	80,415	73,000	70,700	73,000
MISCELLANEOUS	27,019	30,672	20,900	16,065	15,500
TOTAL REVENUES	1,761,406	1,911,907	1,923,292	1,908,035	2,022,555
OTHER FINANCING SOURCES	40,000	0	0	0	0
	40,000	0	0	0	0
TOTAL REVENUES & OTHER FINANCING SOURCES	1,801,406	1,911,907	1,923,292	1,908,035	2,022,555

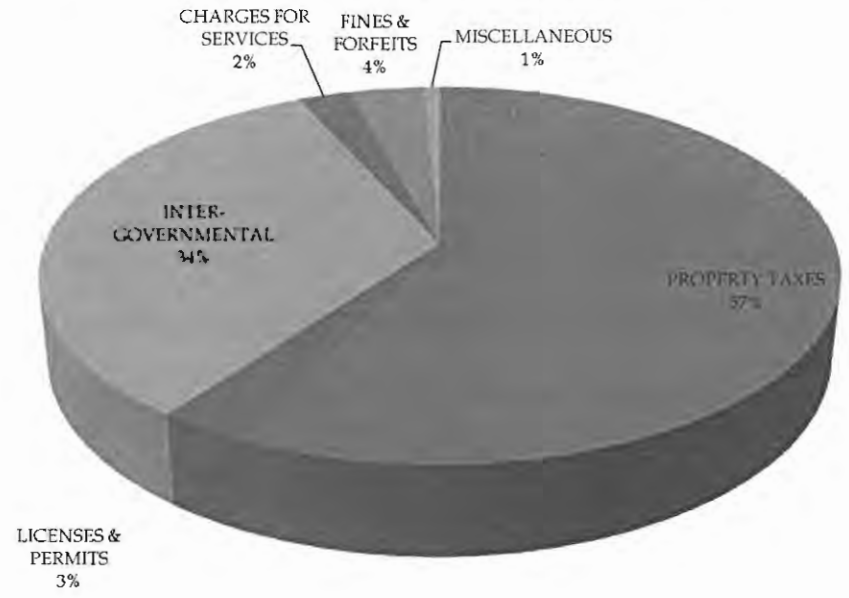
EXPENDITURES BY DEPARTMENT

	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
GENERAL GOVERNMENT	591,817	571,485	630,650	589,461	667,050
PUBLIC SAFETY	867,140	885,317	946,750	931,724	972,966
PARKS & PUBLIC WORKS	293,758	261,177	315,892	284,044	332,539
MISCELLANEOUS	0	5,948	8,000	8,000	8,000
TOTAL EXPENDITURES	1,752,715	1,723,927	1,901,292	1,813,229	1,980,555
OTHER FINANCING USES	22,000	22,000	22,000	22,000	42,000
	22,000	22,000	22,000	22,000	42,000
TOTAL EXPENDITURES & OTHER FINANCING USES	1,774,715	1,745,927	1,923,292	1,835,229	2,022,555

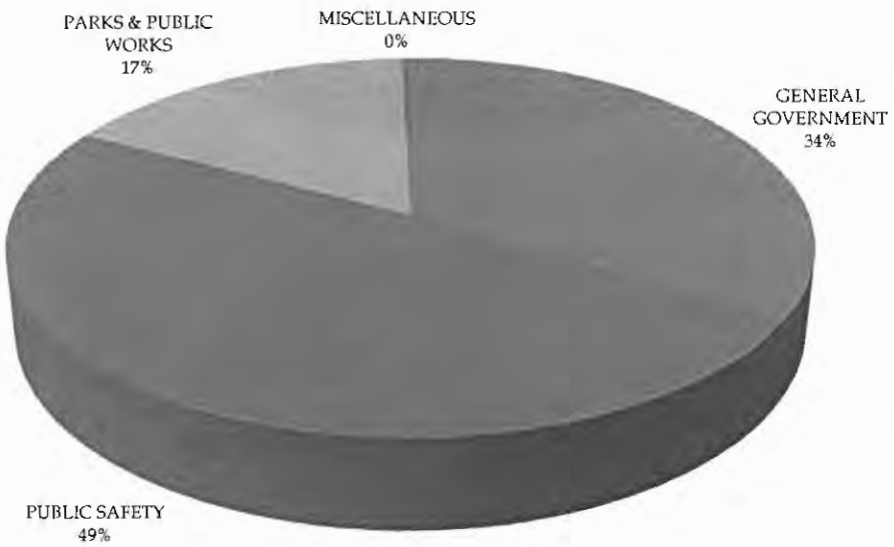
GENERAL FUND BALANCE

	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
GENERAL FUND BALANCE 01/01	1,397,247	1,423,938	1,589,918	1,589,918	1,662,724
CHANGE IN FUND BALANCE	26,691	165,980	0	72,806	0
GENERAL FUND BALANCE 12/31	1,423,938	1,589,918	1,589,918	1,662,724	1,662,724

2017 GENERAL FUND REVENUES



2017 GENERAL FUND EXPENDITURES



GENERAL FUND REVENUES

The modified accrual basis of accounting, as described in the general fund summary, is used to record general fund revenues. The city has several sources from which it derives revenue:

⇒ PROPERTY TAXES: Taxes applied to all taxable property within the city's boundaries are the primary revenue source for the city. This includes current and delinquent property taxes and the fiscal disparities tax, which is based on new commercial and industrial property valuation growth in the metropolitan area. The city sets its property tax levy at a level (when combined with other expected revenues) to adequately cover the general fund operating budget.

⇒ LICENSES & PERMITS: Licenses and permits include revenues received from businesses and occupations for activities conducted within the city.

⇒ INTERGOVERNMENTAL: These are shared revenues generally received from the state of Minnesota.

LGA: Local Government Aid was established in 1971 as a form of property tax relief. The state uses a distribution formula to calculate the upcoming year's LGA and notifies each city of its share by August 1.

MSA: Municipal State Aid is distributed through the state's highway user distribution fund and is used for construction and maintenance of city highways and streets.

FIRE AID: The city receives state aid for fire services which is passed through to the firefighter's relief association.

⇒ CHARGES FOR SERVICES: The city collects various administrative fees and also contracts out to the City of Lauderdale for firefighting services.

⇒ FINES & FORFEITS: These are revenues received from penalties imposed for the violation of laws or regulations.

⇒ MISCELLANEOUS: Other sources of revenue include interest on investments, facility rental, and miscellaneous.

⇒ OTHER FINANCING SOURCES: Transfers into the general fund (see Appendix 2 for the schedule of transfers).

GENERAL FUND REVENUE BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	PROPERTY TAXES					
30111	CURRENT AD VALOREM TAXES	682,486	803,393	865,718	865,000	925,402
30111	FISCAL DISPARITY	223,129	198,906	180,465	180,465	227,244
30112	DELINQUENT AD VALOREM	6,361	394	0	1,350	0
30113	UNALLOTMENT LEVY/ DELINQUENT PENALTY	525	372	0	600	0
	TOTAL PROPERTY TAX LEVY	912,501	1,003,065	1,046,183	1,047,415	1,152,646
	LICENSES & PERMITS					
32110	CONTRACTOR LICENSES	1,678	180	1,700	1,800	1,700
32120	LIQUOR & WINE LICENSES	12,514	8,412	8,500	8,500	8,500
32130	CIGARETTE & AMUSEMENT LICENSES	750	750	750	750	750
32140	MISCELLANEOUS BUSINESS LICENSES	6,585	7,295	6,500	6,500	6,500
32150	RENTAL HOUSING LICENSE	4,975	3,600	4,800	4,000	4,000
32210	BUILDING PERMITS	20,596	25,113	20,000	14,000	17,000
32212	ROOFING PERMITS	7,204	13,932	7,000	6,500	7,000
32214	WINDOW/SIDING PERMITS	7,052	10,011	7,000	7,000	7,000
32216	DRIVEWAYS/ FENCES	1,096	1,237	750	890	900
32220	MECHANICAL PERMITS	7,482	7,697	7,300	6,300	6,300
32230	PLUMBING PERMITS	1,782	2,955	2,000	1,600	1,700
32235	SIGN PERMITS	100	400	100	330	100
32240	OTHER PERMITS	1,415	2,883	2,500	2,200	2,500
	TOTAL LICENSES & PERMITS	73,229	84,463	68,900	60,370	63,950
	INTERGOVERNMENTAL					
33400	STATE GRANTS & AIDS (LGA)	503,707	531,308	540,617	540,617	544,817
33410	OTHER GRANTS (PERA & TREE DISASTER)	1,707	1,707	1,707	1,707	1,707
33430	MINNESOTA STATE AID - DOT	0	0	0	0	0
33440	INSURANCE PREMIUM - FIRE	59,351	62,635	70,000	64,000	70,000
33700	CABLE TV FRANCHISE FEES	56,646	55,148	52,000	55,600	52,000
	TOTAL INTERGOVERNMENTAL	621,411	650,798	664,324	661,924	668,524
	CHARGES FOR SERVICES					
34101	CITY FACILITY RENTAL	18,651	16,807	15,000	15,000	15,000
34120	PLAN CHECK FEES	3,366	11,198	3,000	2,500	2,000
34140	SPECIAL ASSESSMENT SEARCH	70	0	0	0	0
34150	ZONING REVIEW FEES	1,550	350	350	200	350
34160	ADMINISTRATIVE FEES	23	70	75	75	75
34170	SALE OF MAPS & COPIES	20	5	10	6	10
34210	LAUDERDALE - FIRE CONTRACT	34,516	27,372	29,000	29,000	29,000
34215	FIRE RENTAL HOUSING INSPECTIONS	50	0	50	0	0
34217	ACCIDENT CLEAN UP	0	2,800	1,000	2,500	1,000
34221	FALSE ALARMS - FIRE	32	1,399	200	0	200
34222	FALSE ALARMS - SECURITY	1,332	2,491	1,300	2,280	1,300
34223	CONDUIT BONDING	0	0	0	0	0
	TOTAL CHARGES FOR SERVICES	59,609	62,493	49,985	51,561	48,935
	FINES & FORFEITS					
35110	COURT FINES	67,638	80,415	73,000	70,700	73,000
	TOTAL FINES & FORFEITS	67,638	80,415	73,000	70,700	73,000
	SPECIAL ASSESSMENTS					
36100	SPECIAL ASSESSMENTS	0	0	0	0	0
	TOTAL SPECIAL ASSESSMENTS	0	0	0	0	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	7,350	8,820	7,000	8,000	7,000
36213	CHANGE IN FAIR VALUE OF I	5,152	(1,258)	0	0	0
36400	MISCELLANEOUS	184	804	1,000	965	1,000
36410	TIES PAYMENT	0	0	0	0	0
36420	INSURANCE REFUND	10,449	18,745	10,000	5,000	5,000
36425	INSURANCE SETTLEMENT	0	0	0	0	0
36430	CERT TRAINING	0	0	0	0	0
36450	EVENT COMMUNITY SUPPORT	1,450	1,600	1,600	1,000	1,400
36460	EVENTS REVENUE	2,109	950	1,000	800	800
36465	5K RUN SPECIAL EVENT	325	921	300	300	300
36467	PARENTS NIGHT OUT EVENT	0	90	0	0	0
	TOTAL MISCELLANEOUS	27,019	30,672	20,900	16,065	15,500
	TOTAL REVENUES	1,761,406	1,911,907	1,923,292	1,908,035	2,022,555
	OTHER FINANCING SOURCES					
39200	TRANSFERS	40,000	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	40,000	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	1,801,406	1,911,907	1,923,292	1,908,035	2,022,555

GENERAL FUND EXPENDITURES

The modified accrual basis of accounting, as described in the general fund summary, is used to record general fund expenditures. The city expends its general operating budget in the following general activities:

⇒ GENERAL GOVERNMENT: This category includes the general costs for administration of the city government. Subdivisions include:

Legislative
Administrative
Finance
Legal
Elections
Communications
Planning & Inspections

⇒ PUBLIC SAFETY: These expenditures are for the protection of the general public, including police and fire protection, emergency preparedness, and costs for prosecutions. Subdivisions include:

Emergency Preparedness
Police
Prosecution
Fire Services
Fire Relief

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

City Hall & Grounds
Streets
Engineering
Tree Program
Park Maintenance & Administration

⇒ CONTINGENCY: This department covers any unallocated or unforeseen expenditures. The only subdivision is:

Contingency

TOTAL GENERAL FUND EXPENDITURES BY DEPARTMENT

DEPT NUMBER	ACCOUNT TITLE	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	GENERAL GOVERNMENT					
111	LEGISLATIVE	41,148	42,096	45,269	43,492	42,908
112	ADMINISTRATIVE	201,488	203,824	211,310	209,461	236,321
113	FINANCE	129,263	123,471	139,050	127,602	145,310
114	LEGAL	14,780	5,388	16,500	16,500	16,500
115	ELECTIONS	17,697	18,538	20,200	20,363	20,363
116	COMMUNICATIONS	73,782	64,408	84,246	74,748	88,583
117	PLANNING & INSPECTIONS	113,660	113,759	114,075	97,295	117,065
	TOTAL GENERAL GOVERNMENT	591,817	571,485	630,650	589,461	667,050
	PUBLIC SAFETY					
121	EMERGENCY PREPAREDNESS	5,022	4,018	6,064	6,398	7,868
122	POLICE	635,545	652,839	689,176	689,176	710,128
123	PROSECUTION	30,269	30,000	31,000	31,000	31,000
124	FIREFIGHTING	136,954	135,824	150,510	142,150	153,970
125	FIRE RELIEF	59,351	62,635	70,000	63,000	70,000
	TOTAL PUBLIC SAFETY	867,140	885,317	946,750	931,724	972,966
	PARKS & PUBLIC WORKS					
131	CITY HALL & GROUNDS	81,757	74,945	72,830	67,064	69,344
132	STREETS	105,845	101,675	136,210	126,225	145,255
133	ENGINEERING	8,819	11,857	7,000	8,000	15,000
134	TREE PROGRAM	3,664	7,130	5,050	5,050	7,050
141	PARK MAINTENANCE & ADMINISTRATION	93,673	65,571	94,802	77,705	95,890
	TOTAL PARKS & PUBLIC WORKS	293,758	261,177	315,892	284,044	332,539
	MISCELLANEOUS					
192	CONTINGENCY	0	5,948	8,000	8,000	8,000
	TOTAL MISCELLANEOUS	0	5,948	8,000	8,000	8,000
	TOTAL EXPENDITURES	1,752,715	1,723,927	1,901,292	1,813,229	1,980,555
	OTHER FINANCING USES					
97000	TRANSFERS	22,000	22,000	22,000	22,000	42,000
	TOTAL OTHER FINANCING USES	22,000	22,000	22,000	22,000	42,000
	TOTAL EXPENDITURES & OTHER FINANCING USES	**1,774,715**	**1,745,927**	**1,923,292**	**1,835,229**	**2,022,555**

TOTAL GENERAL FUND EXPENDITURES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	COMPENSATION					
60100	REGULAR SALARIES	362,265	322,336	334,510	360,316	394,921
60510	MAYOR & CITY COUNCIL	19,132	19,800	19,800	19,800	19,800
60520	PART-TIME EMPLOYEES	63,855	52,343	73,700	39,319	40,340
60540	RINK ATTENDANTS-SEASONAL	2,635	0	4,000	3,000	4,000
61510	DRILL COMPENSATION	15,633	16,154	16,233	16,233	16,500
61520	FIRE COMPENSATION	12,244	11,766	16,233	16,233	16,500
61525	ADMIN DUTY COMPENSATION	0	13,467	16,375	16,080	16,500
61530	FIRE HALL CLEANING	785	1,185	1,340	1,560	1,560
61540	OTHER TRAINING COMPENSATION	1,459	104	1,004	160	1,800
61545	HAZMAT TECHNICIAN	0	142	0	0	0
61547	TRAINING PREPARATION	0	1,981	0	0	0
61550	OFFICER COMPENSATION	10,825	23,050	23,390	23,484	24,000
64011	PERA CONTRIBUTIONS	28,036	24,869	27,635	27,793	29,665
64012	FICA CONTRIBUTIONS	36,096	34,436	38,825	37,613	41,055
64031	HOSPITALIZATION	51,281	38,579	56,253	43,430	68,145
64032	DENTAL	3,063	2,123	3,330	3,296	3,475
64033	LONG-TERM DISABILITY	861	668	1,006	833	833
64034	LIFE INSURANCE	1,413	996	1,746	1,214	1,214
64040	FIRE RELIEF ASSOCIATION AID	59,351	62,635	70,000	63,000	70,000
	TOTAL COMPENSATION	668,936	626,634	705,380	673,364	750,308
	MATERIALS & SUPPLIES					
70100	SUPPLIES	17,982	13,724	19,320	15,450	18,645
70110	SUPPLIES - MISC	10,183	10,852	9,050	9,050	9,050
70120	TOOLS	5,572	6,713	5,000	5,920	5,500
70410	LEGAL NOTICES	1,203	1,185	1,300	1,200	1,200
70420	NEWSLETTERS	2,467	3,084	2,100	2,500	2,500
70500	POSTAGE	4,147	3,715	4,300	4,000	4,500
74000	MOTOR FUEL & LUBRICANTS	12,322	7,507	13,100	10,300	12,200
75000	BITUMINOUS PATCHING	1,778	1,884	2,000	2,000	2,500
75100	STREET SIGNS	605	331	300	300	400
77000	CLOTHING	5,098	4,271	3,500	2,900	4,000
	TOTAL MATERIALS & SUPPLIES	61,358	53,266	59,970	53,620	60,495
	OTHER SERVICES & CHARGES					
80100	ENGINEERING SERVICES	8,819	11,857	7,000	8,000	15,000
80200	LEGAL FEES	45,048	34,029	45,000	45,000	45,000
80210	ZONING CODE UPDATE	0	1,360	2,500	2,500	2,500
80300	ELECTION CONTRACT	16,250	17,900	17,900	17,900	17,900
80330	ADMIN./AUDIT/FIN/FOREST CONSULTANT	14,381	18,262	14,315	14,315	16,585
80340	ADMINISTRATIVE SUPPORT	0	0	0	0	0
80350	ACCUVOTE VOTING SERVICE	852	427	1,300	1,463	1,463
80400	CONSULTANT PLANNER	951	558	600	575	575
80500	GIS SUPPORT	936	935	1,200	1,000	1,200
80600	FINANCIAL SOFTWARE MAINTENANCE	5,223	5,402	5,500	5,672	5,800
81000	POLICE SERVICES	604,087	617,394	653,061	653,061	672,590
81210	BLDG/MECHANICAL INSPECTORS	37,669	53,441	38,000	27,500	38,000
81220	MECHANICAL INSPECTORS	1,725	4,402	3,000	3,000	3,000
81200	DISPATCH 911	31,457	35,445	36,115	36,115	37,538
81230	PLUMBING INSPECTIONS	0	0	800	800	800
82010	WASTE REMOVAL	4,904	5,321	5,500	1,050	840
82011	LINEN CLEANING	1,050	892	1,100	850	1,100
83030	SNOW REMOVAL	14,056	4,119	30,000	25,000	30,000
84000	TREE TRIM/REMOVAL/PLANTING/CLEARANCE	0	0	0	0	0
84040	STORM DAMAGE	0	0	0	0	0

85010	TELEPHONE	3,060	3,255	4,200	4,000	4,000
85011	TELEPHONE - LANDLINE	1,387	1,339	1,400	1,000	1,000
85015	CELL PHONE	1,735	2,254	2,400	2,540	2,790
85020	STREET LIGHTING POWER	12,495	12,097	13,400	12,600	12,610
85025	SOLAR ELECTRIC	6,360	6,360	6,360	6,360	6,360
85030	UTILITIES	10,028	5,577	8,800	7,500	8,500
85040	WATER	3,040	3,189	2,800	3,100	3,100
85050	CABLE TV	13,904	15,379	14,000	15,000	15,000
85060	WEBSITE	3,120	1,875	3,200	2,125	3,200
85070	OTHER UTILITIES	18,685	18,509	28,780	22,800	32,638
85080	LASERFICHE MAINTENANCE	0	0	0	0	0
86010	MILEAGE	2,117	720	1,350	1,350	1,320
86020	TRAINING-FIRE DEPT	11,071	6,559	18,000	15,000	18,000
86030	CONFERENCES & SCHOOL	0	0	0	515	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	11,971	6,761	16,775	12,525	14,350
86105	TEMPORARY WARMING HOUSE	0	2,134	1,500	2,250	3,100
86120	SUBSCRIPTIONS	0	0	140	100	100
86140	COMMISSIONS	7,836	7,981	8,677	8,677	8,926
86101	MILEAGE	1,059	1,121	725	715	740
86110	MEMBERSHIPS	990	1,927	2,808	2,730	2,730
86200	MEDICAL EXAMINATIONS	1,770	1,420	3,000	1,500	3,000
86500	COOPERATIVE SERVICE	10,710	10,892	10,927	10,927	9,017
86800	RADIO SUBSCRIBER FEE	768	973	1,000	1,000	1,200
87000	REPAIR AND MAINTENANCE	9,382	7,530	7,500	7,900	8,000
87010	MAINENENANCE CITY HALL	6,171	8,961	8,000	7,700	8,700
87011	REPAIR PICKUP TRUCK	0	0	0	0	0
87012	REPAIR TRUCK	0	849	0	0	2,000
87016	REPAIR TRACTOR	0	0	800	0	0
87025	HAZMAT MAINTENANCE	1,392	701	1,350	700	1,400
87029	FIRE - OTHER	17,176	20,853	16,000	17,000	16,120
87091	CIVIL DEFENSE SIREN REPAIR	0	0	100	100	100
87092	FIRE RADIO REPAIR	328	860	1,000	900	1,120
87120	GROUNDS MAINTENANCE	9,615	2,825	6,000	3,000	6,000
87130	MINI WARMING HOUSE	0	0	0	0	0
87005	CROSSWALK PAINTING	0	0	0	0	900
87100	PANIC BUTTON SECURITY	385	378	500	400	500
87500	RENTAL OF EQUIPMENT	0	0	0	0	800
88000	INSURANCE & BONDS	55,747	59,316	61,494	52,365	63,925
88500	PAYPAL EXPENSE	2,265	2,110	2,400	1,750	2,000
89000	MISCELLANEOUS	3,564	12,480	11,465	11,115	11,415
89010	SPECIAL EVENTS	6,408	4,383	6,000	5,000	5,000
89100	ENERGY REBATE PROGRAM	473	718	200	200	200
	TOTAL OTHER SERVICES & CHARGES	1,022,421	1,044,026	1,135,942	1,086,245	1,169,752
	TOTAL EXPENDITURES	1,752,715	1,723,927	1,901,292	1,813,229	1,980,555
	OTHER FINANCING USES					
97000	TRANSFERS	22,000	22,000	22,000	22,000	42,000
	TOTAL OTHER FINANCING USES	22,000	22,000	22,000	22,000	42,000
	TOTAL EXPENDITURES & OTHER USES	**1,774,715**	**1,745,927**	**1,923,292**	**1,835,229**	**2,022,555**

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:	2017	2016
Assoc. of Metro Municipalities	2500	2454
League of Minnesota Cities	6106	5928
Ramsey County League of Local Gov'ts	300	275
MN Mayor's Association	20	20
	8926	8677

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

Estimated:	2017	2016
Northwest Youth and Family Services	9017	8927
Housing Resource Center	0	2000
	9017	10927

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

Indicator	2014 Actual	2015 Actual	2016 Estimate
Number of regular city council meetings	20	25	24
Number of city council workshops	11	10	12

LEGISLATIVE EXPENDITURES (111)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	COMPENSATION					
60510	MAYOR & CITY COUNCIL	19,132	19,800	19,800	19,800	19,800
64012	FICA CONTRIBUTIONS	1,510	1,515	1,515	1,515	1,515
	TOTAL COMPENSATION	20,642	21,315	21,315	21,315	21,315
	MATERIALS & SUPPLIES					
70100	SUPPLIES	393	0	375	300	375
70410	LEGAL NOTICES	1,203	1,185	1,300	1,200	1,200
	TOTAL MATERIALS & SUPPLIES	1,596	1,185	1,675	1,500	1,575
	OTHER SERVICES & CHARGES					
80330	CONSULTANT	0	0	0	0	0
86100	CONFERENCES/EDUCATION/TRAINING	295	650	2,600	1,000	2,000
86140	COMMISSIONS/MEMBERSHIPS/ASSOCIATIONS	7,836	7,981	8,677	8,677	8,926
86500	COOPERATIVE SERVICE	10,710	10,892	10,927	10,927	9,017
88000	INSURANCE & BONDS	69	73	75	73	75
	TOTAL OTHER SERVICES & CHARGES	18,910	19,596	22,279	20,677	20,018
111	*TOTAL EXPENDITURES*	**41,148**	**42,096**	**45,269**	**43,492**	**42,908**

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 admninistrative office.

⇒ Conferences/Education/Associations (86100) Expenditures for conferences, schools, memberships, subscriptions, and meetings are included here

⇒ Repair Office Equipment (87000) All repairs on office equipment including copier and printer maintenance costs.

⇒ Insurance and Bonds (88000) The premia for municipal liability, propert, crime, public employee bonds, and workman's compensation are distributed here.

ADMINISTRATIVE EXPENDITURES (112)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	COMPENSATION					
60100	REGULAR SALARIES	101,517	114,768	94,500	128,915	144,021
60520	PART-TIME EMPLOYEES	28,574	29,541	33,470	11,219	0
64011	PERA CONTRIBUTIONS	9,147	9,660	9,600	10,604	10,800
64012	FICA CONTRIBUTIONS	9,507	10,391	9,800	10,846	11,020
64031	HOSPITALIZATION	14,275	5,467	20,578	10,440	27,400
64032	DENTAL	817	157	1,120	1,200	1,350
64033	LONG-TERM DISABILITY	150	89	300	150	150
64034	LIFE INSURANCE	217	132	344	180	180
	TOTAL COMPENSATION	164,203	170,204	169,712	173,554	194,921
	MATERIALS & SUPPLIES					
70100	SUPPLIES	3,295	4,587	5,600	4,000	5,000
70500	POSTAGE	2,675	2,424	3,000	2,500	3,000
	TOTAL MATERIALS & SUPPLIES	5,970	7,010	8,600	6,500	8,000
	OTHER SERVICES & CHARGES					
80330	CONSULTANT	1,922	2,113	0	0	0
80340	ADMINISTRATIVE SUPPORT	0	0	0	0	0
86010	MILEAGE	1,139	454	900	800	900
86030	CONFERENCES & SCHOOL	0	0	0	515	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	9,740	2,550	8,000	6,400	7,000
86110	MEMBERSHIPS	75	120	978	300	500
87000	REPAIR OFFICE EQUIPMENT	3,318	3,499	3,500	3,400	3,500
88000	INSURANCE & BONDS	11,704	15,453	15,820	14,742	18,000
88500	PAYPAL EXPS	1,436	1,602	1,900	1,250	1,500
89000	MISCELLANEOUS	1,981	820	1,900	2,000	2,000
	TOTAL OTHER SERVICES & CHARGES	31,315	26,610	32,998	29,407	33,400
112	*TOTAL EXPENDITURES*	**201,488**	**203,824**	**211,310**	**209,461**	**236,321**
	OTHER FINANCING USES					
97000	TRANSFERS TO CAPITAL	0	0	0	0	20,000
	TOTAL OTHER FINANCING USES	0	0	0	0	20,000
	TOTAL EXPENDITURES & OTHER FINANCING USES	**201,488**	**203,824**	**211,310**	**209,461**	**256,321**

FINANCE EXPENDITURES (113)

BUDGETARY OBJECTIVE:

The Finance department assists with the preparation of the City's annual budget and administers the manages throughout the year. Other responsibilities of the finance department include (but are not limited to): general accounting tasks, investment and insurance management, audit preparation, Comprehensive Annual Financial Report preparation, and other financial advisory roles.

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

⇒ Regular Salaries (60100) See Appendix 1 for the personnel compensation distribution

⇒ Supplies (70100) This represents expenses incurred on supplies for the admninistrative 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 premia for public employees and finance workman's compensation are included in this account.

FINANCE EXPENDITURES (113)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	COMPENSATION					
60100	REGULAR SALARIES	78,651	75,387	82,000	77,000	86,750
60520	PART-TIME FINANCE INTERN	11,214	7,546	12,750	8,500	12,750
64011	PERA CONTRIBUTIONS	5,643	5,654	6,155	5,800	6,510
64012	FICA CONTRIBUTIONS	6,842	6,345	7,260	6,200	7,620
64031	HOSPITALIZATION	7,414	7,701	9,000	8,500	10,030
64032	DENTAL	450	450	550	470	520
64033	LONG-TERM DISABILITY	293	296	300	300	300
64034	LIFE INSURANCE	554	465	630	560	560
	TOTAL COMPENSATION	111,061	103,844	118,645	107,330	125,040
	MATERIALS & SUPPLIES					
70100	SUPPLIES	1,106	64	425	300	300
	TOTAL MATERIALS & SUPPLIES	1,106	64	425	300	300
	OTHER SERVICES & CHARGES					
80330	AUDIT	8,820	9,045	9,315	9,315	9,585
80330	FINANCIAL CONSULTANT	0	0	0	0	0
80600	SOFTWARE MAINTENANCE	5,223	5,402	5,500	5,672	5,800
86010	MILEAGE	188	266	100	120	120
86100	CONFERENCES/EDUCATION	1,222	3,178	3,300	3,100	2,700
86110	MEMBERSHIPS	0	0	450	450	450
88000	INSURANCE & BONDS	350	700	350	350	350
88500	POSTIVE PAY EXP	829	508	500	500	500
89000	MISCELLANEOUS	465	465	465	465	465
	TOTAL OTHER SERVICES & CHARGES	17,096	19,564	19,980	19,972	19,970
113	*TOTAL EXPENDITURES*	**129,263**	**123,471**	**139,050**	**127,602**	**145,310**

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 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	OTHER SERVICES & CHARGES					
80200	LEGAL FEES	14,780	4,029	14,000	14,000	14,000
80210	ZONING CODE UPDATE	0	1,360	2,500	2,500	2,500
	TOTAL OTHER SERVICES & CHARGES	14,780	5,388	16,500	16,500	16,500
114	*TOTAL EXPENDITURES*	**14,780**	**5,388**	**16,500**	**16,500**	**16,500**

ELECTIONS EXPENDITURES (115)

BUDGETARY OBJECTIVE:

The elections department provides elections services including establishing polling places, hiring election judges, conducting elections, and tabulating ballots.

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

⇒ Regular Salaries (60100) Includes reallocation of staff time to represent actual cost. See Appendix 1 for the personnel compensation distribution.

⇒ Part-time Employees (60520) This expense line item varies with whether there was a local election or a general election. In 2014, there was a general election. In 2015, there was a local election. In 2016, there was a general election.

⇒ Election Contract (80300) The City maintains a contract with Ramsey County to provide election services.

⇒ Insurance & Bonds (88000) Premiums for election workers' compensation are included here.

Indicator	2014 Actual	2015 Actual	2016 Estimate
Registered voters in city	3531	3212	3350
Voter turnout	2171	2971	2513
Voter turnout (percentage)	61%	93%	75%

ELECTIONS EXPENDITURES (115)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	COMPENSATION					
60100	REGULAR SALARIES	0	0	0	0	0
60520	PART-TIME EMPLOYEES	0	0	0	0	0
64011	PERA CONTRIBUTIONS	0	0	0	0	0
64012	FICA CONTRIBUTIONS	0	0	0	0	0
64031	HOSPITALIZATION	0	0	0	0	0
64032	DENTAL	0	0	0	0	0
64033	LONG-TERM DISABILITY	0	0	0	0	0
64034	LIFE INSURANCE	0	0	0	0	0
	TOTAL COMPENSATION	0	0	0	0	0
	MATERIALS & SUPPLIES					
70100	SUPPLIES	594	211	1,000	1,000	1,000
70500	POSTAGE	0	0	0	0	0
	TOTAL MATERIALS & SUPPLIES	594	211	1,000	1,000	1,000
	OTHER SERVICES & CHARGES					
80300	ELECTION CONTRACT	16,250	17,900	17,900	17,900	17,900
80350	ACCUVOTE VOTING SERVICE	852	427	1,300	1,463	1,463
80400	CONSULTING	0	0	0	0	0
86010	MILEAGE	0	0	0	0	0
87090	REPAIR OTHER EQUIPMENT	0	0	0	0	0
88000	INSURANCE & BONDS	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	17,102	18,327	19,200	19,363	19,363
115	***TOTAL EXPENDITURES***	**17,697**	**18,538**	**20,200**	**20,363**	**20,363**
	OTHER FINANCING USES					
97000	TRANSFERS TO CAPITAL	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	**17,697**	**18,538**	**20,200**	**20,363**	**20,363**

COMMUNICATIONS EXPENDITURES (116)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

⇒ Regular Salaries (60100) These expenditures include the city's cable technician and some salary support for the city's deputy clerk. See Appendix 1 for the personnel compensation distribution.

⇒ Part-time Employees (60520) These expenditures include part-time salary support for special events.

⇒ Newsletters (70420) The city publishes a newsletter city residents three times a year and sends out several miscellaneous communications during the year.

⇒ Postage (70500) This expenditure is for the bulk-rate mailing of newsletters.

⇒ Cable TV (85050) This is the city's portion of contributions to the North Suburban Cable Commission.

⇒ Website (85060) Funds to upgrade and maintain the website.

⇒ Insurance & Bonds (88000) Premiums for cable equipment and communication workers' compensation are included here.

⇒ Special Events (89010) Community events with the exception of a staff event (see account 97000 below) are now included in the communications budget. City special events include:

Recognize Volunteers, Ice Cream Social, Dead of Winter, Fire Dept. Open House, Welcoming Events, Informal Park Gatherings, Business Meetings, Community Initiatives, Miscellaneous Other

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

Indicator	2014 Actual	2015 Actual	2016 Estimate
Website page views per month	24,777	30,280	38,946
Unique website visitors per month	3,275	8,417	10,784
Number of registered emails for alerts	484	530	610

COMMUNICATIONS EXPENDITURES (116)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	COMPENSATION					
60100	REGULAR SALARIES	20,613	11,863	17,700	15,938	17,800
60520	PART-TIME EMPLOYEES(Cable & Special Events)	2,099	1,676	2,830	2,100	2,840
64011	PERA CONTRIBUTIONS	1,300	820	1,330	1,200	1,340
64012	FICA CONTRIBUTIONS	1,742	1,071	1,575	1,415	1,580
64031	HOSPITALIZATION	213	2,762	1,050	1,050	1,090
64032	DENTAL	11	128	75	100	75
64033	LONG-TERM DISABILITY	62	29	66	50	50
64034	LIFE INSURANCE	115	42	115	70	70
	TOTAL COMPENSATION	26,155	18,390	24,741	21,923	24,845
	MATERIALS & SUPPLIES					
70100	SUPPLIES	552	47	300	300	300
70420	NEWSLETTERS/INFORMATION	2,467	3,084	2,100	2,500	2,500
70500	POSTAGE	1,472	1,291	1,300	1,500	1,500
	TOTAL MATERIALS & SUPPLIES	4,491	4,422	3,700	4,300	4,300
	OTHER SERVICES & CHARGES					
85010	TELEPHONE	3,060	3,255	4,200	4,000	4,000
85050	CABLE TV	13,904	15,379	14,000	15,000	15,000
85060	WEBSITE	3,120	1,875	3,200	2,125	3,200
85070	NETWORK/TECHNICAL SUPPORT(I-NET)	16,592	16,685	28,355	22,350	32,188
86010	MILEAGE	26	0	50	50	50
86100	COMMISSIONS/MEMBERSHIPS/TRAINING	25	20	0	0	0
87090	REPAIR EQUIPMENT	0	0	0	0	0
88000	INSURANCE & BONDS	0	0	0	0	0
89010	SPECIAL EVENTS	6,408	4,383	6,000	5,000	5,000
	TOTAL OTHER SERVICES & CHARGES	43,136	41,596	55,805	48,525	59,438
116	*TOTAL EXPENDITURES*	73,782	64,408	84,246	74,748	88,583
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	**73,782**	**64,408**	**84,246**	**74,748**	**88,583**

PLANNING & INSPECTIONS EXPENDITURES (117)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

⇒ Regular Salaries (60100) See Appendix 1 for the personnel compensation distribution.

⇒ Consulting Planner (80400) The city currently contracts out for planning and design services and for miscellaneous planning review with various other planning consultants.

⇒ GIS Support (80500) Government Information System support includes Ramsey County user group fee.

⇒ Inspectors (81210, 81220, 81230) The city also contracts out to individuals for building, mechanical, and plumbing inspections.

⇒ Conferences/Education/Associations (86100) Expenditures for conferences & schools, memberships, subscriptions, and meetings are located here.

⇒ Insurance & Bonds (88000) Premiums for planning/inspection workers' compensation are included here.

PLANNING & INSPECTIONS EXPENDITURES (117)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	COMPENSATION					
60100	REGULAR SALARIES	55,326	38,230	49,990	46,481	51,350
60520	PART-TIME FIRE INSPECTOR	3,245	2,488	4,000	3,000	4,000
64011	PERA CONTRIBUTIONS	3,605	2,603	3,750	3,590	3,850
64012	FICA CONTRIBUTIONS	4,409	3,185	4,135	3,744	4,240
64031	HOSPITALIZATION	3,823	6,350	4,850	5,300	6,250
64032	DENTAL	192	299	300	360	280
64033	LONG-TERM DISABILITY	138	71	140	120	120
64034	LIFE INSURANCE	247	102	240	160	160
	TOTAL COMPENSATION	70,984	53,329	67,405	62,755	70,250
	MATERIALS & SUPPLIES					
70100	SUPPLIES	123	16	120	50	50
	TOTAL MATERIALS & SUPPLIES	123	16	120	50	50
	OTHER SERVICES & CHARGES					
80400	CONSULTING PLANNER	951	558	600	575	575
80500	GIS SUPPORT	936	935	1,200	1,000	1,200
81210	BUILDING INSPECTORS	37,669	53,441	38,000	27,500	38,000
81220	MECHANICAL INSPECTORS	1,725	4,402	3,000	3,000	3,000
81230	PLUMBING INSPECTORS	0	0	800	800	800
85015	CELL PHONE	0	0	0	240	240
86010	MILEAGE	389	0	250	250	250
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	100	0	2,000	425	2,000
86110	MEMBERSHIPS	310	360	500	500	500
88000	INSURANCE & BONDS	0	0	0	0	0
89100	ENERGY REBATE PROGRAM	473	718	200	200	200
	TOTAL OTHER SERVICES & CHARGES	42,553	60,414	46,550	34,490	46,765
117	*TOTAL EXPENDITURES*	**113,660**	**113,759**	**114,075**	**97,295**	**117,065**

EMERGENCY PREPAREDNESS EXPENDITURES (121)

BUDGETARY OBJECTIVE:

This department is responsible for public safety in the event of natural disaster or other emergency. Expenditures are related to the preparation of the city's federal disaster plan and the maintenance of emergency equipment.

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

⇒ Regular Salaries (60100) Emergency preparedness duties are the responsibility of the city's administrator working with public safety personnel. See Appendix 1 for the personnel compensation distribution.

⇒ Supplies (70120) Minor emergency supplies related to emergency preparedness equipment.

⇒ Insurance & Bonds (88000) Premiums for emergency preparedness workers' compensation are included here.

EMERGENCY PREPAREDNESS EXPENDITURES (121)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	COMPENSATION					
60100	REGULAR SALARIES	2,820	2,901	2,920	2,922	3,160
60520	PART TIME EMERGENCY MGMT	0	0	1,000	2,000	2,000
64011	PERA CONTRIBUTIONS	205	193	220	223	240
64012	FICA CONTRIBUTIONS	199	222	225	229	400
64031	HOSPITALIZATION	1,155	85	550	80	815
64032	DENTAL	67	9	35	36	35
64033	LONG-TERM DISABILITY	5	3	7	4	4
64034	LIFE INSURANCE	7	4	7	4	4
	TOTAL COMPENSATION	4,457	3,416	4,964	5,498	6,658
	MATERIALS & SUPPLIES					
70120	SUPPLIES	0	0	0	0	0
	TOTAL MATERIALS & SUPPLIES	0	0	0	0	0
	OTHER SERVICES & CHARGES					
85015	CELL PHONE	427	506	900	700	1,000
85020	ELECTRIC	79	97	100	100	110
86100	MILEAGE/CONF/EDU/ASSO	0	0	0	0	0
86800	RADIO SUBSCRIBER FEE	59	0	0	0	0
87091	CIVIL DEFENSE SIREN REPAIR	0	0	100	100	100
88000	INSURANCE & BONDS	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	565	602	1,100	900	1,210
121	***TOTAL EXPENDITURES***	**5,022**	**4,018**	**6,064**	**6,398**	**7,868**
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	**5,022**	**4,018**	**6,064**	**6,398**	**7,868**

POLICE EXPENDITURES (122)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

⇒ Police Services (81000) Falcon Heights contracts for police services from the nearby city of St. Anthony. Contracted services include a police officer assigned to the city limits on a 24 hour per day basis.

Indicator	2014 Actual	2015 Actual	2016 Estimate
Physical Arrests	620	700	660
Parking Violations	427	313	370
Traffic Violations	1496	1987	1742

POLICE EXPENDITURES (122)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	OTHER SERVICES & CHARGES					
81000	POLICE SERVICES	604,087	617,394	653,061	653,061	672,590
81200	DISPATCH 911	31,457	35,445	36,115	36,115	37,538
	TOTAL OTHER SERVICES & CHARGES	635,545	652,839	689,176	689,176	710,128
122	*TOTAL EXPENDITURES*	**635,545**	**652,839**	**689,176**	**689,176**	**710,128**

PROSECUTION EXPENDITURES (123)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

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

PROSECUTION EXPENDITURES (123)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	OTHER SERVICES & CHARGES					
80200	LEGAL FEES	30,269	30,000	31,000	31,000	31,000
	TOTAL OTHER SERVICES & CHARGES	30,269	30,000	31,000	31,000	31,000
123	*TOTAL EXPENDITURES*	**30,269**	**30,000**	**31,000**	**31,000**	**31,000**

FIRE SERVICE EXPENDITURES (124)

BUDGETARY OBJECTIVE:

This department is a volunteer firefighting squad providing services to Falcon Heights and the neighboring city of Lauderdale.

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

⇒ Compensation (61510, 61520, 61540, 61550) Personnel costs are based on an estimate of approximately 100 fire calls per year. See Appendix 1 for the personnel compensation distribution.

⇒ Supplies (70100) Expenditures for office supplies and non-capital items related to the fire department.

⇒ Motor Fuel & Lubricants (74000) Includes fuel and oil changes for firefighting vehicles.

⇒ Training (86020) Expenditures for training and conferences & schools are accounted for here.

⇒ Repair Other Equipment (87029) Repair costs on the city's firefighting equipment and vehicles.

⇒ Insurance & Bonds (88000) Includes premiums on firefighting vehicles, equipment, and firefighters workers' compensation.

FIRE SERVICES EXPENDITURES (124)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	COMPENSATION					
60100	REGULAR SALARIES	18,114	0	0	0	0
61510	DRILL COMPENSATION	15,633	16,154	16,233	16,233	16,500
61520	FIRE COMPENSATION	12,244	11,766	16,233	16,233	16,500
61525	ADMIN DUTY COMPENSATION/ TNG PREPARATION	0	13,467	16,375	16,080	16,500
61530	FIRE HALL CLEANING	785	1,185	1,340	1,560	1,560
61540	HAZMAT TNG COMPENSATION	1,459	104	1,004	160	1,800
61545	HAZMAT TECHNICIAN	0	142	0	0	0
61547	TRAINING PREPARATION	0	1,981	0		0
61550	OFFICER COMPENSATION	10,825	23,050	23,390	23,484	24,000
64011	PERA CONTRIBUTIONS	1,254	0	0	0	0
64012	FICA CONTRIBUTIONS	4,331	5,190	5,705	5,700	5,800
64031	HOSPITALIZATION	7,565	0	0	0	0
64032	DENTAL	385	0	0	0	0
64033	LONG-TERM DISABILITY	19	0	0	0	0
64034	LIFE INSURANCE	37	0	0	0	0
	TOTAL COMPENSATION	72,652	73,039	80,280	79,450	82,660
	MATERIALS & SUPPLIES					
70100	SUPPLIES	8,396	5,828	6,000	6,000	6,120
70120	TOOLS	0	2,054	0	920	0
74000	MOTOR FUEL & LUBRICANTS	2,052	1,487	2,600	2,000	2,400
77000	CLOTHING	4,222	2,577	2,600	2,000	3,000
	TOTAL MATERIALS & SUPPLIES	14,670	11,947	11,200	10,920	11,520
	OTHER SERVICES & CHARGES					
80330	FIRE CONSULTANT	0	0	0	0	0
82010	CLEANING/WASTE REMOVAL	0	0	0	0	0
82011	LINEN CLEANING	1,050	892	1,100	850	1,100
85015	CELL PHONE	650	723	750	800	750
86010	MILEAGE	375	0	50	130	0
86020	TRAINING	11,071	6,559	18,000	15,000	18,000
86110	MEMBERSHIPS	570	1,268	800	1,100	900
86120	SUBSCRIPTIONS	0	0	140	100	100
86200	MEDICAL EXAMINATIONS	1,770	1,420	3,000	1,500	3,000
86800	RADIO MESB/FLEET SUPPORT	708	973	1,000	1,000	1,200
87025	HAZMAT EQUIPMENT MAINT	1,392	701	1,350	700	1,400
87029	REPAIR OTHER EQUIPMENT	17,176	20,853	16,000	17,000	16,120
87092	REPAIR RADIOS	328	860	1,000	900	1,120
88000	INSURANCE & BONDS	14,541	14,988	15,740	12,700	16,000
89000	MISCELLANEOUS	0	1,603	100	0	100
	TOTAL OTHER SERVICES & CHARGES	49,632	50,839	59,030	51,780	59,790
124	*TOTAL EXPENDITURES*	**136,954**	**135,824**	**150,510**	**142,150**	**153,970**
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	**136,954**	**135,824**	**150,510**	**142,150**	**153,970**

FIRE RELIEF EXPENDITURES (125)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

⇒ MN STATE FIRE AID (64040) This is the total amount of fire aid received from the State of Minnesota which serves as a pass through expenditure, ultimately going to the Falcon Heights Fire Relief Association.

FIRE RELIEF (125)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	COMPENSATION & AID					
64040	MN STATE FIRE AID	59,351	62,635	70,000	63,000	70,000
	TOTAL COMPENSATION & AID	59,351	62,635	70,000	63,000	70,000
125	*TOTAL EXPENDITURES*	**59,351**	**62,635**	**70,000**	**63,000**	**70,000**

CITY HALL & GROUNDS EXPENDITURES (131)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

⇒ Regular Salaries (60100) See Appendix 1 for the personnel compensation distribution.

⇒ Supplies (70110) Public works shop or general city supplies.

⇒ Waste Removal (82010) Includes city hall refuse service and monthly cleaning.

⇒ Telephone (85010) Includes city hall phone service, maintenance contract, and long distance charges. In addition, funds have been budgeted for internet access charges.

⇒ Conferences/Education/Associations (86100) Expenditures for conferences & schools, memberships, and meetings for public works employees are located here.

⇒ City Hall Maintenance (87010) Miscellaneous maintenance and repairs on city hall or the surrounding grounds.

⇒ Insurance & Bonds (88000) The premium for building maintenance and repair workers' compensation is included here.

CITY HALL & GROUNDS EXPENDITURES (131)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	COMPENSATION					
60100	REGULAR SALARIES	22,934	19,182	14,950	15,900	15,500
60520	PART-TIME EMPLOYEES	1,120	0	2,650	1,000	2,650
64011	PERA CONTRIBUTIONS	1,744	1,439	1,120	1,195	1,165
64012	FICA CONTRIBUTIONS	1,708	1,367	1,350	1,380	1,390
64031	HOSPITALIZATION	4,624	4,810	4,150	4,460	4,610
64032	DENTAL	342	298	250	290	250
64033	LONG-TERM DISABILITY	59	62	63	59	59
64034	LIFE INSURANCE	67	66	70	70	70
	TOTAL COMPENSATION	32,598	27,223	24,603	24,354	25,694
	MATERIALS & SUPPLIES					
70110	SUPPLIES	10,158	10,827	9,000	9,000	9,000
	TOTAL MATERIALS & SUPPLIES	10,158	10,827	9,000	9,000	9,000
	OTHER SERVICES & CHARGES					
82010	WASTE REMOVAL	4,904	5,321	5,500	1,050	840
85010	TELEPHONE	0	0	0	0	0
85015	CELL PHONE	379	593	400	500	500
85020	ELECTRIC	5,072	5,778	6,000	6,000	6,000
85025	SOLAR ELECTRIC	6,360	6,360	6,360	6,360	6,360
85030	NATURAL GAS	8,276	5,011	7,000	6,000	7,000
85040	WATER	1,000	1,098	1,000	1,000	1,000
85070	SEWER	433	569	425	450	450
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	314	314	325	1,300	350
87010	CITY HALL GROUNDS/FACILITIES/BLDG. MAINT.	5,136	6,990	6,500	6,500	7,000
87100	PANIC BUTTON SECURITY	385	378	500	400	500
88000	INSURANCE & BONDS	6,130	4,397	4,617	4,000	4,500
89000	MISCELLANEOUS	612	85	600	150	150
	TOTAL OTHER SERVICES & CHARGES	39,001	36,894	39,227	33,710	34,650
131	*TOTAL EXPENDITURES*	**81,757**	**74,945**	**72,830**	**67,064**	**69,344**
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	**81,757**	**74,945**	**72,830**	**67,064**	**69,344**

STREET EXPENDITURES (132)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

⇒ Regular Salaries & Part-time Employees (60100, 60520) See Appendix 1 for the personnel compensation distribution.

⇒ Snow Removal (83030) These services are performed by Ramsey County.

⇒ Conferences/Education/Associations (86100) Expenditures for conferences & schools, memberships, and meetings related to streets.

⇒ Repair Equipment (87000) Repairs on the city's vehicles and equipment.

⇒ Insurance & Bonds (88000) Premiums for municipal liability, vehicle, and street construction and maintenance workers' compensation are included here.

Indicator	2014 Actual	2015 Actual	2016 Estimate
Number of lost time injuries	1	1	0
Number of snow events requiring plowing	9	4	7
Pot holes repaired	185	25	25

STREET EXPENDITURES (132)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	COMPENSATION					
60100	REGULAR SALARIES	30,978	37,712	40,850	41,358	43,300
60520	PART-TIME EMPLOYEES	10,036	8,720	10,000	8,000	10,000
64011	PERA CONTRIBUTIONS	2,631	2,829	3,060	3,105	3,260
64012	FICA CONTRIBUTIONS	2,919	3,378	3,900	4,652	4,090
64031	HOSPITALIZATION	7,146	7,408	8,725	8,200	9,750
64032	DENTAL	471	471	550	520	540
64033	LONG-TERM DISABILITY	68	73	80	90	90
64034	LIFE INSURANCE	84	85	90	100	100
	TOTAL COMPENSATION	54,332	60,674	67,255	66,025	71,130
	MATERIALS & SUPPLIES					
70120	SUPPLIES	5,572	4,659	5,000	5,000	5,500
74000	MOTOR FUEL & LUBRICANTS	9,509	5,366	9,000	7,500	9,000
75000	BITUMINOUS PATCHING	1,778	1,884	2,000	2,000	2,500
75100	STREET SIGNS	605	331	300	300	400
77000	CLOTHING	876	1,693	900	900	1,000
	TOTAL MATERIALS & SUPPLIES	18,341	13,933	17,200	15,700	18,400
	OTHER SERVICES & CHARGES					
83030	SNOW REMOVAL	14,056	4,119	30,000	25,000	30,000
85015	CELL PHONE	139	340	150	150	150
85020	STREET LIGHTING POWER	29	101	0	0	0
85040	WATER FOR BLVD PLANTS	0	0	0	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	50	50	50	50	50
86101	MILEAGE	445	720	425	400	425
87000	REPAIR EQUIPMENT	6,064	4,032	4,000	4,500	4,500
87005	CROSSWALK PAINTING	0	0	0	0	900
87010	BOULEVARD MAINTENANCE	1,034	1,971	1,500	1,200	1,700
87011	REPAIR PICKUP TRUCK	0	0	0	0	0
87012	REPAIR TRUCK	0	849	0	0	2,000
87016	REPAIR JOHN DEERE	0	0	800	0	0
87500	RENTAL OF EQUIPMENT	0	0	0	0	800
88000	INSURANCE & BONDS	11,116	13,932	14,630	13,000	15,000
89000	MISCELLANEOUS	240	955	200	200	200
	TOTAL OTHER SERVICES & CHARGES	33,173	27,068	51,755	44,500	55,725
132	*TOTAL EXPENDITURES*	105,845	101,675	136,210	126,225	145,255
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	**105,845**	**101,675**	**136,210**	**126,225**	**145,255**

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 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	OTHER SERVICES & CHARGES					
80100	ENGINEERING SERVICES	8,819	11,857	7,000	8,000	15,000
	TOTAL OTHER SERVICES & CHARGES	8,819	11,857	7,000	8,000	15,000
133	***TOTAL EXPENDITURES***	**8,819**	**11,857**	**7,000**	**8,000**	**15,000**

TREE PROGRAM EXPENDITURES (134)

BUDGETARY OBJECTIVE:

The tree program is responsible for maintaining the city's trees. The city has been named "Tree City USA" by the National Arbor Foundation each year since 1990 for its efforts.

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

⇒ Regular Salaries & Part-time Employees (60100, 60520) The city contracts for forestry services including diseased tree inspections.

⇒ Tree Trimming & Tree Removal (84010, 84020) The city contracts for these services. In 2008, tree trimming and removal were moved to the Infrastructure Fund.

⇒ Tree Planting (84030) Tree planting expenditures. In 2008, tree planting was also moved to the Infrastructure Fund.

⇒ Conferences/Education/Associations (86100) Tree related conferences & schools, meetings, and memberships are accounted for here.

⇒ Insurance & Bonds (88000) Premiums for tree program workers' compensation are included here.

Indicator	2014 Actual	2015 Actual	2016 Estimate
Number of boulevard trees removed	55	150	27
Number of boulevard trees planted	38	165	12

TREE PROGRAM EXPENDITURES (134)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	COMPENSATION					
60100	REGULAR SALARIES	0	0	0	0	0
60520	PART-TIME EMPLOYEES	0	0	0	0	0
64011	PERA CONTRIBUTIONS	0	0	0	0	0
64012	FICA CONTRIBUTIONS	0	0	0	0	0
64031	HOSPITALIZATION	0	0	0	0	0
64032	DENTAL	0	0	0	0	0
64033	LONG-TERM DISABILITY	0	0	0	0	0
64034	LIFE INSURANCE	0	0	0	0	0
	TOTAL COMPENSATION	0	0	0	0	0
	MATERIALS & SUPPLIES					
70110	SUPPLIES	25	25	50	50	50
74000	MOTOR FUEL & LUBRICANTS	0	0	0	0	0
	TOTAL MATERIALS & SUPPLIES	25	25	50	50	50
	OTHER SERVICES & CHARGES					
80330	FORESTRY CONSULTANT	3,639	7,105	5,000	5,000	7,000
84010	TREE TRIMMING	0	0	0	0	0
84020	TREE REMOVAL	0	0	0	0	0
84030	TREE PLANTING	0	0	0	0	0
84040	STORM DAMAGE	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
89000	MISCELLANEOUS	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	3,639	7,105	5,000	5,000	7,000
134	***TOTAL EXPENDITURES***	**3,664**	**7,130**	**5,050**	**5,050**	**7,050**
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	**3,664**	**7,130**	**5,050**	**5,050**	**7,050**

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	2014 Actual	2015 Actual	2016 Estimate
Average satisfaction rating on post-use survey	91%	90%	85%
Number of ice rinks flooded	0	2	2
Number of facility rentals	71	79	75

PARK MAINTENANCE & ADMINISTRATION EXPENDITURES (141)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	COMPENSATION					
60100	REGULAR SALARIES	31,313	22,294	31,600	31,802	33,040
60520	PART-TIME EMPLOYEES	7,567	2,373	7,000	3,500	6,100
60540	RINK ATTENDENTS-SEASONAL	2,635	0	4,000	3,000	4,000
64011	PERA CONTRIBUTIONS	2,509	1,672	2,400	2,076	2,500
64012	FICA CONTRIBUTIONS	2,930	1,772	3,360	1,932	3,400
64031	HOSPITALIZATION	5,066	3,995	7,350	5,400	8,200
64032	DENTAL	328	312	450	320	425
64033	LONG-TERM DISABILITY	68	46	50	60	60
64034	LIFE INSURANCE	86	101	250	70	70
	TOTAL COMPENSATION	52,502	32,565	56,460	48,160	57,795
	MATERIALS & SUPPLIES					
70100	SUPPLIES	3,522	2,971	5,500	3,500	5,500
74000	MOTOR FUEL & LUBRICANTS	761	655	1,500	800	800
	TOTAL MATERIALS & SUPPLIES	4,283	3,626	7,000	4,300	6,300
	OTHER SERVICES & CHARGES					
82010	WASTE REMOVAL	0	0	0	0	0
85010	TELEPHONE	0	0	0	0	0
85011	TELEPHONE - LANDLINE	1,387	1,339	1,400	1,000	1,000
85015	CELL PHONE	139	93	200	150	150
85020	ELECTRIC	7,315	6,121	7,300	6,500	6,500
85030	NATURAL GAS	1,752	566	1,800	1,500	1,500
85040	WATER	2,040	2,090	1,800	2,100	2,100
85070	SEWER	1,660	1,255	0	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	226	0	500	250	250
86101	MILEAGE	614	401	300	315	315
86105	TEMPORARY WARMING HOUSE	0	2,134	1,500	2,250	3,100
86110	MEMBERSHIPS	35	179	80	380	380
87120	FACILITIES & GROUNDS MAINTENANCE	9,615	2,825	6,000	3,000	6,000
88000	INSURANCE & BONDS	11,837	9,773	10,262	7,500	10,000
89000	MISCELLANEOUS	267	2,604	200	300	500
	TOTAL OTHER SERVICES & CHARGES	36,888	29,380	31,342	25,245	31,795
141	*TOTAL EXPENDITURES*	93,673	65,571	94,802	77,705	95,890
	OTHER FINANCING USES					
97000	TRANSFERS	22,000	22,000	22,000	22,000	22,000
	TOTAL OTHER FINANCING USES	22,000	22,000	22,000	22,000	22,000
	TOTAL EXPENDITURES & OTHER FINANCING USES	**115,673**	**87,571**	**116,802**	**99,705**	**117,890**

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 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	WAGES, SALARIES, & COMP					
64011	PERA	0	0	0	0	0
64012	FICA CONTRIBUTION	0	0	0	0	0
	TOTAL WAGES, SALARIES & COMP	0	0	0	0	0
	OTHER SERVICES & CHARGES					
89000	MISCELLANEOUS	0	5,948	8,000	8,000	8,000
89010	UNALLOCATED COMPENSATION	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	0	5,948	8,000	8,000	8,000
192	*TOTAL EXPENDITURES*	0	5,948	8,000	8,000	8,000
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	**0**	**5,948**	**8,000**	**8,000**	**8,000**

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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 nine special revenue funds, seven of which have budgets for 2016. The remaining funds are presented for historical purposes only.

1. Park Programs (201)
2. Community Garden (203)
3. Water (204)
4. Emerald Ash Borer Grant (205)
5. Recycling (206)
6. Community/Economic Development (208)
7. Street Lighting (209)

Annual appropriated budgets are adopted during the year for the city's special revenue funds.

BASIS OF ACCOUNTING & BUDGETING:

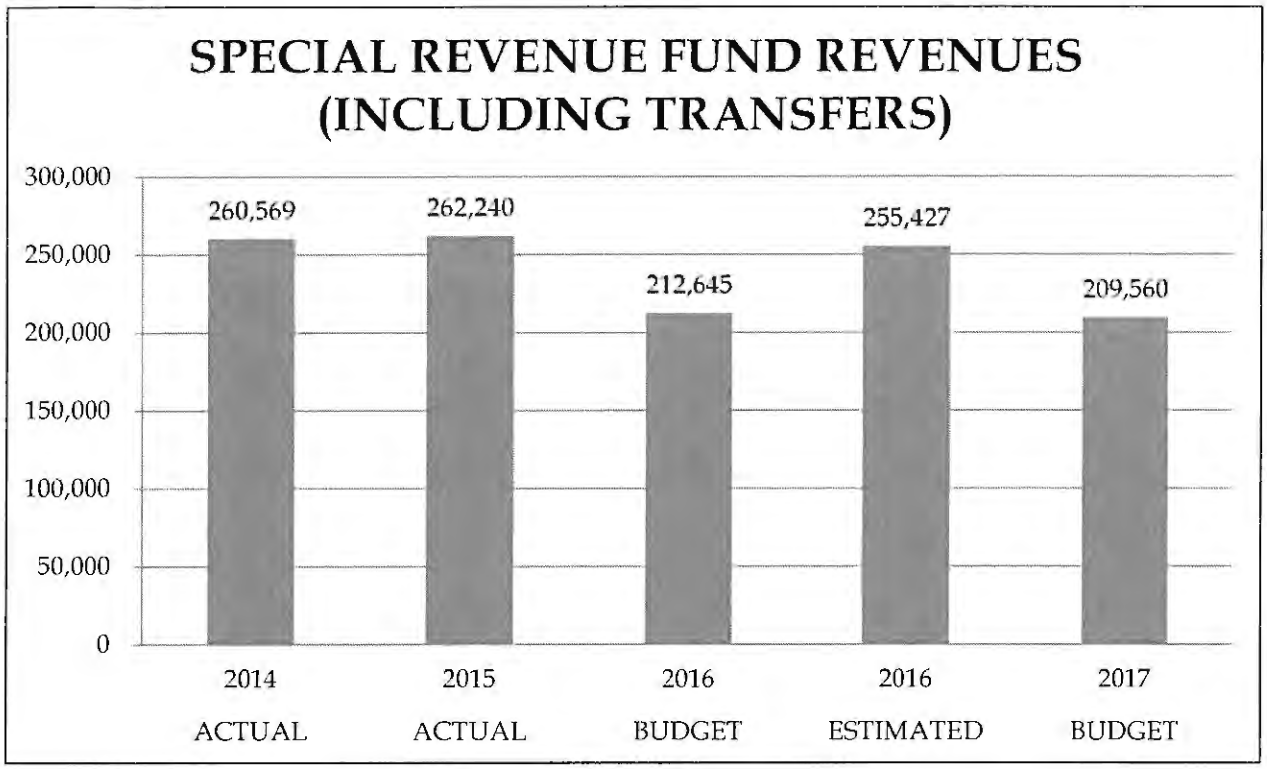
The measurement focus for special revenue funds is on a spending or "financial flow" basis, which means only current assets and current liabilities are generally included on their balance sheets. The fund balance (or net current assets) is considered a measure of available spendable resources.

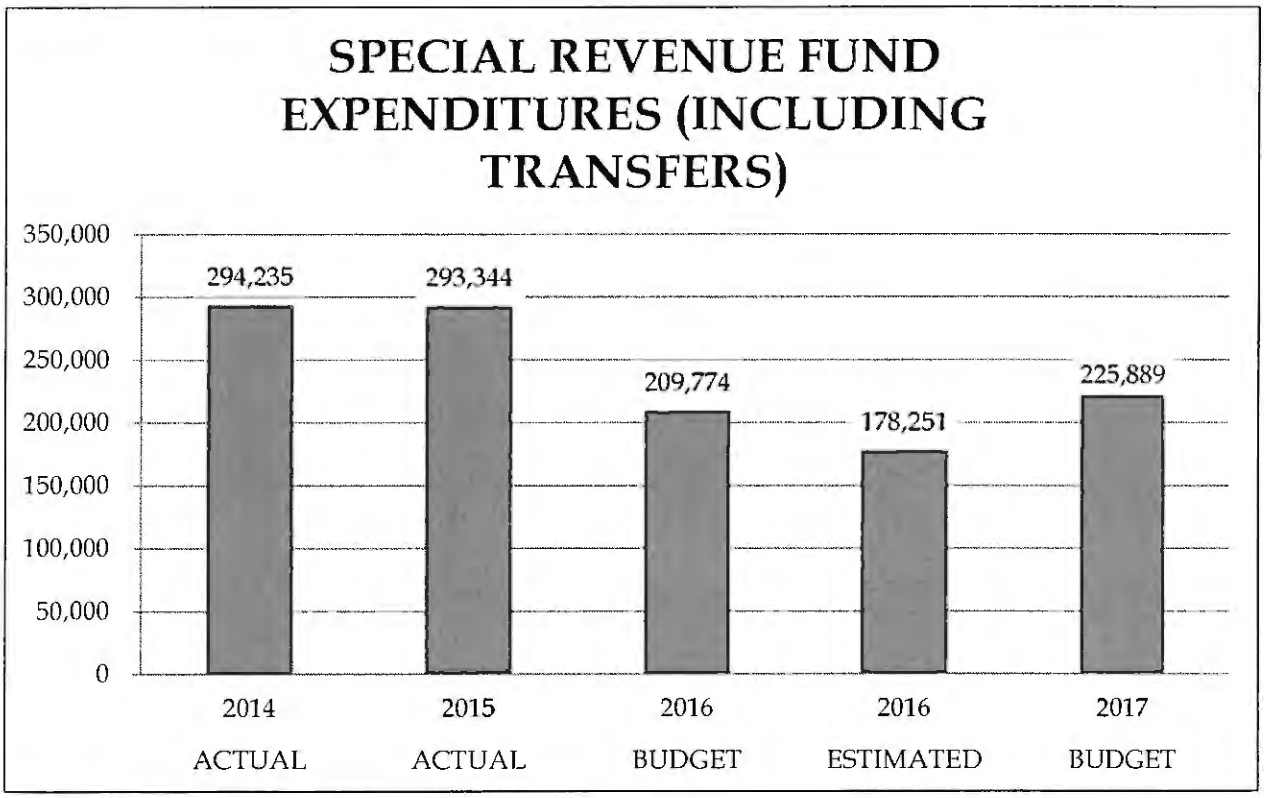
Special revenue funds use the modified accrual basis of accounting, under which revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liabilities are incurred.

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 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	REVENUES:					
201	PARK PROGRAMS	41,366	23,144	32,840	16,970	28,100
203	COMMUNITY GARDEN	719	669	710	712	715
204	WATER	31,045	33,627	27,100	29,350	29,350
205	EMERALD ASH BORER	24,069	43,625	50	57,000	0
206	RECYCLING	97,279	92,455	86,409	86,459	86,459
208	COMMUNITY & ECONOMIC DEVELOPMENT	2,259	4,978	1,816	1,866	1,866
209	STREET LIGHTNING	41,831	41,743	41,720	41,070	41,070
210	CERT (3/31/13)	0	0	0	0	0
214	CERT (1/1/12 TO 12/31/13)	0	0	0	0	0
	TOTAL REVENUES	238,569	240,240	190,645	233,427	187,560
	OTHER FINANCING SOURCES					
39200	TRANSFERS	22,000	22,000	22,000	22,000	22,000
	TOTAL OTHER FINANCING SOURCES	22,000	22,000	22,000	22,000	22,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	260,569	262,240	212,645	255,427	209,560
	EXPENDITURES:					
-201	PARK PROGRAMS	59,598	44,876	55,442	37,599	50,082
-203	COMMUNITY GARDEN	0	3,226	1,000	400	1,000
-204	WATER	10,284	10,563	11,810	10,647	12,947
-205	EMERALD ASH BORER	26,215	104,484	680	712	750
-206	RECYLING	93,595	86,478	88,442	87,019	88,660
-208	COMMUNITY & ECONOMIC DEVELOPMENT	2,187	10,968	15,780	8,712	35,850
-209	STREET LIGHTING	32,358	32,750	36,620	33,162	36,600
-210	CERT (3/31/13)	0	0	0	0	0
-214	CERT (1/1/12 TO 12/31/13)	0	0	0	0	0
	TOTAL EXPENDITURES	224,235	293,344	209,774	178,251	225,889
	OTHER FINANCING USES					
97000	TRANSFERS	70,000	0	0	0	0
	TOTAL OTHER FINANCING USES	70,000	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	294,235	293,344	209,774	178,251	225,889
	FUND BALANCE - JANUARY 1	285,035	251,368	220,264	220,264	297,440
	CHANGE IN FUND BALANCE	(33,667)	(31,104)	2,871	77,176	(16,329)
	FUND BALANCE - DECEMBER 31	251,368	220,264	223,135	297,440	281,111


SPECIAL REVENUE FUND REVENUES (INCLUDING TRANSFERS)
300,000
250,000
200,000
150,000
100,000
50,000
0
260,569
262,240
212,645
255,427
209,560
2014 ACTUAL
2015 ACTUAL
2016 BUDGET
2016 ESTIMATED
2017 BUDGET


SPECIAL REVENUE FUND EXPENDITURES (INCLUDING TRANSFERS)
350,000
300,000
250,000
200,000
150,000
100,000
50,000
0
294,235
293,344
209,774
178,251
225,889
2014 ACTUAL
2015 ACTUAL
2016 BUDGET
2016 ESTIMATED
2017 BUDGET

TOTAL SPECIAL REVENUE FUND REVENUES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	REVENUES:					
	INTERGOVERNMENTAL					
33610	GRANTS	35,022	60,792	13,109	70,109	13,109
33611	GRANTS - BULKY ITEM RECYCLING	10,817	3,926	0	0	0
	TOTAL INTERGOVERNMENTAL	45,838	64,717	13,109	70,109	13,109
	CHARGES FOR SERVICES					
34180	CHARGES FOR SERVICES	147,014	149,152	141,700	143,000	143,000
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	18,761	11,743	15,600	7,500	13,000
34340	NON-RESIDENT FEES	22,323	11,239	16,120	8,400	14,000
34500	COMMUNITY GARDEN PLOT FEE	675	650	700	700	700
	TOTAL CHARGES FOR SERVICES	188,773	172,783	174,120	159,600	170,700
	FINES & FORFEITS					
	SPECIAL ASSESSMENTS	0	0	0	0	0
36100	*TOTAL FINES & FORFEITS*	0	0	0	0	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	1,256	1,158	700	1,032	1,035
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	906	(159)	0	0	0
36220	RENTS & ROYALTIES	1,716	1,716	1,716	1,716	1,716
36232	CONTRIBUTIONS - SCHOLARSHIP	0	24	1,000	0	1,000
36233	CONTRIBUTIONS:PK PROG & CERT	15	0	0	970	0
36300	CONTRIBUTION - COMMUNITY GARDEN	0	0	0	0	0
36400	MISCELLANEOUS	65	0	0	0	0
36500	DEVELOPER REIMBURSEMENTS	0	0	0	0	0
	TOTAL MISCELLANEOUS	3,958	2,739	3,416	3,718	3,751
	TOTAL REVENUES	238,569	240,240	190,645	233,427	187,560
	OTHER FINANCING SOURCES					
39200	TRANSFERS	22,000	22,000	22,000	22,000	22,000
	TOTAL OTHER FINANCING SOURCES	22,000	22,000	22,000	22,000	22,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	260,569	262,240	212,645	255,427	209,560

TOTAL SPECIAL REVENUE FUND EXPENDITURES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	EXPENDITURES:					
	COMPENSATION					
60100	REGULAR SALARIES/ CERT ADMIN	29,010	28,632	27,900	29,500	31,400
60520	PART TIME EMPLOYEES/ CERT COORDINATOR	0	0	0	0	0
60530	SEASONAL EMPLOYEES	21,187	16,519	19,000	8,600	16,000
64011	PERA CONTRIBUTIONS	2,303	2,303	2,160	2,140	2,240
64012	FICA CONTRIBUTIONS	3,725	3,409	3,469	2,915	3,645
64031	HOSPITALIZATION	2,577	2,393	4,910	3,880	4,250
64032	DENTAL	145	125	266	335	350
64033	LONG-TERM DISABILITY	51	17	46	46	51
64034	LIFE INSURANCE	75	8	63	53	53
	TOTAL COMPENSATION	59,073	53,407	57,814	47,469	57,989
	MATERIALS & SUPPLIES					
70100	SUPPLIES	962	4,099	3,300	1,450	3,200
70180	LED LIGHT SUPPLIES	0	0	0	0	0
70300	RECREATION SUPPLIES	440	97	300	300	300
70420	NEWSLETTERS/PRINT & PUBLISHING	300	264	400	400	400
70440	PRINTING, PUBLISHING & ADVERTISING	1,523	1,388	1,500	1,300	1,300
70500	POSTAGE	94	124	125	125	125
73000	RECREATION EQUIPMENT	504	0	500	0	0
	TOTAL MATERIALS & SUPPLIES	3,823	5,912	6,125	3,575	5,325
	CERT/CCC					
80320	CERT INSTRUCTOR/PREP DELIVERY	0	0	0	0	0
80340	CERT MEMBER EQUIPMENT	0	0	0	0	0
80350	CERT CLASSROOMM EQUIP & OTHER CERT ITEMS	0	0	0	0	0
80360	CERT PRINTING/DISTRIBUTION MATERIAL	0	0	0	0	0
80370	CERT DATABASE COSTS	0	0	0	0	0
	TOTAL CERT EXPENSES	0	0	0	0	0
80600	PERSONNEL/CONTRACT SUPPORT	0	0	0	0	0
80601	FICA PERSONNEL/CONTRACT SUPPORT	0	0	0	0	0
86010	CRIME PREVENTION SEMINAR	121	52	215	125	115
86100	CONFERENCES/EDUCATION/BACKGROUND CKS	460	0	850	300	650
86105	CERT TRAINING EXCERCISE	0	0	0	0	0
86107	CERT CLASS	0	0	0	0	0
86110	MEETING COSTS CCC	0	0	0	0	0
86120	COLLABORATION COSTS CCC	0	0	0	0	0
86130	MISC OTHER CCC COSTS	0	0	0	0	0
	TOTAL CCC EXPENSES	581	52	1,065	425	765
	OTHER SERVICES & CHARGES					
80310	AUDIT	3,810	3,900	4,080	4,272	4,500
80330	FORESTRY CONSULTING/POLICE INSPECTION	4,195	4,583	0	0	0
81905	DEVELOPER EXPENSES	0	0	0	0	0
81900	OTHER PROFESSIONAL SERVICES	1,472	10,318	15,000	8,000	35,000
81910	RESILIANCY GRANT EXPENSES	0	0	0	0	0
82030	RECYCLING CONTRACT	69,228	69,228	70,000	70,000	70,000
82035	BULKY WASTE STUDY	10,817	3,926	0	0	0
82040	RECYLING BULKY ITEMS	0	0	0	0	0
85000	TREE REMOVALS	8,740	35,130	0	0	0
85100	STUMP GRINDING	0	9,000	0	0	0
85020	STREET LIGHTING POWER	30,093	28,204	30,500	30,700	30,700
86000	TREE REPLANTING	12,640	55,120	0	0	0
87000	REPAIR/RENTAL OF EQUIPMENT	0	0	0	0	0
87090	REPAIR EQUIPMENT	188	286	1,000	300	1,000
87120	REPAIRS & MAINTENANCE	1,092	3,618	3,500	1,000	3,600
87500	RENTAL OF EQUIPMENT/OPEN GYN	718	0	0	0	0
87700	INSTRUCTOR SPECIALTY	13,745	7,843	14,000	7,000	10,000
88000	INSURANCE & BONDS	0	0	0	0	0
88500	BILLING FEES/PAYPAL EXPENSE	2,596	2,777	2,640	2,960	3,160
88600	RECREATION - SCHOLARSHIP	0	0	0	0	0
89000	MISCELLANEOUS	1,172	39	650	50	650
89010	CLEAN-UP DAY ACTIVITIES	0	0	3,000	2,500	3,000
89070	HYDRANT MARKERS	194	0	400	0	200
	TOTAL OTHER SERVICES & CHARGES	160,759	233,973	144,770	126,782	161,810
	CAPITAL OUTLAY					
92000	OTHER IMPROVEMENTS	0	0	0	0	0
94700	INFRASTRUCTURE IMPROVEMENTS	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	0	0	0
	TOTAL EXPENDITURES	224,235	293,344	209,774	178,251	225,889
	OTHER FINANCING USES					
97000	TRANSFERS	70,000	0	0	0	0
	TOTAL OTHER FINANCING USES	70,000	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	294,235	293,344	209,774	178,251	225,889

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/Non-resident Fees (34310, 34340) 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.

Indicators	2014 Actual	2015 Actual	2016 Estimate
Athletic Field Rentals	76	46	80
# of Participants	760	690	700

PARK PROGRAMS (201)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	REVENUES:					
	CHARGES FOR SERVICES					
34310	RECREATION FEES	18,761	11,743	15,600	7,500	13,000
34340	NON-RESIDENT FEES	22,323	11,239	16,120	8,400	14,000
	TOTAL CHARGES FOR SERVICES	41,084	22,982	31,720	15,900	27,000
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	142	151	120	100	100
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	60	(13)	0	0	0
36232	CONTRIBUTIONS - SCHOLARSHIP	0	24	1,000	0	1,000
36233	CONTRIBUTIONS - FRIENDS OF REC SPORT PROG	15	0	0	970	0
34350	CONTRIBUTION - 5 K RUN	0	0	0	0	0
36400	MISCELLANEOUS	65	0	0	0	0
	TOTAL MISCELLANEOUS	282	162	1,120	1,070	1,100
201	*TOTAL REVENUES*	41,366	23,144	32,840	16,970	28,100
	OTHER FINANCING SOURCES					
39200	TRANSFERS	22,000	22,000	22,000	22,000	22,000
	TOTAL OTHER FINANCING SOURCES	22,000	22,000	22,000	22,000	22,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	63,366	45,144	54,840	38,970	50,100
	EXPENDITURES:					
	COMPENSATION					
60100	REGULAR SALARIES	13,716	13,305	11,400	13,000	14,000
60520	PART-TIME EMPLOYEES	0	0	0	0	0
60530	SEASONAL EMPLOYEES	21,187	16,519	19,000	8,600	16,000
64011	PERA CONTRIBUTIONS	1,264	1,272	920	900	920
64012	FICA CONTRIBUTIONS	2,622	2,275	2,204	1,650	2,300
64031	HOSPITALIZATION	28	0	1,870	1,800	2,000
64032	DENTAL	0	0	106	110	110
64033	LONG-TERM DISABILITY	28	0	26	26	26
64034	LIFE INSURANCE	37	(8)	36	26	26
	TOTAL COMPENSATION	38,882	33,363	35,562	26,112	35,382
	MATERIALS & SUPPLIES					
70100	SUPPLIES	910	873	1,000	900	900
70300	RECREATION SUPPLIES	440	37	300	300	300
70440	PRINT & PUBLISHING & ADVERTISING	1,523	1,388	1,500	1,300	1,300
73000	RECREATION EQUIPMENT	504	0	500	0	0
	TOTAL MATERIALS & SUPPLIES	3,377	2,298	3,300	2,500	2,500
	OTHER SERVICES & CHARGES					
80310	AUDIT	640	650	680	712	750
86010	MILEAGE	103	52	200	125	100
86100	CONFERENCES / EDUCATION/BACKGROUND CKS	415	0	600	300	300
87500	RENTAL OF EQUIP/FACILITIES OPEN GYM	748	0	0	0	0
87700	INSTRUCTOR - SPECIALTY	13,745	7,843	14,000	7,000	10,000
88000	INSURANCE & BONDS	0	0	0	0	0
88500	PAYPAL EXPENSES	1,101	670	1,100	800	1,000
88600	RECREATION - SCHOLARSHIP	0	0	0	0	0
89000	MISCELLANEOUS	587	0	0	50	50
	TOTAL OTHER SERVICES & CHARGES	17,339	9,215	16,580	8,987	12,200
-201	*TOTAL EXPENDITURES*	59,598	44,876	55,442	37,599	50,082
	FUND BALANCE - JANUARY 1	11,356	15,125	11,368	15,392	16,763
	CHANGE IN FUND BALANCE	3,769	268	(602)	1,371	18
	FUND BALANCE - DECEMBER 31	15,125	15,392	10,766	16,763	16,781

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 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	REVENUES:					
	CHARGES FOR SERVICES					
34500	COMMUNITY GARDEN PLOT FEE	675	650	700	700	700
	TOTAL CHARGES FOR SERVICES	675	650	700	700	700
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	26	21	10	12	15
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	18	(2)	0	0	0
36300	DONATION - COMMUNITY GARDEN	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	TOTAL MISCELLANEOUS	44	19	10	12	15
203	*TOTAL REVENUES*	719	669	710	712	715
	OTHER FINANCING SOURCES					
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	719	669	710	712	715
	EXPENDITURES:					
	MATERIALS & SUPPLIES					
70100	SUPPLIES	0	3,226	1,000	400	1,000
	TOTAL MATERIALS & SUPPLIES	0	3,226	1,000	400	1,000
	OTHER SERVICES & CHARGES					
80310	AUDIT	0	0	0	0	0
81900	OTHER PROFESSIONAL SERVICES	0	0	0	0	0
89000	MISCELLANEOUS	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	0	0	0	0	0
-203	*TOTAL EXPENDITURES*	0	3,226	1,000	400	1,000
	FUND BALANCE - JANUARY 1	4,133	4,852	2,068	2,295	2,607
	CHANGE IN FUND BALANCE	719	(2,557)	(290)	312	(285)
	FUND BALANCE - DECEMBER 31	4,852	2,295	1,778	2,607	2,322

WATER (204)

BUDGETARY OBJECTIVE:

The city water system is owned by the St Paul Water Utility as of 1998. The city has some commitments to pay for the installation of hydrants, relocation of hydrants, and hydrant markers used to mark the location of the hydrants during the winter snow season.

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

⇒ Water Charges (38010) Funds are used for future hydrant purchases and repairs, hydrant markers for the winter season, and to assist in the funding for a new fire truck. St Paul Water Utility collects a surcharge on city resident's water bills and distributes this revenue to the city.

WATER (204)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	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	30,590	33,377	27,000	29,000	29,000
	TOTAL CHARGES FOR SERVICES	30,590	33,377	27,000	29,000	29,000
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	274	309	100	350	350
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	181	(60)	0	0	0
	TOTAL MISCELLANEOUS	455	250	100	350	350
204	*TOTAL REVENUES*	31,045	33,627	27,100	29,350	29,350
	EXPENDITURES:					
	COMPENSATION					
60100	REGULAR SALARIES	5,629	5,798	6,000	6,000	6,200
64011	PERA CONTRIBUTIONS	408	435	450	450	470
64012	FICA CONTRIBUTIONS	386	394	460	460	475
64031	HOSPITALIZATION	1,681	1,741	1,870	1,880	2,000
64032	DENTAL	86	86	90	85	90
64033	LONG-TERM DISABILITY	6	6	8	8	10
64034	LIFE INSURANCE	11	6	12	12	12
	TOTAL COMPENSATION	8,207	8,466	8,890	8,895	9,257
	OTHER SERVICES & CHARGES					
80310	AUDIT	640	650	680	712	750
86100	CONFERENCE & EDUCATION	0	0	200	0	300
87090	REPAIR EQUIPMENT	188	286	1,000	300	1,000
87120	REPAIRS & MAINTENANCE	0	408	0	0	600
88500	BILLING FEES	545	753	540	740	740
89000	MISCELLANEOUS	510	0	100	0	100
89070	HYDRANT MARKERS	194	0	400	0	200
	TOTAL OTHER SERVICES & CHARGES	2,077	2,097	2,920	1,752	3,690
	CAPITAL OUTLAY					
94700	INFRASTRUCTURE IMPROVEMENTS	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	0	0	0
-204	*TOTAL EXPENDITURES*	10,284	10,563	11,810	10,647	12,947
	OTHER FINANCING USES					
97000	TRANSFERS	70,000	0	0	0	0
	TOTAL OTHER FINANCING USES	70,000	0	0	0	0
	TOTAL EXPENDITURES AND OTHER FINANCING USES	80,284	10,563	11,810	10,647	12,947
	FUND BALANCE - JANUARY 1	102,071	52,832	68,939	75,896	94,599
	CHANGE IN FUND BALANCE	(49,239)	23,064	15,290	18,703	16,403
	FUND BALANCE - DECEMBER 31	52,832	75,896	84,229	94,599	111,002

EMERALD ASH BORER GRANT
(205)

BUDGETARY OBJECTIVE:

The fund accounts for costs associated with the Emerald Ash Borer Grant.

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

⇒ Grant (33610) Funds awarded from the Minnesota Department of Agriculture.

EXPENDITURES & OTHER FINANCING USES

⇒ Various expense line items to account for the expenditures in meeting the requirements of the grant.

EMERALD ASH BORER GRANT (205)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	REVENUES:					
	INTERGOVERNMENTAL					
33610	MN DEPT OF AGRICULTURE	23,925	43,696	0	57,000	0
	TOTAL INTERGOVERNMENTAL	23,925	43,696	0	57,000	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	71	(118)	50	0	0
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	74	48	0	0	0
	TOTAL MISCELLANEOUS	145	(70)	50	0	0
205	*TOTAL REVENUES*	24,069	43,625	50	57,000	0
	OTHER FINANCING SOURCES					
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	24,069	43,625	50	57,000	0
	EXPENDITURES:					
60100	SALARY	0	0	0	0	0
64012	FICA EXPENSES	0	0	0	0	0
	TOTAL CERT EXPENSES	0	0	0	0	0
	MATERIAL & SUPPLIES					
70500	POSTAGE	0	0	0	0	0
	TOTAL MATERIAL & SUPPLIES	0	0	0	0	0
	OTHER SERVICES & CHARGES					
80310	AUDIT	640	650	680	712	750
80330	FORESTRY CONSULTING	4,195	4,583	0	0	0
85000	TREE REMOVALS/STUMP GRINDING	8,740	35,130	0	0	0
85100	STUMP GRINDING	0	9,000	0	0	0
86000	TREE REPLANTING	12,640	55,120	0	0	0
	TOTAL OTHER SVCS & CHARGES	26,215	104,484	680	712	750
	CAPITAL					
92000	OTHER IMPROVEMENTS	0	0	0	0	0
	TOTAL CAPITAL	0	0	0	0	0
-205	*TOTAL EXPENDITURES*	26,215	104,484	680	712	750
	FUND BALANCE - JANUARY 1	19,883	17,738	17,138	(43,121)	13,167
	CHANGE IN FUND BALANCE	(2,145)	(60,859)	(630)	56,288	(750)
	FUND BALANCE - DECEMBER 31	17,738	(43,121)	16,508	13,167	12,417

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	2014 Actual	2015 Actual	2016 Estimate
Percentage of single family homes participating	95.0%	95.0%	95.0%
Materials collected (tons) Single Family	405.3	385.12	395.2

RECYCLING (206)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	REVENUES:					
	INTERGOVERNMENTAL					
33610	COUNTY GRANT - RECYCLING	11,097	14,096	13,109	13,109	13,109
33611	COUNTY GRANT - BULKY ITEM RECYCLING	10,817	3,926	0	0	0
	TOTAL INTERGOVERNMENTAL	21,914	18,022	13,109	13,109	13,109
	CHARGES FOR SERVICES					
34180	SOLID WASTE FEE	74,667	74,089	73,000	73,000	73,000
34181	SOLID WASTE PENALTY	0	0	0	0	0
34182	SALE OF RECYCLING/COMPOST BINS	0	0	0	0	0
34183	COMPOST BINS	0	0	0	0	0
	TOTAL CHARGES FOR SERVICES	74,667	74,089	73,000	73,000	73,000
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	397	417	300	350	350
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	302	(73)	0	0	0
	TOTAL MISCELLANEOUS	699	344	300	350	350
206	*TOTAL REVENUES*	97,279	92,455	86,409	86,459	86,459
	EXPENDITURES:					
	COMPENSATION					
60100	REGULAR SALARIES	9,665	9,529	10,500	10,500	11,200
64011	PERA CONTRIBUTIONS	631	597	790	790	850
64012	FICA CONTRIBUTIONS	718	740	805	805	870
64031	HOSPITALIZATION	868	651	1,170	200	250
64032	DENTAL	59	40	70	140	150
64033	LONG-TERM DISABILITY	16	10	12	12	15
64034	LIFE INSURANCE	27	9	15	15	15
	TOTAL COMPENSATION	11,984	11,577	13,362	12,462	13,350
	MATERIALS & SUPPLIES					
70100	SUPPLIES	0	0	300	150	300
70420	NEWSLETTERS	300	264	400	400	400
70500	POSTAGE	94	124	125	125	125
	TOTAL MATERIALS & SUPPLIES	394	388	825	675	825
	OTHER SERVICES & CHARGES					
80310	AUDIT	640	650	680	712	750
82030	RECYCLING CONTRACT	69,228	69,228	70,000	70,000	70,000
82035	BULKY WASTE STUDY	10,817	3,926	0	0	0
82040	BULKY ITEM RECYCLING	0	0	0	0	0
86010	MILEAGE	17	0	15	0	15
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	45	0	50	0	50
88000	INSURANCE & BONDS	0	0	0	0	0
88500	BILLING FEES	469	669	460	670	670
89000	MISCELLANEOUS	0	39	50	0	0
89010	CLEAN-UP DAY & MULCH ACTIVITIES	0	0	3,000	2,500	3,000
	TOTAL OTHER SERVICES & CHARGES	81,216	74,512	74,255	73,882	74,485
-206	*TOTAL EXPENDITURES*	93,595	86,478	88,442	87,019	88,660
	FUND BALANCE - JANUARY 1	83,421	87,105	88,334	93,082	92,522
	CHANGE IN FUND BALANCE	3,684	5,977	(2,033)	(560)	(2,201)
	FUND BALANCE - DECEMBER 31	87,105	93,082	86,301	92,522	90,321

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 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	REVENUES:					
	INTERGOVERNMENTAL					
33610	CITY WIDE RESILENCY GRANT	0	3,000	0	0	0
	TOTAL GOVERNMENTAL	0	3000	0	0	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	320	306	100	150	150
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	223	(44)	0	0	0
36220	RENTS & ROYALTIES	1,716	1,716	1,716	1,716	1,716
36400	MISCELLANEOUS	0	0	0	0	0
36500	DEV ELOPER REIMBURSEMENTS	0	0	0	0	0
	TOTAL MISCELLANEOUS	2,259	1,978	1,816	1,866	1,866
208	*TOTAL REVENUES*	2,259	4,978	1,816	1,866	1,866
	OTHER FINANCING SOURCES					
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	2,259	4,978	1,816	1,866	1,866
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80310	AUDIT	640	650	680	712	750
81900	OTHER PROFESSIONAL SERVICES	1,472	10,318	15,000	8,000	35,000
81905	DEVELOPER EXPENSES	0	0	0	0	0
81910	RESILIANCY GRANT EXPENSES	0	0	0	0	0
89000	MISCELLANEOUS	75	0	100	0	100
	TOTAL OTHER SERVICES & CHARGES	2,187	10,968	15,780	8,712	35,850
-208	*TOTAL EXPENDITURES*	2,187	10,968	15,780	8,712	35,850
	FUND BALANCE - JANUARY 1	58,444	58,516	48,682	52,526	45,680
	CHANGE IN FUND BALANCE	72	(5,990)	(13,964)	(6,846)	(33,984)
	FUND BALANCE - DECEMBER 31	58,516	52,526	34,718	45,680	11,696

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 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	REVENUES:					
	CHARGES FOR SERVICES					
34180	ELECTRIC CHARGES	41,757	41,686	41,700	41,000	41,000
	TOTAL CHARGES FOR SERVICES	41,757	41,686	41,700	41,000	41,000
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	26	72	20	70	70
36213	CHANGES IN FAIR VALUE OF INTEREST	48	(15)	0	0	0
	TOTAL MISCELLANEOUS	74	57	20	70	70
	OTHER FINANCING SOURCES					
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINNCING SOURCES	0	0	0	0	0
209	*TOTAL REVENUES*	41,831	41,743	41,720	41,070	41,070
	EXPENDITURES:					
	MATERIALS AND SUPPLIES					
70100	SUPPLIES	52	0	1,000	0	1,000
70180	LED LIGHT SUPPLIES	0	0	0	0	0
	TOTAL MATERIAL & SUPPLIES	52	0	1,000	0	1,000
	OTHER SERVICES & CHARGES					
80310	AUDIT	640	650	680	712	750
85020	STREET LIGHTING POWER	30,093	28,204	30,500	30,700	30,700
87120	REPAIR & MAINTENANCE	1,092	3,210	3,500	1,000	3,000
88500	BILLING FEES	481	685	540	750	750
89000	MISCELLANEOUS	0	0	400	0	400
	TOTAL OTHER SERVICES & CHARGES	32,306	32,750	35,620	33,162	35,600
-209	*TOTAL EXPENDITURES*	32,358	32,750	36,620	33,162	36,600
	FUND BALANCE - JANUARY 1	5,728	15,201	22,873	24,194	32,102
	CHANGE IN FUND BALANCE	9,473	8,993	5,100	7,908	4,470
	FUND BALANCE - DECEMBER 31	15,201	24,194	27,973	32,102	36,572

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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 2 debt service funds with outstanding long-term debt:

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

BASIS OF ACCOUNTING & BUDGETING:

Debt service funds use the modified accrual basis of accounting, under which revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liabilities are incurred. Major exceptions to this basis are the payments for principal and interest on general long-term debt, which are recognized when due.

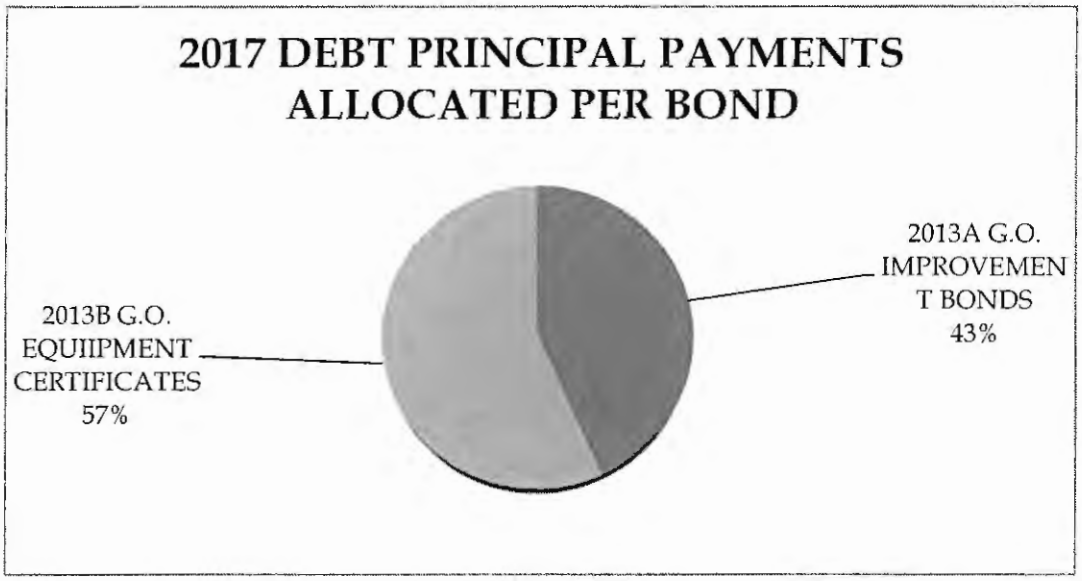
The basis of budgeting is consistent with generally accepted accounting principles in the United States of America.

DEBT PAYMENT SCHEDULE:

YEAR	PRINCIPAL	INTEREST
2017	150,000	15,592
2018	150,000	13,783
2019	150,000	11,557
2020	150,000	8,916
2021	150,000	5,836
2022	90,000	3,173
2023	90,000	1,080
TOTAL:	930,000	59,937

TOTAL DEBT SERVICE FUNDS

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	REVENUES:					
306	G.O. EQUIPMENT CERT, SERIES 2010A	71,330	22	0	0	0
311	2013 GO IMIPROVEMENT SERIES 2013A	81,819	50,516	74,748	73,200	73,876
312	2013 FIRE TRUCK BOND SERIES 2013B	45,329	70,013	100,155	100,345	99,556
	TOTAL REVENUES	198,477	120,551	174,903	173,545	173,432
	OTHER FINANCING SOURCES					
39200	TRANSFERS	109,685	2,716	0	0	0
	TOTAL OTHER FINANCING SOURCES	109,685	2,716	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	308,162	123,266	174,903	173,545	173,432
	EXPENDITURES:					
-306	G.O. EQUIPMENT CERT, SERIES 2010A	75,590	37,111	0	0	0
-311	2013 GO IMPROVEMENT SERIES 2013A	7,925	67,971	71,025	69,557	75,356
-312	2013 FIRE TRUCK BOND SERIES 2013B	7,665	42,118	94,268	94,300	99,736
	TOTAL EXPENDITURES	91,180	147,200	165,293	163,857	175,092
	OTHER FINANCING USES					
97000	TRANSFERS	0	2,716	0	0	0
	TOTAL OTHER FINANCING USES	0	2,716	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	91,180	149,916	165,293	163,857	175,092
	FUND BALANCE - JANUARY 1	44,007	260,989	234,340	234,340	244,028
	CHANGE IN FUND BALANCE	216,982	(26,649)	9,610	9,688	(1,660)
	FUND BALANCE - DECEMBER 31	260,989	234,340	243,950	244,028	242,368

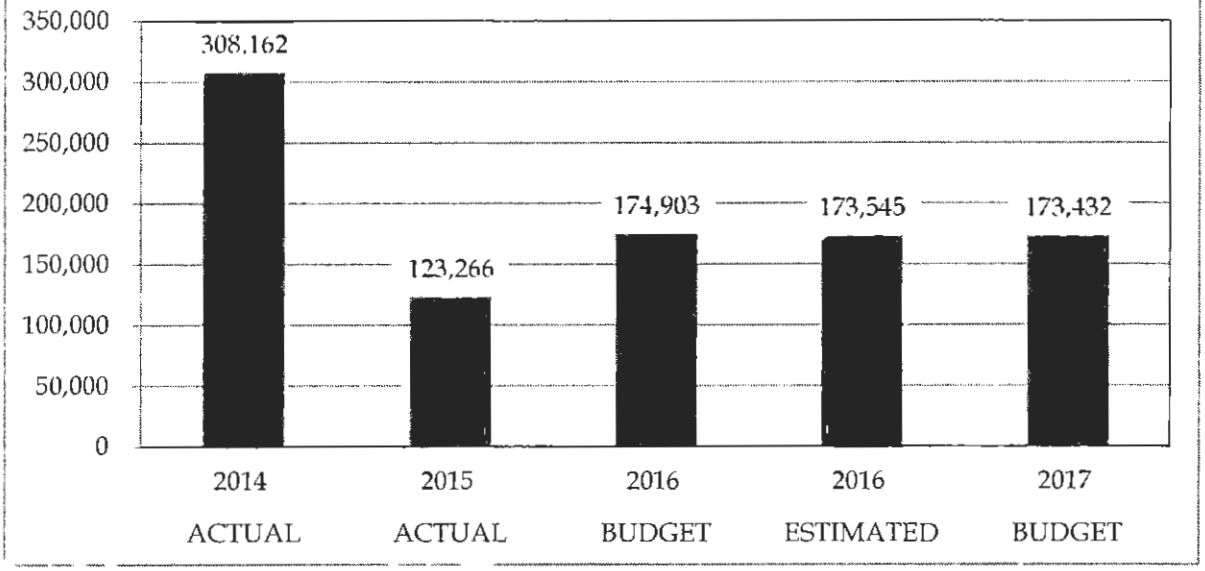


BOND	PRINCIPAL	INTEREST	TOTAL
2013A G.O. IMPROVEMENT BONDS	65,000	5,606	70,606
2013B G.O. EQUIIPMENT CERTIFICATES	85,000	9,986	94,986
	150,000	15,592	165,592

TOTAL DEBT SERVICE FUND REVENUES BY LINE ITEM

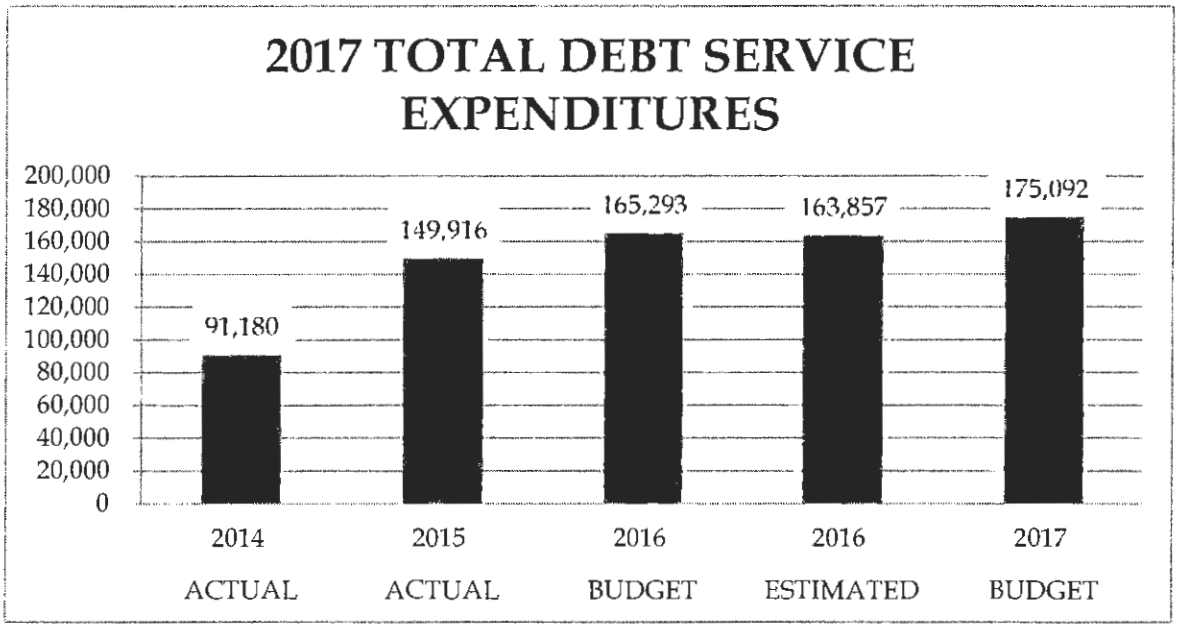
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	REVENUES:					
	PROPERTY TAXES					
30111	DEBT LEVY PROPERTY TAX	139,135	69,734	127,295	126,145	125,584
	TOTAL PROPERTY TAX LEVY	139,135	69,734	127,295	126,145	125,584
	FINES & FORFEITS					
36100	SPECIAL ASSESSMENTS	58,007	50,145	47,448	47,000	47,448
	TOTAL FINES & FORFEITS	58,007	50,145	47,448	47,000	47,448
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	343	865	160	400	400
36213	CHANGE IN FAIR VALUE OF IN	992	(194)	0	0	0
39130	BOND PROCEEDS	0	0	0	0	0
	TOTAL MISCELLANEOUS	1,335	672	160	400	400
	TOTAL REVENUES	198,477	120,551	174,903	173,545	173,432
	OTHER FINANCING SOURCES					
39200	TRANSFERS	109,685	2,716	0	0	0
	TOTAL OTHER FINANCING SOURCES	109,685	2,716	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	308,162	123,266	174,903	173,545	173,432

2017 TOTAL DEBT SERVICE REVENUES AND TRANSFERS



TOTAL DEBT SERVICE FUND EXPENDITURES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80310	AUDIT	1,280	1,950	1,360	1,424	1,500
	TOTAL OTHER SERVICES & CHARGES	1,280	1,950	1,360	1,424	1,500
	DEBT SERVICE					
94000	BOND PRINCIPAL	70,000	125,000	140,000	140,000	150,000
94500	BOND INTEREST	15,317	18,138	16,933	16,933	15,592
94900	BOND FEES	4,583	2,112	7,000	5,500	8,000
	TOTAL DEBT SERVICE	89,900	145,250	163,933	162,433	173,592
	TOTAL EXPENDITURES	91,180	147,200	165,293	163,857	175,092
	OTHER FINANCING USES					
97000	TRANSFERS	0	2,716	0	0	0
	TOTAL OTHER FINANCING USES	0	2,716	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	91,180	149,916	165,293	163,857	175,092


2017 TOTAL DEBT SERVICE EXPENDITURES
200,000
180,000
160,000
140,000
120,000
100,000
80,000
60,000
40,000
20,000
0
91,180
149,916
165,293
163,857
175,092
2014 ACTUAL
2015 ACTUAL
2016 BUDGET
2016 ESTIMATED
2017 BUDGET

G.O. EQUIPMENT CERTIFICATES, SERIES 2010A BONDS (306)

BUDGETARY OBJECTIVE:

This fund is responsible for the retirement of general obligation equipment bonds issued in 2010 for capital equipment. The original bond proceeds were deposited in the Capital Equipment Fund Series 2010A (Fund 426) equipment fund. The bond was paid off in 2015.

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

⇒ Special Assessments (36100) Assessments are levied against all property owners.

⇒ Bond Principal (94000) Bond principal payments.

⇒ Bond Interest (94500) Bond interest payments.

G.O. EQUIPMENT CERTIFICATES, SERIES 2010A (306)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	REVENUES:					
	FINES & FORFEITS					
30111	DEBT LEVY PROPERTY TAX	71,277	0	0	0	0
	TOTAL FINES & FORFEITS	71,277	0	0	0	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	(99)	22	0		0
36213	CHANGE IN FAIR VALUE OF INVESTMENT	151	0	0	0	0
	TOTAL MISCELLANEOUS	53	22	0	0	0
306	*TOTAL REVENUES*	71,330	22	0	0	0
	OTHER FINANCING SOURCES					
39200	TRANSFERS	34,685	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	34,685	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	106,014	22	0	0	0
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80310	AUDIT	640	650	0	0	0
	TOTAL OTHER SERVICES & CHARGES	640	650	0	0	0
	DEBT SERVICE					
94000	BOND PRINCIPAL	70,000	35,000	0	0	0
94500	BOND INTEREST	1,400	350	0	0	0
94900	BOND FEES	3,550	1,111	0	0	0
	TOTAL DEBT SERVICE	74,950	36,461	0	0	0
	OTHER FINANCING USES					
97000	*TRANSFERS*	0	2,716	0	0	0
	TOTAL OTHER FINANCING USES	0	2,716	0	0	0
-306	*TOTAL EXPENDITURES*	75,590	39,827	0	0	0
	FUND BALANCE - JANUARY 1	9,380	39,804	(0)	(0)	(0)
	CHANGE IN FUND BALANCE	30,424	(39,805)	0	0	0
	FUND BALANCE - DECEMBER 31	39,804	(0)	(0)	(0)	(0)

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

BUDGETARY OBJECTIVE:

This fund is responsible for the bonds issued for the General Obligation Improvement Bonds Series 2013A. These bonds were issued in 2014.

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

⇒ Special Assessments (36100) These assessments were levied against benefited property owners beginning in 2013.

⇒ Bond Principal (94000) Bond principal payments.

⇒ Bond Interest (94500) Bond interest payments.

YEAR	PRINCIPAL	INTEREST
2017	65,000	5,606
2018	65,000	4,647
2019	65,000	3,526
2020	65,000	2,245
2021	65,000	780
TOTAL:	325,000	16,804

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

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	REVENUES:					
	PROPERTY TAXES					
30111	DEBT LEVY PROPERTY TAX	23,002	0	27,150	26,000	26,228
	TOTAL PROPERTY TAX LEVY	23,002	0	27,150	26,000	26,228
	FINES & FORFEITS					
36100	SPECIAL ASSESSMENTS	58,007	50,145	47,448	47,000	47,448
	TOTAL FINES & FORFEITS	58,007	50,145	47,448	47,000	47,448
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	302	467	150	200	200
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	508	(97)	0	0	0
39130	BOND PROCEEDS	0	0	0	0	0
	TOTAL MISCELLANEOUS	810	371	150	200	200
317	*TOTAL REVENUES*	81,819	50,516	74,748	73,200	73,876
	OTHER FINANCING SOURCES					
39200	TRANSFERS	25,000	2,716	0	0	0
	TOTAL OTHER FINANCING SOURCES	25,000	2,716	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	106,819	53,231	74,748	73,200	73,876
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80310	AUDIT & OTHER CHARGES	640	650	680	712	750
	TOTAL OTHER SERVICES & CHARGES	640	650	680	712	750
	DEBT SERVICE					
94000	BOND PRINCIPAL	0	60,000	60,000	60,000	65,000
94500	BOND INTEREST	6,701	6,870	6,345	6,345	5,606
94900	BOND FEES	584	451	4,000	2,500	4,000
	TOTAL DEBT SERVICE	7,285	67,321	70,345	68,845	74,606
-311	*TOTAL EXPENDITURES*	7,925	67,971	71,025	69,557	75,356
	FUND BALANCE - JANUARY 1	34,628	133,522	118,782	118,782	122,425
	CHANGE IN FUND BALANCE	98,894	(14,740)	3,723	3,643	(1,480)
	FUND BALANCE - DECEMBER 31	133,522	118,782	122,505	122,425	120,945

G.O. FIRE TRUCK BOND (312)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

⇒ Special Assessments (36100) These assessments were levied against property owners in 2014 for a 10 year period.

⇒ Bond Principal (94000) Bond principal payments.

⇒ Bond Interest (94500) Bond interest payments.

DEBT PAYMENT SCHEDULE:

YEAR	PRINCIPAL	INTEREST
2017	85,000	9,986
2018	85,000	9,136
2019	85,000	8,031
2020	85,000	6,671
2021	85,000	5056
2022	90,000	3173
2023	90,000	1080
TOTAL:	605,000	43,133

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

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	REVENUES:					
	PROPERTY TAXES					
30111	DEBT LEVY PROPERTY TAX	44,856	69,734	100,145	100,145	99,356
	TOTAL PROPERTY TAX LEVY	44,856	69,734	100,145	100,145	99,356
	FINES & FORFEITS					
36100	SPECIAL ASSESSMENTS	0	0	0	0	0
	TOTAL FINES & FORFEITS	0	0	0	0	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	140	376	10	200	200
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	333	(97)	0	0	0
39130	BOND PROCEEDS	0	0	0	0	0
	TOTAL MISCELLANEOUS	473	279	10	200	200
317	*TOTAL REVENUES*	45,329	70,013	100,155	100,345	99,556
	OTHER FINANCING SOURCES					
39200	TRANSFERS	50,000	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	50,000	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	95,329	70,013	100,155	100,345	99,556
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80310	AUDIT & OTHER CHARGES	0	650	680	712	750
	TOTAL OTHER SERVICES & CHARGES	0	650	680	712	750
	DEBT SERVICE					
94000	BOND PRINCIPAL	0	30,000	80,000	80,000	85,000
94500	BOND INTEREST	7,216	10,918	10,588	10,588	9,986
94900	BOND FEES	449	550	3,000	3,000	4,000
	TOTAL DEBT SERVICE	7,665	41,468	93,588	93,588	98,986
-312	*TOTAL EXPENDITURES*	7,665	42,118	94,268	94,300	99,736
	FUND BALANCE - JANUARY 1	0	87,664	115,559	115,559	121,604
	CHANGE IN FUND BALANCE	87,664	27,895	5,887	6,045	(180)
	FUND BALANCE - DECEMBER 31	87,664	115,559	121,446	121,604	121,424

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CAPITAL PROJECTS FUNDS

PURPOSE:

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

1. General Capital Improvements
2. Public Safety Capital Improvements
3. Parks/Recreation/Public Facilities Capital Improvements
4. Tax Increment Financing District #1-2 Improvements
5. Tax Increment Financing District #1-3 Improvements
6. Infrastructure Improvements
7. Capital Equipment 2010A

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

BASIS OF ACCOUNTING & BUDGETING:

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

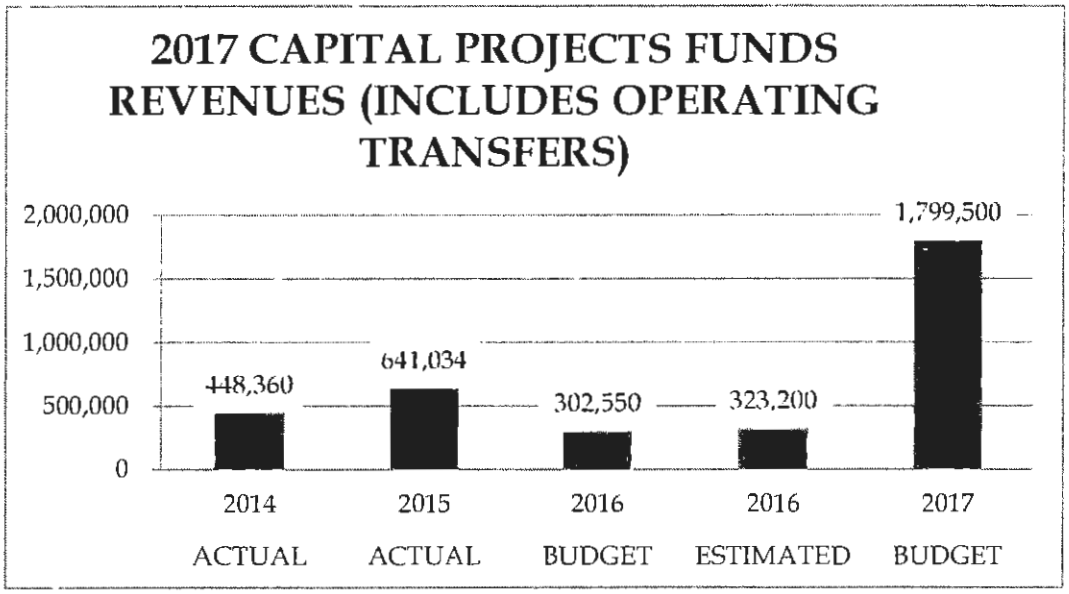
Fixed assets used in governmental fund operations are not accounted for in governmental funds, but rather in the general fixed assets account group with no depreciation calculated. Additionally, long-term liabilities expected to be financed from governmental funds are accounted for in the general long-term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

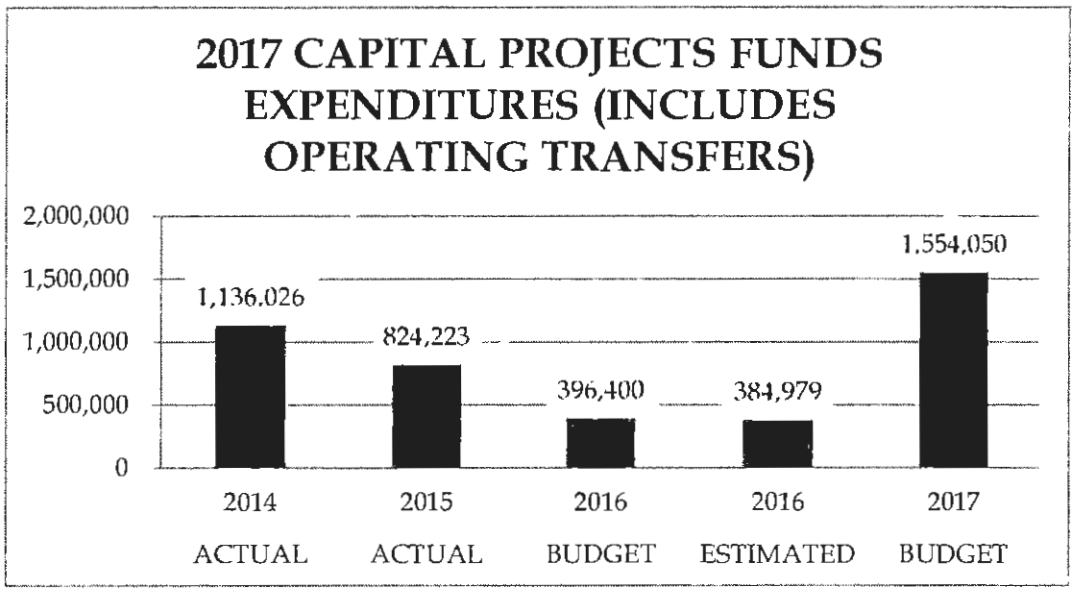
Capital projects funds use the modified accrual basis of accounting, under which revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liabilities are incurred.

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

TOTAL CAPITAL PROJECTS FUNDS

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	REVENUES:					
401	GENERAL CAPITAL	24,279	15,350	300	300	400
402	PUBLIC SAFETY CAPITAL	1,324	3,458	350	300	200
403	PARKS/REC./PUBLIC FACILITIES CAPITAL	17,546	766	500	200	200
412	TIF DISTRICT #1-2 IMPROVEMENTS	321	30	0	0	0
414	TIF DISTRICT #1-3 IMPROVEMENTS	202,795	156,825	240,200	240,200	240,200
419	INFRASTRUCTURE IMPROVEMENTS	99,053	464,605	61,200	82,200	738,500
424	CAPITAL EQUIPMENT 2010A	42	0	0	0	0
	TOTAL REVENUES	345,360	641,034	302,550	323,200	979,500
	OTHER FINANCING SOURCES					
39310	BOND PROCEEDS	0	0	0	0	800,000
39101	PROCEEDS FROM SALE OF CAPITAL ASSETS	33,000	0	0	0	0
39200	TRANSFERS	70,000	0	0	0	20,000
	TOTAL OTHER FINANCING SOURCES	103,000	0	0	0	820,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	448,360	641,034	302,550	323,200	1,799,500
	EXPENDITURES:					
-401	GENERAL CAPITAL	21,002	10,239	13,180	28,212	28,550
-402	PUBLIC SAFETY CAPITAL	785,469	31,956	34,180	30,712	44,250
-403	PARKS/REC./PUBLIC FACILITIES CAPITAL	62,770	89,662	54,180	25,712	8,250
-412	TIF DISTRICT #1-2 IMPROVEMENTS	1,268	2,445	0	0	0
-414	TIF DISTRICT #1-3 IMPROVEMENTS	199,178	153,488	248,680	246,412	248,750
-419	INFRASTRUCTURE IMPROVEMENTS	56,015	536,434	46,180	53,931	1,224,250
-424	CAPITAL EQUIPMENT 2010A	640	0	0	0	0
	TOTAL EXPENDITURES	1,126,342	824,223	396,400	384,979	1,554,050
	OTHER FINANCING USES					
97000	TRANSFERS	9,685	0	0	0	0
	TOTAL OTHER FINANCING USES	9,685	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	1,136,026	824,223	396,400	384,979	1,554,050
	FUND BALANCE - JANUARY 1	1,758,098	1,070,431	887,242	887,242	825,463
	CHANGE IN FUND BALANCE	(687,667)	(183,189)	(93,850)	(61,779)	245,450
	FUND BALANCE - DECEMBER 31	1,070,431	887,242	793,392	825,463	1,070,913


2017 CAPITAL PROJECTS FUNDS REVENUES (INCLUDES OPERATING TRANSFERS)
2,000,000
1,500,000
1,000,000
500,000
0
448,360
641,034
302,550
323,200
1,799,500
2014 ACTUAL
2015 ACTUAL
2016 BUDGET
2016 ESTIMATED
2017 BUDGET


2017 CAPITAL PROJECTS FUNDS EXPENDITURES (INCLUDES OPERATING TRANSFERS)
2,000,000
1,500,000
1,000,000
500,000
0
1,136,026
824,223
396,400
384,979
1,554,050
2014 ACTUAL
2015 ACTUAL
2016 BUDGET
2016 ESTIMATED
2017 BUDGET

TOTAL CAPITAL PROJECT FUND REVENUES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	REVENUES:					
	PROPERTY TAXES					
30111	PROPERTY TAXES	0	0	0	0	0
30113	TAX INCREMENTS	202,437	156,606	240,000	240,000	240,000
	TOTAL PROPERTY TAXES	202,437	156,606	240,000	240,000	240,000
	INTERGOVERNMENTAL					
33405	TIF MKT VALUE HOMESTEAD CREDIT	0	0	0	0	0
33400	WATERSHED DISTRICT GRANT	0	0	0	0	0
33410	TENNIS ASSOCIATION GRANT/OTHER GRANTS	0	0	0	0	0
33430	MINNESOTA STATE AID	56,716	298,684	50,000	71,700	250,000
33431	RAMSEY COUNTY: ROSELAWN	0	0	0	0	0
33432	MN RELIEF PROGRAM	0	0	0	0	0
33433	WATERSHED DISTRICT GRANT	0	0	0	0	0
33434	WATERSHED DISTRICT GRANT	31,316	0	0	0	0
33435	ST PAUL WATER UTILITY	0	0	0	0	403,000
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	125,067	0	0	0
33610	SCBA GRANT/OTHER GRANTS IN AID	0	2,992	0	0	0
33620	FEMA FIRE EQUIPMENT GRANT	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	88,032	426,742	50,000	71,700	653,000
	SPECIAL ASSESSMENTS					
36100	SPECIAL ASSESSMENTS	861	277	0	0	0
36105	SPECIAL ASSESSMENTS LARP 1	0	0	0	0	75,000
36108	SPECIAL ASSESSMENTS LARP III	0	0	0	0	0
36110	SPECIAL ASSESSMENTS HAMLIN/HOYT	473	0	0	0	0
36120	SPECIAL ASSMTS ROSELAWN	241	228	0	0	0
36130	SPECIAL ASSMTS HOYT SANITARY	631	1,106	200	200	200
36140	SPECIAL ASSMTS PRIOR MILL AND OV ERLAY	2,764	1,723	1,600	1,600	1,600
36150	SPEC ASSMTS: ARONA/HOLLYWOOD CRT/ALLEY	0	0	0	0	0
36160	SPEC ASSMTS SNELLING DRIVE/GARDEN	0	23,194	5,400	4,200	4,200
	TOTAL SPECIAL ASSESSMENTS	4,970	26,528	7,200	6,000	81,000
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	6,308	6,383	5,350	5,500	5,500
36213	CHANGE IN FAIR VALUE OF i	4,017	(831)	0	0	0
36222	REFUNDS/REIMBURSEMENTS	0	10,335	0	0	0
36233	CONTRIBUTIONS	0	0	0	0	0
36240	PARK DEDICATION FEE	0	0	0	0	0
36400	MISCELLANEOUS	835	270	0	0	0
36410	CONDUIT BOND FEE	38,537	15,000	0	0	0
36420	SALES OF EQUIPMENT	225	0	0	0	0
	TOTAL MISCELLANEOUS	49,922	31,157	5,350	5,500	5,500
	TOTAL REVENUES	345,360	641,034	302,550	323,200	979,500
	OTHER FINANCING SOURCES					
39310	BOND PROCEEDS	0	0	0	0	800,000
39101	PROCEEDS FROM SALE OF CAPITAL ASSETS	33,000	0	0	0	0
39200	TRANSFERS	70,000	0	0	0	20,000
	TOTAL OTHER FINANCING SOURCES	103,000	0	0	0	820,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	448,360	641,034	302,550	323,200	1,799,500

TOTAL CAPITAL PROJECTS FUND EXPENDITURES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
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	0	0	0	0	0
80310	AUDIT	4,480	3,250	3,400	3,560	3,750
81900	OTHER PROFESSIONAL SERVICES	4,818	7,214	5,000	4,700	5,000
81910	CONSULTING-STREETSCAPE	0	0	0	0	0
83010	PAVEMENT MANAGEMENT	1,000	1,000	7,000	3,075	1,000
84000	TREE TRIMMING	11,723	11,282	17,500	15,000	10,000
85000	TREE REMOVAL	1,262	4,207	5,000	2,375	5,000
86000	TREE PLANTING	11,200	9,165	5,000	2,135	5,000
86500	TREE DAMAGE REPAIRS	600	0	5,000	0	5,000
86600	CLEVELAND REPLANTING	0	0	0	0	0
89000	MISCELLANEOUS	2,044	715	3,000	1,000	3,000
	TOTAL OTHER SERVICES & CHARGES	37,126	36,833	50,900	31,845	37,750
	CAPITAL OUTLAY					
90100	FURNITURE & EQUIPMENT	20,362	9,589	12,500	27,500	15,000
91000	MACHINERY & EQUIPMENT	58,262	48,193	87,000	55,000	63,800
91200	FIRE TRUCK - LADDER	754,885	0	0	0	0
91500	TENNIS COURT	0	0	0	0	0
91600	AED GRANT	0	0	0	0	0
91700	SW CORNER BLDG REPLACEMENT	0	0	0	0	0
91800	FIRE TRUCK - LADDER	0	0	0	0	0
92000	OTHER IMPROVEMENTS	33,813	76,422	0	0	0
92005	SIDEWALK IMPROVEMENT	9,750	4,073	6,000	834	6,000
92007	CURB IMPROVEMENT	0	0	0	0	0
92010	2013 STREET PROJECT	0	0	0	0	0
92022	SIDEWALK PANELS	0	0	0	0	0
92030	STREET ALLEY PAVEMENT MGMT	78	50	0	0	0
92035	PARKING LOT- TESTING	310	0	0	0	0
92040	MAPLE/PRIOR MILL AND OVERLAY	0	0	0	0	0
92050	MAPLE/PRIOR WATER UPGRADE	120	0	0	0	0
92055	CRAWFORD/ALLEY/ARONA /MILL&OVERLAYMENT	8,425	0	0	0	0
92057	2015 SNELLING DRIVE/GARDEN	0	250,025	0	0	0
92058	ROSELAWN STREET & TRAIL	0	249,904	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	1,377	0	0	0
92090	2010 STREETSCAPE PROJECT	0	0	0	0	0
92095	SOLAR ENERGY SYSTEM	10,842	0	0	0	0
92098	2017 STREET PROJECT	0	217	0	25,000	1,176,500
92100	NE CONNECTOR TRAIL	0	0	0	0	0
92300	BIKE FIXIT STATION	0	0	0	4,800	0
92500	RAIN GARDEN	0	0	0	0	0
93000	DEBT PAY AS YOU GO PYMT	192,304	147,541	240,000	240,000	240,000
94900	BOND FEES	66	0	0	0	15,000
	CAPITAL OUTLAY	1,089,215	787,390	345,500	353,134	1,516,300
	TOTAL EXPENDITURES	1,126,342	824,223	396,400	384,979	1,554,050
	OTHER FINANCING USES					
97000	TRANSFERS	9,685	0	0	0	0
	TOTAL OTHER FINANCING USES	9,685	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	1,136,026	824,223	396,400	384,979	1,554,050

GENERAL CAPITAL IMPROVEMENTS (401)

BUDGETARY OBJECTIVE:

This fund is used to account for the purchase of furniture, equipment, and general maintenance items in accordance with the city's five-year capital improvement plan.

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

⇒ Furniture & Equipment (90100) This includes:

Computer Equipment
Telephone Equipment
GIS (Government Information System)

For a detailed listing of capital uses and sources for 2017 through 2026, 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 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	REVENUES:					
	INTERGOVERNMENTAL					
33410	OTHER GRANTS	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	0	0	0	0	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	435	421	300	300	400
36213	CHANGE IN FAIR VALUE OF I	306	(71)	0	0	0
36233	CONTRIBUTIONS	0	0	0	0	0
36410	CONDUIT BOND FEE	23,537	15,000	0	0	0
	TOTAL MISCELLANEOUS	24,279	15,350	300	300	400
401	*TOTAL REVENUES*	24,279	15,350	300	300	400
	OTHER FINANCING SOURCES					
39200	TRANSFERS	0	0	0	0	20,000
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	20,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	24,279	15,350	300	300	20,400
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80310	AUDIT/PROFESSIONAL FEES	640	650	680	712	750
	TOTAL OTHER SERVICES & CHARGES	640	650	680	712	750
	CAPITAL OUTLAY					
90100	FURNITURE & EQUIPMENT	20,362	9,589	12,500	27,500	15,000
91000	MACHINERY & EQUIPMENT	0	0	0	0	12,800
	TOTAL CAPITAL OUTLAY	20,362	9,589	12,500	27,500	27,800
-401	*TOTAL EXPENDITURES*	21,002	10,239	13,180	28,212	28,550
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	21,002	10,239	13,180	28,212	28,550
	FUND BALANCE - JANUARY 1	76,273	79,550	84,660	84,660	56,748
	CHANGE IN FUND BALANCE	3,277	5,110	(12,880)	(27,912)	(8,150)
	FUND BALANCE - DECEMBER 31	79,550	84,660	71,780	56,748	48,598

PUBLIC SAFETY CAPITAL IMPROVEMENTS (402)

BUDGETARY OBJECTIVE:

This fund is used to account for the purchase of machinery and equipment needed for the fire department and the rescue services squad.

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

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

EXPENDITURES & OTHER FINANCING USES

⇒ Machinery & Equipment (91000) This includes:

Equipment General
Hoses and Adapters
SCBA
Fire Clothing
Communication
Rescue Equipment

For a detailed listing of capital uses and sources for 2017 through 2026, 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 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	REVENUES:					
	INTERGOVERNMENTAL REVENUES					
33610	SCBA GRANT/OTHER GRANTS IN AID	0	2,992	0	0	0
33620	FEMA FIRE EQUIPMENT GRANT	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	0	2,992	0	0	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	887	539	350	300	200
36213	CHANGE IN FAIR VALUE OF I	437	(73)	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 EQIPMENT	0	0	0	0	0
	TOTAL MISCELLANEOUS	1,324	466	350	300	200
402	*TOTAL REVENUES*	1,324	3,458	350	300	200
	OTHER FINANCING SOURCES					
39101	PROCEEDS FROM SALE OF CAPITAL ASSETS	33,000	0	0	0	0
39310	BOND PROCEEDS	0	0	0	0	0
39200	TRANSFERS	70,000	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	103,000	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	104,324	3,458	350	300	200
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80310	AUDIT	640	650	680	712	750
89000	MISCELLANEOUS	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	640	650	680	712	750
	CAPITAL OUTLAY					
91000	MACHINERY & EQUIPMENT	29,944	26,904	33,500	30,000	43,500
91200	FIRE TRUCK - LADDER	754,885	0	0	0	0
91600	AED GRANT	0	0	0	0	0
91700	FEMA FIRE EQUIPMENT GRANT	0	0	0	0	0
92000	OTHER IMPROVEMENTS	0	4,402	0	0	0
94900	BOND FEES	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	784,829	31,306	33,500	30,000	43,500
-402	*TOTAL EXPENDITURES*	785,469	31,956	34,180	30,712	44,250
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	785,469	31,956	34,180	30,712	44,250
	FUND BALANCE - JANUARY 1	796,111	114,966	86,468	86,468	56,056
	CHANGE IN FUND BALANCE	(681,145)	(28,498)	(33,830)	(30,412)	(44,050)
	FUND BALANCE - DECEMBER 31	114,966	86,468	52,638	56,056	12,006

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 2017 through 2026, 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 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	REVENUES:					
	INTERGOVERNMENTAL					
33410	TENNIS ASSOCIATION GRANT	0	0	0	0	0
33430	DNR GRANT	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	0	0	0	0	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	951	539	500	200	200
36213	CHANGE IN FAIR VALUE OF I	536	(44)	0	0	0
36233	CONTRIBUTIONS	0	0	0	0	0
36240	PARK DEDICATION FEE	0	0	0	0	0
36400	MISCELLANEOUS	835	270	0	0	0
36410	CONDUIT BOND FEE	15,000	0	0	0	0
36420	SALE OF EQUIPMENT	225	0	0	0	0
	TOTAL MISCELLANEOUS	17,546	766	500	200	200
403	*TOTAL REVENUES*	17,546	766	500	200	200
	OTHER FINANCING SOURCES					
39101	PROCEEDS FROM SALE OF CAPITAL ASSETS	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	17,546	766	500	200	200
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80310	AUDIT	640	650	680	712	750
89000	MISCELLANEOUS	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	640	650	680	712	750
	CAPITAL OUTLAY					
91000	MACHINERY & EQUIPMENT	28,318	21,289	53,500	25,000	7,500
91500	TENNIS COURT	0	0	0	0	0
91600	ROOF REPLACEMENT	0	0	0	0	0
91700	SW CORNER BLDG REPLACEMENT	0	0	0	0	0
92000	PARK DEDICATION IMPROVEMENTS	33,813	67,723	0	0	0
	TOTAL CAPITAL OUTLAY	62,130	89,012	53,500	25,000	7,500
-403	*TOTAL EXPENDITURES*	62,770	89,662	54,180	25,712	8,250
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	62,770	89,662	54,180	25,712	8,250
	FUND BALANCE - JANUARY 1	186,102	140,878	51,982	51,982	26,470
	CHANGE IN FUND BALANCE	(45,224)	(88,896)	(53,680)	(25,512)	(8,050)
	FUND BALANCE - DECEMBER 31	140,878	51,982	(1,698)	26,470	18,420

TIF DISTRICT #1-2 IMPROVEMENTS (412)

BUDGETARY OBJECTIVE:

This fund is used to account for costs associated with capital projects within tax increment district #1-2.

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

⇒ Tax Increments (30113) Increments are collected in this Capital Projects Fund

EXPENDITURES & OTHER FINANCING USES

⇒ Other Improvements (92000) Capital improvements::

Street Projects

TIF DISTRICT #1-2 IMPROVEMENTS (412)

F # 51 (COMPMAN HOUSING)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	REVENUES:					
	PROPERTY TAXES					
30113	TAX INCREMENTS	64	0	0	0	0
	TOTAL PROPERTY TAXES	64	0	0	0	0
	INTERGOVERNMENTAL					
33433	COUNTY GRANT	0	0	0	0	0
33405	TIF MKT VALUE HOMESTEAD CREDIT	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	0	0	0	0	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	228	34	0	0	0
36213	CHANGE IN FAIR VALUE OF I	28	(4)	0	0	0
	TOTAL MISCELLANEOUS	256	30	0	0	0
412	*TOTAL REVENUES*	321	30	0	0	0
	OTHER FINANCING SOURCES					
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	321	30	0	0	0
	EXPENDITURES:					
	WAGES, SALARIES & COMP					
60100	SALARY-SIDEWALK PROJ	0	0	0	0	0
64011	PERA-SIDEWALK PROJ	0	0	0	0	0
64012	FICA- SIDEWALK PROJECT	0	0	0	0	0
64031	INSURANCE-SIDEWALK	0	0	0	0	0
	TOTAL WAGES, SALARIES & COMP	0	0	0	0	0
	OTHER SERVICES & CHARGES					
80310	AUDIT	640	0	0	0	0
81900	OTHER PROFESSIONAL SERVICES	564	2,445	0	0	0
81910	CONSULTING-STREETSCAPE	0	0	0	0	0
89000	MISCELLANEOUS	0	0	0	0	0
89000	TIP PAYMENT RETURNED	64	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	1,268	2,445	0	0	0
	CAPITAL OUTLAY					
92000	OTHER IMPROVEMENTS	0	0	0	0	0
92005	CLEVELAND IMPROVEMENTS	0	0	0	0	0
92010	2013 STREET PROJECTS	0	0	0	0	0
92020	SIDEWALK/ ADA COMPLIANT	0	0	0	0	0
92021	SIDEWALK - GARDEN AVENUE	0	0	0	0	0
92022	SIDEWALK - PANELS	0	0	0	0	0
92030	ST. MARY'S STREET UPGRADE	0	0	0	0	0
92040	CITY CORNER MARKERS/STREET SIGNS	0	0	0	0	0
92050	STOP SIGNS	0	0	0	0	0
92090	2010 STREETSCAPE PROJECT	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	0	0	0
-412	*TOTAL EXPENDITURES*	1,268	2,445	0	0	0
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	1,268	2,445	0	0	0
	FUND BALANCE - JANUARY 1	3,374	2,427	12	12	12
	CHANGE IN FUND BALANCE	(947)	(2,415)	0	0	0
	FUND BALANCE - DECEMBER 31	2,427	12	12	12	12

TIF DISTRICT #1-3 IMPROVEMENTS (414)

BUDGETARY OBJECTIVE:

This fund is used to account for costs associated with capital projects within tax increment district #1-3 (SE Corner Larpenteur and Snelling Redevelopment).

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

⇒ Tax Increments (30113). Tax Increments from the new district of SE Corner Larpenteur and Snelling. First increments were received during 2003.

EXPENDITURES & OTHER FINANCING USES

⇒ Miscellaneous (89000) Include administrative fees on district.

⇒ Debt Pay As You Go Pymt (93000) Payments made to the developer.

TIF DISTRICT #1-3 IMPROVEMENTS (414)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	REVENUES:					
	PROPERTY TAXDS					
30113	TAX INCREMENTS	202,373	156,606	240,000	240,000	240,000
	TOTAL PROPERTY TAXES	202,373	156,606	240,000	240,000	240,000
	SPEICAL ASSESSMENTS					
33405	TIF MARKET VALUE HOMESTD	0	0	0	0	0
36100	SPECIAL ASSESSMENTS	0	0	0	0	0
	TOTAL SPECIAL ASSESSMENTS	0	0	0	0	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	246	261	200	200	200
36213	CHANGE IN FAIR VALUE OF I	176	(42)	0	0	0
	TOTAL MISCELLANEOUS	422	219	200	200	200
414	*TOTAL REVENUES*	202,795	156,825	240,200	240,200	240,200
	OTHER FINANCING SOURCES					
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	202,795	156,825	240,200	240,200	240,200
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80100	ENGINEERING SERVICES	0	0	0	0	0
80310	AUDIT	640	650	680	712	750
81900	OTHER PROFESSIONAL SERVICES	4,254	4,769	5,000	4,700	5,000
89000	MISCELLANEOUS	1,980	528	3,000	1,000	3,000
	TOTAL OTHER SERVICES & CHARGES	6,874	5,947	8,680	6,412	8,750
	DEBT SERVICE/CAPITAL OUTLAY					
92000	OTHER IMPROVEMENTS	0	0	0	0	0
93000	DEBT PAY AS YOU GO PYMT	192,304	147,541	240,000	240,000	240,000
	TOTAL DEBT SERVICE/CAPITAL OUTLAY	192,304	147,541	240,000	240,000	240,000
-414	*TOTAL EXPENDITURES*	199,178	153,488	248,680	246,412	248,750
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	199,178	153,488	248,680	246,412	248,750
	FUND BALANCE - JANUARY 1	42,243	45,860	49,198	49,198	42,986
	CHANGE IN FUND BALANCE	3,617	3,338	(8,480)	(6,212)	(8,550)
	FUND BALANCE - DECEMBER 31	45,860	49,198	40,718	42,986	34,436

INFRASTRUCTURE IMPROVEMENTS (419)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

⇒ Minnesota State Aid (33430) These are funds allotted by the State of Minnesota to municipalities for street maintenance and replacement.

⇒ Special Assessments (36100) The infrastructure fund collects assessments for projects where there is not a separate bond issue for the project.

EXPENDITURES & OTHER FINANCING USES

⇒ Capital Outlay Improvements (92000) Budgeted amounts are for:

Sidewalks
Trees (trimming, removal, planting, repairs)
Pavement Management Plan

For a detailed listing of capital uses and sources for 2017 through 2026, 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 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	REVENUES:					
	PROPERTY TAXES					
30111	PROPERTY TAXES	0	0	0	0	0
	TOTAL PROPERTY TAX	0	0	0	0	0
	INTERGOVERNMENTAL					
33430	MINNESOTA STATE AID (DOT)	56,716	298,684	50,000	71,700	250,000
33430	RAMSEY COUNTY TURNBACK FUNDS	0	0	0	0	0
33430	MSA ROSELAWN	0	0	0	0	0
33431	RAMSEY COUNTY: ROSELAWN	0	0	0	0	0
33432	MN RELEIF PROGRAM	0	0	0	0	0
33434	WATERSHED DISTRICT GRANT	31,316	0	0	0	0
33435	ST PAUL WATER UTILITY	0	0	0	0	403,000
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	125,067	0	0	0
	TOTAL INTERGOVERNMENTAL	88,032	423,751	50,000	71,700	653,000
	SPECIAL ASSESSMENTS					
36100	SPECIAL ASSESSMENTS	861	277	0	0	0
36105	SPECIAL ASSMTS: GROVE PREPAIDS	0	0	0	0	75,000
36108	SPECIAL ASSMETS: LARP III	0	0	0	0	0
36110	SPECIAL ASMTS: HAMLINE/HOYT	473	0	0	0	0
36120	SPECIAL ASMTS: ROSELAWN	241	228	0	0	0
36130	SPECIAL ASMTS: HOYT SANITARY	631	1,106	200	200	200
36140	SPEC ASMTS:MAPLE/PRIOR MILL OVERLAY	2,764	1,723	1,600	1,600	1,600
36150	SPEC ASMTS: ARONA/ HOLLYWOOD COURT/ ALLEY	0	0	0	0	0
36160	SPEC ASMTS SNELLING DRIVE 2015	0	23,194	5,400	4,200	4,200
	TOTAL SPECIAL ASSESSENTS	4,970	26,528	7,200	6,000	81,000
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	3,519	4,588	4,000	4,500	4,500
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	2,533	(597)	0	0	0
36222	REFUNDS/REIMBURSEMENTS	0	10,335	0	0	0
36400	MISCELLANEOUS& FORESTRY DONATION	0	0	0	0	0
36410	ALLOCATION BONDING	0	0	0	0	0
	TOTAL MISCELLANEOUS	6,052	14,326	4,000	4,500	4,500
419	*TOTAL REVENUES*	99,053	464,605	61,200	82,200	738,500
	OTHER FINANCING SOURCES					
39200	TRANSFERS	0	0	0	0	0
39310	BOND PROCEEDS	0	0	0	0	800,000
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	800,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	99,053	464,605	61,200	82,200	1,538,500
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80100	ENGINEERING SERVICES	0	0	0	0	0
80310	AUDIT	640	650	680	712	750
81900	OTHER PROFESSIONAL SVCS	0	0	0	0	0
83010	PAVEMENT MANAGEMENT	1,000	1,000	7,000	3,075	1,000
84000	TREE TRIMMING	11,723	11,282	17,500	15,000	10,000
85000	TREE REMOVAL	1,262	4,207	5,000	2,375	5,000
86000	TREE PLANTING	11,200	9,165	5,000	2,135	5,000
86500	TREE DAMAGE REPAIRS	600	0	5,000	0	5,000
86600	CLEVELAND REPLANTING	0	0	0	0	0
89000	MISCELLANEOUS	0	188	0	0	0
	TOTAL OTHER SERVICES & CHARGES	26,425	26,491	40,180	23,297	26,750

	CAPITAL OUTLAY					
92000	OTHER IMPROVEMENTS	0	4,297	0	0	0
92005	SIDEWALK IMPROVEMENTS	9,750	4,073	6,000	834	6,000
92007	CURBS	0	0	0	0	0
92010	ROSELAWN CONSTRUCTION	0	0	0	0	0
92020	HAMLINE/HOYT CONSTRUCTION	0	0	0	0	0
92030	STREET ALLEY PAVEMENT MGMT	78	50	0	0	0
92035	PARKING LOT - FIRE DEPT	310	0	0	0	0
92040	MAPLE/PRIOR MILL AND OVERLAY	0	0	0	0	0
92050	MAPLE/PRIOR WATER UPGRADE	120	0	0	0	0
92055	2013 CRAWFORD/ALLEY/ARONA MILL/OVERLAY	8,425	0	0	0	0
92057	2015 SNELLING DRIVE/GARDEN	0	250,025	0	0	0
92058	ROSELAWN STREET & TRAIL	0	249,904	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	1,377	0	0	0
92090	SOLAR ENERGY SYSTEM	0	0	0	0	0
92095	2015 STREET PROJECTS	10,842	0	0	0	0
92098	2017 STREET PROJECT	0	217	0	25,000	1,176,500
92100	NE CONNECTOR TRAIL	0	0	0	0	0
92300	BIKE FIXIT STATION	0	0	0	4,800	0
94900	BOND FEES	66	0	0	0	15,000
	TOTAL CAPITAL OUTLAY	29,590	509,943	6,000	30,634	1,197,500
-419	*TOTAL EXPENDITURES*	56,015	536,434	46,180	53,931	1,224,250
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	56,015	536,434	46,180	53,931	1,224,250
	FUND BALANCE - JANUARY 1	643,711	686,749	614,921	614,921	643,190
	CHANGE IN FUND BALANCE	43,038	(71,829)	15,020	28,269	314,250
	FUND BALANCE - DECEMBER 31	686,749	614,921	629,941	643,190	957,440

CAPITAL EQUIPMENT 2010A (424)

BUDGETARY OBJECTIVE:

This fund is used to account for costs associated with capital equipment purchases.

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.

⇒ Bond Proceeds are used to fund capital equipment purchases.

EXPENDITURES & OTHER FINANCING USES

⇒ Machinery & Equipment (91000) This account includes purchases of capital equipment.

CAPITAL EQUIPMENT 2010A (424)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	REVENUES:					
	INTERGOVERNMENTAL					
33430	MN STATE AID	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	0	0	0	0	0
	SPECIAL ASSESSMENTS					
36100	SPECIAL ASSESSMENTS	0	0	0	0	0
	TOTAL SPECIAL ASSESSMENTS	0	0	0	0	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	42	0	0	0	0
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	TOTAL MISCELLANEOUS	42	0	0	0	0
424	*TOTAL REVENUES*	42	0	0	0	0
	OTHER FINANCING SOURCES					
39130	BOND PROCEEDS	0	0	0	0	0
39200	TRANSFERS	0	0	0	0	0
39310	BOND PROCEEDS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	42	0	0	0	0
	EXPENDITURES:					
	WAGES, SALARIES & COMP					
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 WAGES, SALARIES & COMP	0	0	0	0	0
	OTHER SERVICES & CHARGES					
80100	ENGINEERING	0	0	0	0	0
80310	AUDIT	640	0	0	0	0
81900	OTHER PROFESSIONAL SERVICES	0	0	0	0	0
89000	MISCELLANEOUS	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	640	0	0	0	0
	CAPITAL OUTLAY					
91000	MACHINERY & EQUIPMENT	0	0	0	0	0
92000	OTHER IMPROVEMENTS	0	0	0	0	0
94900	BOND FEES	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	0	0	0
-424	*TOTAL EXPENDITURES:*	640	0	0	0	0
	OTHER FINANCING USES					
97000	OPERATING TRANSFER	9,685	0	0	0	0
	TOTAL OTHER FINANCING USES	9,685	0	0	0	0
	TOTAL EXPENDITURES	10,325	0	0	0	0
	FUND BALANCE - JANUARY 1	10,283	0	0	0	0
	CHANGE IN FUND BALANCE	(10,283)	0	0	0	0
	FUND BALANCE - DECEMBER 31	0	0	0	0	0

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.

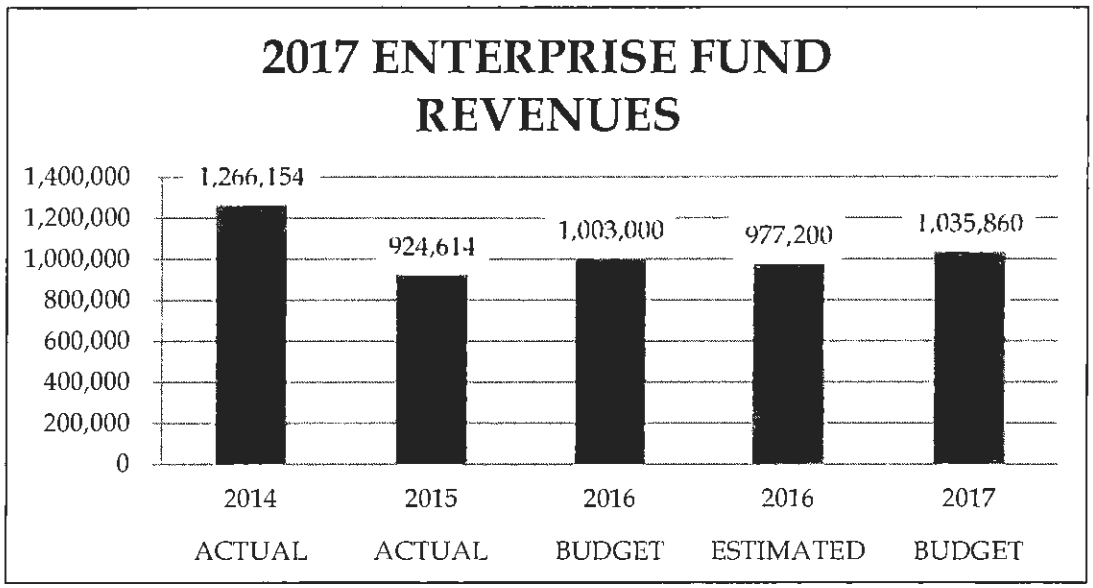
BASIS OF ACCOUNTING & BUDGETING:

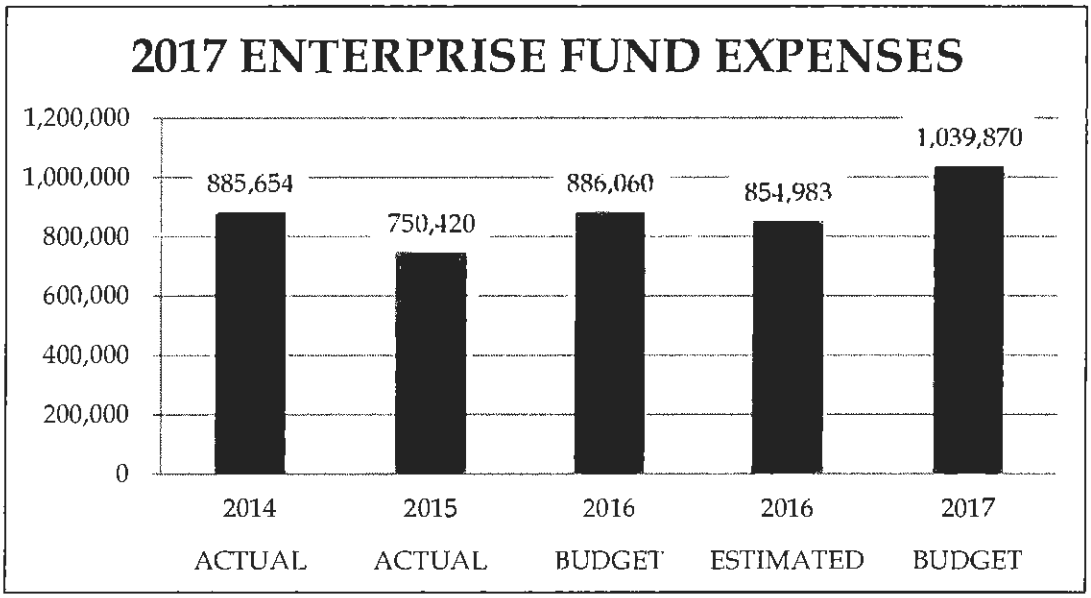
All enterprise funds are accounted for on a flow of economic resources measurement focus, which means that all assets and all liabilities (whether current or non-current) associated with the fund's activity are included on the balance sheet. Transactions that improve or diminish the economic position 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 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	REVENUES:					
601	SANITARY SEWER	800,512	767,537	847,000	822,000	869,120
602	STORM DRAINAGE	158,536	157,077	156,000	155,200	166,740
	TOTAL REVENUES	959,048	924,614	1,003,000	977,200	1,035,860
	OTHER FINANCING SOURCES					
39700	CONTRIBUTED CAPITAL	307,106	0	0	0	0
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	307,106	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	1,266,154	924,614	1,003,000	977,200	1,035,860
	EXPENSES:					
-601	SANITARY SEWER	629,454	613,868	747,045	733,164	760,520
-602	STORM DRAINAGE	116,200	136,551	139,015	121,819	279,350
	TOTAL EXPENSES	745,654	750,420	886,060	854,983	1,039,870
	OTHER FINANCING USES					
97000	TRANSFERS	140,000	0	0	0	0
	TOTAL OTHER FINANCING USES	140,000	0	0	0	0
	TOTAL EXPENSES & OTHER FINANCING USES	885,654	750,420	886,060	854,983	1,039,870
	NET POSITION - JANUARY 1	3,499,298	3,879,798	3,933,852	3,933,852	4,056,069
	NET INCOME (LOSS)	380,500	174,195	116,940	122,217	(4,010)
	RESTATEMENT CHG ACCTING PRINCIPLE	0	(120,140)	0	0	0
	NET POSITION - DECEMBER 31	3,879,798	3,933,852	4,050,792	4,056,069	4,052,059


2017 ENTERPRISE FUND REVENUES
1,400,000
1,200,000
1,000,000
800,000
600,000
400,000
200,000
0
1,266,154
924,614
1,003,000
977,200
1,035,860
2014 ACTUAL
2015 ACTUAL
2016 BUDGET
2016 ESTIMATED
2017 BUDGET


2017 ENTERPRISE FUND EXPENSES
1,200,000
1,000,000
800,000
600,000
400,000
200,000
0
885,654
750,420
886,060
854,983
1,039,870
2014 ACTUAL
2015 ACTUAL
2016 BUDGET
2016 ESTIMATED
2017 BUDGET

TOTAL ENTERPRISE FUND REVENUES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	REVENUES:					
	INTERGOVERNMETNAL					
33410	OTHER GRANTS	0	0	0	0	0
33430	MN STATE AID	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	0	0	0	0	0
	CHARGES FOR SERVICES					
34180	SEWER CHARGES	921,050	909,038	985,000	964,000	1,017,660
34181	SEWER PENALTIES	0	0	0	0	0
34183	OTHER CHARGES	0	0	0	0	0
34192	SAC CHARGES	14,910	2,485	5,000	0	5,000
36100	SPECIAL ASSESSMENTS	0	0	0	0	0
37120	RESCUE PENALTIES	0	0	0	0	0
37500	RESCUE CHARGES	0	0	0	0	0
37540	RESCUE SUPPLY CHARGES	0	0	0	0	0
	TOTAL CHARGES FOR SERVICES	935,960	911,523	990,000	964,000	1,022,660
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	13,529	15,096	13,000	13,200	13,200
36213	CHANGE IN FAIR VALUE OF INV	1,498	(237)	0	0	0
36214	CHANGE IN FAIR VALUE OF INV	8,060	(1,767)	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
36500	GAIN ON SALE OF ASSET	0	0	0	0	0
	TOTAL MISCELLANEOUS	23,088	13,092	13,000	13,200	13,200
	TOTAL REVENUES					
	OTHER FINANCING SOURCES					
39200	TRANSFERS	0	0	0	0	0
39700	CONTRIBUTED CAPITAL	307,106	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	307,106	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	1,266,154	924,614	1,003,000	977,200	1,035,860

TOTAL ENTERPRISE FUND EXPENSES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	EXPENSES:					
	COMPENSATION					
60100	REGULAR SALARIES	128,291	130,502	145,100	140,812	150,900
60520	PART-TIME EMPLOYEES	1,478	707	8,000	500	8,000
64011	PERA CONTRIBUTIONS	9,281	11,584	10,880	10,426	11,320
64012	FICA CONTRIBUTIONS	9,264	9,487	11,880	10,635	12,400
64031	HOSPITALIZATION	25,706	26,151	28,650	29,050	33,000
64032	DENTAL	1,776	1,622	1,700	1,829	1,900
64033	LONG-TERM DISABILITY	290	323	285	341	375
64034	LIFE INSURANCE	384	339	340	462	495
	TOTAL COMPENSATION	176,470	180,715	206,835	194,055	218,390
	MATERIALS & SUPPLIES					
70100	SANITARY SEWER SUPPLIES	635	148	1,000	500	1,000
70120	TOOLS	0	0	300	0	400
70200	STORM SUPPLIES	231	81	400	100	400
74000	MOTOR FUEL & LUBRICANTS	1,235	175	3,000	1,300	3,900
77000	CLOTHING	0	0	0	0	0
	TOTAL MATERIALS & SUPPLIES	2,101	404	4,700	1,900	5,700
	OTHER SERVICES & CHARGES					
80100	ENGINEERING	4,007	433	5,000	5,000	17,000
80310	AUDIT	1,280	1,955	2,080	2,129	2,250
81900	OTHER SERVICES & CHARGES	308	0	300	0	300
81910	RAIN BARREL WORKSHOP	0	0	0	0	0
83020	STREET SWEEPING	0	0	0	0	0
83025	SWEEPER PARTS/SUPPLIES	2,505	2,295	3,000	3,000	3,000
83030	SHARE SWEEPER COSTS LITTLE CANADA	1,080	1,340	3,000	3,870	3,500
84000	STREET SWEEPINGS	1,250	1,820	2,000	1,800	2,500
85011	TELEPHONE - LANDLINE	701	754	750	780	780
85015	CELL PHONE	739	1,073	650	1,025	1,050
85020	ELECTRIC	176	186	200	200	200
85060	METRO SEWER CHARGES	439,857	430,007	486,605	486,605	509,390
85070	SAC CHARGES	34,910	2,485	5,000	0	5,000
85080	PORTABLE TOILET - PARKS	1,754	1,682	2,200	2,000	2,300
86020	TRAINING	0	0	0	0	0
86030	CONFERENCES & SCHOOLS	600	323	600	600	600
86010	STORM MILEAGE	0	0	40	0	40
86100	TRAINING	967	1,011	1,800	1,015	1,800
86101	SANITARY/SEWER MILEAGE	0	0	50	0	50
86110	MEMBERSHIPS	0	515	500	515	515
87000	REPAIR EQUIPMENT	2,073	1,898	6,000	1,000	6,000
87090	REPAIR EQUIP - STUB	0	0	0	0	0
87098	SEWER STUB REPAIR	0	62	0	0	0
87099	MANHOLE COVER REPAIRS	0	0	600	0	300
87100	SANITART TELEVISING & COMMERCIAL JETTING	13,812	14,087	55,000	74,500	38,000
87150	STORM CATCH BASIN CLEANING/JETTING OF SYSTEM	0	0	5,000	0	500
87200	SEWER LINE REPAIRS	0	6,868	3,000	800	3,000
87230	CONTROL PANEL LIFT STATION	2,654	4,210	2,000	0	2,000
87260	GOTFRIEDS STORM WATER	0	9,280	0	0	0
87300	ROOT TREATMENT	0	0	3,000	0	2,000
87400	SANITARY 2013 STREET PROJECT	0	0	0	0	0
87600	DEPRECIATION	45,329	43,630	52,000	47,187	52,000
88000	INSURANCE & BONDS	9,478	8,390	10,500	8,200	10,500
88030	ONE CALL CONCEPTS-LOCATES	1,578	1,514	2,000	1,500	2,000
88500	BILLING FEE-UTILITIES	16,578	16,926	18,700	17,200	18,750
88600	MISCELLANEOUS FEES	20	42	50	52	55
88700	LIFT STATION REPAIRS	2,034	0	2,500	0	2,500
89000	MISCELLANEOUS	17	377	400	50	400
	TOTAL OTHER SERVICES & CHARGES	563,705	553,163	674,525	659,028	688,280
	CAPITAL OUTLAY					
91000	CAPITAL EQUIPMENT	0	0	0	0	70,000
92000	SANITARY INFRASTRUCTURE	0	0	0	0	0
92010	OTHER IMPROVEMENTS	0	0	0	0	0
92050	2015 ROSELAWN	0	0	0	0	0
92100	CURTIS FIELD DRAINAGE POND	0	0	0	0	0
92000	GROVE RELINGING SS PROJECT (NON CAPITALIZED)	0	0	0	0	0
92300	CATCH BASIN & CURB	0	0	0	0	0
92400	GROVE RELINGING SS PROJECT (NON CAPITALIZED)	3,378	0	0	0	0
92450	ROSELAWN STORM DRAINAGE	0	16,137	0	0	0
92500	SNELLING SVCD DRIVES RELINNING TO W OF FRY	0	0	0	0	0
92600	GROVE STORM IMPROVEMENTS	0	0	0	0	57,500
*	*TOTAL CAPITAL*	3,378	16,137	0	0	127,500
	TOTAL EXPENSES	745,654	750,420	886,060	854,983	1,039,870
	OTHER FINANCING USES					
97000	TRANSFERS	140,000	0	0	0	0
	TOTAL OTHER FINANCING USES	140,000	0	0	0	0
	TOTAL EXPENSES & OTHER FINANCING USES	885,654	750,420	886,060	854,983	1,039,870

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	2014 Actual	2015 Actual	2016 Estimate
Miles of sewer televised/cleaned	7.3	7.3	14.7

SANITARY SEWER (601)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	REVENUES:					
	CHARGES FOR SERVICES					
34180	SANITARY SEWER CHARGES	765,934	754,054	830,000	810,000	852,120
34181	SANITARY SEWER PENALTIES	0	0	0	0	0
34183	OTHER CHARGES	0	0	0	0	0
34192	SAC CHARGES	14,910	2,485	5,000	0	5,000
36100	SPECIAL ASSESSMENTS	0	0	0	0	0
	TOTAL CHARGES FOR SERVICES	780,844	756,539	835,000	810,000	857,120
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	11,608	12,765	12,000	12,000	12,000
36213	LOAN INTEREST	0	0	0	0	0
36214	CHANGE IN FAIR VALUE OF I	8,060	(1,767)	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
36500	GAIN ON SALE OF CAPITAL ASSETS	0	0	0	0	0
	TOTAL MISCELLANEOUS	19,668	10,999	12,000	12,000	12,000
601	*TOTAL REVENUES*	800,512	767,537	847,000	822,000	869,120
	OTHER FINANCING SOURCES					
25315	CONTRIBUTED CAPITAL	0	0	0	0	0
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	800,512	767,537	847,000	822,000	869,120
	EXPENSES:					
	COMPENSATION					
60100	REGULAR SALARIES	80,562	81,476	96,000	91,000	99,900
60520	PART-TIME EMPLOYEES	1,478	707	5,000	500	5,000
64011	PERA CONTRIBUTIONS	5,829	7,241	7,180	6,691	7,500
64012	FICA CONTRIBUTIONS	5,844	5,939	7,880	6,825	8,200
64031	HOSPITALIZATION	16,215	17,217	18,150	19,584	21,000
64032	DENTAL	1,095	1,001	1,050	1,183	1,200
64033	LONG-TERM DISABILITY	187	206	170	220	250
64034	LIFE INSURANCE	248	227	210	329	350
	TOTAL COMPENSATION	111,457	114,014	135,640	126,332	143,400
	MATERIALS & SUPPLIES					
70100	SANITARY SEWER SUPPLIES	635	148	1,000	500	1,000
70120	TOOLS	0	0	300	0	400
74000	MOTOR FUEL & LUBRICANTS	870	0	1,000	300	1,500
	TOTAL MATERIALS & SUPPLIES	1,505	148	2,300	800	2,900
	OTHER SERVICES & CHARGES					
80100	ENGINEERING	1,351	0	2,000	0	2,000
80310	AUDIT	640	1,305	1,400	1,424	1,500
85011	TELEPHONE - LANDLINE	701	754	750	780	780
85015	CELL PHONE	623	975	500	900	900
85020	ELECTRIC	176	186	200	200	200
85060	METRO SEWER CHARGES	439,857	430,007	486,605	486,605	509,390
85070	SAC CHARGES	14,910	2,485	5,000	0	5,000
85080	PORTABLE TOILET - PARKS	1,754	1,682	2,200	2,000	2,300
86030	CONFERENCES & SCHOOLS	600	323	600	600	600
86100	TRAINING	967	1,011	1,800	1,015	1,800
86101	MILEAGE	0	0	50	0	50
87000	REPAIR EQUIPMENT	1,823	945	4,000	1,000	4,000
87090	REPAIR EQUIP - STUB	0	0	0	0	0
87098	SEWER SUB REPAIR	0	62	0	0	0
87099	MANHOLE COVER REPAIRS	0	0	600	0	300
87100	TELEVISING & COMMERCIAL JETTING	13,812	14,087	55,000	74,500	38,000

87200	SEWER LINE REPAIRS	0	6,868	3,000	800	3,000
87230	CONTROL PANEL (LIFT STATION)	2,654	4,210	2,000	0	2,000
87300	ROOT TREATMENT	0	0	3,000	0	2,000
87400	SANITARY 2013 STREET PROJECT	0	0	0	0	0
87600	DEPRECIATION	8,084	10,296	12,000	11,958	12,000
88000	INSURANCE & BONDS	7,478	6,390	8,000	6,200	8,000
88030	ONE CALL CONCEPTS-LOCATES	1,578	1,514	2,000	1,500	2,000
88500	BILLING FEE-UTILITIES	16,090	16,232	18,000	16,500	18,000
89000	MISCELLANEOUS	17	377	400	50	400
	TOTAL OTHER SERVICES & CHARGES	513,114	499,706	609,105	606,032	614,220
	CAPITAL OUTLAY					
91000	MACHINERY & EQUIPMENT	0	0	0	0	0
92000	SANITARY INFRASTRUCTURE	0	0	0	0	0
92400	GROVE RELINING SS PROJECT (NON CAPITALIZED)	3,378	0	0	0	0
92500	2015 SNELLING SVC DRIVES RELINNING TO WEST OF FR)	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	3,378	0	0	0	0
-601	*TOTAL EXPENDITURES*	629,454	613,868	747,045	733,164	760,520
	OTHER FINANCING USES					
97000	TRANSFERS	140,000	0	0		0
	TOTAL OTHER FINANCING USES	140,000	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	769,454	613,868	747,045	733,164	760,520
	NET POSITION - JANUARY 1	2,364,336	2,395,394	2,473,723	2,473,723	2,562,559
	NET INCOME (LOSS)	31,058	153,669	99,955	88,836	108,600
	RESTATMENT CHG IN ACCTING PRINCIPLE	0	(75,340)	0	0	0
	NET POSITION - DECEMBER 31	2,395,394	2,473,723	2,573,678	2,562,559	2,671,159

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 maintanence required for a properly working storm drainage system.

⇒ Depreciation (87600) Straight-line depreciation was calculated on storm drainge system assets.

⇒ Billing Fees (88500) Costs of an outside agency handling the billing process for storm water drainage fees.

⇒ Transfer (97000) Transfer to Infrastructure for city hall parking lot capital improvement.

Indicator	2014 Actual	2015 Actual	2016 Estimated
Catch basin repairs	0	3	4
New Catch Basins	014	0	0

STORM DRAINAGE (602)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	ESTIMATED 2016	BUDGET 2017
	REVENUES:					
	INTERGOVERNMENTAL REVENUE					
33410	OTHER GRANTS	0	0	0	0	0
33430	STATE AID	0	0	0	0	0
	TOTAL INTERNGOVERNMENTAL	0	0	0	0	0
	CHARGES FOR SERVICES					
34180	STORM SEWER CHARGES	155,116	154,984	155,000	154,000	165,540
34181	STORM SEWER PENALTIES	0	0	0	0	0
	TOTAL CHARGES FOR SERVICES	155,116	154,984	155,000	154,000	165,540
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	1,921	2,331	1,000	1,200	1,200
36213	CHANGE IN FAIR VALUE OF I	1,498	(237)	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	TOTAL MISCELLANEOUS	3,419	2,093	1,000	1,200	1,200
602	*TOTAL REVENUES*	158,536	157,077	156,000	155,200	166,740
	OTHER FINANCING SOURCES					
39200	TRANSFERS	0	0	0	0	0
39700	CONTRIBUTED CAPITAL	307,106	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	307,106	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	465,642	157,077	156,000	155,200	166,740
	EXPENDITURES:					
	COMPENSATION					
60100	REGULAR SALARIES	47,728	49,026	49,100	49,812	51,000
60520	PART-TIME/SEASONAL EMPLOYEES	0	0	3,000	0	3,000
64011	PERA CONTRIBUTIONS	3,452	4,343	3,700	3,735	3,820
64012	FICA CONTRIBUTIONS	3,420	3,548	4,000	3,810	4,200
64031	HOSPITALIZATION	9,492	8,934	10,500	9,466	12,000
64032	DENTAL	681	620	650	646	700
64033	LONG-TERM DISABILITY	103	117	115	121	125
64034	LIFE INSURANCE	137	112	130	133	145
	TOTAL COMPENSATION	65,013	66,702	71,195	67,723	74,990
	MATERIALS & SUPPLIES					
70200	STORM SUPPLIES	231	81	400	100	400
74000	MOTOR FUEL & LUBRICANTS	364	175	2,000	1,000	2,400
	TOTAL MATERIALS & SUPPLIES	595	257	2,400	1,100	2,800
	OTHER SERVICES & CHARGES					
80100	ENGINEERING SERVICES	2,656	433	3,000	5,000	15,000
80310	AUDIT	640	650	680	705	750
81900	OTHER PROFESSIONAL SERVICES	308	0	300	0	300
83020	STREET SWEEPING	0	0	0	0	0
83025	SWEEPER PARTS/SUPPLIES	2,505	2,295	3,000	3,000	3,000
83030	SWEEPER EXPS SHARED WITH LITTLE CANADA	1,080	1,340	3,000	3,870	3,500
84000	STREET SWEEPINGS	1,250	1,820	2,000	1,800	2,500
85015	CELL PHONE	116	99	150	125	150
86010	MILEAGE	0	0	40	0	40
86110	MEMBERSHIPS	0	515	500	515	515
87000	REPAIR EQUIPMENT/CATCH BASIN	250	954	2,000	0	2,000
87150	CATH BASIN CLEANING/JETTING OF SYSTEM	0	0	5,000	0	500
87260	GOTFRIEDS STORM WATER	0	9,280	0	0	0
87600	DEPRECIATION	37,245	33,334	40,000	35,229	40,000
88000	INSURANCE & BONDS	2,000	2,000	2,500	2,000	2,500
88500	BILLING FEES	488	694	700	700	750
88600	MISCELLANEOUS FEES & MS4 PERMIT	20	42	50	52	55
88700	LIFT STATION REPAIR (GOTFREID PIT)	2,034	0	2,500		2,500
	TOTAL OTHER SERVICES & CHARGES	50,592	53,456	65,420	52,996	74,060

	CAPITAL OUTLAY					
91000	CAPITAL EQUIPMENT	0	0	0	0	70,000
92010	OTHER IMPROVEMENTS	0	0	0	0	0
92050	2015 ROSELAWN	0	0	0	0	0
92100	CURTIS POND DRAINAGE PROJECT	0	0	0	0	0
92300	CATCH BASIN AND CURB	0	0	0	0	0
92450	ROSELAWN STORM DRAIN	0	16,137	0	0	0
92600	GROVE STORM IMPROVEMENTS	0	0	0	0	57,500
	TOTAL CAPITAL OUTLAY	0	16,137	0	0	127,500
-602	*TOTAL EXPENDITURES*	116,200	136,551	139,015	121,819	279,350
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	116,200	136,551	139,015	121,819	279,350
	NET POSITION - JANUARY 1	1,134,960	1,484,402	1,460,128	1,460,128	1,493,509
	NET INCOME (LOSS)	349,442	20,526	16,985	33,381	(112,610)
	RESTATEMENT CHG ACCTING PRINCIPLE	0	(44,800)	0	0	0
	NET POSITION - DEC 31	1,484,402	1,460,128	1,477,113	1,493,509	1,380,899

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10 YEAR CAPITAL IMPROVEMENT PLAN 2017-2026

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

CAPITAL USES	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
OFFICE EQUIPMENT:										
TELEPHONE SYSTEM	7,000	500	500	500	500	500	500	500	500	500
VOTING EQUIPMENT	0	0	0	0	0	0	0	0	0	0
COMPUTERS AND PRINTERS	6,000	4,000	4,000	2000	2000	4000	4000	2000	2000	2000
G.I.S.(GEOGRAPHIC INFORMATION SYS.)	1,000	1,000	1,000	1000	1000	1000	1000	1000	1000	1000
COPIER	0	0	0	0	0	0	0	0	0	0
CABLE/ELECTRONIC EQUIPMENT	1,000	1,000	1,000	1000	1000	1000	1000	1000	1000	1000
ONLINE INITIATIVES	0	0	0	0	0	0	0	0	0	0
TOTAL OFFICE EQUIPMENT	15,000	6,500	6,500	4,500	4,500	6,500	6,500	4,500	4,500	4,500
SOLAR PANEL BUYOUT	12,800	0	0	0	0	0	0	0	0	0
TOTAL GENERAL CAPITAL	27,800	6,500	6,500	4,500	4,500	6,500	6,500	4,500	4,500	4,500
CAPITAL SOURCES										
FUND BALANCE BGN	56,748	37,253	30,303	23,253	18,123	12,973	5,773	(1,477)	(6,727)	(11,977)
INTEREST	400	300	200	120	100	50	0	0	0	0
OTHER FUNDS	20,000									
TOTAL SOURCES	77,148	37,553	30,503	23,373	18,223	13,023	5,773	(1,477)	(6,727)	(11,977)
TOTAL USES	27,800	6,500	6,500	4,500	4,500	6,500	6,500	4,500	4,500	4,500
AUDIT FEE	750	750	750	750	750	750	750	750	750	750
FUND BALANCE YEAR-END	48,598	30,303	23,253	18,123	12,973	5,773	(1,477)	(6,727)	(11,977)	(17,227)

PUBLIC SAFETY CAPITAL IMPROVEMENTS

BUDGETARY OBJECTIVE:

Public safety improvements include vehicles, machinery, and equipment necessary in operating the city's volunteer fire department. The total fire capital outlay is included under the line item Machinery & Equipment (91000) in the Public Safety Capital Improvements fund (402).

CAPITAL OUTLAY:

⇒ *FIRE:*

Hoses/Adapters:	Hose/adapters replaced as needed
SCBA: (breathing apparatus)	Replace SCBA to meet requirements
Fire Clothing: (bunker gear)	New sets as needed for new fire fighters and replacement sets.
Communication	Pack sets if needed

CAPITAL SOURCES:

⇒ Other Funds: Represents a transfer of funds from other city reserves if needed.

PUBLIC SAFETY CAPITAL IMPROVEMENTS
10 YEAR CAPITAL IMPROVEMENT PLAN

CAPITAL USES	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
FIRE:										
REPLACE 752 FIRE TRUCK (bought 2001)				500,000						
REPLACE 753 FIRE TRUCK (bought 2005)										
COMMAND VEHICLE										
EQUIPMENT	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
HOSES/ADAPTERS	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
SCBA	2,500	2,500	2,500	2,500	8,000	2,500	2,500	2,500	2,500	2,500
FIRE CLOTHING	6,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
COMMUNICATION	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
UNIFORMS	-									
TOTAL FIRE	23,500	22,500	22,500	522,500	28,000	22,500	22,500	22,500	22,500	22,500
OTHER:										
UPGRADES FOR FIRE BLDG SIDE										
HAMLINE SCHOOL CROSSINGS										
EMERGENCY WARNING SIREN	20,000									
	20,000	-	-	-	-	-	-	-	-	-
TOTAL OTHER	-	-	-	-	-	-	-	-	-	-
TOTAL FIRE AND OTHER:	43,500	22,500	22,500	522,500	28,000	22,500	22,500	22,500	22,500	22,500
CAPITAL SOURCES										
FUND BALANCE BGN	56,056	12,006	(10,944)	(34,194)	(557,444)	(586,194)	(609,444)	(632,694)	(655,944)	(679,194)
INTEREST	200	300								
BOND REVENUE										
OTHER FUNDS										
DONATIONS										
SALE OF OLD FIRE TRUICK (2014)										
TOTAL SOURCES	56,256	12,306	(10,944)	(34,194)	(557,444)	(586,194)	(609,444)	(632,694)	(655,944)	(679,194)
TOTAL USES	43,500	22,500	22,500	522,500	28,000	22,500	22,500	22,500	22,500	22,500
AUDIT FEE	750	750	750	750	750	750	750	750	750	750
	44,250	23,250	23,250	523,250	28,750	23,250	23,250	23,250	23,250	23,250
FUND BALANCE YEAR-END *	12,006	(10,944)	(34,194)	(557,444)	(586,194)	(609,444)	(632,694)	(655,944)	(679,194)	(702,444)

PARKS/RECREATION/PUBLIC FACILITIES CAPITAL IMPROVEMENTS

BUDGETARY OBJECTIVE:

Parks, recreation, and public facilities capital includes expenditures for improvements to the city parks system, including recreational equipment and park enhancements. The planned parks capital outlay may also be found under the line item Machinery & Equipment (91000) in the Parks/Recreation/ Public Facilities Capital Improvements fund (403).

CAPITAL OUTLAY:

⇒ City Hall:

Building Repairs: Repairs as needed.

Service Entrance Doors: Four doors need to be replaced

⇒ City Wide:

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

Purchase lights for the Falcon Heights Elementary School ice rink.

⇒ Park/Public Works Equipment:

Riding Mower: Replace the JD mower..

CAPITAL SOURCES:

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

PARKS/ RECREATION/PUBLIC FACILITIES CAPITAL IMPROVEMENTS
10 YEAR CAPITAL IMPROVEMENT PLAN

CAPITAL USES	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
COMMUNITY PARK:										
PAINTING										
COMMUNITY GARDENS										
BASKETBALL COURT RESURFACE & NEW HOOPS										
PLAYING FIELDS & BACKSTOP										
ICE RINK BOARDS										
ICE RINK LIGHTS										
SHELTER - PAVILION										
SIGNS										
PARK ENTRANCE IMPROVEMENT										
SIDEWALK REPLACEMENT										
BASKETBALL COURT RECONSTRUCTION										
TENNIS COURT RECONSTRUCTION										
SITE FURNISHINGS - BENCHES, ETC.										
TOTAL COMMUNITY PARK	-	-	-	-	-	-	-	-	-	-
CURTISS FIELD PARK:										
BASKETBALL COURT RESURFACE										
BALLFIELD BACKSTOP										
EQUIPMENT - GRILL										
BALLFIELD BACKSTOP										
REGRADING OF HOCKEY AREA										
ICE RINK BOARDS										
BENCHES										
PLAYGROUND EQUIPMENT										
SIGNS										
TOTAL CURTISS FIELD PARK	-	-	-	-	-	-	-	-	-	-
GROVE PARK:										
PATH & RUBBER SURFACING ADA COMPL										
PLAY AREA BASKETBALL & COURT RESURFACE										
BALLFIELD BACKSTOP & BALLFIELD										
SIGNS										
SIDEWALK (FINISH LOOP)										
ICE RINK BOARDS										
SWINGSET/TIRE SWING										
TOTAL GROVE PARK	-	-	-	-	-	-	-	-	-	-
CITY HALL:										
BUILDING REPAIRS	1,000	1,000	1,000	1,000	1,100	1,100	1,100	1,100	1,100	1,100
SERVICE ENTRANCE DOORS										
KITCHEN APPLIANCE REPLACEMENT				1,000						
HOT WATER HEATER										
FURNACES CITY HALL (2 OF 3) (2002)							18,000			
FURNACE - FIRE HALL (2003)								9,000		
SIGNS										
LIGHTING										
TOTAL CITY HALL	1,000	1,000	1,000	2,000	1,100	1,100	19,100	10,100	1,100	1,100

PARKS/RECREATION/PUBLIC FACILITIES CAPITAL IMPROVEMENTS
10 YEAR CAPITAL IMPROVEMENT PLAN

CONTINUED

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
CITY WIDE:										
LANDSCAPING	4,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
SIGNS	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
MISCELLANEOUS	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
PARKS CAPITAL IMPROVEMENT STUDY										
RINK LIGHTS (ELEMENTARY SCHOOL)										
TOTAL CITY WIDE	6,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
PARK/PUBLIC WORKS EQUIPMENT:										
1 TON TRUCK					40,000					
F - 150 TRUCK						35,000				
BOBCAT 5650				40,000						
RIDING MOWERS JD 1545				38,000		40,000				
DUMP TRUCK (ANYTIME WHEN AVAILABALE)		90,000							40,000	
WEED WHIPS										
ASPHALT TAMPER										
TRACTOR (JD 4310)										
TORO (2 LAWNMOWERS)				35,000						
TOOL CAT						60,000				
TOTAL PARK/PUBLIC WORKS	-	90,000	-	113,000	40,000	135,000	-	-	40,000	-
TOTAL PARK, REC AND PUBLIC WORKS	7,500	95,500	5,500	119,500	45,600	140,600	23,600	14,600	45,600	5,600
CAPITAL SOURCES										
FUND BALANCE BGN	26,470	18,420	(77,630)	(83,780)	(204,010)	(250,360)	(391,710)	(416,060)	(431,410)	(477,760)
INTEREST	200	200	100	20	0	0	0	0	0	0
PARK DEDICATION FEE										
TRANSFER FROM INFRASTRUCTURE										
TOTAL SOURCES	26,670	18,620	(77,530)	(83,760)	(204,010)	(250,360)	(391,710)	(416,060)	(431,410)	(477,760)
OPERATING TRANSFER OUT										
TOTAL USES	7,500	95,500	5,500	119,500	45,600	140,600	23,600	14,600	45,600	5,600
AUDIT FEE	750	750	750	750	750	750	750	750	750	750
	8,250	96,250	6,250	120,250	46,350	141,350	24,350	15,350	46,350	6,350
FUND BALANCE YEAR-END	18,420	(77,630)	(83,780)	(204,010)	(250,360)	(391,710)	(416,060)	(431,410)	(477,760)	(484,110)

INFRASTRUCTURE CAPITAL IMPROVEMENTS

BUDGETARY OBJECTIVE:

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

CAPITAL USES:

⇒ Sidewalk/Curb Maintenance: Funds are used as required for the ongoing replacement of hazardous sidewalk panels.

⇒ Sealcoating of streets: Sealcoating of streets as part of pavement mgmt plan..

⇒ Mill and Overlayment: Milling and Overlayment of streets.

⇒ Landscape:

► Tree Trimming, Removal, Planting, and Storm Damage

CAPITAL SOURCES:

⇒ Special Assessments: Estimated revenue for assessed projects that go into the Infrastructure fund.

⇒ MSA Street Funds: Local streets can be replaced with MSA streets funds. Also MSA street funds used for seal coating of streets.

⇒ Other Funds: Represent a transfer fro m other city fund reserves if possible.

INFRASTRUCTURE CAPITAL IMPROVEMENTS
10 YEAR CAPITAL IMPROVEMENT PLAN

CAPITAL USES	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
SIDEWALKS	6,000	-	-	-	-	-	-	-	-	-
CORNER MARKERS/STREET SIGNS	-	-	-							
CURBS	-									
		-	-							
SEAL COATING/ CRACK SEALING			25,000		25,000		200,000			
MILL AND OVERLAY	-		-							
ROSELAWN/SNELLING SERVICE ROADS										
THE GROVE	1,176,500									
FALCON WOODS/TATUM				1,317,000						
ARONA,ASBURY,SIMPSON,RUGGLES 1ST HALF), & CRAWFORD						1,629,000				
PASCAL,HOLTON,ALBERT,SHELDON,& RUGGLES(2ND HALF)								2,152,500		
PAVEMENT MGMT PLAN ANALYSIS (EVERY 3 YRS)	1,000	1,000	1,000	7,000	1,000	1,000	7,000	1,000	1,000	1,000
LANDSCAPE:										
TREE TRIMMING	10,000	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500
TREE REMOVAL	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
TREE PLANTING	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
STORM DAMAGE REPAIRS	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
TOTALS:	1,208,500	33,500	58,500	1,356,500	58,500	1,662,500	239,500	2,186,000	33,500	33,500
CAPITAL SOURCES										
FUND BALANCE BGN	643,190	957,440	1,079,190	1,069,940	1,006,690	1,113,440	1,093,190	1,172,940	1,111,190	1,081,940
INTEREST	4,500	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
SPECIAL ASSESSMENTS	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
SPECIAL ASSESSMENTS PREPAID	75,000	101,000	10,000	114,000	15,000	163,000	15,000	195,000	20,000	20,000
MSA STREET MAINTENANCE FUNDS	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
MSA STREET AID	200,000	0	25,000	225,000	25,000	175,000	200,000	325,000	0	0
ST PAUL WATER UTILITY FOR WATER IMPROVEMENTS	403,000	0	0	0	0	0	0	0	0	0
SANITARY FUND	0	0	0	100,000	100,000	100,000	100,000	100,000	0	0
STREET BOND	800,000			800,000		1,150,000		1,450,000		0
TOTAL SOURCES:	2,181,690	1,118,440	1,174,190	2,368,940	1,206,690	2,761,440	1,468,190	3,302,940	1,191,190	1,161,940
TIF BOND OBLIGATION	0	0	0	0	0	0	0	0	0	0
TOTAL USES	1,208,500	33,500	58,500	1,356,500	58,500	1,662,500	239,500	2,186,000	33,500	33,500
AUDIT FEE	750	750	750	750	750	750	750	750	750	750
BOND FEE	15,000	5,000	45,000	5,000	34,000	5,000	55,000	5,000	75,000	5,000
	1,224,250	39,250	104,250	1,362,250	93,250	1,668,250	295,250	2,191,750	109,250	39,250
FUND BALANCE YEAR-END	957,440	1,079,190	1,069,940	1,006,690	1,113,440	1,093,190	1,172,940	1,111,190	1,081,940	1,122,690

GLOSSARY OF TERMS*

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

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

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

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

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

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

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

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

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

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

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

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

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

CHARGES FOR SERVICES: Charges for current services rendered.

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

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

DEBT SERVICE: Payment of interest and repayment of principal to holders of a government's debt instruments.
DEBT SERVICE FUNDS: To account for the accumulation of resources for payment of general long-term debt.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OTHER FINANCING USES: Operating transfers out.

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

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

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

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

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

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

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

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

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

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

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

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

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

APPENDIX 1

PERSONNEL COMPENSATION DISTRIBUTION

METHOD:

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

Appendix 1A details the distribution of personnel resources.

FULL-TIME EQUIVALENTS:

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

⇒ A forester consultant is used instead of a city forester.
⇒ The administrative coordinator is increase to full time status July 1, 2016.

2017 PERSONNEL COMPENSATION DISTRIBUTION

	FTE	ADMINISTRATIVE 112	FINANCE 113	ELECTIONS 115	COMMUNICATIONS 116	PLANNING & INSPECTIONS 117	EMERGENCY PREPAREDNESS 121	FIREFIGHTING 124	CITY HALL & GROUNDS 131	STREETS 132	TREE PROGRAM 134	PARK MAINTENANCE & ADMIN 141	PARK PROGRAMS 201	WATER 204	SOLID WASTE 206	SANITARY SEWER 601	STORM DRAINAGE 602		
CITY ADMINISTRATOR	1.00	70%				15%	3%								5%	4%	3%		100%
FINANCE DIRECTOR	1.00		83%													15%	2%		100%
COMMUNITY DEVELOPMENT COORDINATOR	1.00	15%			25%	50%									10%				100%
ASSIST TO CITY ADMIN/DEPUTY CLERK	1.00	30%	10%		5%	10%						20%	25%						100%
ADMINISTRATIVE COORDINATOR	1.00	100%																	100%
OFFICE ASSISTANT - TWO	0.00																		0%
PARKS & REC SUPVR/ADMIN ASSISTANT	0.00																		0%
DIRECTOR OF PARKS & PUBLIC WORKS	1.00								5%	25%		10%				35%	25%		100%
MAINTENANCE WORKERS #1	1.00								10%	20%				10%		35%	25%		100%
MAINTENANCE WORKERS #2	1.00								8%	13%		20%				47%	12%		100%
FINANCE INTERN	0.20		100%																100%
PART-TIME MAINTENANCE WORKERS	1.17								10%	15%		50%				10%	15%		100%
SEASONAL RECREATIONAL	1.10												100%						100%
CABLE TECHNICIAN	0.00																		0%
CITY FORESTER	0.00																		0%
ELECTION JUDGES	0.00																		0%
FIRE FIGHTERS	2.27							100%											100%
DUTY FIRE FIGHTER	0.50							100%											
TOTAL FTE'S	13.24																		

PERSONNEL HISTORY IN FULL-TIME EQUIVALENTS (BY DEPARTMENT)

	BUDGET 2015	BUDGET 2016	BUDGET 2017
ADMINISTRATIVE (112)	2.05	2.05	2.20
FINANCE (113)	1.18	1.18	1.18
ELECTIONS (115)	0.00	0.00	0.00
COMMUNICATIONS (116)	0.30	0.30	0.30
PLANNING & INSPECTIONS (117)	0.75	0.75	0.75
EMERGENCY PREPAREDNESS (121)	0.03	0.03	0.03
FIREFIGHTING (124)	2.77	2.77	2.77
CITY HALL & GROUNDS (131)	0.46	0.46	0.46
STREETS (132)	0.67	0.67	0.67
TREE PROGRAM (134)	0.00	0.00	0.00
PARK MAINTENANCE & ADMINISTRATION (141)	1.14	1.14	1.14
PARK PROGRAMS (201)	1.35	1.35	1.35
WATER (204)	0.10	0.10	0.10
SOLID WASTE (206)	0.10	0.10	0.10
SANITARY SEWER (601)	1.31	1.31	1.31
STORM DRAINGAGE (602)	0.88	0.88	0.88
TOTAL FTEs	13.09	13.09	13.24

PERSONNEL HISTORY IN FULL-TIME EQUIVALENTS (BY POSITION)

	BUDGET 2015	BUDGET 2016	BUDGET 2017
CITY ADMINISTRATOR	1.00	1.00	1.00
FINANCE DIRECTOR	1.00	1.00	1.00
FINANCE INTERN	0.20	0.20	0.20
COMMUNITY DEVELOPMENT COORDINATOR	1.00	1.00	1.00
ASSISTANT TO CITY ADMIN/DEPUTY CLERK	1.00	1.00	1.00
ADMINISTRATIVE COORDINATOR	0.85	0.85	1.00
OFFICE ASSISTANT - TWO	0.00	0.00	0.00
DIRECTOR OF PARKS & PUBLIC WORKS	1.00	1.00	1.00
MAINTENANCE WORKERS	2.00	2.00	2.00
PART-TIME MAINTENANCE WORKERS	1.17	1.17	1.17
PARKS & REC SUPVR/ADMINISTRATIVE ASSIST	0.00	0.00	0.00
SEASONAL RECREATION	1.10	1.10	1.10
CABLE TECHNICIAN	0.00	0.00	0.00
CITY FORESTER	0.00	0.00	0.00
ELECTION ADMINISTRATOR/SPEC PROJECTS	0.00	0.00	0.00
ELECTION JUDGES	0.00	0.00	0.00
FIRE FIGHTERS	2.27	2.27	2.27
DUTY FIRE FIGHTER	0.50	0.50	0.50
TOTAL FTEs	13.09	13.09	13.24

APPENDIX 2

2017 BUDGETED TRANSFERS

The following authorized transfers are budgeted:

1. The General Capital Fund receives a transfer from the General Fund Administration to fund future capital items.

2. The Park Programs special revenue fund receives a transfer from the general fund maintenance & administrative department to finance city recreational activities fully covered by participant fees.

SCHEDULE OF TRANSFERS 2017

	FUND/ DEPT. #	FUND/DEPARTMENT NAME	TRANSFER OUT	TRANSFER IN
1.	101	GENERAL FUND - ADMINISTRATIVE	20,000	
	401	GENERAL CAPITAL FUND		20,000
2.	141	GENERAL FUND - PARK MAINT./ADMIN.	22,000	
	201	PARK PROGRAMS		22,000
		TOTAL	42,000	42,000

APPENDIX 3

MISCELLANEOUS STATISTICAL FACTS

CITY OF FALCON HEIGHTS, MINNESOTA

DATE OF INCORPORATION:	APRIL 1, 1949
ADOPTION OF CITY CHARTER:	JANUARY 1, 1974
FORM OF GOVERNMENT:	MAYOR/COUNCIL
FISCAL YEAR BEGINS:	JANUARY 1

POPULATION:

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

AREA OF CITY: 2.28 SQUARE MILES

TRANSPORTATION:

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

UTILITIES:

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

RECREATION:

NUMBER OF PARKS	3
AREA OF PARKS	18.07 ACRES

FIRE PROTECTION:

NUMBER OF STATIONS	I
NUMBER OF EMERGENCY VEHICLES	3
NUMBER OF VOLUNTEER FIREFIGHTERS	22

POLICE PROTECTION:

CONTRACTED FROM CITY OF ST. ANTHONY, MN