CITY OF FALCON HEIGHTS

MINNESOTA

2020 BUDGET

CITY OF FALCON HEIGHTS

2077 W. Larpenteur Avenue
Falcon Heights, MN 55113

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Website: www.falconheights.org

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

PRINCIPAL CITY OFFICIALS

CITY COUNCIL

Randal Gustafsom, Mayor
Term expires: 12/31/2019

Councilmember Position open
Term expires: 12/31/2019

Pam Harris, Councilmember
Term expires: 12/31/2019

Melanie Leehy, Councilmember
Term expires: 12/31/2021

Mark Miazga, Councilmember
Term expires: 12/31/2021

CITY STAFF

Sack Thongvanh, City Administrator

Roland Olson, Finance Director

Justin Markon, Development Coordinator

Tim Pittman, Parks/Public Works Director

Dave Tretsven, Parks/Public Works

Colin Callahan, Parks/Public Works

Assistant to the City Administrtor – Nalisha Nandkumar

Amanda Lor, Administrative Coordinator

Zhou, Zinging, Finance Intern

CITY OF FALCON HEIGHTS
SUMMARY OF THE FUNDS

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

CITY OF FALCON HEIGHTS

2020 BUDGET

PRINCIPAL CITY OFFICIALS

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December 11, 2019

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

I am pleased to present for your consideration the 2020 City of Falcon Heights operating budget. This document is important not only as a budgetary tool, but also communicates to our residents, business community, and property owners the goals and priorities of the city for the upcoming year.

The City of Falcon Heights is primarily a residential community situated near the center of the Minneapolis and St. Paul metropolitan area. The city is at or near full development, with the economy consisting of light industry, commerce, and agricultural related businesses. Economic conditions and employment remain stable with the University of Minnesota St. Paul campus, Spire Federal Credit Union, and the Minnesota State Fairgrounds providing a diversified economic employment base.

FORM OF GOVERNMENT

The City of Falcon Heights operates under the Statutory Plan A form of government, where the policy decisions are made by the city council, but the administrative duties are delegated to the city administrator. One of the primary administrative duties of the city administrator is to prepare an annual budget for approval by the council.

BUDGET PROCESS

In June, city staff starts the preparation of their budget requests for the next calendar year (Falcon Heights' fiscal year is the calendar year). This is accomplished by correlating the city's budget goals into financial projections, while at the same time; revenues are estimated for the next year. During July, the staff submits their budget requests for the general, special revenue, debt service, and enterprise funds to the city administrator and city finance director. Budget requests are reviewed to determine if they are accurate, reasonable, and well justified. Staff requests are modified according to projected revenues. Once completed, a preliminary budget is prepared based upon initial revenue estimates, departmental budget requests, historical trends, and financial policies.

In July, the city administrator and finance director meet with staff members individually. During these meetings, any recommended revisions are discussed and the city administrator makes the final decision as to what will be included in the proposed budget. The finance director uses this information to prepare the proposed budget document.

In August, budget workshops open to the public are held where the city administrator presents the proposed budget to the city council. The city council reviews the proposed budget with staff, who then adjusts the budget for any changes the council recommends. In September, the city certifies a proposed levy and budget to Ramsey County. The proposed levy is published and parcel specific notices are mailed to property owners. The council holds a public hearing on the proposed budget in early December and afterward approves the final budget. The city's property tax levy, which is necessary to finance the approved budget, is then certified to Ramsey County. Ramsey County collects the property taxes on behalf of the city as well as other taxing jurisdictions.

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

BUDGET ORGANIZATION

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

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

The introductory section includes the city's goals for 2020, fiscal policies and budget summary information. The governmental funds section includes revenue and expenditure history and projections from 2017 to 2020 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.

2020 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 2020, the Market Value Exclusion continues. The median Estimated Value increased from 281,100 to 303,450 resulting in a increase of 8.0% value.

In addition, the city's fiscal disparities distribution increased $85,091 or 27.4%.

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

2020 will be the tenth 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 2020 renewal rate is 4.2%. Other insurance coverages of dental, life, disability, etc will continue to be purchased through Ramsey County.

Personnel Costs

We have included a 5% cost of living adjustment for regular employees in 2020.

Individual Budget Summaries

The areas below highlight department budgets where there are notable changes from the 2019 budget:

Police (122): The increase in the police budget for 2020 totals $15,327 with an additional dispatching costs decreasing $753.

Expenditure Summary

The proposed general fund budget reflects an increase in expenditures of $188,977, or 7.1%

Revenues:

Local Government Aid (LGA)

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

Licenses, Permits, and Charges for Service

Estimated revenues from building permits and licenses are projected to remain relatively stable as compared to 2019. We also are budgeting about the same in other revenues such as facility rentals, zoning fees, accident clean-up fees, and in fines and forfeitures.

Transfer from Reserve Funds

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

History of Transfer From Reserves to General Fund		
Year	Budgeted Amount	Actual Amount
2005	$204,315	$204,315
2006	$229,832	$160,000
2007	$161,337	$4,000
2008	$113,797	$65,000
2009	$21,732	$0
2010	$112,400	$77,400
2011	$71,917	$23,800
2012	$126,075	$56,075
2013	$80,000	$80,000
2014	$40,000	$40,000
2015	$0	$0
2016	$0	$0
2017	$0	$0
2018	$0	$0
2019	$0	$0
2020	$0	$0

Debt Levy

In 2013, G.O. Improvement bonds were issued to help finance the 2013 street project. Also in 2013, G.O. Equipment Certificates were issued to finance a new fire truck for the city. In 2017, G.O. Improvement bonds were issued to help finance the 2017 street project. All bonds will contribute to the debt portion of the overall tax levy. In the 2018 budgeting process, the City Council passed Resolution 17-33 reducing the 2018 Debt Levy by $140,558 to reduce the overall City Levy from 34% to 24%. The total debt service levy for 2019 was $233,658 of which the portion for the newest fire truck was $97,036, while the debt service levy for the 2013 street project was $23,874 and the debt service levy for the 2017 street project was $112,748. The total debt service levy for 2020 is $227,988 of which the portion for the newest fire truck is $95,474, while the debt service levy for the 2013 street project is $22,440 and the debt service levy for the 2017 street project is $110,074.

Summary

The overall general fund budget, including expenses, revenues, and transfers, totals $2,857,675. This is an increase of $188,977 or 7.1% over the 2019 operating budget. The total tax levy is $2,137,524 which is 7.9% higher than the levy approved for the 2019 budget. This results in a city tax rate of 36.457% and an estimated $65 property tax increase on a median valued home.

When measured against other Ramsey County municipalities, Falcon Heights' tax rate has risen in comparison primarily due to the increased costs of police services and new debt service payment for the 2017 Pavement Management Plan in the University Grove.

City	Proposed 2020 City Tax Rate
St. Paul	59.709%
Maplewood	44.574%
New Brighton	42.472%
North St Paul	40.574%
Roseville	39.105%
Mounds View	36.538%
Falcon Heights	**36.457%**
Shoreview	32.618%
Lauderdale	29.298%
Little Canada	25.903%
Arden Hills	25.175%
Vadnais Heights	24.501%

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

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

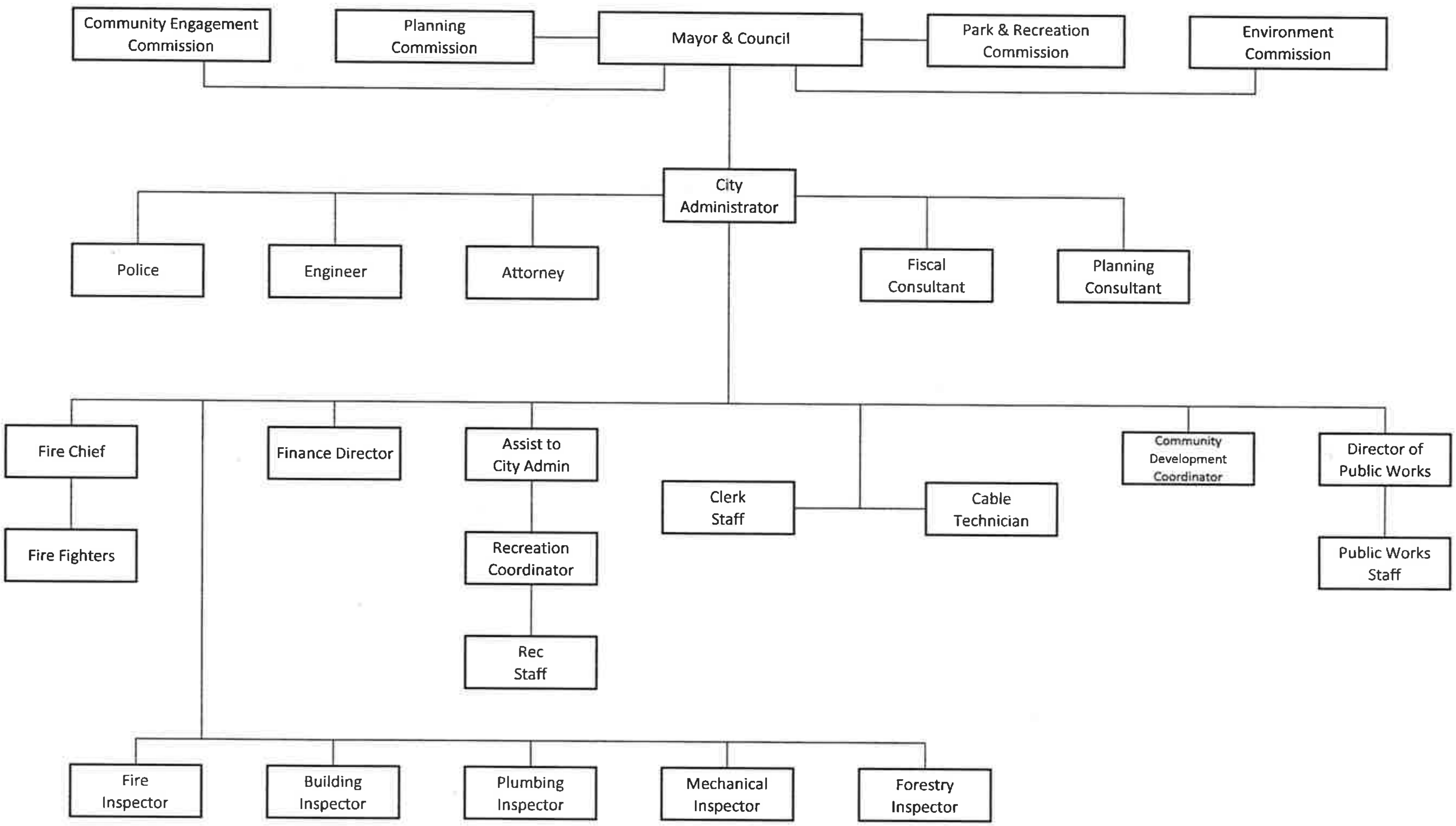
In closing, I wish to acknowledge the contributions of many staff members, especially Finance Director Roland Olson and Finance Intern Li Jinzi for their tireless efforts in putting these documents together.

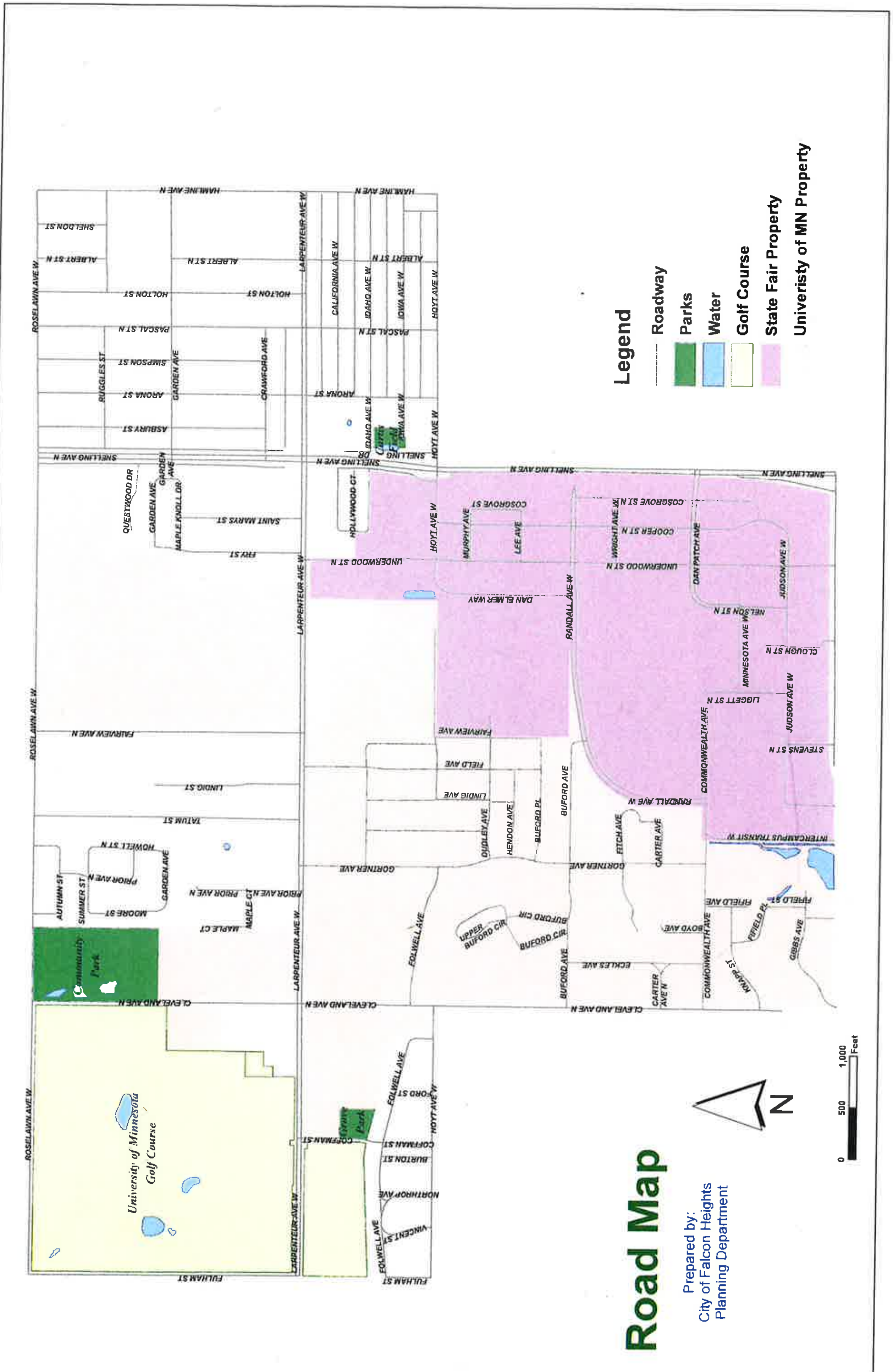
Sincerely,

Sack Thongvanh
City Administrator

CITY OF FALCON HEIGHTS

2015 ORGANIZATIONAL CHART




Road Map
Prepared by:
City of Falcon Heights
Planning Department
Legend
Roadway
Parks
Water
Golf Course
State Fair Property
Univeristy of MN Property
N
0
500
1,000
Feet
University of Minnesota Golf Course
Community Park
SNELLING AVE N
LARPENTEUR AVE W
CLEVELAND AVE N
ROSELAWN AVE W
HAMLINE AVE N
FAIRVIEW AVE N
COMMONWEALTH AVE
RANDALL AVE W
HOYT AVE W
FULHAM ST

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 2019	BUDGET 2020
General Fund	2,668,698	2,857,675
Special Revenue Funds	266,527	200,948
Debt Service Funds	317,734	311,491
Capital Projects Funds	715,100	515,050
Enterprise Funds	1,544,770	1,625,568
Total	5,512,829	5,510,732

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

BUDGET SUMMARY ALL FUNDS

REVENUES & OTHER FINANCING SOURCES

		ACTUAL 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
GENERAL FUND		2,053,183	2,494,182	2,668,698	2,700,649	2,857,675
TRANSFERS IN		0	0	0	0	0
	TOTAL	2,053,183	2,494,182	2,668,698	2,700,649	2,857,675
SPECIAL REVENUE FUNDS		180,554	220,586	183,193	185,892	182,213
TRANSFERS IN		22,000	26,000	66,000	56,000	38,000
	TOTAL	202,554	246,586	249,193	241,892	220,213
DEBT SERVICE FUNDS		166,031	146,131	274,883	274,577	268,008
TRANSFERS IN		163,450	0	0	0	0
	TOTAL	329,481	146,131	274,883	274,577	268,008
CAPITAL PROJECTS FUNDS		1,184,506	473,295	479,800	444,533	357,700
TRANSFERS IN/BOND PROCEEDS		1,153,895	265,770	26,000	26,000	120,000
	TOTAL	2,338,401	739,065	505,800	470,533	477,700
ENTERPRISE FUNDS		1,068,666	1,152,402	1,234,300	1,047,485	1,279,090
TRANSFERS IN		0	0	0	0	0
	TOTAL	1,068,666	1,152,402	1,234,300	1,047,485	1,279,090
ALL FUNDS		4,652,940	4,486,596	4,840,874	4,653,136	4,944,686
TRANSFERS IN		1,339,345	291,770	92,000	82,000	158,000
	TOTAL	5,992,285	4,778,366	4,932,874	4,735,136	5,102,686

EXPENDITURES/EXPENSES & OTHER FINANCING USES

		ACTUAL 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
GENERAL FUND		1,893,587	2,263,275	2,590,698	2,436,621	2,699,675
TRANSFERS OUT		24,000	48,000	78,000	78,000	158,000
	TOTAL	1,917,587	2,311,275	2,668,698	2,514,621	2,857,675
SPECIAL REVENUE FUNDS		190,381	219,638	266,527	185,355	200,948
TRANSFERS OUT		0	13,770	0	0	0
	TOTAL	190,381	233,408	266,527	185,355	200,948
DEBT SERVICE FUNDS		172,541	198,807	317,734	316,247	311,491
TRANSFERS OUT		0	0	0	0	0
	TOTAL	172,541	198,807	317,734	316,247	311,491
CAPITAL PROJECTS FUNDS		1,491,567	718,268	769,500	459,832	515,050
TRANSFERS OUT		0	0	0	400,826	0
	TOTAL	1,491,567	718,268	769,500	860,658	515,050
ENTERPRISE FUNDS		865,730	864,491	1,544,770	1,198,712	1,625,568
TRANSFERS OUT		400,000	230,000	0	0	0
	TOTAL	1,265,730	1,094,491	1,544,770	1,198,712	1,625,568
ALL FUNDS		4,613,806	4,264,479	5,489,229	4,596,767	5,352,732
TRANSFERS OUT		424,000	291,770	78,000	478,826	158,000
	TOTAL	5,037,806	4,556,249	5,567,229	5,075,593	5,510,732

FUND BALANCE/NET POSITION--ALL FUNDS

	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
GENERAL FUND BALANCE 01/01	1,747,759	1,865,355	2,048,262	2,048,262	2,234,290
REVENUES	2,053,183	2,494,182	2,668,698	2,700,649	2,857,675
EXPENDITURES	(1,893,587)	(2,263,275)	(2,590,698)	(2,436,621)	(2,699,675)
OTHER FINANCING SOURCES (USES) NET	(44,000)	(48,000)	(78,000)	(78,000)	(158,000)
FUND BALANCE 12/31	1,863,355	2,048,262	2,048,262	2,234,290	2,234,290
SPECIAL REVENUE FUND BALANCE 01/01	308,916	321,089	334,267	334,267	390,804
REVENUES	180,554	220,586	183,193	185,892	182,213
EXPENDITURES	(190,381)	(219,638)	(266,527)	(185,355)	(200,948)
OTHER FINANCING SOURCES (USES) NET	22,000	12,230	66,000	56,000	38,000
FUND BALANCE 12/31	321,089	334,267	316,933	390,804	410,069
DEBT SERVICE FUND BALANCE 01/01	247,814	404,754	352,078	352,078	310,408
REVENUES	166,031	146,131	274,883	274,577	268,008
EXPENDITURES	(172,541)	(198,807)	(317,734)	(316,247)	(311,491)
OTHER FINANCING SOURCES (USES) NET	163,450	0	0	0	0
FUND BALANCE 12/31	404,754	352,078	309,227	310,408	266,925
CAPITAL PROJECTS FUND BALANCE 01/01	887,242	1,735,976	1,756,773	1,756,773	1,366,648
REVENUES	1,184,506	473,295	479,800	444,533	357,700
EXPENDITURES	(1,491,567)	(718,268)	(769,500)	(459,832)	(515,050)
OTHER FINANCING SOURCES (USES) NET	1,153,895	265,770	26,000	(374,826)	120,000
FUND BALANCE 12/31	1,734,076	1,756,773	1,493,073	1,366,648	1,329,298
ENTERPRISE NET POSITION 01/01	4,012,086	3,815,022	3,872,933	3,872,933	3,721,706
REVENUES	1,068,666	1,152,402	1,234,300	1,047,485	1,279,090
EXPENSES	(865,730)	(864,491)	(1,544,770)	(1,198,712)	(1,625,568)
OTHER FINANCING SOURCES (USES) NET	(400,000)	(230,000)	0	0	0
RESTATEMENT CHG IN ACCTING PRINCIPLE	0	0	0	0	0
NET POSITION 12/31	3,815,022	3,872,933	3,562,463	3,721,706	3,375,228

	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
TOTAL FUND BALANCE/NET ASSETS 01/01	7,207,720	8,142,199	8,364,316	8,364,313	8,023,856
REVENUES	4,652,940	4,486,596	4,840,874	4,653,136	4,944,686
EXPENDITURES/EXPENSES	(4,613,806)	(4,264,479)	(5,489,229)	(4,596,767)	(5,352,732)
OTHER FINANCING SOURCES (USES) NET	895,345	0	14,000	(396,826)	0
RESTATEMENT CHG IN ACCTING PRINCIPLE	0	0	0	0	0
TOTAL FUND BALANCE/NET ASSETS 01/01	8,142,199	8,364,316	7,729,961	8,023,856	7,615,810

GENERAL FUND SUMMARY

PURPOSE:

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

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

BASIS OF ACCOUNTING & BUDGETING:

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

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

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

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

REVENUES BY CLASSIFICATION

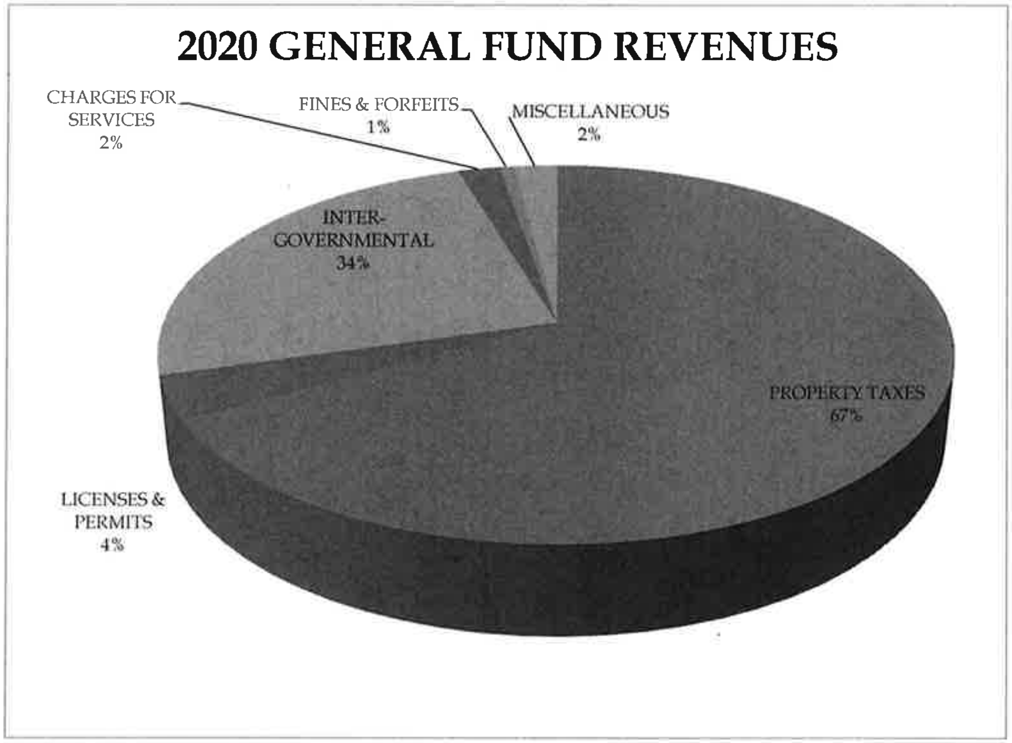
	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
PROPERTY TAXES	1,146,221	1,504,556	1,747,260	1,747,260	1,909,536
LICENSES & PERMITS	96,494	75,622	72,850	101,600	106,850
INTERGOVERNMENTAL	654,025	706,270	713,232	700,232	705,232
CHARGES FOR SERVICES	70,073	61,932	56,130	78,907	57,407
FINES & FORFEITS	45,806	35,719	35,000	20,000	20,000
MISCELLANEOUS	40,564	110,083	44,226	52,650	58,650
TOTAL REVENUES	2,053,183	2,494,182	2,668,698	2,700,649	2,857,675
OTHER FINANCING SOURCES	0	0	0	0	0
	0	0	0	0	0
TOTAL REVENUES & OTHER FINANCING SOURCES	2,053,183	2,494,182	2,668,698	2,700,649	2,857,675

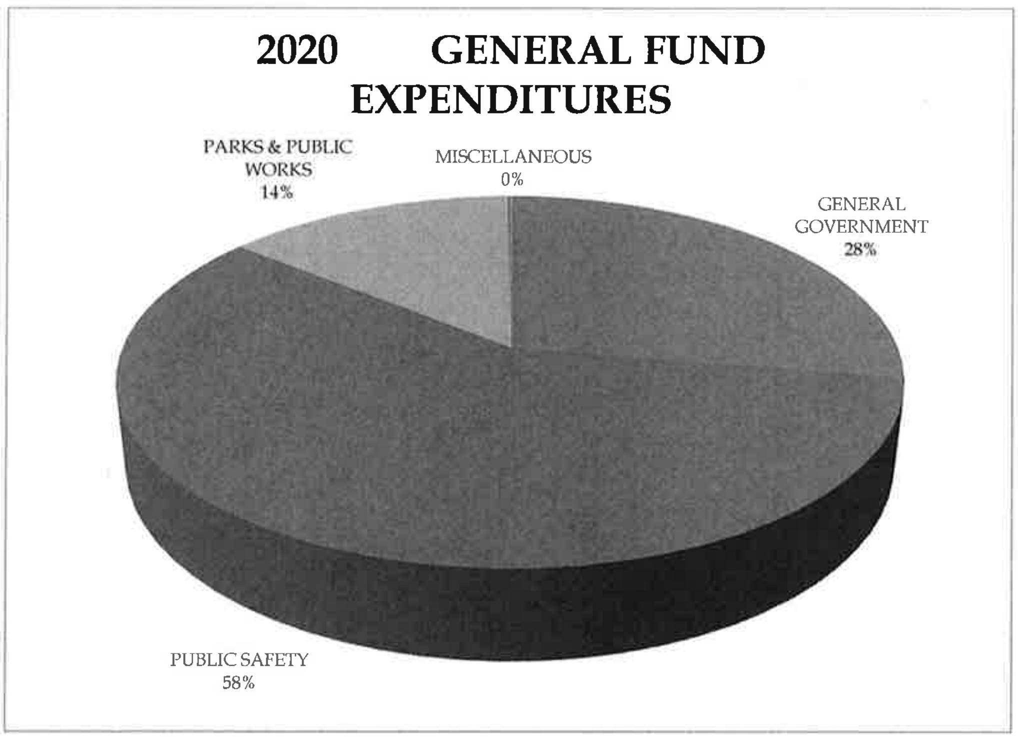
EXPENDITURES BY DEPARTMENT

	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
GENERAL GOVERNMENT	659,365	655,218	720,770	655,197	746,063
PUBLIC SAFETY	956,554	1,305,759	1,512,927	1,476,712	1,568,137
PARKS & PUBLIC WORKS	277,123	298,345	353,001	300,712	381,475
MISCELLANEOUS	545	3,953	4,000	4,000	4,000
TOTAL EXPENDITURES	1,893,587	2,263,275	2,590,698	2,436,621	2,699,675
OTHER FINANCING USES	42,000	48,000	78,000	78,000	158,000
	44,000	48,000	78,000	78,000	158,000
TOTAL EXPENDITURES & OTHER FINANCING USES	1,935,587	2,311,275	2,668,698	2,514,621	2,857,675

GENERAL FUND BALANCE

	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
GENERAL FUND BALANCE 01/01	1,747,759	1,865,355	2,048,262	2,048,262	2,234,290
CHANGE IN FUND BALANCE	117,596	182,907	0	186,028	0
GENERAL FUND BALANCE 12/31	1,865,355	2,048,262	2,048,262	2,234,290	2,234,290


2020 GENERAL FUND REVENUES
CHARGES FOR SERVICES 2%
FINES & FORFEITS 1%
MISCELLANEOUS 2%
INTER-GOVERNMENTAL 34%
PROPERTY TAXES 67%
LICENSES & PERMITS 4%


2020 GENERAL FUND EXPENDITURES
PARKS & PUBLIC WORKS 14%
MISCELLANEOUS 0%
GENERAL GOVERNMENT 28%
PUBLIC SAFETY 58%

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 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
	PROPERTY TAXES					
30111	CURRENT AD VALOREM TAXES	1,141,240	1,254,584	1,436,303	1,436,303	1,513,488
30111	FISCAL DISPARITY	4,773	241,618	310,957	310,957	396,048
30112	DELINQUENT AD VALOREM	208	6,971	0	0	0
30113	UNALLOTMENT LEVY/DELINQUENT PENALTY	0	1,383	0	0	0
	TOTAL PROPERTY TAX LEVY	1,146,221	1,504,556	1,747,260	1,747,260	1,909,536
	LICENSES & PERMITS					
32110	CONTRACTOR LICENSES	0	0	0	0	0
32120	LIQUOR & WINE LICENSES	12,507	8,812	8,500	8,500	8,500
32130	CIGARETTE & AMUSEMENT LICENSES	750	500	750	750	750
32140	MISCELLANEOUS BUSINESS LICENSES	5,940	4,998	6,000	5,500	10,000
32150	RENTAL HOUSING LICENSE	3,550	3,282	3,600	3,600	8,600
32210	BUILDING PERMITS	32,630	28,696	25,000	50,000	50,000
32212	ROOFING PERMITS	9,474	8,508	9,000	1,000	9,000
32214	WINDOW/SIDING PERMITS	10,159	7,144	8,000	8,000	8,000
32216	ZONING	1,341	809	900	1,000	1,000
32220	MECHANICAL PERMITS	8,272	6,527	6,000	14,000	5,000
32230	PLUMBING PERMITS	3,620	2,537	2,000	5,350	3,000
32235	SIGN PERMITS	50	401	100	100	0
32240	OTHER PERMITS	8,201	3,408	3,000	3,800	3,000
	TOTAL LICENSES & PERMITS	96,494	75,622	72,850	101,600	106,850
	INTERGOVERNMENTAL					
33400	STATE GRANTS & AIDS (LGA)	544,817	600,591	603,532	603,532	603,532
33410	OTHER GRANTS (PERA & TREE DISASTER)	1,707	1,707	1,700	1,700	1,700
33430	MINNESOTA STATE AID - DOT	0	0	0	0	0
33440	INSURANCE PREMIUM - FIRE	55,582	57,508	70,000	65,000	70,000
33700	CABLE TV FRANCHISE FEES	51,919	46,464	38,000	30,000	30,000
	TOTAL INTERGOVERNMENTAL	654,025	706,270	713,232	700,232	705,232
	CHARGES FOR SERVICES					
34101	CITY FACILITY RENTAL	14,905	15,040	15,000	15,000	15,000
34120	PLAN CHECK FEES	13,231	7,331	8,000	30,000	8,500
34140	SPECIAL ASSESSMENT SEARCH	400	100	0	0	0
34150	ZONING REVIEW FEES	500	2,500	0	1,100	100
34160	ADMINISTRATIVE FEES	273	140	200	200	200
34170	SALE OF MAPS & COPIES	7	7	10	7	7
34210	LAUDERDALE - FIRE CONTRACT	34,192	32,575	29,000	29,000	30,000
34215	FIRE RENTAL HOUSING INSPECTIONS	0	0	0	0	0
34217	ACCIDENT CLEAN UP	5,290	3,515	2,800	2,800	2,800
34221	FALSE ALARMS - FIRE	0	180	120	0	0
34222	FALSE ALARMS - SECURITY	1,275	540	1,000	800	800
34223	CONDUIT BONDING	0	0	0	0	0
34500	TOBACCO COMPLIANCE	0	4	0	0	0
	TOTAL CHARGES FOR SERVICES	70,073	61,932	56,130	78,907	57,407
	FINES & FORFEITS					
35110	COURT FINES	45,806	35,719	35,000	20,000	20,000
	TOTAL FINES & FORFEITS	45,806	35,719	35,000	20,000	20,000
	SPECIAL ASSESSMENTS					
36100	SPECIAL ASSESSMENTS	0	0	0	0	0
	TOTAL SPECIAL ASSESSMENTS	0	0	0	0	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	19,049	39,341	15,000	18,000	18,000
36213	CHANGE IN FAIR VALUE OF I	(3,529)	724	0	0	0
36400	MISCELLANEOUS	627	2,628	1,000	650	650
36402	FIRE FIGHTING TNG/EDUC REIMB	7,536	3,023	0	5,000	5,000
36404	ST FAIR POLICE SVC	1,774	54,458	23,226	24,000	30,000
36405	ST ANTHONY POLICE EXPS REIMB	7,305	0	0	0	0
36409	ATTORNEY FEE REIMBURSEMENT	0	6,982	0	0	0
36410	TIES PAYMENT	0	0	0	0	0
36420	INSURANCE REFUND	6,505	2,927	5,000	5,000	5,000
36425	INSURANCE SETTLEMENT	0	0	0	0	0
36430	CERT TRAINING	0	0	0	0	0
36450	EVENT COMMUNITY SUPPORT	0	0	0	0	0
36460	EVENTS REVENUE	0	0	0	0	0
36465	5K RUN SPECIAL EVENT	797	0	0	0	0
36467	PARENTS NIGHT OUT EVENT	0	0	0	0	0
36475	LAWN & YARD CLEANUP FEES	0	0	0	0	0
36480	SNOW REMOVAL	500	0	0	0	0
	TOTAL MISCELLANEOUS	40,564	110,083	44,226	52,650	58,650
	TOTAL REVENUES	2,053,183	2,494,182	2,668,698	2,700,649	2,857,675
	OTHER FINANCING SOURCES					
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	**2,053,183**	**2,494,182**	**2,668,698**	**2,700,649**	**2,857,675**

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 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
	GENERAL GOVERNMENT					
111	LEGISLATIVE	41,936	42,129	44,742	40,927	46,693
112	ADMINISTRATIVE	230,286	219,521	259,230	238,260	282,080
113	FINANCE	137,596	143,792	152,690	141,043	156,865
114	LEGAL	10,290	20,034	14,500	12,000	18,000
115	ELECTIONS	19,819	20,619	20,000	20,541	23,300
116	COMMUNICATIONS	78,233	70,102	92,788	74,751	74,600
117	PLANNING & INSPECTIONS	141,205	139,021	136,820	127,675	144,525
	TOTAL GENERAL GOVERNMENT	659,365	655,218	720,770	655,197	746,063
	PUBLIC SAFETY					
121	EMERGENCY PREPAREDNESS	6,417	4,983	8,101	5,295	8,230
122	POLICE	716,167	1,048,572	1,219,099	1,219,900	1,233,673
123	PROSECUTION	30,112	30,000	31,000	30,000	31,000
124	FIREFIGHTING	148,275	164,696	184,727	156,517	225,234
125	FIRE RELIEF	55,583	57,508	70,000	65,000	70,000
	TOTAL PUBLIC SAFETY	956,554	1,305,759	1,512,927	1,476,712	1,568,137
	PARKS & PUBLIC WORKS					
131	CITY HALL & GROUNDS	69,456	80,110	84,550	83,684	86,070
132	STREETS	112,452	123,911	153,849	117,600	152,415
133	ENGINEERING	4,147	15,269	10,000	10,000	10,000
134	TREE PROGRAM	2,548	2,130	5,050	3,000	37,550
141	PARK MAINTENANCE & ADMINISTRATION	88,520	76,925	99,552	86,428	95,440
	TOTAL PARKS & PUBLIC WORKS	277,123	298,345	353,001	300,712	381,475
	MISCELLANEOUS					
192	CONTINGENCY	545	3,953	4,000	4,000	4,000
	TOTAL MISCELLANEOUS	545	3,953	4,000	4,000	4,000
	TOTAL EXPENDITURES	1,893,587	2,263,275	2,590,698	2,436,621	2,699,675
	OTHER FINANCING USES					
97000	TRANSFERS	44,000	48,000	78,000	78,000	158,000
	TOTAL OTHER FINANCING USES	44,000	48,000	78,000	78,000	158,000
	TOTAL EXPENDITURES & OTHER FINANCING USES	**1,937,587**	**2,311,275**	**2,668,698**	**2,514,621**	**2,857,675**

TOTAL GENERAL FUND EXPENDITURES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
	COMPENSATION					
60100	REGULAR SALARIES	397,621	386,673	428,100	394,000	424,280
60510	MAYOR & CITY COUNCIL	19,800	19,250	19,800	17,500	19,800
60520	PART-TIME EMPLOYEES	35,646	28,078	39,800	27,500	47,250
60540	RINK ATTENDANTS-SEASONAL	1,454	2,754	4,000	3,000	4,000
61510	DRILL COMPENSATION	15,653	17,913	18,000	18,000	18,900
61520	FIRE COMPENSATION	15,850	17,216	18,000	15,000	18,900
61525	ADMIN DUTY COMPENSATION	14,711	16,472	16,500	15,000	16,995
61530	FIRE HALL CLEANING	1,430	1,430	1,560	1,560	1,700
61540	OTHER TRAINING COMPENSATION	267	1,082	1,800	1,850	2,200
61545	HAZMAT TECHNICIAN	0	0	0	0	0
61547	TRAINING PREPARATION	1,040	0	0	0	0
61550	OFFICER COMPENSATION	24,328	24,182	25,000	19,000	26,250
64011	PERA CONTRIBUTIONS	30,181	29,054	33,410	30,535	32,905
64012	FICA CONTRIBUTIONS	40,206	39,029	43,650	38,485	44,000
64031	HOSPITALIZATION	67,783	64,002	97,640	66,560	89,820
64032	DENTAL	3,246	3,254	4,380	3,135	3,280
64033	LONG-TERM DISABILITY	901	923	993	851	871
64034	LIFE INSURANCE	1,174	1,125	1,235	1,131	1,145
64040	FIRE RELIEF ASSOCIATION AID	55,583	57,508	70,000	65,000	70,000
	TOTAL COMPENSATION	726,874	709,945	823,868	718,107	822,296
	MATERIALS & SUPPLIES					
70100	SUPPLIES	17,904	15,374	28,690	14,640	31,850
70110	SUPPLIES - MISC	11,083	11,271	11,050	11,000	11,050
70120	TOOLS	8,007	7,553	7,000	6,200	7,500
70410	LEGAL NOTICES	1,780	956	1,650	1,400	1,600
70420	NEWSLETTERS	2,667	3,454	3,100	2,800	3,000
70500	POSTAGE	3,512	2,051	4,600	4,800	4,800
74000	MOTOR FUEL & LUBRICANTS	6,885	9,581	10,200	9,500	10,700
75000	BITUMINOUS PATCHING	1,295	1,536	3,000	1,800	1,800
75100	STREET SIGNS	1,030	1,287	400	400	400
77000	CLOTHING	2,593	3,733	4,000	3,850	9,000
	TOTAL MATERIALS & SUPPLIES	56,756	56,796	73,690	56,390	81,700
	OTHER SERVICES & CHARGES					
80100	ENGINEERING SERVICES	4,147	15,269	10,000	10,000	10,000
80200	LEGAL FEES	40,127	47,170	43,000	40,000	46,000
80210	ZONING CODE UPDATE	275	2,864	2,500	2,000	3,000
80300	ELECTION CONTRACT	17,900	17,903	17,900	17,900	20,000
80310	AUDIT	9,585	9,900	10,170	10,125	10,395
80330	ADMIN./AUDIT/FIN/FOREST CONSULTANT	2,523	9,525	6,500	4,200	35,000
80340	ADMINISTRATIVE SUPPORT	0	7,115	0	0	0
80350	ACCUVOTE VOTING SERVICE	1,616	2,025	1,600	2,141	2,300
80400	CONSULTANT PLANNER	0	16,674	0	0	0
80500	GIS SUPPORT	936	936	1,000	1,060	1,100
80600	FINANCIAL SOFTWARE MAINTENANCE	6,150	6,448	6,800	7,000	7,400
81000	POLICE SERVICES	675,495	1,011,891	1,179,099	1,179,900	1,194,426
81210	BLDG/MECHANICAL INSPECTORS	52,395	43,686	40,000	56,600	50,000
81220	MECHANICAL INSPECTORS	6,697	5,732	3,000	3,800	5,000
81200	DISPATCH 911	40,672	36,681	40,000	40,000	39,247
81230	PLUMBING INSPECTIONS	2,940	2,193	1,000	3,800	3,000
82010	WASTE REMOVAL	798	467	1,000	500	500
82011	LINEN CLEANING	1,141	1,373	1,200	1,200	0
83030	SNOW REMOVAL	4,015	9,450	30,000	10,000	30,000
84000	TREE TRIM/REMOVAL/PLANTING/CLEARANCE	0	0	0	0	0
84010	TREE TRIMMING	0	0	0	0	17,500
84020	TREE REMOVAL	0	0	0	0	5,000
84030	TREE PLANTING	0	0	0	0	5,000
84040	STORM DAMAGE	0	0	0	0	5,000
85010	TELEPHONE	6,984	3,849	4,700	4,200	4,600
85011	TELEPHONE - LANDLINE	615	901	1,000	900	1,000
85015	CELL PHONE	2,969	3,884	2,920	3,960	3,380
85020	STREET LIGHTING POWER	10,339	10,768	16,110	10,900	10,900
85025	SOLAR ELECTRIC	6,360	8,143	6,500	6,500	7,000
85030	UTILITIES	4,169	6,122	10,800	8,200	8,200
85040	WATER	5,511	5,710	4,400	5,000	5,200
85050	CABLE TV	14,590	13,779	15,000	15,000	15,000
85060	WEBSITE	2,175	1,272	3,000	2,200	3,000
85070	;NETWORK/TECHNICAL SUPPORT(I-NET)	23,749	38,489	43,269	45,320	51,018
85080	LASERFICHE MAINTENANCE	1,157	2,127	4,560	4,020	0
86010	MILEAGE	470	704	750	730	3,230

86020	TRAINING-FIRE DEPT	12,538	15,605	18,000	18,000	18,000
86030	CONFERENCES & SCHOOL	0	0	0	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	5,352	7,491	13,000	5,495	13,150
86101	MILEAGE	393	210	600	260	260
86105	TEMPORARY WARMING HOUSE	290	250	3,000	350	3,000
86110	MEMBERSHIPS	1,599	1,253	1,890	2,920	3,240
86120	SUBSCRIPTIONS	0	0	100	0	0
86130	MEETINGS	0	293	160	480	500
86140	COMMISSIONS	9,291	8,322	8,938	8,938	8,990
86200	MEDICAL EXAMINATIONS	1,726	2,266	3,000	3,000	3,000
86500	COOPERATIVE SERVICE	9,017	9,143	9,399	9,399	10,038
86800	RADIO SUBSCRIBER FEE	1,055	980	1,200	900	1,200
87000	REPAIR AND MAINTENANCE	5,207	10,401	8,500	7,400	10,500
87010	MAINENENANCE CITY HALL	8,669	7,720	7,500	6,200	7,500
87011	REPAIR PICKUP TRUCK	0	0	0	0	0
87012	REPAIR TRUCK	3,621	0	2,000	165	0
87016	REPAIR TRACTOR	108	0	0	0	0
87025	HAZMAT MAINTENANCE	933	2,097	1,400	900	1,400
87029	FIRE - OTHER	24,188	16,432	16,120	16,000	18,000
87090	REPAIR OTHER EQUIPMENT	0	0	0	0	0
87091	CIVIL DEFENSE SIREN REPAIR	0	0	0	0	0
87092	FIRE RADIO REPAIR	697	43	1,120	1,200	2,000
87120	GROUNDS MAINTENANCE	8,081	1,543	6,000	5,000	7,000
87130	MINI WARMING HOUSE	1,061	2,053	0	0	0
87005	CROSSWALK PAINTING	0	0	800	0	200
87100	PANIC BUTTON SECURITY	423	378	500	400	400
87500	RENTAL OF EQUIPMENT	55	0	800	0	800
88000	INSURANCE & BONDS	58,576	56,390	67,435	66,126	68,805
88500	PAYPAL EXPENSE	3,083	2,371	2,350	2,350	2,350
89000	MISCELLANEOUS	2,358	5,409	5,950	5,485	5,450
89010	SPECIAL EVENTS	4,363	2,733	5,000	4,000	5,000
89070	ENERGY AUDIT INCENTIVE	0	0	0	0	2,500
89100	ENERGY REBATE PROGRAM	773	101	600	0	0
	TOTAL OTHER SERVICES & CHARGES	1,109,957	1,496,534	1,693,140	1,662,124	1,795,679
	TOTAL EXPENDITURES	1,893,587	2,263,275	2,590,698	2,436,621	2,699,675
	OTHER FINANCING USES					
97000	TRANSFERS	44,000	48,000	78,000	78,000	158,000
	TOTAL OTHER FINANCING USES	44,000	48,000	78,000	78,000	158,000
	TOTAL EXPENDITURES & OTHER USES	**1,937,587**	**2,311,275**	**2,668,698**	**2,514,621**	**2,857,675**

LEGISLATIVE EXPENDITURES (111)

BUDGETARY OBJECTIVE:

The city council is the legislative branch of city government and is responsible for the establishment of policies and the adoption of local laws. It appoints the city administrator and members of various advisory commissions. The city operates under Minnesota Statute-Chapter 412 (the Plan A form of government), which gives the council responsibility for policy decisions and legislative activity, but delegates the administrative duties to the city administrator.

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

⇒ Mayor & City Council (60510) This item includes the part-time salaries for the mayor and four council members.

⇒ Conferences/Education/Training (86100) Expenditures for conferences & schools, memberships, meetings, and training are included here.

⇒ Commissions/Memberships/Associations (86140) City's memberships and dues.

Estimated:	2020	2019
Assoc. of Metro Municipalities	2442	2452
League of Minnesota Cities	6290	6106
Ramsey County League of Local Gov'ts	325	350
MN Mayor's Association	20	30
	8990	8938

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

Estimated:	2020	2019
Northwest Youth and Family Services	10038	9399
	10038	9399

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

Indicator	2017 Actual	2018 Actual	2019 Estimate
Number of regular city council meetings	23	23	24
Number of city council workshops	9	9	10

LEGISLATIVE EXPENDITURES (111)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
	COMPENSATION					
60510	MAYOR & CITY COUNCIL	19,800	19,250	19,800	17,500	19,800
64011	PERA CONTRIBUTIONS	360	915	1,000	675	1,000
64012	FICA CONTRIBUTIONS	1,515	1,473	1,515	1,325	1,515
	TOTAL COMPENSATION	21,675	21,638	22,315	19,500	22,315
	MATERIALS & SUPPLIES					
70100	SUPPLIES	53	137	200	160	200
70410	LEGAL NOTICES	1,780	956	1,650	1,400	1,600
	TOTAL MATERIALS & SUPPLIES	1,833	1,093	1,850	1,560	1,800
	OTHER SERVICES & CHARGES					
80330	CONSULTANT	0	0	0	0	0
86100	CONFERENCES/EDUCATION/TRAINING	45	1,590	2,000	1,000	3,000
86130	MEETINGS	0	293	160	480	500
86140	COMMISSIONS/MEMBERSHIPS/ASSOCIATIONS	9,291	8,322	8,938	8,938	8,990
86500	COOPERATIVE SERVICE	9,017	9,143	9,399	9,399	10,038
88000	INSURANCE & BONDS	75	50	80	50	50
	TOTAL OTHER SERVICES & CHARGES	18,428	19,398	20,577	19,867	22,578
111	***TOTAL EXPENDITURES***	**41,936**	**42,129**	**44,742**	**40,927**	**46,693**

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 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
	COMPENSATION					
60100	REGULAR SALARIES	147,577	133,715	158,000	145,000	159,600
60520	PART-TIME EMPLOYEES/INCLUSION	840	0	0	0	10,000
64011	PERA CONTRIBUTIONS	11,068	9,643	12,000	11,000	12,000
64012	FICA CONTRIBUTIONS	11,364	10,235	12,100	11,100	12,250
64031	HOSPITALIZATION	30,600	27,798	38,060	31,000	31,600
64032	DENTAL	1,508	1,525	1,760	1,480	1,500
64033	LONG-TERM DISABILITY	290	313	300	300	300
64034	LIFE INSURANCE	283	281	260	280	280
	TOTAL COMPENSATION	203,530	183,510	222,480	200,160	227,530
	MATERIALS & SUPPLIES					
70100	SUPPLIES	4,683	4,435	5,500	5,000	5,500
70500	POSTAGE	3,512	1,143	3,000	4,000	4,000
	TOTAL MATERIALS & SUPPLIES	8,195	5,578	8,500	9,000	9,500
	OTHER SERVICES & CHARGES					
80330	CONSULTANT	0	5,600	1,500	1,200	10,000
80340	ADMINISTRATIVE SUPPORT	0	7,115	0	0	0
86010	MILEAGE	218	527	500	500	3,000
86030	CONFERENCES & SCHOOL	0	0	0	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	1,293	2,996	5,000	1,450	5,500
86110	MEMBERSHIPS	0	20	200	1,300	1,500
87000	REPAIR OFFICE EQUIPMENT	3,461	2,802	3,500	3,400	3,500
88000	INSURANCE & BONDS	10,282	8,908	15,000	18,700	19,000
88500	PAYPAL EXPS	2,518	1,733	1,750	1,750	1,750
89000	MISCELLANEOUS	789	732	800	800	800
	TOTAL OTHER SERVICES & CHARGES	18,561	30,433	28,250	29,100	45,050
112	***TOTAL EXPENDITURES***	**230,286**	**219,521**	**259,230**	**238,260**	**282,080**
	OTHER FINANCING USES					
97000	TRANSFERS TO CAPITAL	22,000	22,000	52,000	52,000	132,000
	TOTAL OTHER FINANCING USES	22,000	22,000	52,000	52,000	132,000
	TOTAL EXPENDITURES & OTHER FINANCING USES	**252,286**	**241,521**	**311,230**	**290,260**	**414,080**

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 admininistrative office. .

⇒ Audit (80310) The annual audit service performed annually are distributed as follows:

45% is charged to the general fund
55% is charged to all other funds

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

⇒ Insurance and Bonds (88000) The premium for public employees and finance workman's compensation are included in this account.

FINANCE EXPENDITURES (113)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
	COMPENSATION					
60100	REGULAR SALARIES	83,720	87,168	90,600	88,000	93,300
60520	PART-TIME FINANCE INTERN	9,142	9,826	12,750	8,000	12,750
64011	PERA CONTRIBUTIONS	6,279	6,493	6,800	6,600	7,000
64012	FICA CONTRIBUTIONS	7,067	7,373	7,900	7,000	8,130
64031	HOSPITALIZATION	9,055	8,968	10,570	9,400	10,300
64032	DENTAL	490	496	570	480	510
64033	LONG-TERM DISABILITY	318	340	340	320	340
64034	LIFE INSURANCE	567	571	580	550	550
	TOTAL COMPENSATION	116,638	121,235	130,110	120,350	132,880
	MATERIALS & SUPPLIES					
70100	SUPPLIES	1,303	278	220	200	1,400
	TOTAL MATERIALS & SUPPLIES	1,303	278	220	200	1,400
	OTHER SERVICES & CHARGES					
80310	AUDIT	9,585	9,900	10,170	10,125	10,395
80330	FINANCIAL CONSULTANT	0	1,900	0	0	0
80600	SOFTWARE MAINTENANCE	6,150	6,448	6,800	7,000	7,400
86010	MILEAGE	205	169	200	200	200
86100	CONFERENCES/EDUCATION	2,335	2,156	3,500	1,000	2,500
86110	MEMBERSHIPS	0	0	240	240	240
88000	INSURANCE & BONDS	350	698	350	773	750
88500	POSTIVE PAY EXP	565	638	600	600	600
89000	MISCELLANEOUS	465	370	500	555	500
	TOTAL OTHER SERVICES & CHARGES	19,655	22,279	22,360	20,493	22,585
113	***TOTAL EXPENDITURES***	**137,596**	**143,792**	**152,690**	**141,043**	**156,865**

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 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
	OTHER SERVICES & CHARGES					
80200	LEGAL FEES	10,015	17,170	12,000	10,000	15,000
80210	ZONING CODE UPDATE	275	2,864	2,500	2,000	3,000
	TOTAL OTHER SERVICES & CHARGES	10,290	20,034	14,500	12,000	18,000
114	***TOTAL EXPENDITURES***	**10,290**	**20,034**	**14,500**	**12,000**	**18,000**

ELECTIONS EXPENDITURES (115)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

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

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

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

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

Indicator	2017 Actual	2018 Actual	2019 Estimate
Registered voters in city	3125	3299	3350
Voter turnout	1402	2747	2500
Voter turnout (percentage)	45%	83%	45%

ELECTIONS EXPENDITURES (115)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
	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	303	691	500	500	1,000
70500	POSTAGE	0	0	0	0	0
	TOTAL MATERIALS & SUPPLIES	303	691	500	500	1,000
	OTHER SERVICES & CHARGES					
80300	ELECTION CONTRACT	17,900	17,903	17,900	17,900	20,000
80350	ACCUVOTE VOTING SERVICE	1,616	2,025	1,600	2,141	2,300
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	19,516	19,928	19,500	20,041	22,300
115	***TOTAL EXPENDITURES***	**19,819**	**20,619**	**20,000**	**20,541**	**23,300**
	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	**19,819**	**20,619**	**20,000**	**20,541**	**23,300**

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	2017 Actual	2018 Actual	2019 Estimate
Website page views per month	62,193	75,534	85,600
Unique website visitors per month	13,236	15,977	20,500
Number of registered emails for alerts	669	730	780

COMMUNICATIONS EXPENDITURES (116)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	BUDGET 2018	ESTIMATED 2017	BUDGET 2020
	COMPENSATION					
60100	REGULAR SALARIES	18,523	16,667	19,400	14,000	15,500
60520	PART-TIME EMPLOYEES(Special Events)	1,305	1,726	2,900	1,000	1,000
64011	PERA CONTRIBUTIONS	1,389	1,136	1,500	1,100	1,170
64012	FICA CONTRIBUTIONS	1,562	1,439	1,720	1,100	1,420
64031	HOSPITALIZATION	575	380	6,200	630	6,050
64032	DENTAL	26	23	260	60	70
64033	LONG-TERM DISABILITY	37	24	45	25	30
64034	LIFE INSURANCE	47	26	55	40	36
	TOTAL COMPENSATION	23,464	21,421	32,080	17,955	25,276
	MATERIALS & SUPPLIES					
70100	SUPPLIES	189	51	100	130	200
70420	NEWSLETTERS/INFORMATION	2,667	3,454	3,100	2,800	3,000
70500	POSTAGE	0	901	1,600	800	800
	TOTAL MATERIALS & SUPPLIES	2,856	4,406	4,800	3,730	4,000
	OTHER SERVICES & CHARGES					
85010	TELEPHONE	6,984	3,849	4,700	4,200	4,600
85050	CABLE TV	14,590	13,779	15,000	15,000	15,000
85060	WEBSITE	2,175	1,272	3,000	2,200	3,000
85070	NETWORK/TECHNICAL SUPPORT(I-NET)	22,644	20,515	23,643	23,643	17,719
85080	LASERFICHE/FIBER CABLE MAINTENANCE	1,157	2,127	4,560	4,020	0
86010	MILEAGE	0	0	0	0	0
86100	COMMISSIONS/MEMBERSHIPS/TRAINING	0	0	0	0	0
87090	REPAIR EQUIPMENT	0	0	0	0	0
88000	INSURANCE & BONDS	0	0	5	3	5
89010	SPECIAL EVENTS	4,363	2,733	5,000	4,000	5,000
	TOTAL OTHER SERVICES & CHARGES	51,913	44,275	55,908	53,066	45,324
116	*TOTAL EXPENDITURES*	78,233	70,102	92,788	74,751	74,600
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	**78,233**	**70,102**	**92,788**	**74,751**	**74,600**

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 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
	COMPENSATION					
60100	REGULAR SALARIES	52,836	49,912	55,700	44,000	49,750
60520	PART-TIME FIRE INSPECTOR	6,909	4,250	7,000	7,000	7,000
64011	PERA CONTRIBUTIONS	3,963	3,516	4,200	3,300	3,750
64012	FICA CONTRIBUTIONS	4,661	4,198	4,800	3,900	4,350
64031	HOSPITALIZATION	7,300	6,859	16,700	2,300	16,100
64032	DENTAL	229	230	700	200	220
64033	LONG-TERM DISABILITY	115	69	120	70	75
64034	LIFE INSURANCE	101	76	130	90	100
	TOTAL COMPENSATION	76,114	69,110	89,350	60,860	81,345
	MATERIALS & SUPPLIES					
70100	SUPPLIES	0	31	50	50	50
	TOTAL MATERIALS & SUPPLIES	0	31	50	50	50
	OTHER SERVICES & CHARGES					
80400	CONSULTING PLANNER	0	16,674	0	0	0
80500	GIS SUPPORT	936	936	1,000	1,060	1,100
81210	BUILDING INSPECTORS	52,395	43,686	40,000	56,600	50,000
81220	MECHANICAL INSPECTORS	6,697	5,732	3,000	3,800	5,000
81230	PLUMBING INSPECTORS	2,940	2,193	1,000	3,800	3,000
85015	CELL PHONE	180	379	120	600	600
86010	MILEAGE	47	8	50	30	30
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	970	81	1,500	750	750
86110	MEMBERSHIPS	153	90	150	125	150
88000	INSURANCE & BONDS	0	0	0	0	0
89070	ENERGY AUDIT INCENTEIVE	0	0	0	0	2,500
89100	ENERGY REBATE PROGRAM	773	101	600	0	0
	TOTAL OTHER SERVICES & CHARGES	65,091	69,880	47,420	66,765	63,130
117	***TOTAL EXPENDITURES***	**141,205**	**139,021**	**136,820**	**127,675**	**144,525**

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 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
	COMPENSATION					
60100	REGULAR SALARIES	3,158	3,316	3,500	3,500	3,780
60520	PART TIME EMERGENCY MGMT	0	0	1,500	0	1,500
64011	PERA CONTRIBUTIONS	237	249	260	260	285
64012	FICA CONTRIBUTIONS	242	254	415	160	445
64031	HOSPITALIZATION	770	777	865	830	870
64032	DENTAL	35	33	40	35	40
64033	LONG-TERM DISABILITY	7	5	6	6	6
64034	LIFE INSURANCE	4	2	5	4	4
	TOTAL COMPENSATION	4,453	4,636	6,591	4,795	6,930
	MATERIALS & SUPPLIES					
70120	SUPPLIES	1,608	0	1,000	200	1,000
	TOTAL MATERIALS & SUPPLIES	1,608	0	1,000	200	1,000
	OTHER SERVICES & CHARGES					
85015	CELL PHONE	279	124	400	200	200
85020	ELECTRIC	77	223	110	100	100
86100	MILEAGE/CONF/EDU/ASSO	0	0	0	0	0
86800	RADIO SUBSCRIBER FEE	0	0	0	0	0
87091	CIVIL DEFENSE SIREN REPAIR	0	0	0	0	0
88000	INSURANCE & BONDS	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	356	347	510	300	300
121	***TOTAL EXPENDITURES***	**6,417**	**4,983**	**8,101**	**5,295**	**8,230**
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	**6,417**	**4,983**	**8,101**	**5,295**	**8,230**

POLICE EXPENDITURES (122)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

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

POLICE EXPENDITURES (122)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
	OTHER SERVICES & CHARGES					
81000	POLICE SERVICES	675,495	1,011,891	1,179,099	1,179,900	1,194,426
81200	DISPATCH 911	40,672	36,681	40,000	40,000	39,247
	TOTAL OTHER SERVICES & CHARGES	716,167	1,048,572	1,219,099	1,219,900	1,233,673
122	***TOTAL EXPENDITURES***	**716,167**	**1,048,572**	**1,219,099**	**1,219,900**	**1,233,673**

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 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
	OTHER SERVICES & CHARGES					
80200	LEGAL FEES	30,112	30,000	31,000	30,000	31,000
	TOTAL OTHER SERVICES & CHARGES	30,112	30,000	31,000	30,000	31,000
123	*TOTAL EXPENDITURES*	**30,112**	**30,000**	**31,000**	**30,000**	**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 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
	COMPENSATION					
60100	REGULAR SALARIES	0	0	0	0	0
61510	DRILL COMPENSATION	15,653	17,913	18,000	18,000	18,900
61520	FIRE COMPENSATION	15,850	17,216	18,000	15,000	18,900
61525	ADMIN DUTY COMPENSATION/ TNG PREPARATION	14,711	16,472	16,500	15,000	16,995
61530	FIRE HALL CLEANING	1,430	1,430	1,560	1,560	1,700
61540	HAZMAT TNG COMPENSATION	267	1,082	1,800	1,850	2,200
61547	TRAINING PREPARATION	1,040	0	0	0	0
61550	OFFICER COMPENSATION	24,328	24,182	25,000	19,000	26,250
64012	FICA CONTRIBUTIONS	5,606	5,946	6,200	5,500	6,510
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	78,885	84,241	87,060	75,910	91,455
	MATERIALS & SUPPLIES					
70100	SUPPLIES	5,012	5,643	16,120	3,600	16,500
70120	TOOLS	465	1,720	500	500	500
70500	POSTAGE	0	7	0	0	0
74000	MOTOR FUEL & LUBRICANTS	1,195	2,349	2,400	2,100	2,400
77000	CLOTHING	2,314	2,843	3,000	3,000	8,000
	TOTAL MATERIALS & SUPPLIES	8,986	12,562	22,020	9,200	27,400
	OTHER SERVICES & CHARGES					
80330	FIRE CONSULTANT	0	0	0	0	20,000
82010	CLEANING/WASTE REMOVAL	0	0	0	0	0
82011	LINEN CLEANING	1,141	1,373	1,200	1,200	0
85015	CELL PHONE	1,195	1,356	750	750	0
85070	NETWORK/TECHNICAL SUPPORT(I-NET)	0	13,150	15,757	15,757	26,579
86010	MILEAGE	0	0	0	0	0
86020	TRAINING	12,538	15,605	18,000	18,000	18,000
86110	MEMBERSHIPS	1,446	1,143	1,000	1,100	1,200
86120	SUBSCRIPTIONS	0	0	100	0	0
86200	MEDICAL EXAMINATIONS	1,726	2,266	3,000	3,000	3,000
86800	RADIO MESB/FLEET SUPPORT	1,055	980	1,200	900	1,200
87025	HAZMAT EQUIPMENT MAINT	933	2,097	1,400	900	1,400
87029	REPAIR OTHER EQUIPMENT	24,188	16,432	16,120	16,000	18,000
87092	REPAIR RADIOS	697	43	1,120	1,200	2,000
88000	INSURANCE & BONDS	15,485	13,448	16,000	12,600	15,000
89000	MISCELLANEOUS	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	60,404	67,893	75,647	71,407	106,379
124	***TOTAL EXPENDITURES***	**148,275**	**164,696**	**184,727**	**156,517**	**225,234**
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	**148,275**	**164,696**	**184,727**	**156,517**	**225,234**

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 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
	COMPENSATION & AID					
64040	MN STATE FIRE AID	55,583	57,508	70,000	65,000	70,000
	TOTAL COMPENSATION & AID	55,583	57,508	70,000	65,000	70,000
125	***TOTAL EXPENDITURES***	**55,583**	**57,508**	**70,000**	**65,000**	**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 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
	COMPENSATION					
60100	REGULAR SALARIES	15,493	16,459	17,100	17,200	17,950
60520	PART-TIME EMPLOYEES	-	2,000	2,650	1,500	2,000
64011	PERA CONTRIBUTIONS	1,162	1,234	1,300	1,300	1,350
64012	FICA CONTRIBUTIONS	1,115	1,323	1,500	1,400	1,600
64031	HOSPITALIZATION	3,678	3,689	5,100	4,800	5,000
64032	DENTAL	177	219	200	180	190
64033	LONG-TERM DISABILITY	21	41	50	25	0
64034	LIFE INSURANCE	29	29	50	29	30
	TOTAL COMPENSATION	21,675	24,994	27,950	26,434	28,120
	MATERIALS & SUPPLIES					
70110	SUPPLIES	11,058	11,166	11,000	11,000	11,000
	TOTAL MATERIALS & SUPPLIES	11,058	11,166	11,000	11,000	11,000
	OTHER SERVICES & CHARGES					
82010	WASTE REMOVAL	798	467	1,000	500	500
85010	TELEPHONE	0	0	0	0	0
85015	CELL PHONE	905	1,757	1,000	2,030	2,030
85020	ELECTRIC	5,992	5,800	8,000	6,000	6,000
85025	SOLAR GARDEN	6,360	8,143	6,500	6,500	7,000
85030	NATURAL GAS	2,905	5,044	7,800	7,000	7,000
85040	WATER	1,735	1,277	2,000	1,000	1,200
85070	SEWER	123	544	0	120	120
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	654	668	600	600	600
87010	CITY HALL GROUNDS/FACILITIES/BLDG. MAINT.	7,725	7,627	6,000	6,000	6,000
87100	PANIC BUTTON SECURITY	423	378	500	400	400
88000	INSURANCE & BONDS	8,994	12,154	12,000	16,000	16,000
89000	MISCELLANEOUS	109	91	200	100	100
	TOTAL OTHER SERVICES & CHARGES	36,723	43,950	45,600	46,250	46,950
131	***TOTAL EXPENDITURES***	**69,456**	**80,110**	**84,550**	**83,684**	**86,070**
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	**69,456**	**80,110**	**84,550**	**83,684**	**86,070**

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	2017 Actual	2018 Actual	2019 Estimate
Number of lost time injuries	0	1	2
Number of snow events requiring plowing	7	8	25
Pot holes repaired	25	20	35

STREET EXPENDITURES (132)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
	COMPENSATION					
60100	REGULAR SALARIES	43,286	45,760	47,400	47,300	49,700
60520	PART-TIME EMPLOYEES	12,236	6,325	8,000	5,000	8,000
64011	PERA CONTRIBUTIONS	3,246	3,431	3,600	3,600	3,750
64012	FICA CONTRIBUTIONS	4,098	3,799	4,300	4,000	4,430
64031	HOSPITALIZATION	9,982	10,003	13,030	11,000	12,800
64032	DENTAL	477	439	500	500	530
64033	LONG-TERM DISABILITY	55	74	70	60	70
64034	LIFE INSURANCE	71	70	80	70	75
	TOTAL COMPENSATION	73,451	69,901	76,980	71,530	79,355
	MATERIALS & SUPPLIES					
70120	SUPPLIES	5,934	5,833	5,500	5,500	6,000
74000	MOTOR FUEL & LUBRICANTS	5,018	6,984	7,000	7,000	7,500
75000	BITUMINOUS PATCHING	1,295	1,536	3,000	1,800	1,800
75100	STREET SIGNS	1,030	1,287	400	400	400
77000	CLOTHING	279	890	1,000	850	1,000
	TOTAL MATERIALS & SUPPLIES	13,556	16,530	16,900	15,550	16,700
	OTHER SERVICES & CHARGES					
83030	SNOW REMOVAL	4,015	9,450	30,000	10,000	30,000
85015	CELL PHONE	245	105	300	200	200
85020	STREET LIGHTING POWER	0	13	0	0	0
85040	WATER FOR BLVD PLANTS	0	0	0	0	0
85070	NETWORK/TECHNICL SUPPORT(I-NET)	0	1,646	3,869	3,000	3,800
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	0	0	200	695	600
86101	MILEAGE	0	47	200	260	260
87000	REPAIR EQUIPMENT	1,746	7,599	5,000	4,000	7,000
87005	CROSSWALK PAINTING	0	0	800	0	200
87010	BOULEVARD MAINTENANCE	944	93	1,500	200	1,500
87011	REPAIR PICKUP TRUCK	0	0	0	0	0
87012	REPAIR TRUCK	3,621	0	2,000	165	0
87016	REPAIR JOHN DEERE	108	0	0	0	0
87500	RENTAL OF EQUIPMENT	55	0	800	0	800
88000	INSURANCE & BONDS	14,411	18,297	15,000	12,000	12,000
89000	MISCELLANEOUS	300	230	300	0	0
	TOTAL OTHER SERVICES & CHARGES	25,445	37,480	59,969	30,520	56,360
132	*TOTAL EXPENDITURES*	112,452	123,911	153,849	117,600	152,415
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	**112,452**	**123,911**	**153,849**	**117,600**	**152,415**

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 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
	OTHER SERVICES & CHARGES					
80100	ENGINEERING SERVICES	4,147	15,269	10,000	10,000	10,000
	TOTAL OTHER SERVICES & CHARGES	4,147	15,269	10,000	10,000	10,000
133	***TOTAL EXPENDITURES***	**4,147**	**15,269**	**10,000**	10,000	10,000

TREE PROGRAM EXPENDITURES (134)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

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

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

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

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

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

Indicator	2017 Actual	2018 Actual	2019 Estimate
Number of boulevard trees removed	3	10	8
Number of boulevard trees planted	0	12	0

TREE PROGRAM EXPENDITURES (134)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
	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	105	50	0	50
74000	MOTOR FUEL & LUBRICANTS	0	0	0	0	0
	TOTAL MATERIALS & SUPPLIES	25	105	50	0	50
	OTHER SERVICES & CHARGES					
80330	FORESTRY CONSULTANT	2,523	2,025	5,000	3,000	5,000
84010	TREE TRIMMING	0	0	0	0	17,500
84020	TREE REMOVAL	0	0	0	0	5,000
84030	TREE PLANTING	0	0	0	0	5,000
84040	STORM DAMAGE	0	0	0	0	5,000
86010	MILEAGE	0	0	0	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	0	0	0	0	0
88000	INSURANCE & BONDS	0	0	0	0	0
89000	MISCELLANEOUS	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	2,523	2,025	5,000	3,000	37,500
134	***TOTAL EXPENDITURES***	**2,548**	**2,130**	**5,050**	**3,000**	**37,550**
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	**2,548**	**2,130**	**5,050**	**3,000**	**37,550**

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	2017 Actual	2018 Actual	2019 Estimate
Average satisfaction rating on post-use survey	90%	90%	90%
Number of ice rinks flooded	2	2	2
Number of facility rentals	63	85	90

PARK MAINTENANCE & ADMINISTRATION EXPENDITURES (141)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
	COMPENSATION					
60100	REGULAR SALARIES	33,028	33,676	36,400	35,000	34,700
60520	PART-TIME EMPLOYEES	5,214	3,951	5,000	5,000	5,000
60540	RINK ATTENDENTS-SEASONAL	1,454	2,754	4,000	3,000	4,000
64011	PERA CONTRIBUTIONS	2,477	2,437	2,750	2,700	2,600
64012	FICA CONTRIBUTIONS	2,976	2,989	3,200	3,000	3,350
64031	HOSPITALIZATION	5,823	5,528	7,115	6,600	7,100
64032	DENTAL	304	289	350	200	220
64033	LONG-TERM DISABILITY	58	57	62	45	50
64034	LIFE INSURANCE	72	70	75	68	70
	TOTAL COMPENSATION	51,406	51,751	58,952	55,613	57,090
	MATERIALS & SUPPLIES					
70100	SUPPLIES	6,361	4,108	6,000	5,000	7,000
74000	MOTOR FUEL & LUBRICANTS	672	248	800	400	800
	TOTAL MATERIALS & SUPPLIES	7,033	4,356	6,800	5,400	7,800
	OTHER SERVICES & CHARGES					
82010	WASTE REMOVAL	0	0	0	0	0
85010	TELEPHONE	0	0	0	0	0
85011	TELEPHONE - LANDLINE	615	901	1,000	900	1,000
85015	CELL PHONE	165	163	350	180	350
85020	ELECTRIC	4,270	4,732	8,000	4,800	4,800
85030	NATURAL GAS	1,264	1,078	3,000	1,200	1,200
85040	WATER	3,776	4,433	2,400	4,000	4,000
85070	SEWER	982	2,634	0	2,800	2,800
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	55	0	200	0	200
86101	MILEAGE	393	163	400	0	0
86105	TEMPORARY WARMING HOUSE	290	250	3,000	350	3,000
86110	MEMBERSHIPS	0	0	300	155	150
87120	FACILITIES & GROUNDS MAINTENANCE	8,081	1,543	6,000	5,000	7,000
87130	MINI WARMING HOUSE	1,061	2,053	0	0	0
88000	INSURANCE & BONDS	8,979	2,835	9,000	6,000	6,000
89000	MISCELLANEOUS	150	33	150	30	50
	TOTAL OTHER SERVICES & CHARGES	30,081	20,818	33,800	25,415	30,550
141	*TOTAL EXPENDITURES*	88,520	76,925	99,552	86,428	95,440
	OTHER FINANCING USES					
97000	TRANSFERS	22,000	26,000	26,000	26,000	26,000
	TOTAL OTHER FINANCING USES	22,000	26,000	26,000	26,000	26,000
	TOTAL EXPENDITURES & OTHER FINANCING USES	**110,520**	**102,925**	**125,552**	**112,428**	**121,440**

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 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
	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	545	3,953	4,000	4,000	4,000
89010	UNALLOCATED COMPENSATION	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	545	3,953	4,000	4,000	4,000
192	*TOTAL EXPENDITURES*	545	3,953	4,000	4,000	4,000
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	**545**	**3,953**	**4,000**	**4,000**	**4,000**

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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, eight of which have budgets for 2020. The remaining funds are presented for historical purposes only.

1. Park Programs (201)
2. Charitable Gambling (202)
3. Community Garden (203)
4. Water (204)
5. Emerald Ash Borer Grant (205)
6. Recycling (206)
7. Community/Economic Development (208)
8. Street Lighting (209)
9. Community Inclusion (210)

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

BASIS OF ACCOUNTING & BUDGETING:

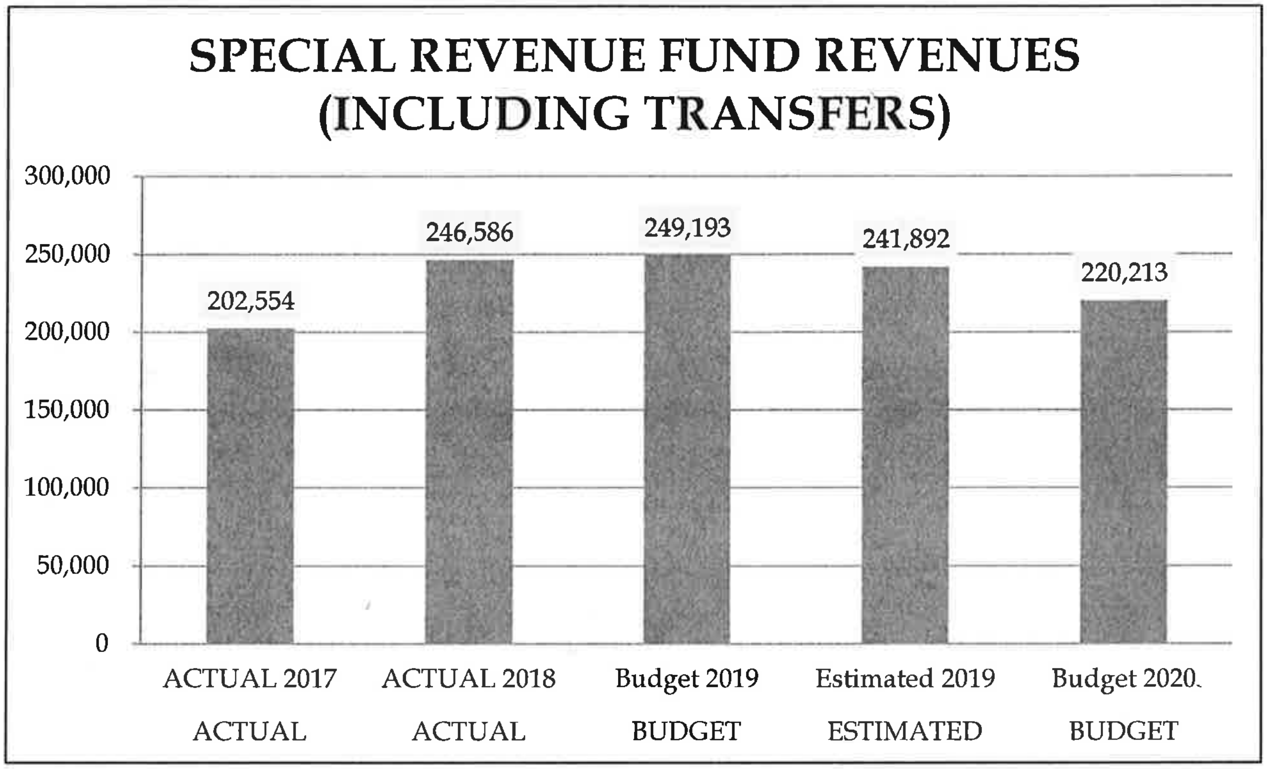
The measurement focus for special revenue funds is on a spending or "financial flow" basis, which means only current assets and current liabilities are generally included on their balance sheets. The fund balance (or net current assets) is considered a measure of available spendable resources.

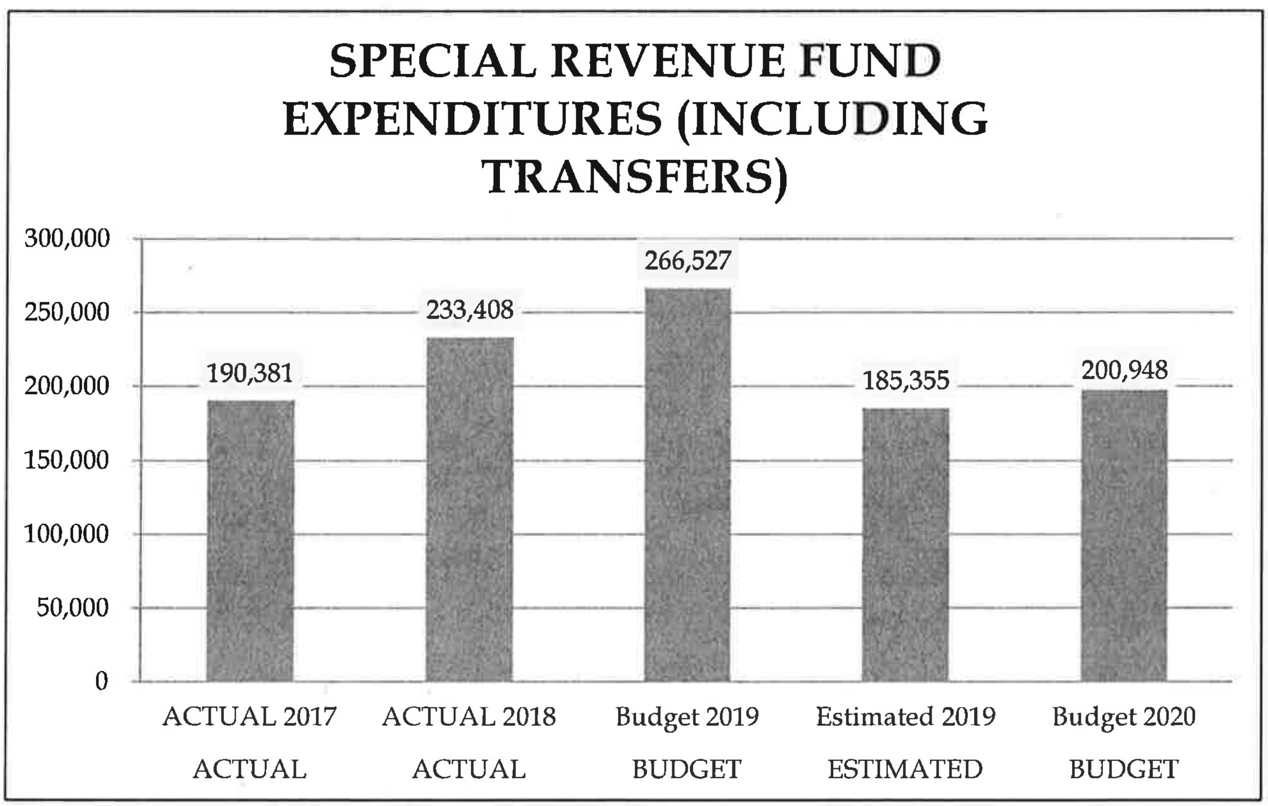
Special revenue funds use the modified accrual basis of accounting, under which revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liabilities are incurred.

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

TOTAL SPECIAL REVENUE FUNDS

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL ACTUAL 2017	ACTUAL ACTUAL 2018	BUDGET Budget 2019	ESTIMATED Estimated 2019	BUDGET Budget 2020
	REVENUES:					
201	PARK PROGRAMS	12,012	11,599	11,580	7,730	7,650
202	CHARITABLE GAMBLING	0	881	650	650	650
203	COMMUNITY GARDEN	731	812	750	745	750
204	WATER	35,111	46,391	34,700	36,800	36,800
205	EMERALD ASH BORER	1	13,566	0	0	0
206	RECYCLING	88,443	88,838	91,918	91,018	92,718
208	COMMUNITY & ECONOMIC DEVELOPMENT	2,285	1,764	2,395	2,395	2,395
209	STREET LIGHTNING	41,971	42,065	41,200	41,070	41,200
210	COMMUNITY INCLUSION	0	14,670	0	5,484	50
	TOTAL REVENUES	180,554	220,586	183,193	185,892	182,213
	OTHER FINANCING SOURCES					
39200	TRANSFERS	22,000	26,000	66,000	56,000	38,000
	TOTAL OTHER FINANCING SOURCES	22,000	26,000	66,000	56,000	38,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	202,554	246,586	249,193	241,892	220,213
	EXPENDITURES:					
-201	PARK PROGRAMS	35,313	35,079	35,790	26,596	32,090
-202	CHARITABLE GAMBLING	0	0	600	0	600
-203	COMMUNITY GARDEN	72	174	1,000	501	1,000
-204	WATER	10,819	10,932	14,582	16,825	16,550
-205	EMERALD ASH BORER	1	1	0	0	0
-206	RECYLING	85,810	85,904	98,590	86,098	96,858
-208	COMMUNITY & ECONOMIC DEVELOPMENT	3,724	33,945	37,365	12,688	13,100
-209	STREET LIGHTING	54,642	39,002	39,950	37,412	39,950
-210	COMMUNITY INCLUSION	0	14,601	38,650	5,235	800
	TOTAL EXPENDITURES	190,381	219,638	266,527	185,355	200,948
	OTHER FINANCING USES					
97000	TRANSFERS	0	13,770	0	0	0
	TOTAL OTHER FINANCING USES	0	13,770	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	190,381	233,408	266,527	185,355	200,948
	FUND BALANCE - JANUARY 1	308,916	321,089	334,267	334,267	390,804
	CHANGE IN FUND BALANCE	12,173	13,178	(17,334)	56,537	19,265
	FUND BALANCE - DECEMBER 31	321,089	334,267	316,933	390,804	410,069


SPECIAL REVENUE FUND REVENUES (INCLUDING TRANSFERS)
300,000
250,000
200,000
150,000
100,000
50,000
0
202,554
246,586
249,193
241,892
220,213
ACTUAL 2017
ACTUAL
ACTUAL 2018
ACTUAL
Budget 2019
BUDGET
Estimated 2019
ESTIMATED
Budget 2020
BUDGET


SPECIAL REVENUE FUND EXPENDITURES (INCLUDING TRANSFERS)
300,000
250,000
200,000
150,000
100,000
50,000
0
190,381
233,408
266,527
185,355
200,948
ACTUAL 2017
ACTUAL
ACTUAL 2018
ACTUAL
Budget 2019
BUDGET
Estimated 2019
ESTIMATED
Budget 2020
BUDGET

TOTAL SPECIAL REVENUE FUND REVENUES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL ACTUAL 2017	ACTUAL ACTUAL 2018	BUDGET Budget 2019	ESTIMATED Estimated 2019	BUDGET Budget 2020
	REVENUES:					
	INTERGOVERNMENTAL					
33610	GRANTS	13,363	41,115	15,318	21,717	15,318
33611	GRANTS - BULKY ITEM RECYCLING	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	13,363	41,115	15,318	21,717	15,318
	CHARGES FOR SERVICES					
34180	CHARGES FOR SERVICES	150,544	160,774	151,000	150,500	152,000
34181	SOLID WASTE PENALTY	0	0	0	0	0
34182	SALE OF RECYCLING	0	0	0	0	0
34183	COMPOST BINS	0	0	0	0	0
34310	RECREATION FEES	3,231	4,639	5,000	6,500	6,500
34340	NON-RESIDENT FEES	7,541	5,658	6,000	0	0
34500	COMMUNITY GARDEN PLOT FEE	705	750	725	725	725
	TOTAL CHARGES FOR SERVICES	162,021	171,821	162,725	157,725	159,225
	FINES & FORFEITS					
	SPECIAL ASSESSMENTS	0	0	0	0	0
36100	*TOTAL FINES & FORFEITS*	0	0	0	0	0
	MISCELLANEOUS					
36200	*3% TAX*	0	614	600	600	600
36211	INTEREST ON INVESTMENTS	2,820	4,595	2,105	3,790	4,075
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(625)	108	0	0	0
36220	RENTS & ROYALTIES	1,895	0	1,895	1,895	1,895
36222	10% REQUIREMENT	0	260	50	50	50
36232	CONKTRIBUTIONS-SCHOLARSHIP	0	0	500	0	0
36233	CONTRIBUIONS FROM PARTICIPANTS	1,080	573	0	35	50
36235	CONTRIBUTI9NS LUTHERAN CHURCY REC ON GO	0	500	0	0	0
36236	CONTRIBUTION PROGRAM SUPPORT	0	0	0	1,080	1,000
36400	MISCELLANEOUS	0	1,000	0	0	0
36410	CONDUIT DEBT	0	0	0	0	0
36500	DEVELOPER REIMBURSMENTS	0	0	0	0	0
	TOTAL MISCELLANEOUS	5,170	7,650	5,150	7,450	7,670
	TOTAL REVENUES	180,554	220,586	183,193	186,892	182,213
	OTHER FINANCING SOURCES					
39200	TRANSFERS	22,000	26,000	66,000	56,000	38,000
	TOTAL OTHER FINANCING SOURCES	22,000	26,000	66,000	56,000	38,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	202,554	246,586	249,193	242,892	220,213

TOTAL SPECIAL REVENUE FUND EXPENDITURES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL ACTUAL 2017	ACTUAL ACTUAL 2018	BUDGET Budget 2019	ESTIMATED Estimated 2019	BUDGET Budget 2020
	EXPENDITURES:					
	COMPENSATION					
60100	REGULAR SALARIES/ CERT ADMIN	32,694	31,513	61,700	21,800	30,200
60520	PART-TIME EMPLOYEES/ CERT COORDINATOR	0	4,265	0	0	0
60530	SEASONAL EMPLOYEES	6,817	4,551	8,000	6,000	8,000
64011	PERA CONTRIBUTIONS	2,453	2,217	4,610	2,030	2,320
64012	FICA CONTRIBUTIONS	2,973	3,033	5,085	2,535	2,340
64031	HOSPITALIZATION	5,648	5,273	8,300	3,860	6,450
64032	DENTAL	279	266	275	250	316
64033	LONG-TERM DISABILITY	60	62	53	31	60
64034	LIFE INSURANCE	71	60	59	39	62
	TOTAL COMPENSATION	50,995	51,240	88,082	36,545	49,748
	MATERIALS & SUPPLIES					
70100	SUPPLIES	245	2,058	5,200	1,534	3,200
70180	LED LIGHT SUPPLIES	0	0	0	0	0
70300	RECREATION SUPPLIES	0	0	200	200	200
70420	NEWSLETTERS/PRINT & PUBLISHING	215	2,718	1,500	500	500
70440	PRINTING, PUBLISHING & ADVERTISING	878	736	800	650	650
70500	POSTAGE	0	0	650	260	300
73000	RECREATION EQUIPMENT	0	0	0		0
	TOTAL MATERIALS & SUPPLIES	1,338	5,512	8,350	3,144	4,850
	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	4,000	0	4,003	0
80601	FICA PERSONNEL/CONTRACT SUPPORT	0	0	0	0	0
86010	MILEGE AND PARKING	22	94	75	50	50
86100	CONFERENCES/E;DUCATION/BACKGROUND CKS	0	0	300	310	300
86105	INCLUSION TNG	0	6,863	15,000	500	0
86107	CERT CLASS	0	0	0	0	0
86110	MEMBERSHIPS	0	0	0	0	0
86120	COLLABORATION COSTS CCC	0	0	0	0	0
86130	MISC OTHER CCC COSTS	0	0	0	0	0
	TOTAL CCC EXPENSES	22	10,957	15,375	4,863	350
	OTHER SERVICES & CHARGES					
80310	AUDIT	3,906	3,560	4,250	4,152	4,850
80330	FORESTRY CONSULTING/POLICE INSPECTION	0	0	0	0	0
81905	DEVELOPER EXPENSES	0	0	0	0	0
81900	OTHER PROFESSIONAL SERVICES	1,411	32,797	25,000	12,000	12,000
81910	RESILIANCY GRANT EXPENSES	0	0	0	0	0
82030	RECYCLING CONTRACT	69,228	69,581	76,000	75,000	76,000
82035	BULKY WASTE STUDY	0	0	0	0	0
82040	RECYLING BULKY ITEMS	0	151	0	0	0
85000	TREE REMOVALS	0	0	0	0	0
85100	STUMP GRINDING	0	0	0	0	0
85020	STREET LIGHTING POWER	28,714	31,449	31,000	30,000	31,000
86000	TREE REPLANTING	0	0	0	0	0
87000	REPAIR/RENTAL OF EQUIPMENT	0	0	0	0	0
87090	REPAIR EQUIPMENT	0	0	1,000	5,000	4,000
87120	REPAIRS & MAINTENANCE	24,630	6,149	6,600	6,220	6,300
87500	RENTAL OF EQUIPMENT/OPEN GYN	0	0	0	0	0
87700	INSTRUCTOR SPECIALTY	5,868	4,618	5,000	5,000	5,000
88000	INSURANCE & BONDS	0	0	0	0	0
88500	BILLING FEES/PAYPAL EXPENSE	2,426	2,460	2,570	2,520	2,520
88600	RECREATION - SCHOLARSHIP	0	0	0	0	0
89000	MISCELLANEOUS	1,552	763	500	0	840
89010	CLEAN-UP DAY ACTIVITIES	290	400	2,000	400	2,000
89070	HYDRANT MARKERS	0	0	200	200	200
89100	MISC - 3% EXPENSES	0	0	600	0	600
89200	MISC - 10% EXPENSES	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	138,025	151,928	154,720	140,492	145,310
	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	190,380	219,637	266,527	185,044	200,258
	OTHER FINANCING USES					
97000	TRANSFERS	0	13,770	0	0	0
	TOTAL OTHER FINANCING USES	0	13,770	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	190,380	233,407	266,527	185,044	200,258

PARK PROGRAMS (201)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

⇒ Recreation Fees (34310) The city collects revenue from fees charged for recreation programs.

⇒ Transfers (39200) A transfer from the general fund park and recreation administration department (141) is used to support city recreational activities. See Appendix 2 for the schedule of transfers.

EXPENDITURES & OTHER FINANCING USES

⇒ Seasonal Employees (60530) Part-time help is obtained to lead and/or assist with programs in the parks and recreation department. See Appendix 1 for the personnel compensation distribution.

⇒ Recreation Supplies & Equipment (70100, 73000) Non-capital items used to assist with the park programs and activities.

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

Indicators	2017 Actual	2018 Actual	2019 Estimate
Athletic Field Rentals	80	80	80
# of Participants	700	650	600

PARK PROGRAMS (201)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
	REVENUES:					
	INTERGOVERNMENTAL					
33610	GRANTS	0	0	0	1,000	0
	TOTAL INTERGOVERNMENTAL					
	CHARGES FOR SERVICES					
34310	RECREATION FEES	3,231	4,639	5,000	6,500	6,500
34340	NON-RESIDENT FEES	7,541	5,658	6,000	0	0
	TOTAL CHARGES FOR SERVICES	10,772	10,297	11,000	6,500	6,500
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	190	225	80	150	150
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(30)	7	0	0	0
36232	CONTRIBUTIONS - SCHOLARSHIP	0	0	500	0	0
36233	CONTRIBUTIONS - FRIENDS OF REC SPORT PROG	1,080	570	0	0	0
36235	CONTRIBUTIONS LUTHERAN CHURCH REC ON GO	0	500	0	0	0
36236	CONTRIBUTION - PROGRAM SUPPORT	0	0	0	1,080	1,000
34350	CONTRIBUTION - 5 K RUN	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	TOTAL MISCELLANEOUS	1,240	1,302	580	1,230	1,150
201	*TOTAL REVENUES*	12,012	11,599	11,580	7,730	7,650
	OTHER FINANCING SOURCES					
39200	TRANSFERS	22,000	26,000	26,000	26,000	26,000
	TOTAL OTHER FINANCING SOURCES	22,000	26,000	26,000	26,000	26,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	34,012	37,599	37,580	33,730	33,650
	EXPENDITURES:					
	COMPENSATION					
60100	REGULAR SALARIES	15,060	13,964	15,000	9,600	12,500
60520	PART-TIME EMPLOYEES	0	4,265	0	0	0
60530	SEASONAL EMPLOYEES	6,817	4,551	8,000	6,000	8,000
64011	PERA CONTRIBUTIONS	1,130	937	1,125	720	950
64012	FICA CONTRIBUTIONS	1,656	1,729	1,530	1,200	950
64031	HOSPITALIZATION	2,423	2,036	1,800	560	550
64032	DENTAL	132	113	110	100	150
64033	LONG-TERM DISABILITY	30	27	25	6	30
64034	LIFE INSURANCE	39	34	25	12	30
	TOTAL COMPENSATION	27,287	27,656	27,615	18,198	23,160
	MATERIALS & SUPPLIES					
70100	SUPPLIES	159	890	900	900	900
70300	RECREATION SUPPLIES	0	0	200	200	200
70440	PRINT & PUBLISHING & ADVERTISING	878	736	800	650	650
73000	RECREATION EQUIPMENT	0	0	0	0	0
	TOTAL MATERIALS & SUPPLIES	1,037	1,626	1,900	1,750	1,750
	OTHER SERVICES & CHARGES					
80310	AUDIT	781	712	850	688	800
86010	MILEAGE	22	94	75	50	50
86100	CONFERENCES / EDUCATION/ BACKGROUND CKS	0	0	0	300	300
87500	RENTAL OF EQUIP/FACILITIES OPEN GYM	0	0	0	0	0
87700	INSTRUCTOR - SPECIALTY	5,868	4,618	5,000	5,000	5,000
88000	INSURANCE & BONDS	0	0	0	0	0
88500	PAYPAL EXPENSES	298	333	350	300	300
88600	RECREATION - SCHOLARSHIP	0	0	0	0	0
88700	TARGET GRANT EXPS	0	0	0	310	690
89000	MISCELLANEOUS	20	40	0	0	40
	TOTAL OTHER SERVICES & CHARGES	6,989	5,797	6,275	6,648	7,180
-201	*TOTAL EXPENDITURES*	35,313	35,079	35,790	26,596	32,090
	FUND BALANCE - JANUARY 1	17,205	15,904	18,424	18,424	25,558
	CHANGE IN FUND BALANCE	(1,301)	2,520	1,790	7,134	1,560
	FUND BALANCE - DECEMBER 31	15,904	18,424	20,214	25,558	27,118

CHARITABLE GAMBLING (202)

BUDGETARY OBJECTIVE:

The Charitable Gambling fund accounts for costs and revenues associated with lawful gambling in Falcon Heights.

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

⇒ 3% Tax (36200) The City collects 3% tax as revenue.

⇒ 10% Requirement (36222) The City collects 10% of gambling net profit.

EXPENDITURES & OTHER FINANCING USES

⇒ Supplies (70100) Non-capital items used to enhance the Charitable Gambling.

⇒ Misc- 3% Expenses (89100) This account is used for miscellaneous 3% expenses associated with the Charitable Gambling.

⇒ Misc- 10% Expenses (89200) This account is used for miscellaneous 10% expenses associated with the Charitable Gambling.

CHARITABLE GAMBLING (202)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL ACTUAL 2017	ACTUAL ACTUAL 2018	BUDGET Budget 2019	ESTIMATED Estimated 2019	BUDGET Budget 2020
	REVENUES:					
	MISCELLANEOUS					
36200	3% TAX	0	614	600	600	600
36211	INTEREST ON INVESTMENTS	0	7	0	0	0
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	0	0	0	0	0
36222	10% REQUIREMENT	0	260	50	50	50
36400	MISCELLANEOUS	0	0	0	0	0
	TOTAL MISCELLANEOUS	0	881	650	650	650
202	*TOTAL REVENUES*	0	881	650	650	650
	OTHER FINANCING SOURCES					
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	0	881	650	650	650
	EXPENDITURES:					
	MATERIALS & SUPPLIES					
70100	SUPPLIES	0	0	0	0	0
	TOTAL MATERIALS & SUPPLIES	0	0	0	0	0
	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
89100	MISC - 3% EXPENSES	0	0	600	0	600
89200	MISC - 10% EXPENSES	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	0	0	600	0	600
-202	*TOTAL EXPENDITURES*	0	0	600	0	600
	FUND BALANCE - JANUARY 1	0	0	881	881	1,531
	CHANGE IN FUND BALANCE	0	881	50	650	50
	FUND BALANCE - DECEMBER 31	0	881	931	1,531	1,581

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 ACTUAL 2017	ACTUAL ACTUAL 2018	BUDGET Budget 2019	ESTIMATED Estimated 2019	BUDGET Budget 2020
	REVENUES:					
	CHARGES FOR SERVICES					
34500	COMMUNITY GARDEN PLOT FEE	705	750	725	725	725
	TOTAL CHARGES FOR SERVICES	705	750	725	725	725
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	34	61	25	20	25
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(8)	1	0	0	0
36300	DONATION - COMMUNITY GARDEN	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	TOTAL MISCELLANEOUS	26	62	25	20	25
203	*TOTAL REVENUES*	731	812	750	745	750
	OTHER FINANCING SOURCES					
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	731	812	750	745	750
	EXPENDITURES:					
	MATERIALS & SUPPLIES					
70100	SUPPLIES	72	174	1,000	500	1,000
	TOTAL MATERIALS & SUPPLIES	72	174	1,000	500	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*	72	174	1,000	500	1,000
	FUND BALANCE - JANUARY 1	3,042	3,701	4,339	4,339	4,584
	CHANGE IN FUND BALANCE	659	638	(250)	245	(250)
	FUND BALANCE - DECEMBER 31	3,701	4,339	4,089	4,584	4,334

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 ACTUAL 2017	ACTUAL ACTUAL 2018	BUDGET Budget 2019	ESTIMATED Estimated 2019	BUDGET Budget 2020
	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	34,326	44,404	34,000	35,000	35,000
	TOTAL CHARGES FOR SERVICES	34,326	44,404	34,000	35,000	35,000
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	1,018	1,935	700	1,800	1,800
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(233)	52	0	0	0
	TOTAL MISCELLANEOUS	785	1,987	700	1,800	1,800
204	*TOTAL REVENUES*	35,111	46,391	34,700	36,800	36,800
	EXPENDITURES:					
	COMPENSATION					
60100	REGULAR SALARIES	6,166	6,473	6,700	6,700	6,900
64011	PERA CONTRIBUTIONS	463	486	515	510	520
64012	FICA CONTRIBUTIONS	420	443	520	515	530
64031	HOSPITALIZATION	1,930	1,935	2,900	2,100	2,300
64032	DENTAL	88	92	105	100	106
64033	LONG-TERM DISABILITY	7	18	10	10	12
64034	LIFE INSURANCE	11	11	12	12	12
	TOTAL COMPENSATION	9,085	9,458	10,762	9,947	10,380
	OTHER SERVICES & CHARGES					
80310	AUDIT	782	712	850	688	800
86100	CONFERENCE & EDUCATION	0	0	300	0	0
87090	REPAIR EQUIPMENT	0	0	1,000	5,000	4,000
87120	REPAIRS & MAINTENANCE	189	0	600	220	300
88500	BILLING FEES	763	762	770	770	770
89000	MISCELLANEOUS	0	0	100	0	100
89070	HYDRANT MARKERS	0	0	200	200	200
	TOTAL OTHER SERVICES & CHARGES	1,734	1,474	3,820	6,878	6,170
	CAPITAL OUTLAY					
94700	INFRASTRUCTURE IMPROVEMENTS	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	0	0	0
-204	*TOTAL EXPENDITURES*	10,819	10,932	14,582	16,825	16,550
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES AND OTHER FINANCING USES	10,819	10,932	14,582	16,825	16,550
	FUND BALANCE - JANUARY 1	101,703	125,995	161,454	161,454	181,429
	CHANGE IN FUND BALANCE	24,292	35,459	20,118	19,975	20,250
	FUND BALANCE - DECEMBER 31	125,995	161,454	181,572	181,429	201,679

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 ACTUAL 2017	ACTUAL ACTUAL 2018	BUDGET Budget 2019	ESTIMATED Estimated 2019	BUDGET Budget 2020
	REVENUES:					
	INTERGOVERNMENTAL					
33610	MN DEPT OF AGRICULTURE	0	13,564	0	0	0
	TOTAL INTERGOVERNMENTAL	0	13,564	0	0	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	1	2	0	0	0
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	0	0	0	0	0
	TOTAL MISCELLANEOUS	1	2	0	0	0
205	*TOTAL REVENUES*	1	13,566	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	1	13,566	0	0	0
	EXPENDITURES:					
60100	SALARY	0	0	0	0	0
64012	FICA EXPENSES	0	0	0	0	0
	TOTAL CERT EXPENSES	0	0	0	0	0
	MATERIAL & SUPPLIES					
70500	POSTAGE	0	0	0	0	0
	TOTAL MATERIAL & SUPPLIES	0	0	0	0	0
	OTHER SERVICES & CHARGES					
80310	AUDIT	0	0	0	0	0
80330	FORESTRY CONSULTING	0	0	0	0	0
85000	TREE REMOVALS/STUMP GRINDING	0	0	0	0	0
85100	STUMP GRINDING	0	0	0	0	0
86000	TREE REPLANTING	0	0	0	0	0
	TOTAL OTHER SVCS & CHARGES	0	0	0	0	0
	CAPITAL					
92000	OTHER IMPROVEMENTS	0	0	0	0	0
	TOTAL CAPITAL	0	0	0	0	0
-205	*TOTAL EXPENDITURES*	0	0	0	0	0
	OTHER FINANCING USES					
97000	*TRANSFER*	0	13,770	0	0	0
	TOTAL EXPENDITURES & FINANCING USES	0	13,770	0	0	0
	FUND BALANCE - JANUARY 1	203	204	0	0	0
	CHANGE IN FUND BALANCE	1	(204)	0	0	0
	FUND BALANCE - DECEMBER 31	204	0	0	0	0

RECYCLING (206)

BUDGETARY OBJECTIVE:

This fund accounts for costs associated with the city's recycling services; revenues being derived from a county grant and user fees.

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

⇒ County Grant - Recycling (33610) This grant is to help pay for recycling costs within the city.

⇒ Solid Waste Fee (34180) City property owners are charged a quarterly fee on their utility bills to account for this revenue.

EXPENDITURES & OTHER FINANCING USES

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

⇒ Newsletters (70420) Solid waste news is included in the city newsletter.

⇒ Recycling Contract (82030) The city contracts for its recycling services.

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

⇒ Clean-up Day & Mulch Activities (89010) The city offers residents a clean-up day in cooperation with the St. Anthony Park and Como neighborhoods. A base fee is charged to the city. Residents pay a user fee if they use the clean-up service.

Indicator	2017 Actual	2018 Actual	2019 Estimate
Percentage of single family homes participating	97.0%	96.0%	95.0%
Materials collected (tons) Single Family	395.2	447.7	400.0

RECYCLING (206)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL ACTUAL 2017	ACTUAL ACTUAL 2018	BUDGET Budget 2019	ESTIMATED Estimated 2019	BUDGET Budget 2020
	REVENUES:					
	INTERGOVERNMENTAL					
33610	COUNTY GRANT - RECYCLING	13,363	12,950	15,318	15,318	15,500
33611	COUNTY GRANT - BULKY ITEM RECYCLING	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	13,363	12,950	15,318	15,318	15,500
	CHARGES FOR SERVICES					
34180	SOLID WASTE FEE	74,446	74,566	76,000	74,500	76,000
34181	SOLID WASTE PENALTY	0	0	0	0	0
34182	SALE OF RECYCLING/COMPOST BINS	0	0	0	0	0
34183	COMPOST BINS	0	0	0	0	0
	TOTAL CHARGES FOR SERVICES	74,446	74,566	76,000	74,500	76,000
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	814	1,289	600	1,200	1,400
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(180)	33	0	0	0
	TOTAL MISCELLANEOUS	634	1,322	600	1,200	1,400
206	*TOTAL REVENUES*	88,443	88,838	91,918	91,018	92,900
	EXPENDITURES:					
	COMPENSATION					
60100	REGULAR SALARIES	11,468	11,076	12,500	5,500	10,800
64011	PERA CONTRIBUTIONS	860	794	910	800	850
64012	FICA CONTRIBUTIONS	897	861	930	820	860
64031	HOSPITALIZATION	1,295	1,302	3,600	1,200	3,600
64032	DENTAL	59	61	60	50	60
64033	LONG-TERM DISABILITY	23	17	18	15	18
64034	LIFE INSURANCE	21	15	22	15	20
	TOTAL COMPENSATION	14,623	14,126	18,040	8,400	16,208
	MATERIALS & SUPPLIES					
70100	SUPPLIES	0	0	300	100	300
70420	NEWSLETTERS	215	204	500	500	500
70500	POSTAGE	0	0	150	260	300
	TOTAL MATERIALS & SUPPLIES	215	204	950	860	1,100
	OTHER SERVICES & CHARGES					
80310	AUDIT	781	712	850	688	800
82030	RECYCLING CONTRACT	69,228	69,581	76,000	75,000	76,000
82035	BULKY WASTE STUDY	0	0	0	0	0
82040	BULKY ITEM RECYCLING	0	151	0	0	0
86010	MILEAGE	0	0	0	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	0	0	0	0	0
88000	INSURANCE & BONDS	0	0	0	0	0
88500	BILLING FEES	673	673	750	750	750
89000	MISCELLANEOUS	0	57	0	0	0
89010	CLEAN-UP DAY & MULCH ACTIVITIES	290	400	2,000	400	2,000
	TOTAL OTHER SERVICES & CHARGES	70,972	71,574	79,600	76,838	79,550
-206	*TOTAL EXPENDITURES*	85,810	85,904	98,590	86,098	96,858
	FUND BALANCE - JANUARY 1	97,319	99,952	102,886	102,886	107,806
	CHANGE IN FUND BALANCE	2,633	2,934	(6,672)	4,920	(3,958)
	FUND BALANCE - DECEMBER 31	99,952	102,886	96,214	107,806	103,848

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 ACTUAL 2017	ACTUAL ACTUAL 2018	BUDGET Budget 2019	ESTIMATED Estimated 2019	BUDGET Budget 2020
	REVENUES:					
	INTERGOVERNMENTAL					
33610	CITY WIDE RESILENCY GRANT	0	0	0	0	0
	TOTAL GOVERNMENTAL	0	0	0	0	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	534	756	500	500	500
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(144)	8	0	0	0
36220	RENTS & ROYALTIES	1,895	0	1,895	1,895	1,895
36400	MISCELLANEOUS	0	1,000	0	0	0
36410	CONDUIT DEBT	0	0	0	0	0
36500	DEV ELOPER REIMBURSEMENTS	0	0	0	0	0
	TOTAL MISCELLANEOUS	2,285	1,764	2,395	2,395	2,395
208	*TOTAL REVENUES*	2,285	1,764	2,395	2,395	2,395
	OTHER FINANCING SOURCES					
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	2,285	1,764	2,395	2,395	2,395
	EXPENDITURES:					
	COMPENSATION					
60100	REGULAR SALARIES	0	0	10,000	0	0
64011	PERA CONTRIBUTIONS	0	0	750	0	0
64012	FICA CONTRIBUTIONS	0	0	765	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	11,515	0	0
	OTHER SERVICES & CHARGES					
80310	AUDIT	781	712	850	688	800
81900	OTHER PROFESSIONAL SERVICES	1,411	32,797	25,000	12,000	12,000
81905	DEVELOPER EXPENSES	0	0	0	0	0
81910	RESILIANCY GRANT EXPENSES	0	0	0	0	0
89000	MISCELLANEOUS	1,532	436	0	0	300
	TOTAL OTHER SERVICES & CHARGES	3,724	33,945	25,850	12,688	13,100
-208	*TOTAL EXPENDITURES*	3,724	33,945	37,365	12,688	13,100
	FUND BALANCE - JANUARY 1	55,830	54,391	22,210	22,210	11,917
	CHANGE IN FUND BALANCE	(1,439)	(32,181)	(34,970)	(10,293)	(10,705)
	FUND BALANCE - DECEMBER 31	54,391	22,210	(12,760)	11,917	1,212

STREET LIGHTING (209)

BUDGETARY OBJECTIVE:

This fund was created to provide funding for the administration of street lighting electrical utility billings and expenses

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

⇒ Billings (34180): The city maintains a contract with a third party billing agency. The City receives payments from both commercial and residential entities.

EXPENDITURES & OTHER FINANCING USES

⇒ Electricity (85020): Expenses incurred for the consumption of electrical power provided by the local electrical utility

⇒ LED Light Supplies (70180): The City is transitioning to the usage of LED lights in its street lamps.

STREET LIGHTING (209)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL ACTUAL 2017	ACTUAL ACTUAL 2018	BUDGET Budget 2019	ESTIMATED Estimated 2019	BUDGET Budget 2020
	REVENUES:					
	CHARGES FOR SERVICES					
34180	ELECTRIC CHARGES	41,772	41,804	41,000	41,000	41,000
	TOTAL CHARGES FOR SERVICES	41,772	41,804	41,000	41,000	41,000
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	229	254	200	70	200
36213	CHANGES IN FAIR VALUE OF INTEREST	(30)	7	0	0	0
	TOTAL MISCELLANEOUS	199	261	200	70	200
	OTHER FINANCING SOURCES					
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINNCING SOURCES	0	0	0	0	0
209	*TOTAL REVENUES*	41,971	42,065	41,200	41,070	41,200
	EXPENDITURES:					
	MATERIALS AND SUPPLIES					
70100	SUPPLIES	14	0	1,000	0	1,000
70180	LED LIGHT SUPPLIES	0	0	0	0	0
	TOTAL MATERIAL & SUPPLIES	14	0	1,000	0	1,000
	OTHER SERVICES & CHARGES					
80310	AUDIT	781	712	850	712	850
85020	STREET LIGHTING POWER	28,714	31,449	31,000	30,000	31,000
87120	REPAIR & MAINTENANCE	24,441	6,149	6,000	6,000	6,000
88500	BILLING FEES	692	692	700	700	700
89000	MISCELLANEOUS	0	0	400	0	400
	TOTAL OTHER SERVICES & CHARGES	54,628	39,002	38,950	37,412	38,950
-209	*TOTAL EXPENDITURES*	54,642	39,002	39,950	37,412	39,950
	FUND BALANCE - JANUARY 1	33,613	20,942	24,005	24,005	27,663
	CHANGE IN FUND BALANCE	(12,671)	3,063	1,250	3,658	1,250
	FUND BALANCE - DECEMBER 31	20,942	24,005	25,255	27,663	28,913

COMMUNITY INCLUSION (210)

BUDGETARY OBJECTIVE:

This fund accounts for costs associated with community project for incluision effort..

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

⇒ Transfers (39200) A transfer to be used to support the community inclusion.

EXPENDITURES & OTHER FINANCING USES

⇒ Wages, Salaries & Comp (60100, 64011, 64012) Expenses associated with personnel compensation.

⇒ Materials and Supplies (70100, 70420, 70500) Non-capital items used to enhance the community inclusion.

⇒ Audit (80310) Annual audit service expense.

⇒ Conferences & Education (86100) Expense associated with conferences and education.

⇒ Inclusion Training (86105) Expense associated with training programs.

COMMUNITY INCLUSION (210)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL ACTUAL 2017	ACTUAL ACTUAL 2018	BUDGET Budget 2019	ESTIMATED Estimated 2019	BUDGET Budget 2020
	REVENUES:					
	INTERGOVERNMENTAL					
33610	GRANT	0	14,601	0	5,399	0
	TOTAL INTERGOVERNMENTAL	0	14,601	0	5,399	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	0	66	0	50	0
36233	CONTRIBUTIONS FROM PARTICPANTS	0	3	0	35	50
	TOTAL MISCELLANEOUS	0	69	0	85	50
210	*TOTAL REVENUES*	0	14,670	0	5,484	50
	OTHER FINANCING SOURCES					
39200	TRANSFERS	0	0	40,000	30,000	12,000
	TOTAL OTHER FINANCING SOURCES	0	0	40,000	30,000	12,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	0	14,670	40,000	35,484	12,050
	EXPENDITURES:					
WAGES, SALRIES & COMP						
60100	REGULAR SALARY	0	0	17,500	0	0
64011	PERA CONSTRIBUTIONS	0	0	1,310	0	0
64012	FICA CONTRIBUTIONS	0	0	1,340	0	0
64031	HOSPITALIZATION	0	0	0	0	0
64032	DENTAL	0	0	0	0	0
64033	LONG TERM DISABILITY	0	0	0	0	0
64034	LIFE INSURANCE	0	0	0	0	0
	TOTAL WAGES SALARIES AND COMP	0	0	20,150	0	0
MATERIALS AND SUPPLIES						
70100	SUPPLIES	0	994	2,000	34	0
70420	NEWSLETTER/PRINTING & PUBLISHING	0	2,514	1,000	0	0
70500	POSTAGE	0	0	500	0	0
	TOTAL MATIERIAL AND SUPPLIES	0	3,508	3,500	34	0
OTHER SERVICES AND CHARGES						
80310	AUDIT	0	0	0	688	800
80600	PERSONNEL/CONTRACT SVCS	0	4,000	0	4,003	0
86010	MILEAGE AND PARKING	0	0	0	0	0
86100	CONFERENCES & EDUCATION	0	0	0	10	0
86105	INCLUSION TNG	0	6,863	15,000	500	0
86110	MEMBERSHIPS	0	0	0	0	0
88000	INSURANCE AND BONDS	0	0	0	0	0
89000	MISCELLANEOUS	0	230	0	0	0
	TOTAL OTHER SERVICES AND CHARGES	0	11,093	15,000	5,201	800
-210	*TOTAL EXPENDITURES*	0	14,601	38,650	5,235	800
	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	14,601	38,650	5,235	800
	FUND BALANCE - JANUARY 1	0	0	69	69	30,318
	CHANGE IN FUND BALANCE	0	69	1,350	30,249	11,250
	FUND BALANCE - DECEMBER 31	0	69	1,419	30,318	41,568

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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
3. 2017 G.O. Improvement Series 2017A Bonds

BASIS OF ACCOUNTING & BUDGETING:

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

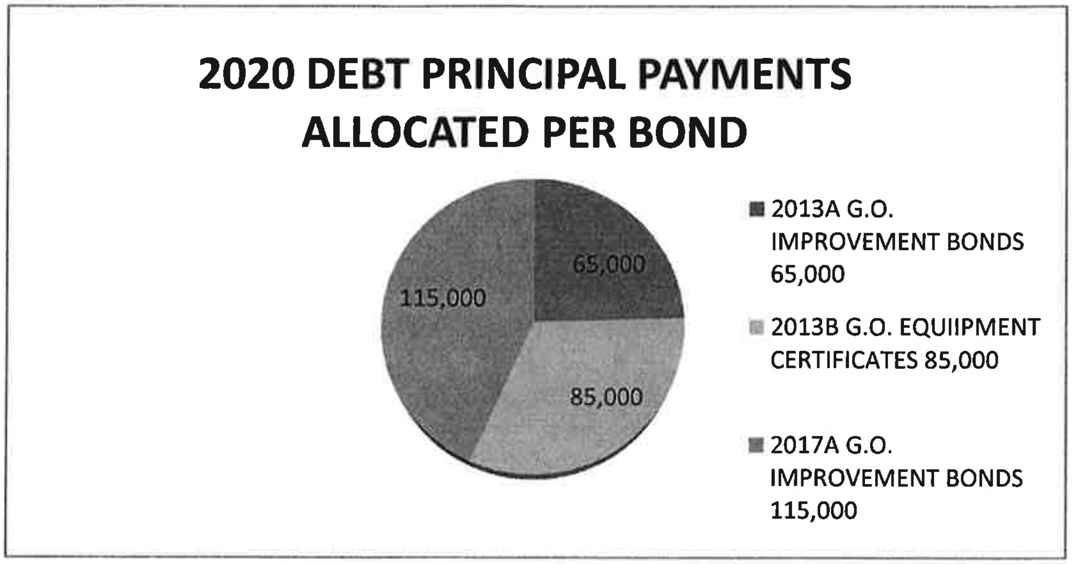
The basis of budgeting is consistent with generally accepted accounting principles in the United States of America.

DEBT PAYMENT SCHEDULE:

YEAR	PRINCIPAL	INTEREST
2020	265,000	29,091
2021	265,000	22,561
2022	210,000	16,373
2023	215,000	10,605
TOTAL:	955,000	78,630

TOTAL DEBT SERVICE FUNDS

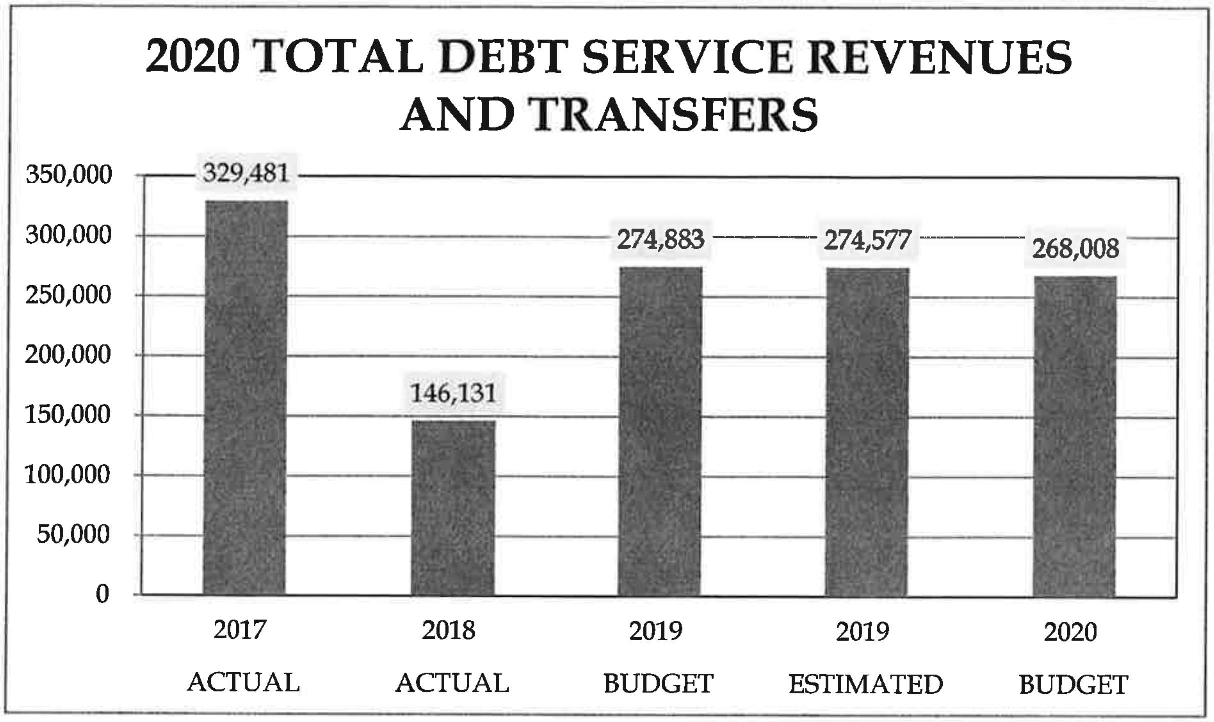
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
	REVENUES:					
311	2013 GO IMIPROVEMENT SERIES 2013A	66,083	36,827	56,599	56,599	54,460
312	2013 FIRE TRUCK BOND SERIES 2013B	99,763	99,556	98,536	99,330	96,474
316	2017 GO IMPROVEMENT SERIES 2017A	185	9,748	119,748	118,648	117,074
	TOTAL REVENUES	166,031	146,131	274,883	274,577	268,008
	OTHER FINANCING SOURCES					
39130	BOND PROCEEDS	13,450	0	0	0	0
39200	TRANSFERS	150,000	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	163,450	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	329,481	146,131	274,883	274,577	268,008
	EXPENDITURES:					
-306	G.O. EQUIPMENT CERT, SERIES 2010A	0	0	0	0	0
-311	2013 GO IMPROVEMENT SERIES 2013A	76,325	72,003	74,377	74,214	73,045
-312	2013 FIRE TRUCK BOND SERIES 2013B	96,216	95,323	97,882	96,720	96,471
-316	2017 GO IMPROVEMENT SERIES 20171	0	31,481	145,475	145,313	141,975
	TOTAL EXPENDITURES	172,541	198,807	317,734	316,247	311,491
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	172,541	198,807	317,734	316,247	311,491
	FUND BALANCE - JANUARY 1	247,814	404,754	352,078	352,078	310,408
	CHANGE IN FUND BALANCE	156,940	(52,676)	(42,851)	(41,670)	(43,483)
	FUND BALANCE - DECEMBER 31	404,754	352,078	309,227	310,408	266,925



BOND	PRINCIPAL	INTEREST	TOTAL
2013A G.O. IMPROVEMENT BONDS	65,000	2,245	67,245
2013B G.O. EQUIIPMENT CERTIFICATES	85,000	6,671	91,671
2017A G.O. IMPROVEMENT BONDS	115,000	20,175	135,175
	265,000	29,091	294,091

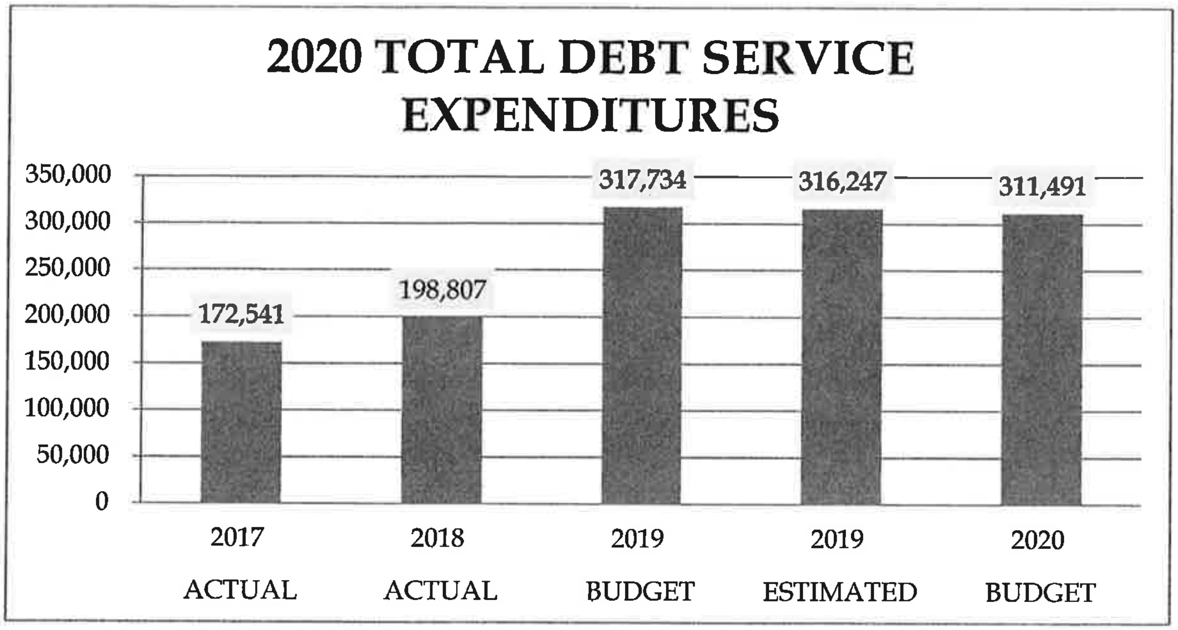
TOTAL DEBT SERVICE FUND REVENUES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
	REVENUES:					
	PROPERTY TAXES					
30111	DEBT LEVY PROPERTY TAX	125,584	98,330	233,658	234,952	227,988
	TOTAL PROPERTY TAX LEVY	125,584	98,330	233,658	234,952	227,988
	FINES & FORFEITS					
36100	SPECIAL ASSESSMENTS	39,328	43,578	37,425	37,425	36,720
	TOTAL FINES & FORFEITS	39,328	43,578	37,425	37,425	36,720
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	1,895	4,103	3,800	2,200	3,300
36213	CHANGE IN FAIR VALUE OF IN	(776)	120	0	0	0
	TOTAL MISCELLANEOUS	1,119	4,223	3,800	2,200	3,300
	TOTAL REVENUES	166,031	146,131	274,883	274,577	268,008
	OTHER FINANCING SOURCES					
39130	*BOND PROCEEDS*	13,450	0	0	0	0
39200	TRANSFERS	150,000	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	163,450	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	329,481	146,131	274,883	274,577	268,008


2020 TOTAL DEBT SERVICE REVENUES AND TRANSFERS
350,000
300,000
250,000
200,000
150,000
100,000
50,000
0
329,481
146,131
274,883
274,577
268,008
2017 ACTUAL
2018 ACTUAL
2019 BUDGET
2019 ESTIMATED
2020 BUDGET

TOTAL DEBT SERVICE FUND EXPENDITURES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80310	AUDIT	1,562	2,136	2,550	2,064	2,400
	TOTAL OTHER SERVICES & CHARGES	1,562	2,136	2,550	2,064	2,400
	DEBT SERVICE					
94000	BOND PRINCIPAL	150,000	150,000	265,000	265,000	265,000
94500	BOND INTEREST	15,592	39,909	35,184	35,183	29,091
94900	BOND FEES	5,387	6,762	15,000	14,000	15,000
	TOTAL DEBT SERVICE	170,979	196,671	315,184	314,183	309,091
	TOTAL EXPENDITURES	172,541	198,807	317,734	316,247	311,491
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	172,541	198,807	317,734	316,247	311,491



2020 TOTAL DEBT SERVICE EXPENDITURES
350,000
300,000
250,000
200,000
150,000
100,000
50,000
0
172,541
198,807
317,734
316,247
311,491
2017 ACTUAL
2018 ACTUAL
2019 BUDGET
2019 ESTIMATED
2020 BUDGET

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

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

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

⇒ Bond Principal (94000) Bond principal payments.

⇒ Bond Interest (94500) Bond interest payments.

DEBT PAYMENT SCHEDULE:

YEAR	PRINCIPAL	INTEREST
2020	65,000	2,245
2021	65,000	780
TOTAL:	130,000	3,025

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

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
	REVENUES:					
	PROPERTY TAXES					
30111	DEBT LEVY PROPERTY TAX	26,228	0	23,874	23,874	22,440
	TOTAL PROPERTY TAX LEVY	26,228	0	23,874	23,874	22,440
	FINES & FORFEITS					
36100	SPECIAL ASSESSMENTS	39,328	35,538	31,925	31,925	31,220
	TOTAL FINES & FORFEITS	39,328	35,538	31,925	31,925	31,220
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	789	1,254	800	800	800
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(262)	35	0	0	0
39130	BOND PROCEEDS	0	0	0	0	0
	TOTAL MISCELLANEOUS	527	1,289	800	800	800
317	*TOTAL REVENUES*	66,083	36,827	56,599	56,599	54,460
	OTHER FINANCING SOURCES					
39200	TRANSFERS	25,000	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	25,000		0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	91,083	36,827	56,599	56,599	54,460
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80310	AUDIT & OTHER CHARGES	781	712	850	688	800
	TOTAL OTHER SERVICES & CHARGES	781	712	850	688	800
	DEBT SERVICE					
94000	BOND PRINCIPAL	65,000	65,000	65,000	65,000	65,000
94500	BOND INTEREST	5,606	4,648	3,527	3,526	2,245
94900	BOND FEES	4,938	1,643	5,000	5,000	5,000
	TOTAL DEBT SERVICE	75,544	71,291	73,527	73,526	72,245
-311	*TOTAL EXPENDITURES*	76,325	72,003	74,377	74,214	73,045
	FUND BALANCE - JANUARY 1	123,364	138,122	102,946	85,168	67,553
	CHANGE IN FUND BALANCE	14,758	(35,176)	(17,778)	(17,615)	(18,585)
	FUND BALANCE - DECEMBER 31	138,122	102,946	85,168	67,553	48,968

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
2020	85,000	6,671
2021	85,000	5056
2022	90,000	3173
2023	90,000	1080
TOTAL:	350,000	15,980

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

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
	REVENUES:					
	PROPERTY TAXES					
30111	DEBT LEVY PROPERTY TAX	99,356	98,330	97,036	98,330	95,474
	TOTAL PROPERTY TAX LEVY	99,356	98,330	97,036	98,330	95,474
	FINES & FORFEITS					
36100	SPECIAL ASSESSMENTS	0	0	0	0	0
	TOTAL FINES & FORFEITS	0	0	0	0	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	654	1,181	1,500	1,000	1,000
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(247)	45	0	0	0
39130	BOND PROCEEDS	0	0	0	0	0
	TOTAL MISCELLANEOUS	407	1,226	1,500	1,000	1,000
317	*TOTAL REVENUES*	99,763	99,556	98,536	99,330	96,474
	OTHER FINANCING SOURCES					
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	99,763	99,556	98,536	99,330	96,474
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80310	AUDIT & OTHER CHARGES	781	712	850	688	800
	TOTAL OTHER SERVICES & CHARGES	781	712	850	688	800
	DEBT SERVICE					
94000	BOND PRINCIPAL	85,000	85,000	85,000	85,000	85,000
94500	BOND INTEREST	9,986	9,136	8,032	8,032	6,671
94900	BOND FEES	449	475	4,000	3,000	4,000
	TOTAL DEBT SERVICE	95,435	94,611	97,032	96,032	95,671
-312	*TOTAL EXPENDITURES*	96,216	95,323	97,882	96,720	96,471
	FUND BALANCE - JANUARY 1	124,450	127,997	132,230	132,230	134,840
	CHANGE IN FUND BALANCE	3,547	4,233	654	2,610	3
	FUND BALANCE - DECEMBER 31	127,997	132,230	132,884	134,840	134,843

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

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

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

DEBT PAYMENT SCHEDULE:

YEAR	PRINCIPAL	INTEREST
2020	115,000	20,175
2021	115,000	16725
2022	120,000	13200
2023	125,000	9525
2024	125,000	5775
2025	130,000	1,950
TOTAL:	730,000	67,350

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

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
	REVENUES:					
	PROPERTY TAXES					
30111	DEBT LEVY PROPERTY TAX	0	0	112,748	112,748	110,074
	TOTAL PROPERTY TAX LEVY	0	0	112,748	112,748	110,074
	FINES & FORFEITS					
36100	SPECIAL ASSESSMENTS	0	8,040	5,500	5,500	5,500
	TOTAL FINES & FORFEITS	0	8,040	5,500	5,500	5,500
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	452	1,668	1,500	400	1,500
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(267)	40	0	0	0
	TOTAL MISCELLANEOUS	185	1,708	1,500	400	1,500
316	*TOTAL REVENUES*	185	9,748	119,748	118,648	117,074
	OTHER FINANCING SOURCES					
39130	*BOND PROCEEDS*	13,450	0	0	0	0
39200	TRANSFERS	125,000	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	138,450	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	138,635	9,748	119,748	118,648	117,074
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80310	AUDIT & OTHER CHARGES	0	712	850	688	800
	TOTAL OTHER SERVICES & CHARGES	0	712	850	688	800
	DEBT SERVICE					
94000	BOND PRINCIPAL	0	0	115,000	115,000	115,000
94500	BOND INTEREST	0	26,125	23,625	23,625	20,175
94900	BOND FEES	0	4,644	6,000	6,000	6,000
	TOTAL DEBT SERVICE	0	30,769	144,625	144,625	141,175
-316	*TOTAL EXPENDITURES*	0	31,481	145,475	145,313	141,975
	FUND BALANCE - JANUARY 1	0	138,635	116,902	116,902	90,237
	CHANGE IN FUND BALANCE	138,635	(21,733)	(25,727)	(26,665)	(24,901)
	FUND BALANCE - DECEMBER 31	138,635	116,902	91,175	90,237	65,336

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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.

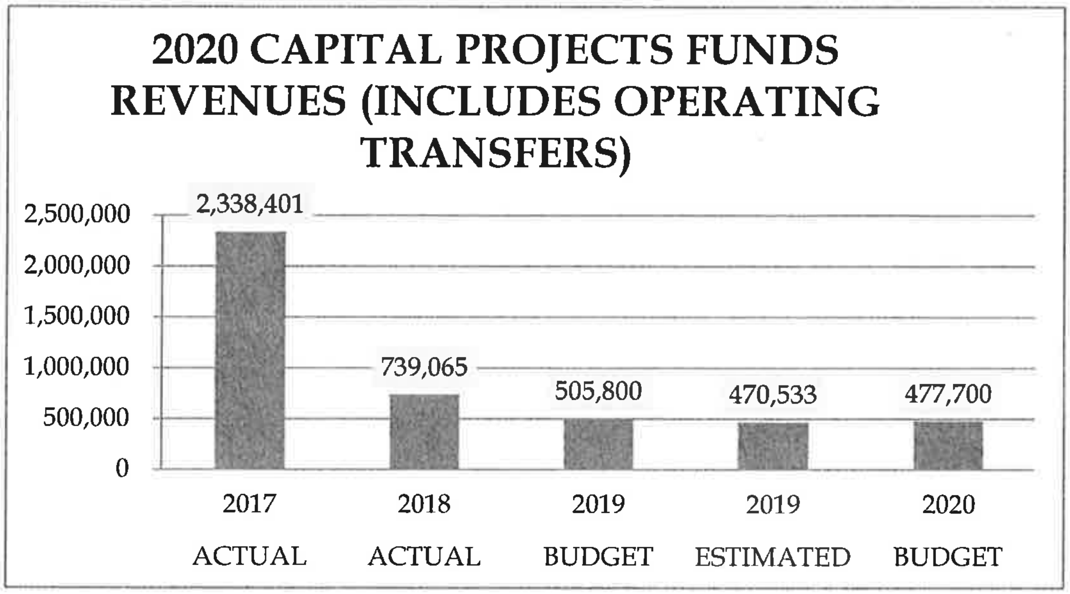
Fixed assets used in governmental fund operations are not accounted for in governmental funds, but rather in the general fixed assets account group with no depreciation calculated. Additionally, long-term liabilities expected to be financed from governmental funds are accounted for in the general long-term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

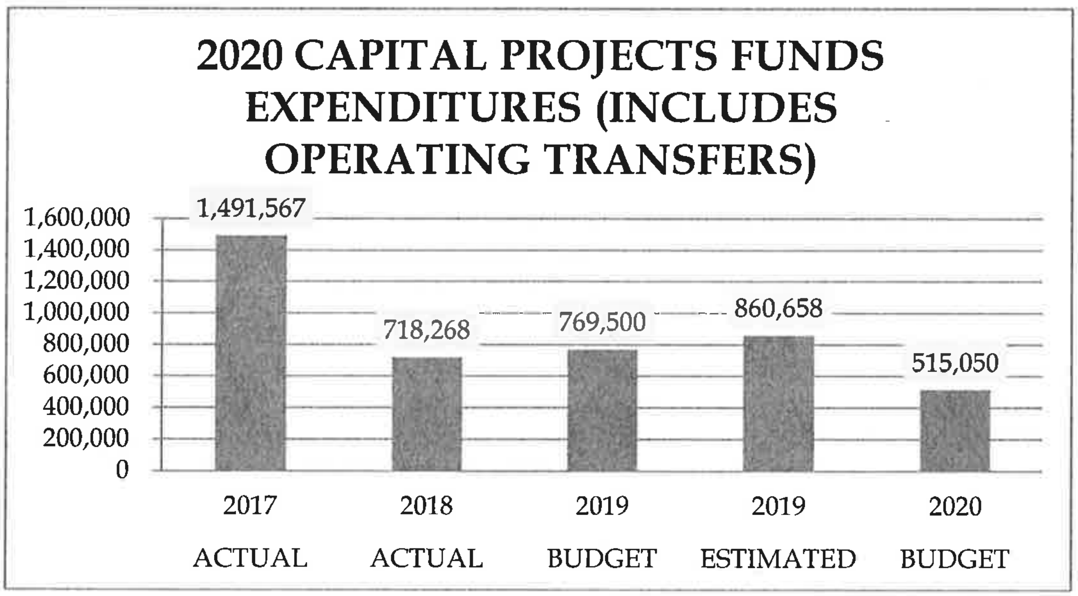
Capital projects funds use the modified accrual basis of accounting, under which revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liabilities are incurred.

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 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
	REVENUES:					
401	GENERAL CAPITAL	19,675	24,865	300	2,500	2,500
402	PUBLIC SAFETY CAPITAL	10,577	189	400	200	400
403	PARKS/REC./PUBLIC FACILITIES CAPITAL	2,702	5,365	200	2,000	2,000
412	TIF DISTRICT #1-2 IMPROVEMENTS	40	44	0	0	0
414	TIF DISTRICT #1-3 IMPROVEMENTS	172,452	295,875	270,400	250,800	280,800
419	INFRASTRUCTURE IMPROVEMENTS	75,015	115,413	177,000	185,000	72,000
427	G.O. STREET IMPRROVEMENTS 2017	904,045	31,544	31,500	4,033	0
	TOTAL REVENUES	1,184,506	473,295	479,800	444,533	357,700
	OTHER FINANCING SOURCES					
39130	BOND PROCEEDS	883,895	0	0	0	0
39101	PROCEEDS FROM SALE OF CAPITAL ASSETS	0	0	0	0	0
39200	TRANSFERS	270,000	265,770	26,000	26,000	120,000
	TOTAL OTHER FINANCING SOURCES	1,153,895	265,770	26,000	26,000	120,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	2,338,401	739,065	505,800	470,533	477,700
	EXPENDITURES:					
-401	GENERAL CAPITAL	31,084	79,942	9,350	9,188	20,300
-402	PUBLIC SAFETY CAPITAL	21,558	87,158	9,350	9,188	7,800
-403	PARKS/REC./PUBLIC FACILITIES CAPITAL	19,399	31,762	216,350	43,212	85,300
-412	TIF DISTRICT #1-2 IMPROVEMENTS	0	133	0	0	0
-414	TIF DISTRICT #1-3 IMPROVEMENTS	168,630	291,807	269,800	267,512	269,850
-419	INFRASTRUCTURE IMPROVEMENTS	16,197	40,162	156,350	130,044	131,800
-427	G.O. STREET IMPRROVEMENTS 2017	1,234,699	187,304	108,300	688	0
	TOTAL EXPENDITURES	1,491,567	718,268	769,500	459,832	515,050
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	400,826	0
	TOTAL OTHER FINANCING USES	0	0	0	400,826	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	1,491,567	718,268	769,500	860,658	515,050
	FUND BALANCE - JANUARY 1	889,142	1,735,976	1,756,773	1,756,773	1,366,648
	CHANGE IN FUND BALANCE	846,834	20,797	(263,700)	(390,125)	(37,350)
	FUND BALANCE - DECEMBER 31	1,735,976	1,756,773	1,493,073	1,366,648	1,329,298


2020 CAPITAL PROJECTS FUNDS REVENUES (INCLUDES OPERATING TRANSFERS)
2,500,000
2,000,000
1,500,000
1,000,000
500,000
0
2,338,401
739,065
505,800
470,533
477,700
2017 ACTUAL
2018 ACTUAL
2019 BUDGET
2019 ESTIMATED
2020 BUDGET


2020 CAPITAL PROJECTS FUNDS EXPENDITURES (INCLUDES OPERATING TRANSFERS)
1,600,000
1,400,000
1,200,000
1,000,000
800,000
600,000
400,000
200,000
0
1,491,567
718,268
769,500
860,658
515,050
2017 ACTUAL
2018 ACTUAL
2019 BUDGET
2019 ESTIMATED
2020 BUDGET

TOTAL CAPITAL PROJECT FUND REVENUES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
	REVENUES:					
	PROPERTY TAXES					
30111	PROPERTY TAXES	0	0	0	0	0
30113	TAX INCREMENTS	172,018	294,506	270,000	250,000	280,000
	TOTAL PROPERTY TAXES	172,018	294,506	270,000	250,000	280,000
	INTERGOVERNMENTAL					
33405	TIF MKT VALUE HOMESTEAD CREDIT	0	0	0	0	0
33400	WATERSHED DISTRICT GRANT	0	0	0	0	0
33410	TENNIS ASSOC GRANT/OTHER GRANTS	2,136	2,500	0	0	0
33430	MINNESOTA STATE AID	247,005	69,792	177,000	172,000	60,000
33431	RAMSEY COUNTY: ROSELAWN	0	0	0	0	0
33432	MN RELIEF PROGRAM	0	0	0	0	0
33433	RAMSEY COUNTY AGGREGATE	367	416	0	0	0
33434	WATERSHED DISTRICT GRANT	0	0	0	0	0
33435	ST PAUL WATER UTILITY	468,786	23,560	20,000	0	0
33436	CLEVELAND GREENERY PROJECT	0	0	0	0	0
33437	2013 STORMWATER/ST PROJECT	0	0	0	0	0
33438	U OF M FAIRVIEW PROJECT	0	0	0	0	0
33439	U OF M GROVE/PATHWAY	79,083	0	0	0	0
33440	U OFM BIKE GOOD NEIGHBOR	4,031	0	0	0	0
33610	SCBA GRANT/OTHER GRANTS IN AID	0	0	0	0	0
33620	FEMA FIRE EQUIPMENT GRANT	10,200	0	0	0	0
33700	EXCEL FRANCHSIE FEE	0	22,179	0	0	0
	TOTAL INTERGOVERNMENTAL	811,608	118,447	197,000	172,000	60,000
	SPECIAL ASSESSMENTS					
36100	SPECIAL ASSESSMENTS	165,950	2,345	0	0	0
36105	SPECIAL ASSESSMENTS LARP 1	0	0	0	0	0
36108	SPECIAL ASSESSMENTS LARP III	0	82	0	0	0
36110	SPECIAL ASSESSMENTS HAMLIN/HOYT	0	0	0	0	0
36120	SPECIAL ASSMTS ROSELAWN	0	0	0	0	0
36130	SPECIAL ASSMTS HOYT SANITARY	267	0	0	0	0
36140	SPECIAL ASSMTS PRIOR MILL AND OV ERLAY	0	0	0	0	0
36150	SPEC ASSMTS: ARONA/HOLLYWOOD CRT/ALLEY	0	0	0	0	0
36160	SPEC ASSMTS SNELLING DRIVE/GARDEN	5,409	5,505	3,000	3,000	0
	TOTAL SPECIAL ASSESSMENTS	171,626	7,932	3,000	3,000	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	13,130	28,619	9,800	19,533	17,700
36213	CHANGE IN FAIR VALUE OF i	(2,814)	672	0	0	0
36222	REFUNDS/REIMBURSEMENTS	0	500	0	0	0
36233	CONTRIBUTIONS	0	0	0	0	0
36240	PARK DEDICATION FEE	0	0	0	0	0
36400	MISCELLANEOUS	276	0	0	0	0
36410	CONDUIT BOND FEE	18,437	22,619	0	0	0
36420	SALES OF EQUIPMENT	225	0	0	0	0
	TOTAL MISCELLANEOUS	29,254	52,410	9,800	19,533	17,700
	TOTAL REVENUES	1,184,506	473,295	479,800	444,533	357,700
	OTHER FINANCING SOURCES					
39130	BOND PROCEEDS	883,895	0	0	0	0
39101	PROCEEDS FROM SALE OF CAPITAL ASSETS	0	0	0	0	0
39200	TRANSFERS	270,000	265,770	26,000	26,000	120,000
	TOTAL OTHER FINANCING SOURCES	1,153,895	265,770	26,000	26,000	120,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	2,338,401	739,065	505,800	470,533	477,700

TOTAL CAPITAL PROJECTS FUND EXPENDITURES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
	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	633	0	208	0
80310	AUDIT	3,905	4,272	5,000	4,200	4,050
81900	OTHER PROFESSIONAL SERVICES	5,384	6,877	21,000	6,000	6,000
81910	CONSULTING-STREETSCAPE	0	0	0	0	0
83010	PAVEMENT MANAGEMENT	2,000	0	4,000	4,000	1,000
84000	TREE TRIMMING	0	6,095	17,500	6,095	0
85000	TREE REMOVAL	9,673	9,332	5,000	9,057	0
86000	TREE PLANTING	0	3,925	5,000	0	0
86500	TREE DAMAGE REPAIRS	0	0	5,000	0	0
86600	CLEVELAND REPLANTING	0	0	0	0	0
89000	MISCELLANEOUS	812	1,028	4,000	800	3,000
	TOTAL OTHER SERVICES & CHARGES	21,774	32,162	66,500	30,360	14,050
	CAPITAL OUTLAY					
90100	FURNITURE & EQUIPMENT	253	75,230	8,500	8,500	19,500
91000	MACHINERY & EQUIPMENT	66,305	62,971	224,000	48,500	91,500
91200	FIRE TRUCK - LADDER	0	0	0	0	0
91500	TENNIS COURT	0	0	0	0	0
91600	AED GRANT	0	0	0	0	0
91700	SW CORNER BLDG REPLACEMENT	0	0	0	0	0
91800	DNR GRANT EXP	3,140	2,500	0	2,500	0
91900	POLICE SQUAD	0	56,025	0	0	0
92000	OTHER IMPROVEMENTS	0	0	0	0	0
92005	SIDEWALK IMPROVEMENT	3,210	17,302	7,000	152	2,000
92007	CURB IMPROVEMENT	0	1,418	0	1,418	0
92010	ROSELAWN AN SNELLING SIGNAL	0	0	0	0	128,000
92022	SIDEWALK PANELS	0	0	0	0	0
92030	STREET ALLEY PAVEMENT MGMT	0	0	0	0	0
92035	PARKING LOT- TESTING	0	532	0	0	0
92040	MAPLE/PRIOR MILL AND OVERLAY	0	133	0	0	0
92050	DOWNSTREAM WATER UPGRADE LAUDEDALE	0	0	0	0	0
92055	CRAWFORD/ALLEY/ARONA /MILL&OVERLAYMENT	0	0	0	0	0
92057	2015 SNELLING DRIVE/GARDEN	0	213	0	0	0
92058	ROSELAWN STREET & TRAIL	345	0	0	0	0
92060	CRACK SEALING	0	0	0	0	0
92070	SEAL COATING	0	0	0	0	0
92080	CITY SIGN REFINISHING	0	0	0	0	0
92085	GARDEN AVE	0	0	0	0	0
92090	SOLAR ENERGY SYSSTEM	0	0	0	0	0
92095	HOYT SNELLING SIGNAL	0	0	112,000	108,402	0
92098	2017 STREET PROJECT	1,201,509	186,338	88,500	0	0
92100	NE CONNECTOR TRAIL	0	0	0	0	0
92300	BIKE FIXIT STATION	0	0	0	0	0
92500	RAIN GARDEN	0	0	0	0	0
93000	DEBT PAY AS YOU GO PYMT	162,017	283,444	260,000	260,000	260,000
94900	BOND FEES	33,014	0	3,000	0	0
	CAPITAL OUTLAY	1,469,793	686,106	703,000	429,472	501,000
	TOTAL EXPENDITURES	1,491,567	718,268	769,500	459,832	515,050
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	400,826	0
	TOTAL OTHER FINANCING USES	0	0	0	400,826	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	1,491,567	718,268	769,500	860,658	515,050

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 2020 through 2029, see the general capital improvement section of the 10 Year Capital Improvement Plan on pages 7-2 and 7-3.

GENERAL CAPITAL IMPROVEMENTS (401)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
	REVENUES:					
	INTERGOVERNMENTAL					
33410	OTHER GRANTS	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	0	0	0	0	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	1,671	2,176	300	2,500	2,500
36213	CHANGE IN FAIR VALUE OF I	(433)	70	0	0	0
36233	CONTRIBUTIONS	0	0	0	0	0
36410	CONDUIT BOND FEE	18,437	22,619	0	0	0
	TOTAL MISCELLANEOUS	19,675	24,865	300	2,500	2,500
401	*TOTAL REVENUES*	19,675	24,865	300	2,500	2,500
	OTHER FINANCING SOURCES					
39200	TRANSFERS	170,000	22,000	26,000	26,000	40,000
	TOTAL OTHER FINANCING SOURCES	170,000	22,000	26,000	26,000	40,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	189,675	46,865	26,300	28,500	42,500
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80310	AUDIT/PROFESSIONAL FEES	781	712	850	688	800
	TOTAL OTHER SERVICES & CHARGES	781	712	850	688	800
	CAPITAL OUTLAY					
90100	FURNITURE & EQUIPMENT	253	75,230	8,500	8,500	19,500
91000	MACHINERY & EQUIPMENT	30,050	4,000	0	0	0
	TOTAL CAPITAL OUTLAY	30,303	79,230	8,500	8,500	19,500
-401	*TOTAL EXPENDITURES*	31,084	79,942	9,350	9,188	20,300
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	31,084	79,942	9,350	9,188	20,300
	FUND BALANCE - JANUARY 1	66,415	225,006	191,929	191,929	211,241
	CHANGE IN FUND BALANCE	158,591	(33,077)	16,950	19,312	22,200
	FUND BALANCE - DECEMBER 31	225,006	191,929	208,879	211,241	233,441

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 2020 through 2029, see the public safety section of the 10 year capital improvement plan on pages 7-4 and 7-5.

PUBLIC SAFETY CAPITAL IMPROVEMENTS (402)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
	REVENUES:					
	INTERGOVERNMENTAL REVENUES					
33610	SCBA GRANT/OTHER GRANTS IN AID	0	0	0	0	0
33620	FEMA FIRE EQUIPMENT GRANT	10,200	0	0	0	
	TOTAL INTERGOVERNMENTAL	10,200	0	0	0	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	460	184	400	200	400
36213	CHANGE IN FAIR VALUE OF I	(83)	5	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	377	189	400	200	400
402	*TOTAL REVENUES*	10,577	189	400	200	400
	OTHER FINANCING SOURCES					
39101	PROCEEDS FROM SALE OF CAPITAL ASSETS	0	0	0	0	0
39310	BOND PROCEEDS	0	0	0	0	0
39200	TRANSFERS	0	60,000	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	60,000	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	10,577	60,189	400	200	400
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80310	AUDIT	781	712	850	688	800
89000	MISCELLANEOUS	0	0			
	TOTAL OTHER SERVICES & CHARGES	781	712	850	688	800
	CAPITAL OUTLAY					
91000	MACHINERY & EQUIPMENT	17,637	30,421	8,500	8,500	7,000
91200	FIRE TRUCK - LADDER	0	0	0	0	0
91600	AED GRANT	0	0	0	0	0
91700	FEMA FIRE EQUIPMENT GRANT	0	0	0	0	0
91800	DNR GRANT	3,140	0	0	0	0
91900	POLICE SQUAD	0	56,025	0	0	0
92000	OTHER IMPROVEMENTS	0	0	0	0	0
94900	BOND FEES	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	20,777	86,446	8,500	8,500	7,000
-402	*TOTAL EXPENDITURES*	21,558	87,158	9,350	9,188	7,800
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	21,558	87,158	9,350	9,188	7,800
	FUND BALANCE - JANUARY 1	54,749	43,768	16,799	16,799	7,811
	CHANGE IN FUND BALANCE	(10,981)	(26,969)	(8,950)	(8,988)	(7,400)
	FUND BALANCE - DECEMBER 31	43,768	16,799	7,849	7,811	411

PARKS/RECREATION/PUBLIC FACILITIES
CAPITAL IMPROVEMENTS (403)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

⇒ Machinery & Equipment (91000) This amount includes:

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

For a detailed listing of capital uses and sources for 2020 through 2029, see the parks/recreation/public facilities section of the 10 year capital improvement plan on pages 7-6 through 7-8.

PARKS/RECREATION/PUBLIC FACILITIES CAPITAL IMPROVEMENTS (403)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
	REVENUES:					
	INTERGOVERNMENTAL					
33410	GRANT - PIANO IN PARK	2,136	2,500	0	0	0
33430	DNR GRANT	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	2,136	2,500	0	0	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	643	2,764	200	2,000	2,000
36213	CHANGE IN FAIR VALUE OF I	(302)	101	0	0	0
36233	CONTRIBUTIONS	0	0	0	0	0
36240	PARK DEDICATION FEE	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
36410	CONDUIT BOND FEE	0	0	0	0	0
36420	SALE OF EQUIPMENT	225	0	0	0	0
	TOTAL MISCELLANEOUS	566	2,865	200	2,000	2,000
403	*TOTAL REVENUES*	2,702	5,365	200	2,000	2,000
	OTHER FINANCING SOURCES					
39101	PROCEEDS FROM SALE OF CAPITAL ASSETS	0	0	0	0	0
39200	TRANSFERS	100,000	170,000	0	0	
	TOTAL OTHER FINANCING SOURCES	100,000	170,000	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	102,702	175,365	200	2,000	2,000
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80310	AUDIT	781	712	850	712	800
89000	MISCELLANEOUS	0	0			
	TOTAL OTHER SERVICES & CHARGES	781	712	850	712	800
	CAPITAL OUTLAY					
91000	MACHINERY & EQUIPMENT	18,618	28,550	215,500	40,000	84,500
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
91800	PIANO IN PARK	0	2,500	0	2,500	0
92000	PARK DEDICATION IMPROVEMENTS	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	18,618	31,050	215,500	42,500	84,500
-403	*TOTAL EXPENDITURES*	19,399	31,762	216,350	43,212	85,300
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	19,399	31,762	216,350	43,212	85,300
	FUND BALANCE - JANUARY 1	70,622	153,925	297,528	297,528	256,316
	CHANGE IN FUND BALANCE	83,303	143,603	(216,150)	(41,212)	(83,300)
	FUND BALANCE - DECEMBER 31	153,925	297,528	81,378	256,316	173,016

TIF DISTRICT #1-2 IMPROVEMENTS (412)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

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

EXPENDITURES & OTHER FINANCING USES

⇒ Other Improvements (92000) Capital improvements:

Street Projects

TIF DISTRICT #1-2 IMPROVEMENTS (412)

F # 51 (COFFMAN HOUSING)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
	REVENUES:					
	PROPERTY TAXES					
30113	TAX INCREMENTS	0	0	0	0	0
	TOTAL PROPERTY TAXES	0	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	50	44	0	0	0
36213	CHANGE IN FAIR VALUE OF I	(10)	0	0	0	0
	TOTAL MISCELLANEOUS	40	44	0	0	0
412	*TOTAL REVENUES*	40	44	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	40	44	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	0	0	0	0	0
81900	OTHER PROFESSIONAL SERVICES	0	0	0	0	0
81910	CONSULTING-STREETSCAPE	0	0	0	0	0
89000	MISCELLANEOUS	0	0	0	0	0
89000	TIP PAYMENT RETURNED	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	0	0	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	GROVE STREET IMPROVEMENTS	0	133	0	0	0
92050	STOP SIGNS	0	0	0	0	0
92090	2010 STREETSCAPE PROJECT	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	0	133	0	0	0
-412	*TOTAL EXPENDITURES*	0	133	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	0	133	0	0	0
	FUND BALANCE - JANUARY 1	49	89	0	0	0
	CHANGE IN FUND BALANCE	40	(89)	0	0	0
	FUND BALANCE - DECEMBER 31	89	0	0	0	0

TIF DISTRICT #1-3 IMPROVEMENTS (414)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

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

EXPENDITURES & OTHER FINANCING USES

⇒ Miscellaneous (89000) Include administrative fees on district.

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

TIF DISTRICT #1-3 IMPROVEMENTS (414)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
	REVENUES:					
	PROPERTY TAXDS					
30113	TAX INCREMENTS	172,018	294,506	270,000	250,000	280,000
	TOTAL PROPERTY TAXES	172,018	294,506	270,000	250,000	280,000
	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	549	1,307	400	800	800
36213	CHANGE IN FAIR VALUE OF I	(115)	62	0	0	0
	TOTAL MISCELLANEOUS	434	1,369	400	800	800
414	*TOTAL REVENUES*	172,452	295,875	270,400	250,800	280,800
	OTHER FINANCING SOURCES					
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	172,452	295,875	270,400	250,800	280,800
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80100	ENGINEERING SERVICES	0	0	0	0	0
80310	AUDIT	781	712	800	712	850
81900	OTHER PROFESSIONAL SERVICES	5,208	6,877	6,000	6,000	6,000
89000	MISCELLANEOUS	624	774	3,000	800	3,000
	TOTAL OTHER SERVICES & CHARGES	6,613	8,363	9,800	7,512	9,850
	DEBT SERVICE/CAPITAL OUTLAY					
92000	OTHER IMPROVEMENTS	0	0		0	
93000	DEBT PAY AS YOU GO PYMT	162,017	283,444	260,000	260,000	260,000
	TOTAL DEBT SERVICE/CAPITAL OUTLAY	162,017	283,444	260,000	260,000	260,000
-414	*TOTAL EXPENDITURES*	168,630	291,807	269,800	267,512	269,850
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	168,630	291,807	269,800	267,512	269,850
	FUND BALANCE - JANUARY 1	55,053	58,875	62,943	62,943	46,231
	CHANGE IN FUND BALANCE	3,822	4,068	600	(16,712)	10,950
	FUND BALANCE - DECEMBER 31	58,875	62,943	63,543	46,231	57,181

INFRASTRUCTURE IMPROVEMENTS (419)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

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

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

EXPENDITURES & OTHER FINANCING USES

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

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

For a detailed listing of capital uses and sources for 2020 through 2029, see the infrastructure capital improvement section of the 10 Year Capital Improvement Plan on pages 7-9 and 7-10.

INFRASTRUCTURE IMPROVEMENTS (419)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
	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)	57,005	69,792	167,000	172,000	60,000
33430	RAMSEY COUNTY TURNBACK FUNDS	0	0	0	0	0
33430	MSA ROSELAWN	0	0	0	0	0
33431	RAMSEY COUNTY: ROSELAWN	0	0	0	0	0
33432	MN RELEIF PROGRAM	0	0	0	0	0
33433	RAMSEY COUNTY AGGREGATE	367	416	0	0	0
33434	WATERSHED DISTRICT GRANT	0	0	0	0	0
33435	ST PAUL WATER UTILITY	0	0	0	0	0
33436	CLEVELAND GREENERY PROJECT	0	0	0	0	0
33437	2013 STORMWATER/ST PROJECT	0	0	0	0	0
33438	U OF M FAIRVIEW PROJECT	0	0	0	0	0
33440	U OF M BIKE GOOD NEIGHBOR	4,031	0	0	0	0
33700	EXCEL FRANCHISE FEE	0	22,179	0	0	0
	TOTAL INTERGOVERNMENTAL	61,403	92,387	167,000	172,000	60,000
	SPECIAL ASSESSMENTS					
36100	SPECIAL ASSESSMENTS	2,020	2,345	0	0	0
36105	SPECIAL ASSMTS: GROVE PREPAIDS	0	0	0	0	0
36108	SPECIAL ASSMETS: LARP III	0	82	0	0	0
36110	SPECIAL ASMTS: HAMLINE/HOYT	0	0	0	0	0
36120	SPECIAL ASMTS: ROSELAWN	0	0	0	0	0
36130	SPECIAL ASMTS: HOYT SANITARY	267	0	0	0	0
36140	SPEC ASMTS:MAPLE/PRIOR MILL OVERLAY	0	0	0	0	0
36150	SPEC ASMTS: ARONA/ HOLLYWOOD COURT/ ALLEY	0	0	0	0	0
36160	SPEC ASMTS SNELLING DRIVE 2015	5,409	5,505	3,000	3,000	0
	TOTAL SPECIAL ASSESSENTS	7,696	7,932	3,000	3,000	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	6,963	14,294	7,000	10,000	12,000
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(1,231)	300	0	0	0
36222	REFUNDS/REIMBURSEMENTS	0	500	0	0	0
36400	MISCELLANEOUS& FORESTRY DONATION	184	0	0	0	0
36410	ALLOCATION BONDING	0	0	0	0	0
	TOTAL MISCELLANEOUS	5,916	15,094	7,000	10,000	12,000
419	*TOTAL REVENUES*	75,015	115,413	177,000	185,000	72,000
	OTHER FINANCING SOURCES					
39200	TRANSFERS	0	13,770	0	0	80,000
39130	BOND PROCEEDS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	13,770	0	0	80,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	75,015	129,183	177,000	185,000	152,000
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80100	ENGINEERING SERVICES	0	633	0	208	0
80310	AUDIT	781	712	850	712	800
81900	OTHER PROFESSIONAL SVCS	0	0	0	0	0
83010	PAVEMENT MANAGEMENT	2,000	0	4,000	4,000	1,000
84000	TREE TRIMMING	0	6,095	17,500	6,095	0
85000	TREE REMOVAL	9,673	9,332	5,000	9,057	0
86000	TREE PLANTING	0	3,925	5,000	0	0
86500	TREE DAMAGE REPAIRS	0	0	5,000	0	0
86600	CLEVELAND REPLANTING	0	0	0	0	0
89000	MISCELLANEOUS	188	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	12,642	20,697	37,350	20,072	1,800
	CAPITAL OUTLAY					
92000	OTHER IMPROVEMENTS	0	0	0	0	0
92005	SIDEWALK IMPROVEMENTS	3,210	17,302	7,000	152	2,000
92007	CURBS	0	1,418	0	1,418	0
92010	ROSELAWN AND SNELLING SIGNAL	0	0	0	0	128,000

92020	HAMLINE/HOYT CONSTRUCTION	0	0	0	0	0
92030	STREET ALLEY PAVEMENT MGMT	0	0	0	0	0
92035	CLEVELAND	0	532	0	0	0
92040	MAPLE/PRIOR MILL AND OVERLAY	0	0	0	0	0
92050	DOWNSTREAM WATER UPGRADE LAUDERDALE	0	0	0	0	0
92055	2013 CRAWFORD/ALLEY/ARONA MILL/OVERLAY	0	0	0	0	0
92057	2015 SNELLING DRIVE/GARDEN	0	213	0	0	0
92058	ROSELAWN STREET & TRAIL	345	0	0	0	0
92060	CRACK SEALING	0	0	0	0	0
92070	SEAL COATING	0	0	0	0	0
92080	CITY SIGN REFINISHING	0	0	0	0	0
92085	GARDEN AVE	0	0	0	0	0
92090	SOLAR ENERGY SYSTEM	0	0	0	0	0
92095	HOYT SNELLING SIGNAL	0	0	112,000	108,402	0
92098	2017 STREET PROJECT	0	0	0	0	0
92100	NE CONNECTOR TRAIL	0	0	0	0	0
92300	BIKE FIXIT STATION	0	0	0	0	0
94900	BOND FEES	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	3,555	19,465	119,000	109,972	130,000
-419	*TOTAL EXPENDITURES*	16,197	40,162	156,350	130,044	131,800
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	16,197	40,162	156,350	130,044	131,800
	FUND BALANCE - JANUARY 1	642,256	701,074	790,095	790,095	845,051
	CHANGE IN FUND BALANCE	58,818	89,021	20,650	54,956	20,200
	FUND BALANCE - DECEMBER 31	701,074	790,095	810,745	845,051	865,251

G.O. STREET IMPROVEMENTS 2017 (427)

BUDGETARY OBJECTIVE:

This fund is used to account for all costs associated with the Larpenteur Ave Streetscape project in 2010.

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

⇒ Special Assessments (36100) No assessments were made for this project

EXPENDITURES & OTHER FINANCING USES

⇒ Other Improvements (92000) The cost related to the overlay and curb.

G.O. STREET IMPROVEMENTS 427

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
	REVENUES:					
	INTERGOVERNMENTAL					
33430	MN STATE AID	190,000	0	10,000	0	0
33435	ST PAUL REGIONAL WATER	468,786	23,560	20,000	0	0
33439	U OF M GROVE/PATHWAY	79,083	0	0	0	0
	TOTAL INTERGOVERNMENTAL	737,869	23,560	30,000	0	0
	SPECIAL ASSESSMENTS					
36100	SPECIAL ASSESSMENTS	163,930	0	0	0	0
	TOTAL SPECIAL ASSESSMENTS	163,930	0	0	0	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	2,794	7,850	1,500	4,033	0
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(640)	134	0	0	0
36400	MISCELLANEOUS	92	0	0	0	0
	TOTAL MISCELLANEOUS	2,246	7,984	1,500	4,033	0
427	*TOTAL REVENUES*	904,045	31,544	31,500	4,033	0
	OTHER FINANCING SOURCES					
39130	BOND PROCEEDS	883,895	0	0	0	0
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	883,895	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	1,787,940	31,544	31,500	4,033	0
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80100	ENGINEERING SERVICES	0	0	0	0	0
80310	AUDIT/PROFESSIONAL FEES	0	712	800	688	0
81900	OTHER PROFESSIONAL SERVICES	176	0	15,000	0	0
89000	MISCELLANEOUS	0	254	1,000	0	0
	TOTAL OTHER SERVICES & CHARGES	176	966	16,800	688	0
	CAPITAL OUTLAY					
92000	OTHER IMPROVEMENTS	0	0	0	0	0
92098	2017 STREET PROJECT	1,201,509	186,338	88,500	0	0
94900	BOND FEES / ISSUANCE COSTS	33,014	0	3,000	0	0
	TOTAL CAPITAL OUTLAY	1,234,523	186,338	91,500	0	0
-427	*TOTAL EXPENDITURES:'*	1,234,699	187,304	108,300	688	0
	OTHER FINANCING USES					
97000	OPERATING TRANSFER	0	0	0	400,826	0
	TOTAL OTHER FINANCING USES	0	0	0	400,826	0
	TOTAL EXPENDITURES	1,234,699	187,304	108,300	401,514	0
	FUND BALANCE - JANUARY 1	0	553,241	397,481	397,481	0
	CHANGE IN FUND BALANCE	553,241	(155,760)	(76,800)	(397,481)	0
	FUND BALANCE - DECEMBER 31	553,241	397,481	320,681	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.

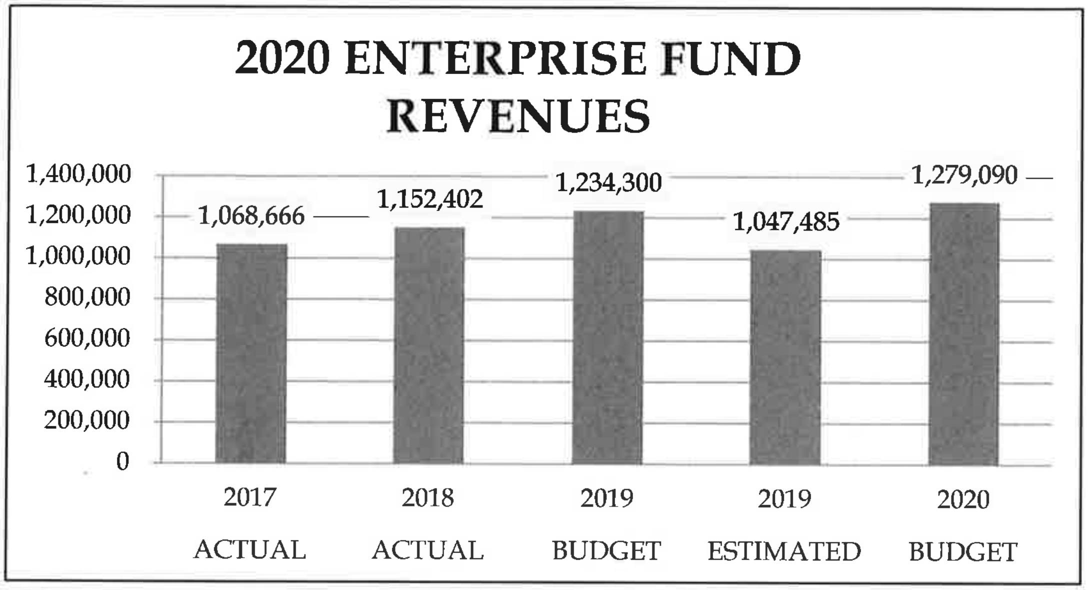
BASIS OF ACCOUNTING & BUDGETING:

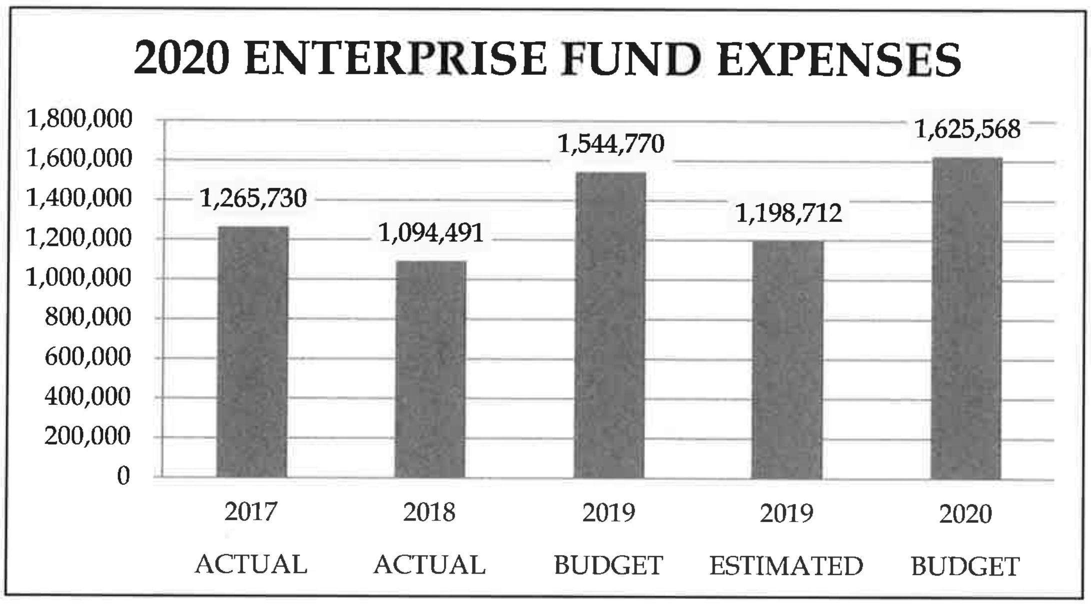
All enterprise funds are accounted for on a flow of economic resources measurement focus, which means that all assets and all liabilities (whether current or non-current) associated with the fund's activity are included on the balance sheet. Transactions that improve or diminish the economic position 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 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
	REVENUES:					
601	SANITARY SEWER	897,379	979,908	1,069,000	885,485	1,107,140
602	STORM DRAINAGE	171,287	172,494	165,300	162,000	171,950
	TOTAL REVENUES	1,068,666	1,152,402	1,234,300	1,047,485	1,279,090
	OTHER FINANCING SOURCES					
39700	CONTRIBUTED CAPITAL	0	0	0	0	0
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	1,068,666	1,152,402	1,234,300	1,047,485	1,279,090
	EXPENSES:					
-601	SANITARY SEWER	723,236	708,321	1,190,860	1,057,402	1,274,558
-602	STORM DRAINAGE	142,494	156,170	353,910	141,310	351,010
	TOTAL EXPENSES	865,730	864,491	1,544,770	1,198,712	1,625,568
	OTHER FINANCING USES					
97000	TRANSFERS	400,000	230,000	0	0	0
	TOTAL OTHER FINANCING USES	400,000	230,000	0	0	0
	TOTAL EXPENSES & OTHER FINANCING USES	1,265,730	1,094,491	1,544,770	1,198,712	1,625,568
	NET POSITION - JANUARY 1	4,012,086	3,815,022	3,872,933	3,872,933	3,721,706
	NET INCOME (LOSS)	(197,064)	57,911	(310,470)	(151,227)	(346,478)
	RESTATEMENT CHG ACCTING PRINCIPLE	0	0	0	0	0
	NET POSITION - DECEMBER 31	3,815,022	3,872,933	3,562,463	3,721,706	3,375,228


2020 ENTERPRISE FUND REVENUES
1,400,000
1,200,000
1,000,000
800,000
600,000
400,000
200,000
0
1,068,666
1,152,402
1,234,300
1,047,485
1,279,090
2017 ACTUAL
2018 ACTUAL
2019 BUDGET
2019 ESTIMATED
2020 BUDGET


2020 ENTERPRISE FUND EXPENSES
1,800,000
1,600,000
1,400,000
1,200,000
1,000,000
800,000
600,000
400,000
200,000
0
1,265,730
1,094,491
1,544,770
1,198,712
1,625,568
2017 ACTUAL
2018 ACTUAL
2019 BUDGET
2019 ESTIMATED
2020 BUDGET

TOTAL ENTERPRISE FUND REVENUES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
	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	1,044,378	1,112,580	1,044,000	1,030,000	1,059,090
34181	SEWER PENALTIES	0	0	0	0	0
34183	OTHER CHARGES	0	0	0	0	0
34192	SAC CHARGES	4,970	2,485	175,000	2,485	200,000
36100	SPECIAL ASSESSMENTS	0	0	0	0	0
37120	RESCUE PENALTIES	0	0	0	0	0
37500	RESCUE CHARGES	0	0	0	0	0
37540	RESCUE SUPPLY CHARGES	0	0	0	0	0
	TOTAL CHARGES FOR SERVICES	1,049,348	1,115,065	1,219,000	1,032,485	1,259,090
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	24,128	36,632	15,300	15,000	20,000
36213	CHANGE IN FAIR VALUE OF INV	(643)	73	0	0	0
36214	CHANGE IN FAIR VALUE OF INV	(4,167)	632	0	0	0
36215	ST PERA CONTRIBUTION	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
36500	GAIN ON SALE OF ASSET	0	0	0	0	0
	TOTAL MISCELLANEOUS	19,318	37,337	15,300	15,000	20,000
	TOTAL REVENUES	1,068,666	1,152,402	1,234,300	1,047,485	1,279,090
	OTHER FINANCING SOURCES					
39200	TRANSFERS	0	0	0	0	0
39700	CONTRIBUTED CAPITAL	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	1,068,666	1,152,402	1,234,300	1,047,485	1,279,090

TOTAL ENTERPRISE FUND EXPENSES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
	EXPENSES:					
	COMPENSATION					
60100	REGULAR SALARIES	155,739	160,790	165,500	163,000	170,200
60520	PART-TIME EMPLOYEES	0	2,000	6,000	2,000	4,000
64011	PERA CONTRIBUTIONS	16,323	19,951	12,500	12,300	12,800
64012	FICA CONTRIBUTIONS	11,436	11,830	13,200	12,340	13,650
64031	HOSPITALIZATION	32,413	32,520	40,100	34,000	36,700
64032	DENTAL	1,570	1,586	1,600	1,600	1,700
64033	LONG-TERM DISABILITY	251	331	340	305	120
64034	LIFE INSURANCE	344	345	405	405	200
	TOTAL COMPENSATION	218,076	229,353	239,645	225,950	239,370
	MATERIALS & SUPPLIES					
70100	SANITARY SEWER SUPPLIES	0	699	1,000	1,000	3,000
70120	TOOLS	0	0	400	400	400
70200	STORM SUPPLIES	0	276	400	0	600
74000	MOTOR FUEL & LUBRICANTS	1,245	2,770	3,200	1,700	2,000
77000	CLOTHING	0	0	0	0	0
	TOTAL MATERIALS & SUPPLIES	1,245	3,745	5,000	3,100	6,000
	OTHER SERVICES & CHARGES					
80100	ENGINEERING	223	13,636	500	0	0
80310	AUDIT	2,343	2,132	2,550	2,055	2,400
81900	OTHER SERVICES & CHARGES	0	0	0	0	0
81910	VEGITIATION MMT	0	510	0	0	0
83020	STREET SWEEPINGS	0	50	0	580	580
83025	SWEEPER PARTS/SUPPLIES	3,278	3,901	8,000	2,400	5,000
83030	SHARE SWEEPER COSTS LITTLE CANADA	5,601	0	0	0	0
84000	STREET SWEEPINGS	753	486	1,200	1,060	1,200
85011	TELEPHONE - LANDLINE	785	937	800	800	850
85015	CELL PHONE	1,307	676	1,380	1,100	1,100
85020	ELECTRIC	172	0	200	170	200
85060	METRO SEWER CHARGES	509,390	480,642	496,350	496,350	616,098
85070	SAC CHARGES	8,930	0	175,000	116,795	200,000
85080	PORTABLE TOILET - PARKS	1,149	1,883	1,800	3,000	3,000
86020	TRAINING	0	0	0	0	0
86030	CONFERENCES & SCHOOLS	468	0	200	200	200
86010	STORM MILEAGE	34	42	50	85	85
86100	TRAINING	655	691	1,600	1,400	1,200
86101	SANITARY/SEWER MILEAGE	34	0	50	0	0
86110	MEMBERSHIPS	515	515	515	515	515
87000	REPAIR EQUIPMENT	0	14,306	12,000	800	6,000
87090	REPAIR EQUIP - STUB	0	0	0	0	0
87098	SEWER STUB REPAIR	0	0	0	0	0
87099	MANHOLE COVER REPAIRS	0	0	0	0	0
87100	SANITART TELEVISING & COMMERCIAL JETTING	16,831	18,154	80,000	76,075	40,000
87101	ANNUAL SWEEPER INSPECTION	426	0	430	430	450
87150	STORM CATCH BASIN CLEANING/JETTING OF SYSTEM	0	0	0	0	0
87200	SEWER LINE REPAIRS	0	0	3,000	0	1,000
87230	CONTROL PANEL LIFT STATION	0	0	0	0	0
87260	GOTFRIEDS STORM WATER	5,717	0	0	0	0
87300	ROOT TREATMENT	0	0	15,000	0	0
87600	DEPRECIATION	58,879	63,297	63,000	62,000	62,000
88000	INSURANCE & BONDS	8,891	8,303	10,700	9,300	9,700
88030	ONE CALL CONCEPTS-LOCATES	1,184	671	2,000	800	8,000
88500	BILLING FEE-UTILITIES	17,377	17,614	18,800	18,520	18,720
88600	MISCELLANEOUS FEES	454	1,220	600	100	500
88700	LIFT STATION REPAIRS	0	0	0	4,350	1,000
89000	MISCELLANEOUS	0	0	400	0	400
	TOTAL OTHER SERVICES & CHARGES	645,399	629,666	896,125	798,885	980,198
	CAPITAL OUTLAY					
91000	CAPITAL EQUIPMENT	0	0	0	0	0
92000	SANITARY INFRASTRUCTURE	0	0	0	0	0
92010	OTHER IMPROVEMENTS	0	0	0	0	0
92050	2015 ROSELAWN	0	0	0	0	0
92100	CURTIS FIELD DRAINAGE POND	0	0	0	0	0
92300	TROLLEY PATH CATCH BASIN AND POND	0	0	200,000	0	200,000
92400	GROVE RELINGING SS PROJECT (NON CAPITALIZED)	0	0	0	0	0
92450	ROSELAWN STORM DRAINAGE	0	0	0	0	0
92500	SNELLING SVCD DRIVES RELINNING TO W OF FRY	0	1,742	0	0	0
92700	ROSELAWN STORM PROJECT	1,010	0	0	0	0
92600	GROVE STORM IMPROVEMENTS	0	0	0	0	0
92800	NORTHOME & NORTHEAST SEWING LINING PROJ	0	35	204,000	170,777	200,000
*	*TOTAL CAPITAL*	1,010	1,777	404,000	170,777	400,000
	TOTAL EXPENSES	865,730	864,541	1,544,770	1,198,712	1,625,568
	OTHER FINANCING USES					
97000	TRANSFERS	400,000	230,000	0	0	0
	TOTAL OTHER FINANCING USES	400,000	230,000	0	0	0
	TOTAL EXPENSES & OTHER FINANCING USES	1,265,730	1,094,541	1,544,770	1,198,712	1,625,568

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	2017 Actual	2018 Actual	2019 Estimate
Miles of sewer televised/cleaned	14.7	7.3	14.7

SANITARY SEWER (601)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
	REVENUES:					
	CHARGES FOR SERVICES					
34180	SANITARY SEWER CHARGES	874,421	943,408	879,000	870,000	889,140
34181	SANITARY SEWER PENALTIES	0	0	0	0	0
34183	OTHER CHARGES	0	0	0	0	0
34192	SAC CHARGES	4,970	2,485	175,000	2,485	200,000
36100	SPECIAL ASSESSMENTS	0	0	0	0	0
	TOTAL CHARGES FOR SERVICES	879,391	945,893	1,054,000	872,485	1,089,140
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	22,155	33,383	15,000	13,000	18,000
36213	LOAN INTEREST	0	0	0	0	0
36214	CHANGE IN FAIR VALUE OF I	(4,167)	632	0	0	0
36215	STATE PERA CONTRIBUTION	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
36500	GAIN ON SALE OF CAPITAL ASSETS	0	0	0	0	0
	TOTAL MISCELLANEOUS	17,988	34,015	15,000	13,000	18,000
601	*TOTAL REVENUES*	897,379	979,908	1,069,000	885,485	1,107,140
	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	897,379	979,908	1,069,000	885,485	1,107,140
	EXPENSES:					
	COMPENSATION					
60100	REGULAR SALARIES	103,562	106,765	110,000	109,000	113,000
60520	PART-TIME EMPLOYEES	-	1,000	3,000	1,000	1,000
64011	PERA CONTRIBUTIONS	12,405	13,396	8,300	8,200	8,500
64012	FICA CONTRIBUTIONS	7,618	7,830	8,700	8,340	9,050
64031	HOSPITALIZATION	20,598	20,675	24,500	22,000	24,000
64032	DENTAL	1,008	1,020	1,000	1,000	1,060
64033	LONG-TERM DISABILITY	180	210	200	165	0
64034	LIFE INSURANCE	254	254	260	260	0
	TOTAL COMPENSATION	145,625	151,150	155,960	149,965	156,610
	MATERIALS & SUPPLIES					
70100	SANITARY SEWER SUPPLIES	0	699	1,000	1,000	3,000
70120	TOOLS	0	0	400	400	400
74000	MOTOR FUEL & LUBRICANTS	0	0	1,200	0	0
	TOTAL MATERIALS & SUPPLIES	0	699	2,600	1,400	3,400
	OTHER SERVICES & CHARGES					
80100	ENGINEERING	0	209	0	0	0
80310	AUDIT	1,562	1,420	1,700	1,370	1,600
85011	TELEPHONE - LANDLINE	785	937	800	800	850
85015	CELL PHONE	1,106	585	1,200	1,000	1,000
85020	ELECTRIC	172	0	200	170	200
85060	METRO SEWER CHARGES	509,390	480,642	496,350	496,350	616,098
85070	SAC CHARGES	8,930	0	175,000	116,795	200,000
85080	PORTABLE TOILET - PARKS	1,149	1,883	1,800	3,000	3,000
86030	CONFERENCES & SCHOOLS	468	0	200	200	200
86100	TRAINING	655	691	1,600	1,400	1,200
86101	MILEAGE	34	0	50	0	0
87000	REPAIR EQUIPMENT	0	14,306	10,000	800	4,000
87090	REPAIR EQUIP - STUB	0	0	0	0	0
87098	SEWER SUB REPAIR	0	0	0	0	0
87099	MANHOLE COVER REPAIRS	0	0	0	0	0
87100	TELEVISING & COMMERCIAL JETTING	16,831	18,154	80,000	76,075	40,000
87200	SEWER LINE REPAIRS	0	0	3,000	0	1,000
87230	CONTROL PANEL (LIFT STATION)	0	0	0	0	0
87300	ROOT TREATMENT	0	0	15,000	0	0
87600	DEPRECIATION	12,013	12,620	13,000	12,000	12,000

88000	INSURANCE & BONDS	6,656	5,663	8,000	6,700	7,000
88030	ONE CALL CONCEPTS-LOCATES	1,184	671	2,000	800	8,000
88500	BILLING FEE-UTILITIES	16,676	16,914	18,000	17,800	18,000
89000	MISCELLANEOUS	0	0	400	0	400
	TOTAL OTHER SERVICES & CHARGES	577,611	554,695	828,300	735,260	914,548
	CAPITAL OUTLAY					
91000	MACHINERY & EQUIPMENT	0	0	0	0	0
92000	OTHER IMPROVEMENTS	0	0	0	0	
92400	GROVE RELINING SS PROJECT (NON CAPITALIZED)	0	0	0	0	0
92500	GROVE STREET PROJECT 2017	0	1,742	0	0	0
92800	SEWER LINING PROJ	0	35	204,000	170,777	200,000
	TOTAL CAPITAL OUTLAY	0	1,777	204,000	170,777	200,000
-601	*TOTAL EXPENDITURES*	723,236	708,321	1,190,860	1,057,402	1,274,558
	OTHER FINANCING USES					
97000	TRANSFERS	400,000	230,000	0	0	0
	TOTAL OTHER FINANCING USES	400,000	230,000	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	1,123,236	938,321	1,190,860	1,057,402	1,274,558
	NET POSITION - JANUARY 1	2,514,909	2,289,052	2,330,639	2,330,639	2,158,722
	NET INCOME (LOSS)	(225,857)	41,587	(121,860)	(171,917)	(167,418)
	RESTATMENT CHG IN ACCTING PRINCIPLE	0	0	0	0	0
	NET POSITION - DECEMBER 31	2,289,052	2,330,639	2,208,779	2,158,722	1,991,304

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	2017 Actual	2018 Actual	2019 Estimated
Catch basin repairs	4	0	0
New Catch Basins	0	0	0

STORM DRAINAGE (602)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
	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	169,957	169,172	165,000	160,000	169,950
34181	STORM SEWER PENALTIES	0	0	0	0	0
	TOTAL CHARGES FOR SERVICES	169,957	169,172	165,000	160,000	169,950
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	1,973	3,249	300	2,000	2,000
36213	CHANGE IN FAIR VALUE OF I	(643)	73	0	0	0
36215	STATE PERA CONTRIBUTION	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	TOTAL MISCELLANEOUS	1,330	3,322	300	2,000	2,000
602	*TOTAL REVENUES*	171,287	172,494	165,300	162,000	171,950
	OTHER FINANCING SOURCES					
39200	TRANSFERS	0	0	0	0	0
39700	CONTRIBUTED CAPITAL	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	171,287	172,494	165,300	162,000	171,950
	EXPENDITURES:					
	COMPENSATION					
60100	REGULAR SALARIES	52,177	54,025	55,500	54,000	57,200
60520	PART-TIME/SEASONAL EMPLOYEES	0	1,000	3,000	1,000	3,000
64011	PERA CONTRIBUTIONS	3,918	6,555	4,200	4,100	4,300
64012	FICA CONTRIBUTIONS	3,818	4,000	4,500	4,000	4,600
64031	HOSPITALIZATION	11,815	11,845	15,600	12,000	12,700
64032	DENTAL	562	566	600	600	640
64033	LONG-TERM DISABILITY	71	121	140	140	120
64034	LIFE INSURANCE	90	91	145	145	200
	TOTAL COMPENSATION	72,451	78,203	83,685	75,985	82,760
	MATERIALS & SUPPLIES					
70200	STORM SUPPLIES	0	276	400	0	600
74000	MOTOR FUEL & LUBRICANTS	1,245	2,770	2,000	1,700	2,000
	TOTAL MATERIALS & SUPPLIES	1,245	3,046	2,400	1,700	2,600
	OTHER SERVICES & CHARGES					
80100	ENGINEERING SERVICES	223	13,427	500	0	0
80310	AUDIT	781	712	850	685	800
81900	OTHER PROFESSIONAL SERVICES	0	0	0	0	0
83020	VEGITATION MGMT	0	510	0	580	580
83025	SWEEPER PARTS/SUPPLIES	3,278	3,901	8,000	2,400	5,000
83030	SWEEPER EXPS SHARED WITH LITTLE CANADA	5,601	0	0	0	0
84000	STREET SWEEPINGS	753	486	1,200	1,060	1,200
85015	CELL PHONE	201	91	180	100	100
86010	MILEAGE	34	42	50	85	85
86110	MEMBERSHIPS	515	515	515	515	515
87000	REPAIR EQUIPMENT/CATCH BASIN	0	0	2,000	0	2,000
87101	ANNUAL SWEEPER INSPECTION	426	0	430	430	450
87150	CATH BASIN CLEANING/JETTING OF SYSTEM	0	0	0	0	0
87260	GOTFRIEDS STORM WATER	5,717	0	0	0	0
87600	DEPRECIATION	46,866	50,677	50,000	50,000	50,000
88000	INSURANCE & BONDS	2,238	2,640	2,700	2,600	2,700
88500	BILLING FEES	701	700	800	720	720
88600	MISCELLANEOUS FEES & MS4 PERMIT	454	1,220	600	100	500
88700	LIFT STATION REPAIR (GOTFREID PIT)	0	0	0	4,350	1,000
	TOTAL OTHER SERVICES & CHARGES	67,788	74,921	67,825	63,625	65,650
	CAPITAL OUTLAY					
91000	CAPITAL EQUIPMENT	0	0	0	0	0

92010	OTHER IMPROVEMENTS	0	0	0	0	
92050	2015 ROSELAWN	0	0	0	0	0
92100	CURTIS POND DRAINAGE PROJECT	0	0	0	0	0
92300	TROLLEY PATH CATCH BASIN AND POND	0	0	200,000	0	200,000
92450	ROSELAWN STORM DRAIN	0	0	0	0	0
92500	CURTISS FIELD SIDWALKS	0	0	0	0	0
92600	GROVE STORM IMPROVEMENTS	0	0	0	0	0
92700	ROSELAWN STORM IMPROVEMENTS	1,010	0	0	0	0
	TOTAL CAPITAL OUTLAY	1,010	0	200,000	0	200,000
-602	*TOTAL EXPENDITURES*	142,494	156,170	353,910	141,310	351,010
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	142,494	156,170	353,910	141,310	351,010
	NET POSITION - JANUARY 1	1,497,177	1,525,970	1,542,294	1,542,294	1,562,984
	NET INCOME (LOSS)	28,793	16,324	(188,610)	20,690	(179,060)
	RESTATEMENT CHG ACCTING PRINCIPLE	0	0	0	0	0
	NET POSITION - DEC 31	1,525,970	1,542,294	1,353,684	1,562,984	1,383,924

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10 YEAR CAPITAL IMPROVEMENT PLAN 2020-2029

PURPOSE:

The ten year capital improvement plan (C.I.P.) is a summary of projects and equipment that are projected over the next five years, and includes potential funding sources for the improvements. The city has four areas in which capital spending and budgeting are used:

1. General Capital Improvements
2. Public Safety Capital Improvements
3. Parks/Recreation/Public Facilities Capital Improvements
4. Infrastructure Improvements

The capital improvement plan carries no appropriation authority, but is approved by the city council and used in the city's overall financial planning. The capital plan is funded through existing fund balances, operating transfers, or debt issuance when necessary.

PROCESS:

During the budgeting process, staff submits their proposals for the C.I.P. to the city's administrator and finance director. Staff requests are modified by reviewing expected sources of funds (generally, the associated capital project fund balance) along with the proposed uses of funds. Additionally, the effect of capital improvements on the operating budget is weighed. Total uses for the first year of the C.I.P. are then allocated to the various next-years capital projects expenditure budgets (and any other funds, i.e. enterprise).

The capital projects fund budgets along with the C.I.P. are presented to the city council during the budget workshop process. After review and modification, the council approves the C.I.P. and capital projects fund budgets, which are then used as spending guidelines throughout the subsequent year.

GENERAL CAPITAL IMPROVEMENTS

BUDGETARY OBJECTIVE:

General capital improvements include expenditures for equipment, and improvements related to general city administration.

CAPITAL OUTLAY:

⇒ Computer Equipment: An amount is budgeted each year for the purpose of upgrading and expanding the city's computer resources.

⇒ Telephone System/Repair: Any additional upgrades to the telephone system.

⇒ G.I.S. (Geographic Information System): GIS expenditures and upgrades.

⇒ Cable/Electronic Equipment: Replacement of equipment or upgrades in cable television are budgeted on an as needed basis.

CAPITAL SOURCES:

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

GENERAL CAPITAL IMPROVEMENTS
10 YEAR CAPITAL IMPROVEMENT PLAN

CAPITAL USES	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
OFFICE EQUIPMENT:										
TELEPHONE SYSTEM	500	500	500	500	500	500	500	500	500	500
CITY HALL SECURITY	15000	0	0	0	0	0	0	0	0	0
COMPUTERS AND PRINTERS	2000	2000	4000	4000	2000	2000	2000	2000	2000	2000
G.I.S.(GEOGRAPHIC INFORMATION SYS.)	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000
CABLE/ELECTRONIC EQUIPMENT	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000
ONLINE INITIATIVES	0	0	0	0	0	0	0	0	0	0
TOTAL OFFICE EQUIPMENT	19,500	4,500	6,500	6,500	4,500	4,500	4,500	4,500	4,500	4,500
SOLAR PANEL BUYOUT	0	0	0	0	0	0	0			
TOTAL GENERAL CAPITAL	19,500	4,500	6,500	6,500	4,500	4,500	4,500	4,500	4,500	4,500
CAPITAL SOURCES										
FUND BALANCE BGN	211,241	233,441	228,191	220,841	**213,441**	**208,041**	**202,641**	202,641	202,641	197,241
INTEREST	2500	100	50	0	0	0	0	0	0	0
OTHER FUNDS	40000									
TOTAL SOURCES	253,741	233,541	228,241	220,841	213,441	208,041	202,641	202,641	202,641	197,241
TOTAL USES	19,500	4,500	6,500	6,500	4,500	4,500	4,500	4,500	4,500	4,500
AUDIT FEE	800	850	900	900	900	900	900	900	900	900
FUND BALANCE YEAR-END	233,441	228,191	220,841	213,441	208,041	202,641	197,241	197,241	197,241	191,841

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	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
FIRE:										
REPLACE 752 FIRE TRUCK (bought 2001)										
REPLACE 753 FIRE TRUCK (bought 2005)										
EQUIPMENT	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
FIRE GEAR	4,500	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
TOTAL FIRE	7,000	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500
OTHER:										
UPGRADES FOR FIRE BLDG SIDE										
HAMLINE SCHOOL CROSSINGS										
EMERGENCY WARNING SIREN										
TOTAL OTHER	-	-	-	-	-	-	-	-	-	-
TOTAL FIRE AND OTHER:	7,000	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500
CAPITAL SOURCES										
FUND BALANCE BGN	7,811	411	(8,939)	(18,339)	(27,739)	(37,139)	(46,539)	(46,539)	(46,539)	(55,939)
INTEREST	400									
BOND REVENUE	0									
OTHER FUNDS										
DONATIONS										
SALE OF OLD FIRE TRUICK (2014)										
TOTAL SOURCES	8,211	411	(8,939)	(18,339)	(27,739)	(37,139)	(46,539)	(46,539)	(46,539)	(55,939)
TOTAL USES	7,000	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500
AUDIT FEE	800	850	900	900	900	900	900	900	900	900
	7,800	9,350	9,400	9,400	9,400	9,400	9,400	9,400	9,400	9,400
FUND BALANCE YEAR-END *	411	(8,939)	(18,339)	(27,739)	(37,139)	(46,539)	(55,939)	(55,939)	(55,939)	(65,339)

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	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
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	30,000									
EQUIPMENT - GRILL										
REGRADING OF HOCKEY AREA										
ICE RINK BOARDS										
BENCHES										
PLAYGROUND EQUIPMENT										
SIGNS										
TOTAL CURTISS FIELD PARK	30,000	-	-	-	-	-	-	-	-	-
GROVE PARK:										
PATH & RUBBER SURFACING ADA COMPL										
PLAY AREA BASKETBALL & COURT RESURFACE	40,000									
SIGNS										
SIDEWALK (FINISH LOOP)										
ICE RINK BOARDS										
SWINGSET/TIRE SWING										
TOTAL GROVE PARK	40,000	-	-	-	-	-	-	-	-	-
CITY HALL:										
BUILDING REPAIRS	1,000	1,100	1,100	1,100	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	2,000	1,100	1,100	19,100	10,100	1,100	1,100	1,100	1,100	1,100

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

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
CITY WIDE:										
LANDSCAPING	10,000									
SIGNS	1,500									
MISCELLANEOUS	1,000									
PARKS CAPITAL IMPROVEMENT STUDY										
RINK LIGHTS (ELEMENTARY SCHOOL)										
TOTAL CITY WIDE	12,500	-	-	-	-	-	-	-	-	-
PARK/PUBLIC WORKS EQUIPMENT:										
1 TON TRUCK			40,000							
F - 250 TRUCK		35,000								
BOBCAT S-650		40,000								
BOBCAT S-590										
RIDING MOWERS JD 1585				40,000						
DUMP TRUCK (ANYTIME WHEN AVAILABALE)						40,000				
WEED WHIPS										
ASPHALT TAMPER										
TRACTOR (JD 4310)										
TORO (2 LAWNMOWERS)		35,000								
TOOL CAT				60,000						
TOTAL PARK/PUBLIC WORKS	-	110,000	40,000	100,000	-	40,000	-	-	-	-
TOTAL PARK, REC AND PUBLIC WORKS	84,500	111,100	41,100	119,100	10,100	41,100	1,100	1,100	1,100	1,100
CAPITAL SOURCES										
FUND BALANCE BGN	256,316	173,016	173,016	131,066	11,116	166	(41,784)	(41,784)	(41,784)	(43,784)
INTEREST	2,000	0	0	0	0	0	0	0	0	0
PARK DEDICATION FEE										
TRANSFER FROM OTHER FUNDS										
TOTAL SOURCES	258,316	173,016	173,016	131,066	11,116	166	(41,784)	(41,784)	(41,784)	(43,784)
OPERATING TRANSFER OUT										
TOTAL USES	84,500	111,100	41,100	119,100	10,100	41,100	1,100	1,100	1,100	1,100
AUDIT FEE	800	850	850	850	850	850	900	900	900	900
	85,300		41,950	119,950	10,950	41,950	2,000	2,000	2,000	2,000
FUND BALANCE YEAR-END	**173,016**	**173,016**	**131,066**	**11,116**	**166**	(41,784)	(43,784)	(43,784)	(43,784)	(45,784)

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	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
SIDEWALKS	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
CORNER MARKERS/STREET SIGNS										
CURBS										
DOWNSTREAM WATER PROJECT WITH LAUDERDALE										
SEAL COATING/ CRACK SEALING		-		-						
MILL AND OVERLAY										
HOYT SNELLING SIGNAL										
ROSELAWN & SNELLING SIGNAL	128,000									
TATUM,LINDIG/FRY/ST MARYS/ASBURY/ARONA/SIMPSON,GARDEN/RUGGLES		1,177,423								
ROSELAWN, FALCON WOODS,PASCAL,HOLTN,ALBERG,SHELDON,RUGGLE				1,403,689						
CALIFORNIA,IDAHO, IOWA					-	309,555				
FULHAM(LAUDERDALE), HOYT (ST PAUL) COOPERATIVE PROJECT								66,115		
PAVEMENT MGMT PLAN ANALYSIS (EVERY 3 YRS)	1,000	1,000	4,500	1,000	1,000	5,000	1,000	1,000	5,000	5,000
LANDSCAPE:										
TREE TRIMMING	-	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
TREE PLANTING	-	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
TOTALS:	131,000	1,212,923	39,000	1,439,189	35,500	349,055	35,500	101,615	39,500	39,500
CAPITAL SOURCES										
FUND BALANCE BGN	845,051	865,251	1,008,267	1,022,417	1,093,438	1,111,088	1,026,243	1,026,243	1,026,243	1,043,893
INTEREST	12,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
SPECIAL ASSESSMENTS	0	321,116	0	382,824	0	84,424	0	18,031	6,000	6,000
SPECIAL ASSESSMENTS PREPAID	0	0	0	0	0	0	0	0	-	-
MSA STREET MAINTENANCE FUNDS	60,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
MSA STREET AID	0	374,634	0	446,628	0	98,495	0	21,037	-	-
TRANSFER	80,000									
ST PAUL WATER UTILITY FOR WATER IMPROVEMENTS	0	0	0	0	0	0	0	0	-	-
STORM DRAINAGE	0	107,039	0	127,608	0	28,141	0	6,010	-	-
SANITARY FUND	0	0	0	0	0	0	0	0	-	-
STREET BOND	0	500,000	0	500,000	0	0	0	0	-	-
TOTAL SOURCES:	997,051	2,222,040	1,062,267	2,533,477	1,147,438	1,376,148	1,080,243	1,125,321	1,086,243	1,103,893
TIF BOND OBLIGATION	0	0	0	0	0	0	0	0	0	0
TOTAL USES	131,000	1,212,923	39,000	1,439,189	35,500	349,055	35,500	101,615	39,500	39,500
AUDIT FEE	800	850	850	850	850	850	850	850	850	850
BOND FEE	0	0	0	0	0	0	0	-	-	-
	131,800	1,213,773	39,850	1,440,039	36,350	349,905	36,350	102,465	40,350	40,350
FUND BALANCE YEAR-END	865,251	1,008,267	1,022,417	1,093,438	1,111,088	1,026,243	1,043,893	1,022,856	1,045,893	1,063,543

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.

PERSONNEL COMPENSATION DISTRIBUTION

METHOD:

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

Appendix 1A details the distribution of personnel resources.

FULL-TIME EQUIVALENTS:

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

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

APPENDIX 1A

2018 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	COMMUNITY DEVELOPMENT 208	COMMUNITY INCLUSION COORD 210	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%
COMPREHENSIVE PLAN COORDINATOR	0.50															100%					100%
SEASONAL RECREATIONAL	1.10												100%								100%
COMMUNITY INCLUSION COORDINATOR	0.25																100%				100%
CABLE TECHNICIAN	0.00																				0%
CITY FORESTER	0.00																				0%
ELECTION JUDGES	0.00																				0%
FIRE FIGHTERS	2.27							100%													100%
DUTY FIRE FIGHTER	0.50							100%													100%
TOTAL FTE'S	13.99																				
		2.15	1.13	0.00	0.30	0.75	0.03	2.77	0.35	0.76	0.00	1.09	1.35	0.10	0.15	0.50	0.25	1.48	0.85		13.99

PERSONNEL HISTORY IN FULL-TIME EQUIVALENTS (BY DEPARTMENT)

	BUDGET 2018	BUDGET 2019	BUDGET 2020
ADMINISTRATIVE (112)	2.20	2.20	2.20
FINANCE (113)	1.18	1.18	1.18
ELECTIONS (115)	0.00	0.00	0.00
COMMUNICATIONS (116)	0.30	0.30	0.30
PLANNING & INSPECTIONS (117)	0.75	0.75	0.75
EMERGENCY PREPAREDNESS (121)	0.03	0.03	0.03
FIREFIGHTING (124)	2.77	2.77	2.77
CITY HALL & GROUNDS (131)	0.46	0.46	0.46
STREETS (132)	0.67	0.67	0.67
TREE PROGRAM (134)	0.00	0.00	0.00
PARK MAINTENANCE & ADMINISTRATION (141)	1.14	1.14	1.14
PARK PROGRAMS (201)	1.35	1.35	1.35
WATER (204)	0.10	0.10	0.10
SOLID WASTE (206)	0.10	0.10	0.10
COMMUNITY DEVELOPMENT (208)	0.00	0.50	0.50
COMMUNITY INCLUSION	0.00	0.25	0.25
SANITARY SEWER (601)	1.31	1.31	1.31
STORM DRAINGAGE (602)	0.88	0.88	0.88
TOTAL FTEs	13.24	13.99	13.99

PERSONNEL HISTORY IN FULL-TIME EQUIVALENTS (BY POSITION)

	BUDGET 2018	BUDGET 2019	BUDGET 2020
CITY ADMINISTRATOR	1.00	1.00	1.00
FINANCE DIRECTOR	1.00	1.00	1.00
FINANCE INTERN	0.20	0.20	0.20
COMMUNITY DEVELOPMENT COORDINATOR	1.00	1.00	1.00
ASSISTANT TO CITY ADMIN/DEPUTY CLERK	1.00	1.00	1.00
ADMINISTRATIVE COORDINATOR	1.00	1.00	1.00
OFFICE ASSISTANT - TW0	0.00	0.00	0.00
DIRECTOR OF PARKS & PUBLIC WORKS	1.00	1.00	1.00
MAINTENANCE WORKERS	2.00	2.00	2.00
PART-TIME MAINTENANCE WORKERS	1.17	1.17	1.17
COMPREHENSIVE PLAN COORDINATOR	0.00	0.50	0.50
PARKS & REC SUPVR/ADMINISTRATIVE ASSIST	0.00	0.00	0.00
SEASONAL RECREATION	1.10	1.10	1.10
COMMUNITY INCLUSION COORDINATOR	0.00	0.25	0.25
CABLE TECHNICIAN	0.00	0.00	0.00
CITY FORESTER	0.00	0.00	0.00
ELECTION ADMINISTRATOR/SPEC PROJECTS	0.00	0.00	0.00
ELECTION JUDGES	0.00	0.00	0.00
FIRE FIGHTERS	2.27	2.27	2.27
DUTY FIRE FIGHTER	0.50	0.50	0.50
TOTAL FTEs	13.24	13.99	13.99

APPENDIX 2

2020 BUDGETED TRANSFERS

The following authorized transfers are budgeted:

1. The Park Programs special revenue fund receives a transfer from the general fund maintenance & administrative department to finance city recreational activities not fully covered by participant fees.
2. The General Capital Fund receives a transfer from the general fund for capital items.
3. The Community Inclusion Special Revenue Fund receives a transfer from the general fund for community inclusion projects.
4. The Infrastructure fund receives a transfer from the general fund for capital items.

SCHEDULE OF TRANSFERS 2020

	FUND/ DEPT. #	FUND/DEPARTMENT NAME	TRANSFER OUT	TRANSFER IN
1.	141	GENERAL FUND - PARK MAINT./ADMIN.	26,000	
	201	PARK PROGRAMS		26,000
2	112	GENREAL FUND - ADMINISTRATION	40,000	
	401	GENERAL CAPITAL		40,000
3	112	GENERAL FUND - ADMINISTRATION	12,000	
	210	COMMUNITY INCLUSION FUND		12,000
4	112	GENERAL FUND - ADMINISTRATION	80,000	
	419	INFRASTRUCTURE FUND		80,000
		TOTAL	158,000	158,000

APPENDIX 3

MISCELLANEOUS STATISTICAL FACTS

CITY OF FALCON HEIGHTS, MINNESOTA

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

POPULATION:

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

AREA OF CITY: 2.28 SQUARE MILES

TRANSPORTATION:

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

UTILITIES:

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

RECREATION:

NUMBER OF PARKS	3
AREA OF PARKS	18.07 ACRES

FIRE PROTECTION:

NUMBER OF STATIONS	1
NUMBER OF EMERGENCY VEHICLES	3
NUMBER OF VOLUNTEER FIREFIGHTERS	22

POLICE PROTECTION:

CONTRACTED FROM RAMSEY COUNTY