CITY OF FALCON HEIGHTS

MINNESOTA

2025 BUDGET

FALCON HEIGHTS
THE CITY THAT SOARS

CITY OF FALCON HEIGHTS

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Falcon Heights, MN 55113

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PRINCIPAL CITY OFFICIALS

CITY COUNCIL

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

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

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

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

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

CITY STAFF

Jack Linehan, City Administrator

Kelly Nelson, Administrative Services Director

Roland Olson, Finance Director

Alyssa Landberg, Assistant Finance Director

Hannah Lynch, Community Development Coordinator & Planner

Elke Johnson, Administrative & Communications Coordinator

Colin Callahan, Director of Parks & Public Works

Dave Tretsven, Senior Maintenance Worker - Parks & Public Works

Dave Simons, Senior Maintenance Worker - Parks & Public Works

Dean Pope, Senior Maintenance Worker - Parks & Public Works

CITY OF FALCON HEIGHTS
SUMMARY OF THE FUNDS

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

CITY OF FALCON HEIGHTS
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December 11, 2024

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

I am pleased to present for your consideration the 2025 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, Blaze Credit Union, and the Minnesota State Fairgrounds providing a diversified economic employment base.

FORM OF GOVERNMENT

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

BUDGET PROCESS

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

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

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

Ramsey County collects the property taxes on behalf of the city as well as other taxing jurisdictions.

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

BUDGET ORGANIZATION

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

1. Introductory Section
2. Governmental Funds
3. Enterprise Funds
4. Ten-Year Capital Improvement Plan
5. Appendices

The introductory section includes the city's goals for 2025, fiscal policies and budget summary information. The governmental funds section includes revenue and expenditure history and projections from 2021 to 2025 for the general fund, and projections from 2022 to 2025 for the special revenue, debt service, and capital projects funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts and resources which are dedicated for a specific purpose. The city uses the modified accrual basis of accounting for all governmental funds, in which revenues are recognized when they become measurable and available, and expenditures are generally recognized when the related fund liabilities are incurred.

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

The city's ten-year capital improvement plan (C.I.P.) is a tabulation of projects and equipment that are being recommended with potential funding sources for each. A capital asset is defined as an expenditure which results in the acquisition or replacement of a fixed asset which costs $1,000 or more and/or has a life expectancy of three years or more. The city uses the threshold level of $5,000 to determine if the capital asset is listed in the general fixed asset account group. The ten-year capital improvement plan is approved by the city council, but it is a planning document only and approval carries no appropriation authority. All appropriations are made as a result of the annual budgeting process.

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

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

For 2025, median estimated value increased from $373,950 to $401,750 resulting in an increase of 7.4% value.

In addition, the city's fiscal disparities distribution increased $95,695.

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

Health Insurance
2025 will be the fifteenth year where the city participates in the Public Employees Insurance Program (PEIP). PEIP is a plan offered through the State of Minnesota to cities and other organizations throughout the state. The 2025 renewal rate is reduced by approximately 4% from 2024. Other insurance coverages of dental, life, disability, etc. are offered by the City through a variety of insurance providers.

Personnel Costs
We have included a 3.5% cost of living adjustment for regular employees in 2025.

Individual Budget Summaries

The areas below highlight department budgets where there are notable changes from the 2025 budget:

Police (122):
The decrease in the police budget for 2025 totals is estimated to be a 9.6% decrease over 2024.

Expenditure Summary

The proposed general fund budget reflects an increase in expenditures of $139,298, or 3.97%.

Revenues:

Local Government Aid (LGA)
The city's LGA allocation is anticipated to stay 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 2024. In 2021 the Amber Union project resulted in a large increase in building permit fees, and in 2023 the ISD #623 renovation projects increased building permit revenue. We

also are budgeting about the same in other revenues such as facility rentals, zoning fees, accident clean-up fees, and in fines and forfeitures.

Transfer from Reserve Funds

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 to protect the capital account balances and our bond rating. Since 2015, there have been no transfers budgeted or actual.

History of Transfer from Reserves to General Fund		
Year	Budgeted Amount	Actual Amount
2005	$204,315	$204,315
2006	$229,832	$160,000
2007	$161,337	$4,000
2008	$113,797	$65,000
2009	$21,732	$0
2010	$112,400	$77,400
2011	$71,917	$23,800
2012	$126,075	$56,075
2013	$80,000	$80,000
2014	$40,000	$40,000
2015	$0	$0
2016	$0	$0
2017	$0	$0
2018	$0	$0
2019	$0	$0
2020	$0	$0
2021	$0	$0
2022	$0	$0
2023	$0	$0
2024	$0	$0
2025	$0	$0

Debt Levy

In 2013, G.O. Improvement bonds were issued to help finance the 2013 street project. Also in 2013, G.O. Equipment Certificates were issued to finance a new fire truck for the city. In 2017, G.O. Improvement bonds were issued to help finance the 2017 street project. In the 2018 budgeting process, the City Council passed Resolution 17-33 reducing the 2018 Debt Levy by $140,558 to reduce the overall city levy from 34% to 24%. The total debt service levy for 2019 was $233,658 of which the portion for the newest fire truck was $97,036, while the debt service levy for the 2013 street project was $23,874 and the debt service levy for the 2017 street project was $112,748. The total debt service levy for 2020 was $227,988 of which the portion for the newest fire truck was $95,474, while the debt service levy for the 2013 street project was $22,440 and the debt service levy for the 2017 street project was $110,074. The total debt service levy for 2021 was $211,545 of which the portion for the newest fire truck was $98,894, and the debt service levy for the 2017 street project was $112,651. The 2013B equipment certificate for the

newest fire truck was paid off in 2021. The total debt service levy for 2022 was for $193,510 of which $115,040 was for the 2017 street project debt and $78,440 was for the 2021 street project debt. For 2023, the debt levy decreased to $189,686, of which $112,080 was for the 2017 street project debt and $77,605 was for the 2021 street project debt. In 2023 G.O. Improvement bonds were issued to help finance the 2023 street project. The total debt service levy for 2025 will be $148,081.

Summary

The overall general fund budget, including expenses, revenues, and transfers, totals $3,652,477. This is an increase of $139,298 or 3.97% over the 2024 operating budget. The total tax levy is $2,774,759 which is 2.77% higher than the levy approved for the 2024 budget. This results in a city tax rate of 35.79% and an estimated $33 property tax increase on a median valued home. The median valued home in Falcon Heights increased from $373,950 in 2024 to $401,750 in 2025. This assessment increase reflects the property value increase in the market over the past few years.

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

City	Proposed 2025 City Tax Rate
St Paul	53.89
North St Paul	49.31
Maplewood	48.21
Roseville	40.09
New Brighton	40.02
Falcon Heights	**35.79**
Mounds View	38.55
Shoreview	32.37
Vadnais Heights	31.99
Little Canada	28.24
Arden Hills	28.07

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

- Using the City of Roseville for city engineering services.
- Sharing a building inspector with the City of Little Canada.
- Participating with seventeen area communities on technology related issues, such as phone and information technology services
- Providing plowing services for the City of Lauderdale

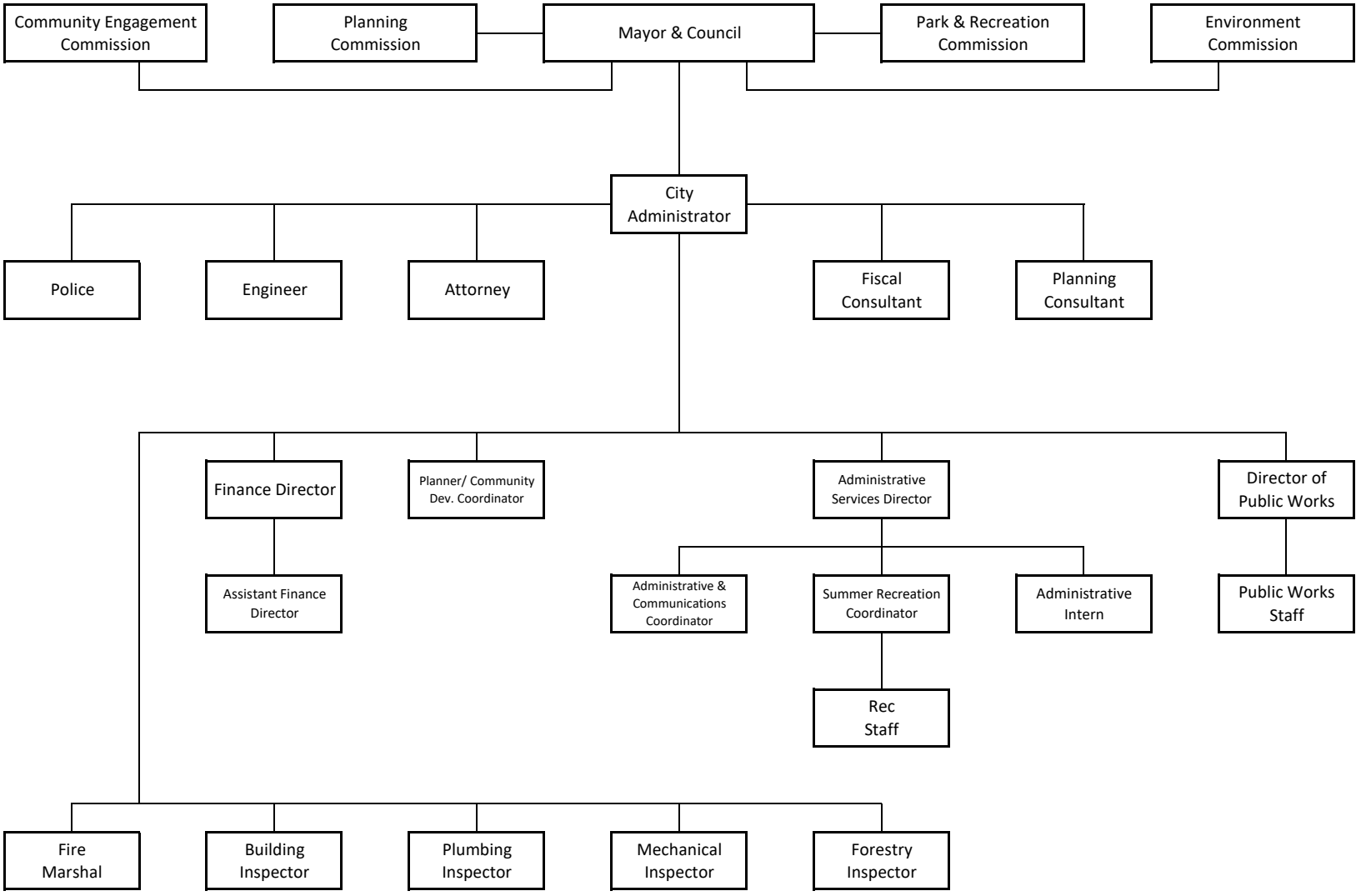
In closing, I wish to acknowledge the contributions of many staff members, especially Finance Director Roland Olson and Accountant Alyssa Landberg for their efforts in putting these documents together.

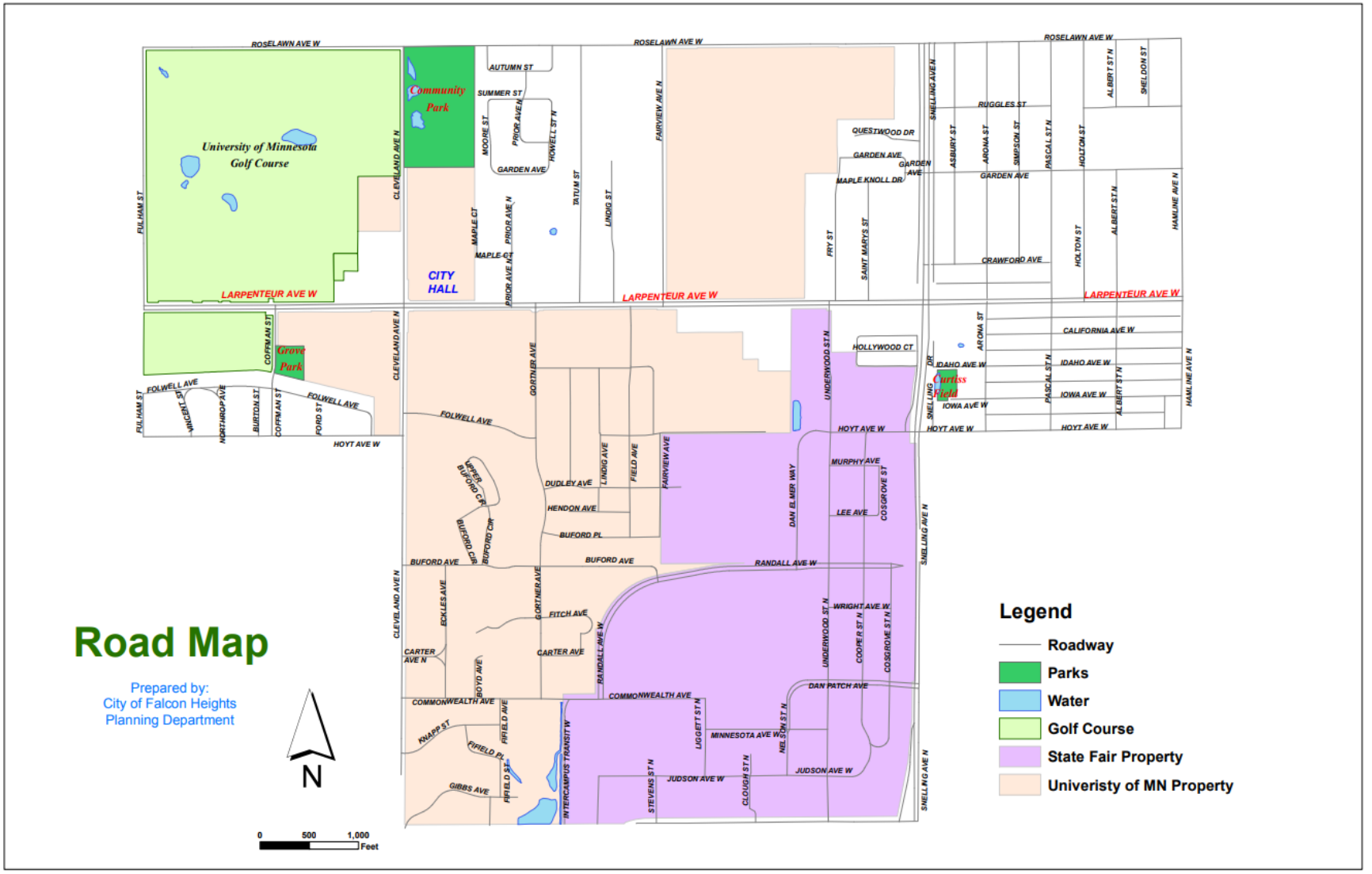
Sincerely,

Jack Linehan
City Administrator

CITY OF FALCON HEIGHTS

2025 ORGANIZATIONAL CHART




Road Map
Prepared by:
City of Falcon Heights
Planning Department
N
0 500 1,000 Feet
Legend
Roadway
Parks
Water
Golf Course
State Fair Property
Univeristy of MN Property
University of Minnesota Golf Course
Community Park
Grove Park
CITY HALL
Curtiss Field
ROSELAWN AVE W
LARPENTEUR AVE W
HOYT AVE W
FOLWELL AVE
BUFORD AVE
RANDALL AVE W
COMMONWEALTH AVE
CARTER AVE
GARDEN AVE
CRAWFORD AVE
IDAHO AVE W
IOWA AVE W
CALIFORNIA AVE W
HOLLYWOOD CT
MURPHY AVE
LEE AVE
DAN PATCH AVE
WRIGHT AVE W
MINNESOTA AVE W
JUDSON AVE W
FITCH AVE
DUDLEY AVE
HENDON AVE
BUFORD PL
CLEVELAND AVE N
SNELLING AVE N
HAMLINE AVE N
PASCAL ST N
ALBERT ST N
HOLTON ST
ARONA ST
SNIMPSON ST
ASBURY ST
SHELDON ST
RUGGLES ST
QUESTWOOD DR
MAPLE KNOLL DR
FAIRVIEW AVE N
LINDIG ST
TATUM ST
PRIOR AVE N
HOWELL ST N
MOORE ST
AUTUMN ST
SUMMER ST
MAPLE CT
FULHAM ST
VINCENT ST
NORTHROP AVE
BURTON ST
COFFMAN ST
FORD ST
GORTNER AVE
FIELD AVE
ECKLES AVE
BOYD AVE
KNAPP ST
FIFIELD AVE
FIFIELD PL
GIBBS AVE
INTERCAMPUS TRANSIT W
STEVENS ST N
LIGGETT ST N
CLOUGH ST N
NELSON ST N
UNDERWOOD ST N
COOPER ST N
COSGROVE ST N
DAN ELMER WAY
FRY ST
SAINT MARYS ST

FISCAL POLICIES

I. OPERATING BUDGET POLICIES

A. Purpose

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

B. Policy

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

The city will not budget to accrue future revenues.

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

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

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

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

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

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

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

II. REVENUE POLICIES

A. Purpose

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

B. Policy

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

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

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

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

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

The city will offset reduced revenues with reduced expenditures.

III. ELECTRONIC FUNDS TRANSFER POLICIES

A. Purpose

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

B. Policy

The city may make electronic funds transfers for the following:

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

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

The initiator of the electronic transfer must be identified.

The city will backup information as required for audit purposes.

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

IV. INVESTMENT POLICIES

A. Purpose

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

B. Policy

The city will regularly analyze its cash flow needs.

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

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

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

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

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

V. FUND BALANCE POLICIES

A. Purpose

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

B. Policy

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

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

Governmental Fund Balance classifications are defined as follows:

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

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

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

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

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

C. Special Revenue Funds

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

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

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

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

Fund	Specific Revenue Source	Committed For	Restricted For
Park Program	Recreation Fees Transfer from General Fund	Recreation Costs	
Charitable Gambling	Charitable Gambling	Lawful Purpose	
Community Garden	Garden Plot Fees	Garden Costs	
Water	Water Surcharge Fees	Hydrant Costs Park Costs	
Recycling	Recycling Grant Recycling Fees	Recycling and Environmental Activities	
CERT	Community Emergency Grant		Grant Programs
Community Economic Development	Lease of City Easement Fees	Activities Promoting Economic Development	
Street Lighting	Lighting Fees	Lighting Costs	
Community Inclusion	Transfer from General Fund	Community Inclusion Programing	

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

VI. CAPITAL IMPROVEMENT POLICIES

A. Purpose

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

B. Policy

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

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

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

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

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

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

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

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

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

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

VII. DEBT POLICIES

A. Purpose

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

B. Policy

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

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

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

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

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

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

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

VIII. ASSESSMENT POLICY

A. Purpose

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

B. Policy

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

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

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

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

IX. RISK MANAGEMENT POLICY

A. Purpose

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

B. Policy

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

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

X. RECREATION SCHOLARSHIP POLICY

A. Purpose

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

B. Policy

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

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

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

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

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

XI. FINANCIAL SUPPORT FOR COOPERATIVE SERVICE POLICY

A. Purpose

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

B. Policy

Must be an intergovernmental service or project.

The financial support should be proportional to population.

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

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

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

BUDGET SUMMARY

OVERALL BUDGET:

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

General Fund	3,513,179	3,652,477
Special Revenue Funds	556,770	304,016
Debt Service Funds	308,575	403,304
Capital Projects Funds	5,260,700	5,815,750
Enterprise Funds	2,641,675	1,959,620
Total	12,280,899	12,135,167

Page 1-17 summarizes revenues, expenditures, and other financing sources and uses for all funds. A summary of fund balance and net assets information is located on page 1-18.

BUDGET SUMMARY ALL FUNDS

REVENUES & OTHER FINANCING SOURCES

	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	BUDGET 2025
GENERAL FUND	3,091,280	3,705,947	3,513,179	3,643,077	3,652,477
TRANSFERS IN	0	21,000	0	0	0
TOTAL	3,091,280	3,726,947	3,513,179	3,643,077	3,652,477
SPECIAL REVENUE FUNDS	192,262	248,003	236,242	265,473	254,942
TRANSFERS IN	26,000	56,000	26,000	26,000	36,000
TOTAL	218,262	304,003	262,242	291,473	290,942
DEBT SERVICE FUNDS	244,808	248,481	234,395	280,786	222,081
TRANSFERS IN	0	0	0	0	0
TOTAL	244,808	248,481	234,395	280,786	222,081
CAPITAL PROJECTS FUNDS	2,814,348	1,672,111	1,128,993	1,222,877	1,718,149
TRANSFERS IN/BOND PROCEEDS	694,000	1,477,000	3,175,000	1,672,751	2,860,000
TOTAL	3,508,348	3,149,111	4,303,993	2,895,628	4,578,149
ENTERPRISE FUNDS	1,223,537	1,993,062	1,245,470	1,254,485	1,367,885
TRANSFERS IN	0	0	0	0	0
TOTAL	1,223,537	1,993,062	1,245,470	1,254,485	1,367,885
ALL FUNDS	7,566,235	7,867,605	6,358,279	6,666,698	7,215,534
TRANSFERS IN	720,000	1,554,000	3,201,000	1,698,751	2,896,000
TOTAL	8,286,235	9,421,605	9,559,279	8,365,449	10,111,534

EXPENDITURES/EXPENSES & OTHER FINANCING USES

	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	BUDGET 2025
GENERAL FUND	2,544,158	2,875,288	3,437,179	3,381,389	3,576,477
TRANSFERS OUT	640,000	576,000	76,000	76,000	76,000
TOTAL	3,184,158	3,451,288	3,513,179	3,457,389	3,652,477
SPECIAL REVENUE FUNDS	194,655	221,845	281,770	256,070	304,016
TRANSFERS OUT	0	30,000	275,000	275,000	0
TOTAL	194,655	251,845	556,770	531,070	304,016
DEBT SERVICE FUNDS	157,938	278,895	308,575	301,855	403,304
TRANSFERS OUT	0	0	0	0	0
TOTAL	157,938	278,895	308,575	301,855	403,304
CAPITAL PROJECTS FUNDS	2,682,494	2,993,007	4,960,700	1,299,680	5,370,750
TRANSFERS OUT	80,000	428,000	300,000	347,751	445,000
TOTAL	2,762,494	3,421,007	5,260,700	1,647,431	5,815,750
ENTERPRISE FUNDS	1,023,281	1,086,377	1,641,675	1,570,895	1,959,620
TRANSFERS OUT	0	0	1,000,000	1,000,000	0
TOTAL	1,023,281	1,086,377	2,641,675	2,570,895	1,959,620
ALL FUNDS	6,602,525	7,455,412	10,629,899	6,809,889	11,614,167
TRANSFERS OUT	720,000	1,034,000	1,651,000	1,698,751	521,000
TOTAL	7,322,525	8,489,412	12,280,899	8,508,640	12,135,167

FUND BALANCE / NET POSITION ALL FUNDS

	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	BUDGET 2025
GENERAL FUND BALANCE 01/01	3,245,299	3,152,421	3,428,080	3,428,080	3,613,768
REVENUES	3,091,280	3,705,947	3,513,179	3,643,077	3,652,477
EXPENDITURES	(2,544,158)	(2,875,288)	(3,437,179)	(3,381,389)	(3,576,477)
OTHER FINANCING SOURCES (USES) NET	(640,000)	(555,000)	(76,000)	(76,000)	(76,000)
FUND BALANCE 12/31	3,152,421	3,428,080	3,428,080	3,613,768	3,613,769
SPECIAL REVENUE FUND BALANCE 01/01	458,359	481,966	534,124	534,124	294,527
REVENUES	192,262	248,003	236,242	265,473	254,942
EXPENDITURES	(194,655)	(221,845)	(281,770)	(256,070)	(304,016)
OTHER FINANCING SOURCES (USES) NET	26,000	26,000	(249,000)	(249,000)	36,000
FUND BALANCE 12/31	481,966	534,124	239,596	294,527	281,452
DEBT SERVICE FUND BALANCE 01/01	489,490	576,360	545,946	545,946	524,877
REVENUES	244,808	248,481	234,395	280,786	222,081
EXPENDITURES	(157,938)	(278,895)	(308,575)	(301,855)	(403,304)
OTHER FINANCING SOURCES (USES) NET	0	0	0	0	0
FUND BALANCE 12/31	576,360	545,946	471,766	524,877	343,654
CAPITAL PROJECTS FUND BALANCE 01/01	3,224,008	3,969,862	3,697,966	3,697,966	4,946,163
REVENUES	2,814,348	1,672,111	1,128,993	1,222,877	1,718,149
EXPENDITURES	(2,682,494)	(2,993,007)	(4,960,700)	(1,299,680)	(5,370,750)
OTHER FINANCING SOURCES (USES) NET	614,000	1,049,000	2,875,000	1,325,000	2,415,000
FUND BALANCE 12/31	3,969,862	3,697,966	2,741,259	4,946,163	3,708,562
ENTERPRISE NET POSITION 01/01	4,525,295	4,725,551	5,632,236	5,632,236	4,315,826
REVENUES	1,223,537	1,993,062	1,245,470	1,254,485	1,367,885
EXPENSES	(1,023,281)	(1,086,377)	(1,641,675)	(1,570,895)	(1,959,620)
OTHER FINANCING SOURCES (USES) NET	0	0	(1,000,000)	(1,000,000)	0
RESTATEMENT CHG IN ACCTING PRINCIPLE	0	0	0	0	0
NET POSITION 12/31	4,725,551	5,632,236	4,236,031	4,315,826	3,724,091

	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	BUDGET 2025
TOTAL FUND BALANCE/NET ASSETS 01/01	9,962,003	10,925,712	11,857,905	11,857,905	11,714,714
REVENUES	7,566,235	7,867,605	6,358,279	6,666,698	7,215,534
EXPENDITURES/EXPENSES	(6,602,525)	(7,455,412)	(10,629,899)	(6,809,889)	(11,614,167)
OTHER FINANCING SOURCES (USES) NET	0	520,000	1,550,000	0	2,375,000
RESTATEMENT CHG IN ACCTING PRINCIPLE	0	0	0	0	0
TOTAL FUND BALANCE/NET ASSETS 01/01	10,925,712	11,857,905	9,136,285	11,714,714	9,691,081

GENERAL FUND SUMMARY

PURPOSE:

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

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

BASIS OF ACCOUNTING & BUDGETING:

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

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

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

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

GENERAL FUND BUDGET SUMMARY

REVENUES BY CLASSIFICATION

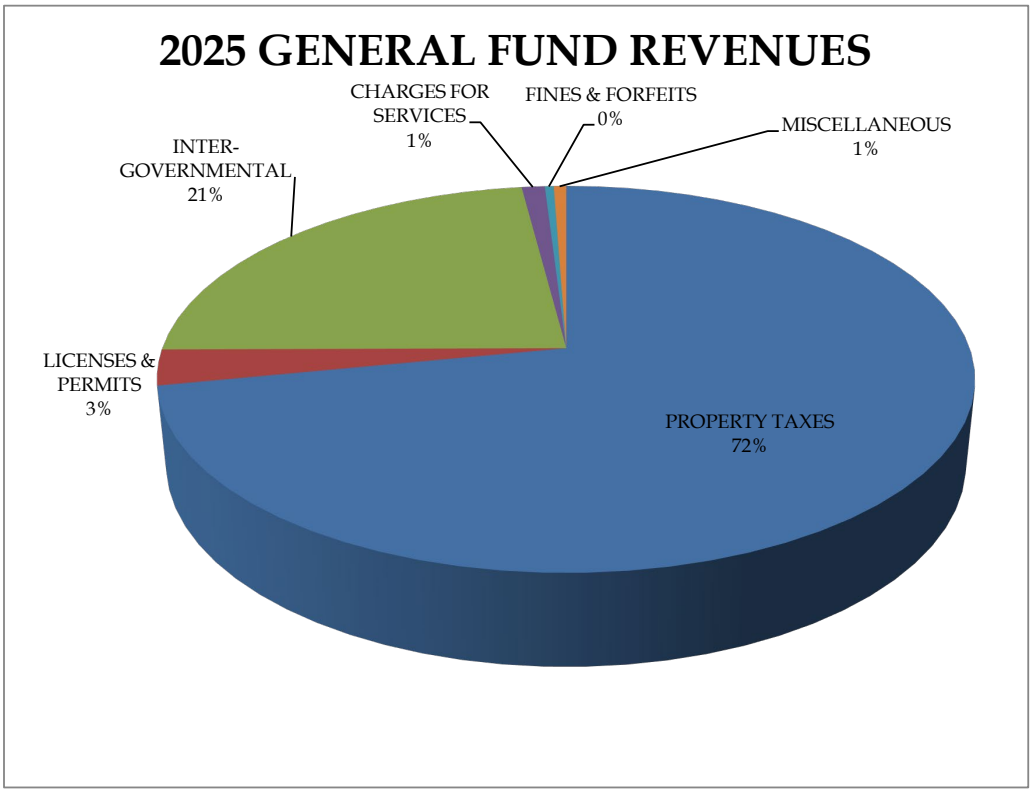
	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	BUDGET 2025
PROPERTY TAXES	2,031,045	2,208,553	2,282,825	2,510,386	2,517,734	2,626,701
LICENSES & PERMITS	260,480	166,271	260,184	103,750	107,100	108,750
INTERGOVERNMENTAL	759,424	652,290	896,660	829,971	860,271	842,046
CHARGES FOR SERVICES	92,879	21,319	46,357	38,072	34,972	38,980
FINES & FORFEITS	19,511	18,385	17,962	15,000	15,000	15,000
MISCELLANEOUS	20,230	24,462	201,959	16,000	108,000	21,000
TOTAL REVENUES	3,183,569	3,091,280	3,705,947	3,513,179	3,643,077	3,652,477
OTHER FINANCING SOURCES	0	0	21,000	0	0	0
	0	0	21,000	0	0	0
TOTAL REVENUES & OTHER FINANCING SOURCES	3,183,569	3,091,280	3,726,947	3,513,179	3,643,077	3,652,477

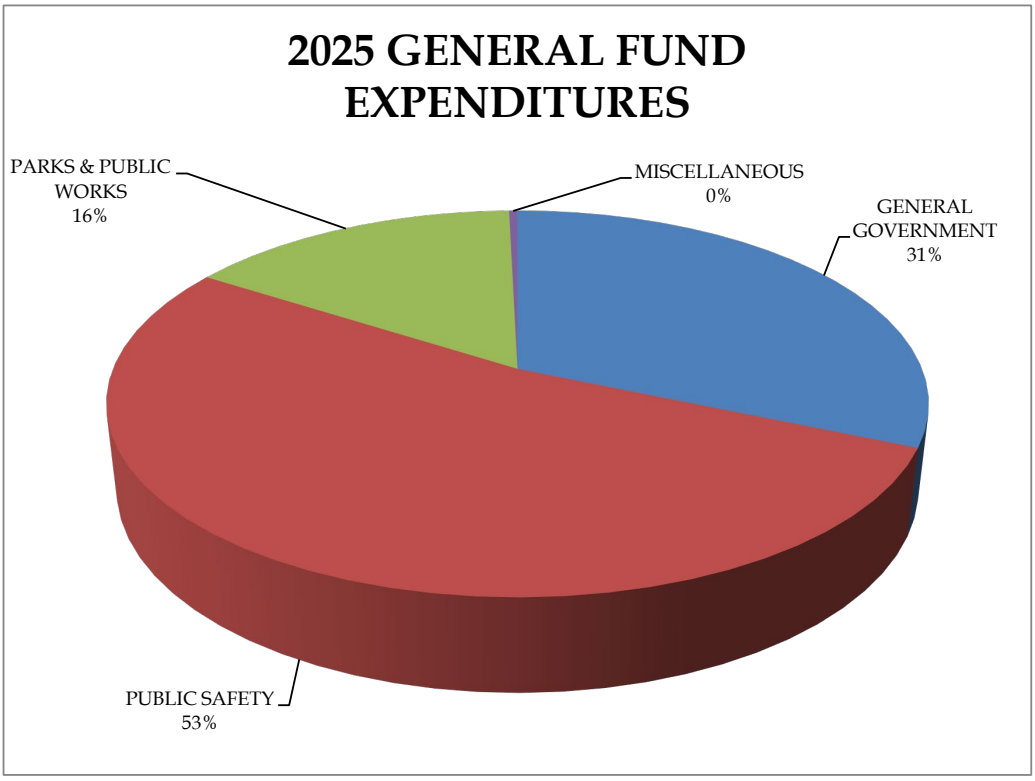
EXPENDITURES BY DEPARTMENT

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	BUDGET 2025
GENERAL GOVERNMENT	745,851	800,580	906,891	1,007,385	964,597	1,124,202
PUBLIC SAFETY	1,525,778	1,383,570	1,556,357	1,955,033	2,010,563	1,881,119
PARKS & PUBLIC WORKS	381,479	356,003	405,087	460,761	402,729	557,156
MISCELLANEOUS	936	4,005	6,953	14,000	3,500	14,000
TOTAL EXPENDITURES	2,654,043	2,544,158	2,875,288	3,437,179	3,381,389	3,576,477
OTHER FINANCING USES	526,000	640,000	576,000	76,000	76,000	76,000
	526,000	640,000	576,000	76,000	76,000	76,000
TOTAL EXPENDITURES & OTHER FINANCING USES	3,180,043	3,184,158	3,451,288	3,513,179	3,457,389	3,652,477

GENERAL FUND BALANCE

	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	BUDGET 2025
GENERAL FUND BALANCE 01/01	3,241,773	3,245,299	3,152,421	3,428,080	3,428,080	3,613,768
CHANGE IN FUND BALANCE	3,526	-92,878	275,660	0	185,688	0
GENERAL FUND BALANCE 12/31	3,245,299	3,152,421	3,428,080	3,428,080	3,613,768	3,613,769


2025 GENERAL FUND REVENUES
CHARGES FOR SERVICES 1%
FINES & FORFEITS 0%
MISCELLANEOUS 1%
INTER-GOVERNMENTAL 21%
LICENSES & PERMITS 3%
PROPERTY TAXES 72%


2025 GENERAL FUND EXPENDITURES
PARKS & PUBLIC WORKS 16%
MISCELLANEOUS 0%
GENERAL GOVERNMENT 31%
PUBLIC SAFETY 53%

GENERAL FUND REVENUES

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

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

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

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

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

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

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

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

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

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

GENERAL FUND REVENUE BUDGET

ACCOUNT 615810	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	PROPOSED 2025
	PROPERTY TAXES						
30111	CURRENT AD VALOREM TAXES	1,642,995	1,776,644	1,873,764	2,089,156	2,089,156	2,109,776
30111	FISCAL DISPARITY	382,922	429,234	405,444	421,230	421,230	516,925
30112	DELINQUENT AD VALOREM	4,972	2,401	3,617	0	6,864	0
30113	DELINQUENT PENALTY	156	274	0	0	484	0
	TOTAL PROPERTY TAX LEVY	2,031,045	2,208,553	2,282,825	2,510,386	2,517,734	2,626,701
	LICENSES & PERMITS						
32110	CONTRACTOR LICENSES	105	105	1,570	300	300	0
32120	LIQUOR, WINE & THC LICENSES	16,314	8,312	8,312	6,000	6,000	6,500
32130	CIGARETTE & AMUSEMENT LICENSES	750	750	500	750	750	750
32140	MISCELLANEOUS BUSINESS LICENSES	8,385	7,980	6,360	8,000	8,000	8,000
32150	RENTAL HOUSING LICENSE	8,071	9,750	7,700	8,500	8,500	8,500
32210	BUILDING PERMITS	152,880	118,354	160,068	60,000	60,000	64,000
32212	ROOFING PERMITS	9,724	0	0	0	0	0
32214	WINDOW/SIDING PERMITS	15,979	0	0	0	0	0
32216	ZONING/DRIVEWAYS/FENCES	760	0	1,039	1,000	1,000	1,000
32220	MECHANICAL PERMITS	30,482	9,524	62,307	10,200	11,000	11,000
32230	PLUMBING PERMITS	8,700	4,750	5,458	4,000	6,000	4,000
32235	SIGN PERMITS	100	50	250	0	50	0
32240	OTHER PERMITS	8,229	6,696	6,621	5,000	5,500	5,000
	TOTAL LICENSES & PERMITS	260,480	166,271	260,184	103,750	107,100	108,750
	INTERGOVERNMENTAL						
33400	STATE GRANTS & AIDS (LGA)	603,532	603,532	615,810	759,971	759,971	759,971
33405	SNELLING/LARP CORRIDOR STUDY GRANT	0	0	14,045	35,000	15,000	0
33406	MN PUBLIC SAFETY AID LGA	0	0	224,272	0	0	0
33410	OTHER GRANTS (PERA & TREE DISASTER)	0	0	0	0	0	0
33411	STATE AID - POLICE	63,649	15,033	10,129	0	49,300	0
35412	STATE PUBLIC SAFETY AID	0	0	0	0	0	0
33430	MINNESOTA STATE AID - DOT	0	0	0	0	0	0
33440	INSURANCE PREMIUM - FIRE	55,862	0	0	5,000	5,000	5,000
33700	CABLE TV FRANCHISE FEES	36,381	33,725	32,405	30,000	31,000	31,000
33710	CLIMATE ACTION PLAN GRANT	0	0	0	0	0	46,075
	TOTAL INTERGOVERNMENTAL	759,424	652,290	896,660	829,971	860,271	842,046
	CHARGES FOR SERVICES						
34101	CITY FACILITY RENTAL	3	1,492	2,117	1,850	2,000	2,000
34120	PLAN CHECK FEES	91,458	5,517	17,775	10,000	7,000	10,000
34140	SPECIAL ASSESSMENT SEARCH	0	0	0	0	0	0
34150	ZONING REVIEW FEES	0	0	600	0	0	0
34160	ADMINISTRATIVE FEES	440	0	121	200	200	200
34170	SALE OF MAPS & COPIES	1	0	0	0	0	0
34200	LAUDERDALE - PLOWING CONTRACT	0	12,150	24,604	25,272	25,272	26,030
34215	FIRE RENTAL HOUSING INSPECTIONS	0	100	300	0	0	0
34217	ACCIDENT CLEAN UP	0	0	0	0	0	0
34221	FALSE ALARMS - FIRE	0	760	60	0	0	0
34222	FALSE ALARMS - SECURITY	976	1,300	780	750	500	750
34223	CONDUIT BONDING	0	0	0	0	0	0
34500	TOBACCO COMPLIANCE	0	0	0	0	0	0
	TOTAL CHARGES FOR SERVICES	92,879	21,319	46,357	38,072	34,972	38,980
	FINES & FORFEITS						
35110	COURT FINES	19,511	18,385	17,962	15,000	15,000	15,000
	TOTAL FINES & FORFEITS	19,511	18,385	17,962	15,000	15,000	15,000
	SPECIAL ASSESSMENTS						
36100	SPECIAL ASSESSMENTS	0	0	0	0	0	0
	TOTAL SPECIAL ASSESSMENTS	0	0	0	0	0	0
	MISCELLANEOUS						
36211	INTEREST ON INVESTMENTS	20,883	43,100	149,178	15,000	100,000	15,000
36213	CHANGE IN FAIR VALUE OF INVESTMENT	(17,721)	(48,269)	28,028	0	0	0
36400	MISCELLANEOUS	623	1,125	553	1,000	3,000	1,000
36402	FIRE FIGHTING TNG/EDUC REIMB	500	0	0	0	0	0
36404	ST FAIR POLICE SVC	0	0	0	0	0	0
36409	ATTORNEY FEE REIMBURSEMENT	0	0	0	0	0	0
36410	TIES PAYMENT	0	0	0	0	0	0
36420	INSURANCE REFUND	14,812	28,507	5,553	0	5,000	5,000
36425	INSURANCE SETTLEMENT	0	0	0	0	0	0
36430	CERT TRAINING	0	0	0	0	0	0
36450	EVENT COMMUNITY SUPPORT	0	0	0	0	0	0
36460	EVENTS REVENUE	0	0	0	0	0	0
36466	REIMBURSE WC SALARY PAID LMC	934	0	0	0	0	0
36475	LAWN & YARD CLEANUP FEES	0	0	0	0	0	0
36480	SNOW REMOVAL	200	0	1,234	0	0	0
36490	MONSANTO PBC SETTLEMENT	0	0	17,414	0	0	0
	TOTAL MISCELLANEOUS	20,230	24,462	201,959	16,000	108,000	21,000
	TOTAL REVENUES	3,183,569	3,091,280	3,705,947	3,513,179	3,643,077	3,652,477
	OTHER FINANCING SOURCES						
39200	TRANSFERS	0	0	21,000	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	21,000	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	**3,183,569**	**3,091,280**	**3,726,947**	**3,513,179**	**3,643,077**	**3,652,477**

GENERAL FUND EXPENDITURES

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

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

⇒

Legislative
Administrative
Finance
Legal
Elections
Communications
Planning & Inspections

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

Emergency Preparedness
Police
Prosecution
Fire Services

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

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

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

Contingency

TOTAL GENERAL FUND EXPENDITURES BY DEPARTMENT

DEPT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	PROPOSED 2025
	GENERAL GOVERNMENT						
111	LEGISLATIVE	43,214	44,037	53,832	54,161	53,351	78,120
112	ADMINISTRATIVE	269,610	285,852	290,517	293,040	278,885	327,550
113	FINANCE	143,916	170,632	191,454	217,340	216,172	255,742
114	LEGAL	9,414	7,760	29,567	26,000	15,000	27,500
115	ELECTIONS	24,312	25,851	24,537	26,100	26,100	28,275
116	COMMUNICATIONS	113,307	109,196	141,845	163,844	161,238	202,115
117	PLANNING & INSPECTIONS	142,077	157,252	175,139	226,900	213,851	204,900
	TOTAL GENERAL GOVERNMENT	745,851	800,580	906,891	1,007,385	964,597	1,124,202
	PUBLIC SAFETY						
121	EMERGENCY PREPAREDNESS	5,952	3,668	3,487	7,537	6,410	8,367
122	POLICE	1,231,909	1,180,805	1,345,467	1,734,779	1,797,753	1,661,393
123	PROSECUTION	30,000	30,385	29,685	31,000	30,000	31,000
124	FIREFIGHTING	201,056	168,713	177,718	181,717	176,400	180,359
125	FIRE RELIEF	56,862	0	0	0	0	0
	TOTAL PUBLIC SAFETY	1,525,778	1,383,570	1,556,357	1,955,033	2,010,563	1,881,119
	PARKS & PUBLIC WORKS						
131	CITY HALL & GROUNDS	94,317	107,313	100,179	113,101	96,791	108,956
132	STREETS	151,027	140,604	126,033	127,975	130,881	138,475
133	ENGINEERING	16,081	4,874	6,415	12,000	5,000	12,000
134	TREE PROGRAM	48,158	20,590	70,431	71,000	48,118	93,000
137	ENVIRONMENTAL	0	0	21,569	29,950	33,184	86,775
141	PARK MAINTENANCE & ADMINISTRATION	71,895	82,622	80,461	106,735	88,755	117,950
	TOTAL PARKS & PUBLIC WORKS	381,479	356,003	405,087	460,761	402,729	557,156
	MISCELLANEOUS						
192	CONTINGENCY	936	4,005	6,953	14,000	3,500	14,000
	TOTAL MISCELLANEOUS	936	4,005	6,953	14,000	3,500	14,000
	TOTAL EXPENDITURES	2,654,043	2,544,158	2,875,288	3,437,179	3,381,389	3,576,477
	OTHER FINANCING USES						
97000	TRANSFERS	526,000	640,000	576,000	76,000	76,000	76,000
	TOTAL OTHER FINANCING USES	526,000	640,000	576,000	76,000	76,000	76,000
	TOTAL EXPENDITURES & OTHER FINANCING USES	**3,180,043**	**3,184,158**	**3,451,288**	**3,513,179**	**3,457,389**	**3,652,477**

TOTAL GENERAL FUND EXPENDITURES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	PROPOSED 2025
	COMPENSATION						
60100	REGULAR SALARIES	455,245	490,204	483,378	528,650	550,705	630,180
60510	MAYOR & CITY COUNCIL	19,800	19,710	19,800	19,800	19,800	19,800
60515	CITY COMMISSIONERS	0	0	0	0	0	21,000
60520	PART-TIME EMPLOYEES	18,647	50,918	51,758	57,900	52,000	13,500
60540	RINK ATTENDANTS-SEASONAL	0	2,237	2,190	4,000	2,000	4,000
61000	OVERTIME SALARY	0	0	0	1,000	0	1,000
61510	DRILL COMPENSATION	2,647	0	0	0	0	0
61520	FIRE COMPENSATION	1,502	0	0	0	0	0
61525	ADMIN DUTY COMPENSATION	223	0	0	0	0	0
61530	FIRE HALL CLEANING	225	0	0	0	0	0
64011	PERA CONTRIBUTIONS	34,790	35,727	38,549	43,730	45,214	48,310
64012	FICA CONTRIBUTIONS	37,922	42,781	42,118	47,115	46,701	52,770
64031	HOSPITALIZATION	74,715	61,350	60,034	78,750	75,405	109,400
64032	DENTAL	2,722	2,659	2,530	5,175	3,579	5,900
64033	LONG-TERM DISABILITY	1,071	939	1,070	1,719	1,215	1,619
64034	LIFE INSURANCE	1,286	1,272	1,225	2,023	1,445	1,940
64040	FIRE RELIEF ASSOCIATION AID	56,862	0	0	0	0	0
	TOTAL COMPENSATION	707,657	707,798	702,651	789,862	798,064	909,419
	MATERIALS & SUPPLIES						
70100	SUPPLIES	11,523	8,903	5,985	13,550	9,950	14,450
70110	SUPPLIES - MISC	5,986	9,873	12,385	11,000	9,074	9,500
70120	TOOLS	3,273	5,001	4,697	6,100	4,000	6,100
70410	LEGAL NOTICES	1,075	669	2,258	1,400	1,400	1,400
70420	NEWSLETTERS	6,384	6,303	6,613	7,100	5,100	8,100
70500	POSTAGE	4,058	5,347	4,342	7,800	4,750	7,450
74000	MOTOR FUEL & LUBRICANTS	10,839	14,306	16,454	16,500	15,500	16,500
75000	BITUMINOUS PATCHING	1,574	1,374	5,002	5,000	3,000	5,000
75100	STREET SIGNS	6,560	483	1,120	600	600	600
77000	CLOTHING	2,256	2,083	1,444	1,500	1,500	2,000
	TOTAL MATERIALS & SUPPLIES	53,528	54,342	60,299	70,550	54,874	71,100
	OTHER SERVICES & CHARGES						
80100	ENGINEERING SERVICES	16,081	4,874	6,415	12,000	5,000	12,000
80200	LEGAL FEES	39,414	38,145	59,252	56,000	45,000	56,000
80210	ZONING CODE UPDATE	0	0	0	1,000	0	2,500
80300	ELECTION CONTRACT	21,800	21,800	21,800	21,800	21,800	23,975
80310	AUDIT	10,700	11,160	11,700	12,550	12,238	13,450
80330	ADMIN./AUDIT/FIN/FOREST CONSULTANT	5,985	12,625	42,916	30,000	10,000	30,000
80332	FIRE SERVICE CONTRACT	169,155	168,713	177,718	181,717	176,400	180,359
80350	ACCUVOTE VOTING SERVICE	2,141	3,230	2,266	3,000	3,000	3,000
80400	CONSULTANT PLANNER	0	9,521	880	10,000	0	10,000
80450	SNELLING/LARP CORRIDOR STUDY	0	0	14,156	39,000	39,000	0
80460	CLIMATE CONTROL GRANT	0	0	0	0	0	49,425
80500	GIS SUPPORT	536	940	1,431	1,100	1,100	1,400
80600	FINANCIAL SOFTWARE MAINTENANCE	7,239	7,601	9,441	8,500	8,550	9,000
81000	POLICE SERVICES	1,196,435	1,146,909	1,313,047	1,700,000	1,538,700	1,615,514
81010	SAFETY AID - POLICE SERVICES	0	0	0	0	224,274	0
81200	DISPATCH 911	35,474	33,588	31,652	34,179	34,179	45,079
81210	BLDG/MECHANICAL INSPECTORS	60,101	62,458	47,788	66,000	66,000	70,000
81220	MECHANICAL INSPECTORS	4,422	6,583	26,254	8,000	8,000	11,100
81230	PLUMBING INSPECTIONS	1,392	3,070	878	3,000	3,000	3,000
81300	ANIMAL CONTROL	0	308	769	600	600	800
82011	LINEN CLEANING	78	0	0	0	0	0
83030	SNOW REMOVAL	8,326	6,948	12,015	15,000	15,000	15,000
84010	TREE TRIMMING	23,610	6,740	57,000	45,000	35,930	45,000
84020	TREE REMOVAL	17,713	8,025	11,065	15,000	1,850	15,000
84030	TREE PLANTING	1,620	0	0	3,000	484	25,000
84040	STORM DAMAGE	430	3,450	925	3,000	4,780	3,000
85010	TELEPHONE	221	379	850	800	1,300	1,250
85011	TELEPHONE - LANDLINE	583	766	767	800	800	800
85015	CELL PHONE	1,917	686	0	720	0	720
85020	ELECTRIC	3,482	6,451	7,894	10,200	4,400	5,700
85025	SOLAR ELECTRIC	10,616	11,611	11,810	11,000	17,000	17,000
85030	UTILITIES	2,514	9,256	6,207	10,400	6,000	9,000
85040	WATER	5,536	4,645	3,946	5,800	2,000	4,000
85050	CABLE TV	28,518	19,694	20,698	23,100	23,100	24,500
85060	WEBSITE	1,600	4,244	4,371	4,500	4,500	25,000
85070	NETWORK/TECHNICAL SUPPORT(I-NET)	45,955	38,336	42,421	49,584	49,584	53,295
86010	MILEAGE	704	1,555	1,296	1,550	1,550	1,900
86020	TRAINING-FIRE DEPT	380	0	0	0	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	5,690	3,135	6,464	9,700	9,250	17,700
86101	MILEAGE	217	118	228	350	250	350
86105	TEMPORARY WARMING HOUSE	0	3,596	3,073	4,000	4,000	4,000
86110	MEMBERSHIPS	0	221	1,234	1,140	1,301	1,600
86130	MEETINGS	51	0	0	500	150	500
86140	COMMISSIONS	8,915	8,893	9,358	9,500	9,500	10,000
86200	MEDICAL EXAMINATIONS	1,490	0	0	0	0	0
86500	COOPERATIVE SERVICE	10,958	11,287	17,246	17,846	17,846	18,800
87000	REPAIR AND MAINTENANCE	28,698	10,617	13,761	11,700	12,400	12,000
87010	MAINTENANCE CITY HALL	11,837	14,163	13,467	13,800	13,400	13,800
87029	FIRE - OTHER /CONTRACT MAINTENANCE	4,229	0	0	0	0	0
87100	PANIC BUTTON SECURITY	439	473	284	2,500	400	500
87120	GROUNDS MAINTENANCE	8,956	3,168	4,279	8,000	1,000	8,000
87500	RENTAL OF EQUIPMENT	0	0	0	0	0	0

88000	INSURANCE & BONDS	83,377	64,065	71,183	76,531	75,905	92,441
88500	ELECTRONIC PAYMENT EXPENSE	1,113	660	667	700	680	700
89000	MISCELLANEOUS	882	4,353	17,625	20,700	10,000	20,900
89010	SPECIAL EVENTS	1,372	2,916	2,592	10,000	7,000	10,000
89070	ENERGY AUDIT INCENTIVE	0	0	1,250	1,500	250	1,500
89100	ENERGY REBATE PROGRAM	-43	43	0	400	0	400
	TOTAL OTHER SERVICES & CHARGES	1,892,858	1,782,019	2,112,338	2,576,767	2,528,451	2,595,958
	TOTAL EXPENDITURES	2,654,043	2,544,158	2,875,288	3,437,179	3,381,389	3,576,477
	OTHER FINANCING USES						
97000	TRANSFERS	526,000	640,000	576,000	76,000	76,000	76,000
	TOTAL OTHER FINANCING USES	526,000	640,000	576,000	76,000	76,000	76,000
	TOTAL EXPENDITURES & OTHER USES	**3,180,043**	**3,184,158**	**3,451,288**	**3,513,179**	**3,457,389**	**3,652,477**

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:	2024	2025
Assoc. of Metro Municipalities	2,620	2,620
League of Minnesota Cities	6,450	5,000
Ramsey County League of Local Gov'ts	400	400
MN Mayors Association	30	30
	9,500	10,000

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

Estimated:	2024	2025
Northwest Youth and Family Services	12,846	13,295
Tubman Legal Services	5,000	5,500
	17,846	18,795

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

Indicator	2022 Actual	2023 Acutal	2024 Estimate
Number of regular city council meetings	22	24	23
Number of city council workshops	10	14	21

LEGISLATIVE EXPENDITURES (111)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	PROPOSED 2025
	COMPENSATION						
60510	MAYOR & CITY COUNCIL	19,800	19,710	19,800	19,800	19,800	19,800
60515	CITY COMMISSIONERS	0	0	0	0	0	21,000
64011	PERA CONTRIBUTIONS	810	836	990	810	990	810
64012	FICA CONTRIBUTIONS	1,515	1,508	1,515	1,515	1,515	3,120
	TOTAL COMPENSATION	22,125	22,053	22,305	22,125	22,305	44,730
	MATERIALS & SUPPLIES						
70100	SUPPLIES	0	87	39	200	100	100
70410	LEGAL NOTICES	1,075	669	2,258	1,400	1,400	1,400
	TOTAL MATERIALS & SUPPLIES	1,075	756	2,297	1,600	1,500	1,500
	OTHER SERVICES & CHARGES						
80330	CONSULTANT	0	0	0	0	0	0
86100	CONFERENCES/EDUCATION/TRAINING	0	975	2,551	2,500	2,000	2,500
86130	MEETINGS	51	0	0	500	150	500
86140	COMMISSIONS/MEMBERSHIPS/ASSOCIATIONS	8,915	8,893	9,358	9,500	9,500	10,000
86500	COOPERATIVE SERVICES (NYFS + TUBMAN)	10,958	11,287	17,246	17,846	17,846	18,800
88000	INSURANCE & BONDS	90	73	75	90	50	90
	TOTAL OTHER SERVICES & CHARGES	20,014	21,228	29,230	30,436	29,546	31,890
111	***TOTAL EXPENDITURES***	**43,214**	**44,037**	**53,832**	**54,161**	**53,351**	**78,120**

ADMINISTRATIVE EXPENDITURES (112)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

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

⇒ Supplies (70100): This represents expenses incurred on supplies for the administrative office.

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

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

⇒ Insurance and Bonds (88000): The premiums for municipal liability, property, crime, public employee bonds, and workers' compensation are distributed here.

ADMINISTRATIVE EXPENDITURES (112)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	PROPOSED 2025
	COMPENSATION						
60100	REGULAR SALARIES	174,075	188,160	155,178	160,000	165,000	177,000
60520	PART-TIME EMPLOYEES/INCLUSION	0	9,027	10,140	5,000	5,000	5,000
64011	PERA CONTRIBUTIONS	12,838	11,155	11,699	12,000	12,000	13,650
64012	FICA CONTRIBUTIONS	13,402	15,070	12,433	13,000	12,700	14,000
64031	HOSPITALIZATION	34,637	22,405	15,477	29,500	25,000	30,000
64032	DENTAL	1,282	1,095	1,065	1,500	1,500	1,500
64033	LONG-TERM DISABILITY	375	246	250	500	500	500
64034	LIFE INSURANCE	247	216	195	500	300	500
	TOTAL COMPENSATION	236,857	247,375	206,437	222,000	222,000	242,150
	MATERIALS & SUPPLIES						
70100	SUPPLIES	4,649	6,101	4,015	5,500	4,000	5,500
70500	POSTAGE	2,105	2,243	2,034	4,400	3,500	4,400
	TOTAL MATERIALS & SUPPLIES	6,753	8,343	6,049	9,900	7,500	9,900
	OTHER SERVICES & CHARGES						
80330	CONSULTANT	1,200	10,250	41,475	25,000	5,000	25,000
86010	MILEAGE	127	964	198	300	100	300
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	4,708	1,353	2,200	4,500	4,500	8,000
86110	MEMBERSHIPS	0	51	675	500	700	700
87000	REPAIR OFFICE EQUIPMENT	457	878	1,439	1,700	1,900	1,500
88000	INSURANCE & BONDS	20,488	17,738	22,351	24,140	32,185	35,000
88500	ELECTRONIC PAYMENT EXPENSE	423	0	0	0	0	0
89000	MISCELLANEOUS	(1,402)	(1,101)	9,693	5,000	5,000	5,000
	TOTAL OTHER SERVICES & CHARGES	26,000	30,134	78,030	61,140	49,385	75,500
112	***TOTAL EXPENDITURES***	**269,610**	**285,852**	**290,517**	**293,040**	**278,885**	**327,550**
	OTHER FINANCING USES						
97000	TRANSFERS TO CAPITAL	500,000	114,000	50,000	50,000	50,000	50,000
	TOTAL OTHER FINANCING USES	500,000	114,000	50,000	50,000	50,000	50,000
	TOTAL EXPENDITURES & OTHER FINANCING USES	**769,610**	**399,852**	**340,517**	**343,040**	**328,885**	**377,550**

FINANCE EXPENDITURES (113)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

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

⇒ Supplies (70100): This represents expenses incurred on supplies for the administrative office.

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

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

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

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

FINANCE EXPENDITURES (113)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	PROPOSED 2025
	COMPENSATION						
60100	REGULAR SALARIES	95,654	100,452	104,400	112,000	112,850	173,000
60520	PART-TIME FINANCE EMPLOYEES	2,454	18,582	29,935	41,000	41,000	0
64011	PERA CONTRIBUTIONS	7,154	8,437	10,051	11,600	11,450	13,000
64012	FICA CONTRIBUTIONS	7,502	9,064	10,212	11,700	11,600	13,400
64031	HOSPITALIZATION	8,759	10,417	10,867	13,000	10,700	22,300
64032	DENTAL	396	445	456	750	500	1,000
64033	LONG-TERM DISABILITY	309	285	324	500	350	400
64034	LIFE INSURANCE	568	600	573	800	600	642
	TOTAL COMPENSATION	122,795	148,282	166,819	191,350	189,050	223,742
	MATERIALS & SUPPLIES						
70100	SUPPLIES	159	343	192	500	2,000	500
	TOTAL MATERIALS & SUPPLIES	159	343	192	500	2,000	500
	OTHER SERVICES & CHARGES						
80310	AUDIT	10,700	11,160	11,700	12,550	12,238	13,450
80330	FINANCIAL CONSULTANT	0	0	0	0	0	0
80600	SOFTWARE MAINTENANCE	7,239	7,601	9,441	8,500	8,550	9,000
86010	MILEAGE	566	585	686	750	900	1,000
86100	CONFERENCES/EDUCATION	260	70	0	1,000	1,000	5,000
86110	MEMBERSHIPS	0	170	460	240	500	600
88000	INSURANCE & BONDS	696	1,006	1,029	750	654	750
88500	POSITIVE PAY EXP	691	660	667	700	680	700
89000	MISCELLANEOUS	810	755	460	1,000	600	1,000
	TOTAL OTHER SERVICES & CHARGES	20,961	22,007	24,443	25,490	25,122	31,500
113	***TOTAL EXPENDITURES***	**143,916**	**170,632**	**191,454**	**217,340**	**216,172**	**255,742**

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 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	PROPOSED 2025
	OTHER SERVICES & CHARGES						
80200	LEGAL FEES	9,414	7,760	29,567	25,000	15,000	25,000
80210	ZONING CODE UPDATE	0	0	0	1,000	0	2,500
	TOTAL OTHER SERVICES & CHARGES	9,414	7,760	29,567	26,000	15,000	27,500
114	***TOTAL EXPENDITURES***	**9,414**	**7,760**	**29,567**	**26,000**	**15,000**	**27,500**

ELECTIONS EXPENDITURES (115)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

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

⇒ Accuvote Voting Service (80350): Annual fees to Ramsey County for the voting system.

Indicator	2022 Actual	2023 Actual	2024 Actual
Registered voters in city	3,257	3,112	3,444
Voter turnout	2,538	1,384	2,972
Voter turnout (percentage)	78%	44%	86%

ELECTIONS EXPENDITURES (115)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	PROPOSED 2025
	MATERIALS & SUPPLIES						
70100	SUPPLIES	371	822	471	1,300	1,300	1,300
70500	POSTAGE	0	0	0	0	0	0
	TOTAL MATERIALS & SUPPLIES	371	822	471	1,300	1,300	1,300
	OTHER SERVICES & CHARGES						
80300	ELECTION CONTRACT	21,800	21,800	21,800	21,800	21,800	23,975
80350	ACCUVOTE VOTING SERVICE	2,141	3,230	2,266	3,000	3,000	3,000
	TOTAL OTHER SERVICES & CHARGES	23,941	25,030	24,066	24,800	24,800	26,975
115	***TOTAL EXPENDITURES***	**24,312**	**25,851**	**24,537**	**26,100**	**26,100**	**28,275**
	OTHER FINANCING USES						
97000	TRANSFERS TO CAPITAL	0	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	**24,312**	**25,851**	**24,537**	**26,100**	**26,100**	**28,275**

COMMUNICATIONS EXPENDITURES (116)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

⇒ Regular Salaries (60100): These expenditures include the salary support for the Community Development Coordinator, Administrative Services Director, and Administrative & Communications Coordinator. See Appendix 1 for the personnel compensation distribution.

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

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

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

⇒ Cable TV (85050): This is the city's portion of contributions to the North Suburban Cable Commission, and payments for cable and web streaming of council meetings.

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

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

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

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

Indicator	2022 Actual	2023 Actual	2024 Estimate
Website page views annual	10,082	34,000	35,000
Unique website visitors annual	7,694	27,000	30,000
Number of registered emails for alerts	1,788	2,100	2,400

COMMUNICATIONS EXPENDITURES (116)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	PROPOSED 2025
	COMPENSATION						
60100	REGULAR SALARIES	18,540	26,900	43,963	52,000	53,655	55,000
60520	PART-TIME EMPLOYEES (Special Events)	84	0	0	900	0	0
64011	PERA CONTRIBUTIONS	1,327	1,752	3,423	3,900	4,024	4,050
64012	FICA CONTRIBUTIONS	1,425	2,058	3,683	4,000	4,100	4,150
64031	HOSPITALIZATION	31	28	7,678	1,050	6,405	10,200
64032	DENTAL	0	0	207	600	250	500
64033	LONG-TERM DISABILITY	25	19	86	60	30	60
64034	LIFE INSURANCE	43	32	91	50	90	110
	TOTAL COMPENSATION	21,473	30,789	59,131	62,560	68,554	74,070
	MATERIALS & SUPPLIES						
70100	SUPPLIES	3,487	219	210	1,000	500	2,000
70420	NEWSLETTERS/INFORMATION	6,384	6,303	6,613	6,500	5,000	8,000
70500	POSTAGE	1,953	3,104	2,307	3,000	1,200	3,000
	TOTAL MATERIALS & SUPPLIES	11,824	9,627	9,131	10,500	6,700	13,000
85010	TELEPHONE	221	379	850	800	1,300	1,250
85040	VIRTUAL COMMUNICATION	2,596	3,295	2,645	2,800	500	1,000
85050	CABLE TV	28,518	19,694	20,698	23,100	23,100	24,500
85060	WEBSITE	1,600	4,244	4,371	4,500	4,500	25,000
85070	TECHNICAL SUPPORT	45,703	38,252	42,421	49,584	49,584	53,295
86010	MILEAGE	0	0	7	0	0	0
86100	COMMISSIONS/MEMBERSHIPS/TRAINING	0	0	0	0	0	0
88000	INSURANCE & BONDS	0	0	0	0	0	0
89010	SPECIAL EVENTS	1,372	2,916	2,592	10,000	7,000	10,000
	TOTAL OTHER SERVICES & CHARGES	80,010	68,779	73,584	90,784	85,984	115,045
116	*TOTAL EXPENDITURES*	113,307	109,196	141,845	163,844	161,238	202,115
	OTHER FINANCING USES						
97000	TRANSFERS	0	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	**113,307**	**109,196**	**141,845**	**163,844**	**161,238**	**202,115**

PLANNING & INSPECTIONS EXPENDITURES (117)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

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

⇒ Consulting Planner (80400): The city contracts out for miscellaneous planning review with various other planning consultants.

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

⇒ Inspectors (81210, 81220, and 81230): The city contracts out to the City of Little Canada for building, mechanical, and plumbing inspections.

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

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

PLANNING & INSPECTIONS EXPENDITURES (117)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	PROPOSED 2025
	COMPENSATION						
60100	REGULAR SALARIES	58,204	55,479	60,466	68,000	70,000	74,000
60520	PART-TIME FIRE INSPECTOR	63	5,720	5,213	10,000	6,000	7,500
64011	PERA CONTRIBUTIONS	4,426	3,511	4,638	5,100	5,650	6,050
64012	FICA CONTRIBUTIONS	4,656	4,860	4,824	5,950	5,800	6,200
64031	HOSPITALIZATION	7,637	4,718	5,567	7,000	7,200	11,000
64032	DENTAL	174	168	184	500	200	500
64033	LONG-TERM DISABILITY	105	68	102	150	50	150
64034	LIFE INSURANCE	101	107	93	150	100	150
	TOTAL COMPENSATION	75,365	74,630	81,086	96,850	95,000	105,550
	MATERIALS & SUPPLIES						
70100	SUPPLIES	53	0	0	50	50	50
	TOTAL MATERIALS & SUPPLIES	53	0	0	50	50	50
	OTHER SERVICES & CHARGES						
80400	CONSULTING PLANNER	0	9,521	880	10,000	0	10,000
80450	SNELLING/LARP CORRIDOR STUDY	0	0	14,156	39,000	39,000	0
80500	GIS SUPPORT	536	940	1,431	1,100	1,100	1,400
81210	BUILDING INSPECTORS	60,101	62,458	47,788	66,000	66,000	70,000
81220	MECHANICAL INSPECTORS	4,422	6,583	26,254	8,000	8,000	11,100
81230	PLUMBING INSPECTORS	1,392	3,070	878	3,000	3,000	3,000
85015	CELL PHONE	240	0	0	0	0	0
86010	MILEAGE	12	6	405	400	550	600
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	0	0	913	300	800	1,000
86110	MEMBERSHIPS	0	0	99	300	101	300
88000	INSURANCE & BONDS	0	0	0	0	0	0
89070	ENERGY AUDIT INCENTIVE	0	0	1,250	1,500	250	1,500
89100	ENERGY REBATE PROGRAM	(43)	43	0	400	0	400
	TOTAL OTHER SERVICES & CHARGES	66,660	82,622	94,053	130,000	118,801	99,300
117	***TOTAL EXPENDITURES***	**142,077**	**157,252**	**175,139**	**226,900**	**213,851**	**204,900**

EMERGENCY PREPAREDNESS EXPENDITURES (121)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

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

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

⇒ Electric (85020): Payments for electricity services for emergency sirens.

EMERGENCY PREPAREDNESS EXPENDITURES (121)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	PROPOSED 2025
	COMPENSATION						
60100	REGULAR SALARIES	4,225	2,433	2,150	4,150	4,300	4,500
60520	PART TIME EMERGENCY MGMT	0	0	0	1,000	0	1,000
64011	PERA CONTRIBUTIONS	312	39	158	320	350	350
64012	FICA CONTRIBUTIONS	317	186	148	400	300	400
64031	HOSPITALIZATION	916	418	392	900	800	900
64032	DENTAL	35	30	37	50	50	500
64033	LONG-TERM DISABILITY	11	6	6	9	5	9
64034	LIFE INSURANCE	3	3	5	8	5	8
	TOTAL COMPENSATION	5,819	3,116	2,896	6,837	5,810	7,667
	MATERIALS & SUPPLIES						
70120	SUPPLIES	0	0	0	100	0	100
	TOTAL MATERIALS & SUPPLIES	0	0	0	100	0	100
	OTHER SERVICES & CHARGES						
85015	CELL PHONE	0	0	0	0	0	0
85020	ELECTRIC	133	552	592	600	600	600
86100	MILEAGE/CONF/EDU/ASSO	0	0	0	0	0	0
87091	CIVIL DEFENSE SIREN REPAIR	0	0	0	0	0	0
88000	INSURANCE & BONDS	0	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	133	552	592	600	600	600
121	***TOTAL EXPENDITURES***	**5,952**	**3,668**	**3,487**	**7,537**	**6,410**	**8,367**
	OTHER FINANCING USES						
97000	TRANSFERS	0	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	**5,952**	**3,668**	**3,487**	**7,537**	**6,410**	**8,367**

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.

POLICE EXPENDITURES (122)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	PROPOSED 2025
	OTHER SERVICES & CHARGES						
81000	POLICE SERVICES	1,196,435	1,146,909	1,313,047	1,788,000	1,538,700	1,615,514
81010	SAFETY AID - POLICE SERVICES	0	0	0	0	224,274	0
81200	DISPATCH 911	35,474	33,588	31,652	34,179	34,179	45,079
81300	ANIMAL CONTROL	0	308	769	600	600	800
	TOTAL OTHER SERVICES & CHARGES	1,231,909	1,180,805	1,345,467	1,822,779	1,797,753	1,661,393
122	***TOTAL EXPENDITURES***	**1,231,909**	**1,180,805**	**1,345,467**	**1,822,779**	**1,797,753**	**1,661,393**

PROSECUTION EXPENDITURES (123)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

⇒ Legal Fees (80200): The city currently contracts out for prosecution services with Kelly & Lemmons, P.A. on a retainer plus materials basis.

PROSECUTION EXPENDITURES (123)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	PROPOSED 2025
	OTHER SERVICES & CHARGES						
80200	LEGAL FEES	30,000	30,385	29,685	31,000	30,000	31,000
	TOTAL OTHER SERVICES & CHARGES	30,000	30,385	29,685	31,000	30,000	31,000
123	***TOTAL EXPENDITURES***	**30,000**	**30,385**	**29,685**	**31,000**	**30,000**	**31,000**

FIRE SERVICE EXPENDITURES (124)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

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

FIRE SERVICES EXPENDITURES (124)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	PROPOSED 2025
	COMPENSATION						
61510	DRILL COMPENSATION	2,647	0	0	0	0	0
61520	FIRE COMPENSATION	1,502	0	0	0	0	0
61525	ADMIN DUTY COMPENSATION/ TNG PREPARATION	223	0	0	0	0	0
61530	FIRE HALL CLEANING	225	0	0	0	0	0
64012	FICA CONTRIBUTIONS	334	0	0	0	0	0
	TOTAL COMPENSATION	4,931	0	0	0	0	0
	MATERIALS & SUPPLIES						
70100	SUPPLIES	2,384	0	0	0	0	0
	TOTAL MATERIALS & SUPPLIES	2,384	0	0	0	0	0
	OTHER SERVICES & CHARGES						
80332	FIRE SERVICE CONTRACT	169,155	168,713	177,718	181,717	176,400	180,359
82011	LINEN CLEANING	78	0	0	0	0	0
85015	CELL PHONE	98	0	0	0	0	0
86020	TRAINING	380	0	0	0	0	0
86200	MEDICAL EXAMINATIONS	1,490	0	0	0	0	0
87029	REPAIR EQUIPMENT/CONTRACT MAINTENANCE	4,229	0	0	0	0	0
88000	INSURANCE & BONDS	18,311	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	193,740	168,713	177,718	181,717	176,400	180,359
124	***TOTAL EXPENDITURES***	**201,056**	**168,713**	**177,718**	**181,717**	**176,400**	**180,359**
97000	TRANSFERS	0	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	**201,056**	**168,713**	**177,718**	**181,717**	**176,400**	**180,359**

FIRE RELIEF EXPENDITURES (125)

BUDGETARY OBJECTIVE:

Historical: The fire relief association was disbanded in 2021.

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

⇒ No current expenditures.

FIRE RELIEF (125)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	PROPOSED 2025
	COMPENSATION & AID						
64040	MN STATE FIRE AID	56,862	0	0	0	0	0
	TOTAL COMPENSATION & AID	56,862	0	0	0	0	0
125	***TOTAL EXPENDITURES***	**56,862**	**0**	**0**	**0**	**0**	**0**

CITY HALL & GROUNDS EXPENDITURES (131)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

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

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

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

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

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

CITY HALL & GROUNDS EXPENDITURES (131)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	PROPOSED 2025
	COMPENSATION						
60100	REGULAR SALARIES	18,455	19,895	20,653	23,000	24,000	25,680
60520	PART-TIME EMPLOYEES	2,000	1,760	0	0	0	0
64011	PERA CONTRIBUTIONS	1,384	1,624	1,357	1,750	1,800	1,800
64012	FICA CONTRIBUTIONS	1,457	1,552	1,467	1,800	1,836	1,850
64031	HOSPITALIZATION	4,775	4,822	4,456	6,500	6,000	7,400
64032	DENTAL	172	192	146	275	225	350
64033	LONG-TERM DISABILITY	47	55	53	75	20	75
64034	LIFE INSURANCE	64	57	46	80	60	80
	TOTAL COMPENSATION	28,354	29,956	28,178	33,480	33,941	37,235
	MATERIALS & SUPPLIES						
70110	SUPPLIES	5,986	9,873	11,488	9,000	9,000	9,000
	TOTAL MATERIALS & SUPPLIES	5,986	9,873	11,488	9,000	9,000	9,000
	OTHER SERVICES & CHARGES						
85010	TELEPHONE	0	0	0	0	0	0
85015	CELL PHONE	1,579	686	0	720	0	720
85020	ELECTRIC	1,145	3,136	4,436	5,000	3,000	500
85025	SOLAR GARDEN	10,616	11,611	0	0	0	0
85030	NATURAL GAS	2,514	8,043	5,616	8,400	6,000	7,000
85040	WATER	1,928	820	874	2,000	1,500	2,000
85070	SEWER	127	72	0	0	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	722	737	801	800	850	800
87010	CITY HALL GROUNDS/FACILITIES/BLDG. MAINT.	11,673	13,413	13,132	13,000	13,000	13,000
87100	PANIC BUTTON SECURITY	439	473	284	2,500	400	500
88000	INSURANCE & BONDS	29,141	28,402	35,279	38,101	29,000	38,101
89000	MISCELLANEOUS	92	92	92	100	100	100
	TOTAL OTHER SERVICES & CHARGES	59,977	67,485	60,512	70,621	53,850	62,721
131	***TOTAL EXPENDITURES***	**94,317**	**107,313**	**100,179**	**113,101**	**96,791**	**108,956**
	OTHER FINANCING USES						
97000	TRANSFERS	0	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	**94,317**	**107,313**	**100,179**	**113,101**	**96,791**	**108,956**

STREET EXPENDITURES (132)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

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

⇒ Snow Removal (83030): These services are performed by in-house by city employees with roadway salt purchased from Ramsey County.

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

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

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

Indicator	2022 Actual	2023 Actual	2024 Estimate
Number of lost time injuries	0	0	2
Number of snow events requiring plowing	12	N/A	9
Pot holes repaired	30	26	28

STREET EXPENDITURES (132)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	PROPOSED 2025
	COMPENSATION						
60100	REGULAR SALARIES	51,171	55,290	47,238	46,500	55,500	50,000
60520	PART-TIME EMPLOYEES	12,046	13,130	4,391	0	0	0
61000	OVERTIME SALARY	0	0	0	1,000	0	1,000
64011	PERA CONTRIBUTIONS	3,961	5,119	2,987	3,500	4,200	3,800
64012	FICA CONTRIBUTIONS	4,604	5,019	3,733	3,600	4,000	3,850
64031	HOSPITALIZATION	12,535	13,386	9,743	11,500	11,000	14,200
64032	DENTAL	472	502	305	750	500	750
64033	LONG-TERM DISABILITY	126	157	125	250	200	250
64034	LIFE INSURANCE	175	165	113	275	120	275
	TOTAL COMPENSATION	85,090	92,768	68,635	67,375	75,520	74,125
	MATERIALS & SUPPLIES						
70120	SUPPLIES	3,273	5,001	4,697	6,000	4,000	6,000
74000	MOTOR FUEL & LUBRICANTS	10,471	13,306	14,658	15,000	14,000	15,000
75000	BITUMINOUS PATCHING	1,574	1,374	5,002	5,000	3,000	5,000
75100	STREET SIGNS	6,560	483	1,120	600	600	600
77000	CLOTHING	2,256	2,083	1,444	1,500	1,500	2,000
	TOTAL MATERIALS & SUPPLIES	24,133	22,247	26,922	28,100	23,100	28,600
	OTHER SERVICES & CHARGES						
83030	SNOW REMOVAL	8,326	6,948	12,015	15,000	15,000	15,000
85015	CELL PHONE	0	0	0	0	0	0
85030	OIL DISPOSAL	0	75	100	0	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	0	0	0	300	0	300
86101	MILEAGE	217	118	228	350	250	350
87000	REPAIR EQUIPMENT	28,241	9,740	12,322	10,000	10,500	10,500
87010	BOULEVARD MAINTENANCE	163	750	335	800	400	800
87500	RENTAL OF EQUIPMENT	0	0	0	0	0	0
88000	INSURANCE & BONDS	4,410	7,357	5,048	5,450	5,311	8,000
89000	MISCELLANEOUS	446	602	428	600	800	800
	TOTAL OTHER SERVICES & CHARGES	41,804	25,590	30,477	32,500	32,261	35,750
132	*TOTAL EXPENDITURES*	151,027	140,604	126,033	127,975	130,881	138,475
	OTHER FINANCING USES						
97000	TRANSFERS	0	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	**151,027**	**140,604**	**126,033**	**127,975**	**130,881**	**138,475**

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 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	PROPOSED 2025
	OTHER SERVICES & CHARGES						
80100	ENGINEERING SERVICES	16,081	4,874	6,415	12,000	5,000	12,000
	TOTAL OTHER SERVICES & CHARGES	16,081	4,874	6,415	12,000	5,000	12,000
133	***TOTAL EXPENDITURES***	**16,081**	**4,874**	**6,415**	**12,000**	**5,000**	**12,000**

TREE PROGRAM EXPENDITURES (134)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

⇒ Tree Trimming & Tree Removal (84010, 84020): The city contracts for these services.

⇒ Tree Planting (84030): Tree planting expenditures.

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

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

Indicator	2022 Actual	2023 Actual	2024 Estimate
Number of boulevard trees removed	4	13	13
Number of boulevard trees planted	0	0	6

TREE PROGRAM EXPENDITURES (134)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	PROPOSED 2024	ESTIMATED 2024	PROPOSED 2025
	MATERIALS & SUPPLIES						
70110	SUPPLIES	0	0	0	0	74	0
74000	MOTOR FUEL & LUBRICANTS	0	0	0	0	0	0
	TOTAL MATERIALS & SUPPLIES	0	0	0	0	74	0
	OTHER SERVICES & CHARGES						
80330	FORESTRY CONSULTANT	4,785	2,375	1,441	5,000	5,000	5000
84010	TREE TRIMMING	23,610	6,740	57,000	45,000	35,930	45,000
84020	TREE REMOVAL	17,713	8,025	11,065	15,000	1,850	15,000
84030	TREE PLANTING	1,620	0	0	3,000	484	25,000
84040	STORM DAMAGE	430	3,450	925	3,000	4,780	3,000
86010	MILEAGE	0	0	0	0	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	0	0	0	0	0	0
88000	INSURANCE & BONDS	0	0	0	0	0	0
89000	MISCELLANEOUS	0	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	48,158	20,590	70,431	71,000	48,044	93,000
134	***TOTAL EXPENDITURES***	**48,158**	**20,590**	**70,431**	**71,000**	**48,118**	**93,000**
	OTHER FINANCING USES						
97000	TRANSFERS	0	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	**48,158**	**20,590**	**70,431**	**71,000**	**48,118**	**93,000**

ENVIRONMENTAL EXPENDITURES (137)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

⇒ Regular Salaries & Part-time Employees (60100, 60520): See Appendix 1 for the personnel compensation distribution. A portion of the Community Development Coordinator's salary is recorded here in proportion to time spent on these duties.

⇒ Supplies (70100): This represents non-capital supplies used for the environmental program.

⇒ Solar Electric (85025): Charges for solar electric expenditures incurred by the city are recorded here.

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

ENVIRONMENTAL EXPENDITURES (137)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	PROPOSED 2025
	COMPENSATION						
60100	REGULAR SALARIES	0	0	7,732	13,000	13,400	15,000
60520	PART-TIME EMPLOYEES	0	0	0	0	0	0
64011	PERA CONTRIBUTIONS	0	0	485	1,000	1,000	1,050
64012	FICA CONTRIBUTIONS	0	0	592	1,000	1,050	1,200
64031	HOSPITALIZATION	0	0	17	300	500	2,200
64032	DENTAL	0	0	0	200	54	200
64033	LONG-TERM DISABILITY	0	0	20	25	10	25
64034	LIFE INSURANCE	0	0	16	25	20	25
	TOTAL COMPENSATION	0	0	8,862	15,550	16,034	19,700
	MATERIALS & SUPPLIES						
70110	SUPPLIES	0	0	897	2,000	0	500
70420	NEWSLETTERS/INFORMATION	0	0	0	600	100	100
70500	POSTAGE	0	0	0	400	50	50
	TOTAL MATERIALS & SUPPLIES	0	0	897	3,000	150	650
	OTHER SERVICES & CHARGES						
80460	CLIMATE ACTION PLAN	0	0	0	0	0	49,425
85025	SOLAR ELECTRIC	0	0	11,810	11,000	17,000	17,000
86010	MILEAGE	0	0	0	100	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	0	0	0	200	0	0
86110	MEMBERSHIPS	0	0	0	100	0	0
89000	MISCELLANEOUS	0	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	0	0	11,810	11,400	17,000	66,425
137	***TOTAL EXPENDITURES***	**0**	**0**	**21,569**	**29,950**	**33,184**	**86,775**
	OTHER FINANCING USES						
97000	TRANSFERS	0	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	**0**	**0**	**21,569**	**29,950**	**33,184**	**86,775**

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	2022 Actual	2023 Actual	2024 Estimate
Number of ice rinks flooded	2	2	2
Number of facility rentals	118	140	163

PARK MAINTENANCE & ADMINISTRATION EXPENDITURES (141)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	PROPOSED 2025
	COMPENSATION						
60100	REGULAR SALARIES	34,921	41,596	41,598	50,000	52,000	56,000
60520	PART-TIME EMPLOYEES	2,000	2,700	2,080	0	0	0
60540	RINK ATTENDANTS-SEASONAL	0	2,237	2,190	4,000	2,000	4,000
64011	PERA CONTRIBUTIONS	2,579	3,254	2,762	3,750	3,750	3,750
64012	FICA CONTRIBUTIONS	2,710	3,465	3,510	4,150	3,800	4,600
64031	HOSPITALIZATION	5,425	5,157	5,836	9,000	7,800	11,200
64032	DENTAL	191	227	130	550	300	600
64033	LONG-TERM DISABILITY	74	104	104	150	50	150
64034	LIFE INSURANCE	85	90	93	135	150	150
	TOTAL COMPENSATION	47,985	58,829	58,303	71,735	69,850	80,450
	MATERIALS & SUPPLIES						
70100	SUPPLIES	422	1,331	1,056	5,000	2,000	5,000
74000	MOTOR FUEL & LUBRICANTS	368	1,000	1,796	1,500	1,500	1,500
	TOTAL MATERIALS & SUPPLIES	790	2,331	2,852	6,500	3,500	6,500
	OTHER SERVICES & CHARGES						
85011	TELEPHONE - LANDLINE	583	766	767	800	800	800
85020	ELECTRIC	2,203	2,762	2,867	4,600	800	4,600
85030	NATURAL GAS	0	1,139	491	2,000	0	2,000
85040	WATER	1,013	530	428	1,000	0	1,000
85070	SEWER	125	12	0	0	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	0	0	0	100	100	100
86101	MILEAGE	0	0	0	0	0	0
86105	TEMPORARY WARMING HOUSE	0	3,596	3,073	4,000	4,000	4,000
86110	MEMBERSHIPS	0	0	0	0	0	0
87120	FACILITIES & GROUNDS MAINTENANCE	8,956	3,168	4,279	8,000	1,000	8,000
88000	INSURANCE & BONDS	10,241	9,489	7,401	8,000	8,705	10,500
89000	MISCELLANEOUS	0	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	23,120	21,462	19,305	28,500	15,405	31,000
141	*TOTAL EXPENDITURES*	71,895	82,622	80,461	106,735	88,755	117,950
	OTHER FINANCING USES						
97000	TRANSFERS	26,000	526,000	526,000	26,000	26,000	26,000
	TOTAL OTHER FINANCING USES	26,000	526,000	526,000	26,000	26,000	26,000
	TOTAL EXPENDITURES & OTHER FINANCING USES	**97,895**	**608,622**	**606,461**	**132,735**	**114,755**	**143,950**

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 2021	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	PROPOSED 2025
	WAGES, SALARIES, & COMP						
64011	PERA	0	0	0	0	0	0
64012	FICA CONTRIBUTION	0	0	0	0	0	0
	TOTAL WAGES, SALARIES & COMP	0	0	0	0	0	0
	OTHER SERVICES & CHARGES						
89000	MISCELLANEOUS	936	4,005	6,953	14,000	3,500	14,000
	TOTAL OTHER SERVICES & CHARGES	936	4,005	6,953	14,000	3,500	14,000
192	*TOTAL EXPENDITURES*	936	4,005	6,953	14,000	3,500	14,000
	OTHER FINANCING USES						
97000	TRANSFERS	0	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	**936**	**4,005**	**6,953**	**14,000**	**3,500**	**14,000**

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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 eight special revenue funds with budgets for 2025:

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

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

BASIS OF ACCOUNTING & BUDGETING:

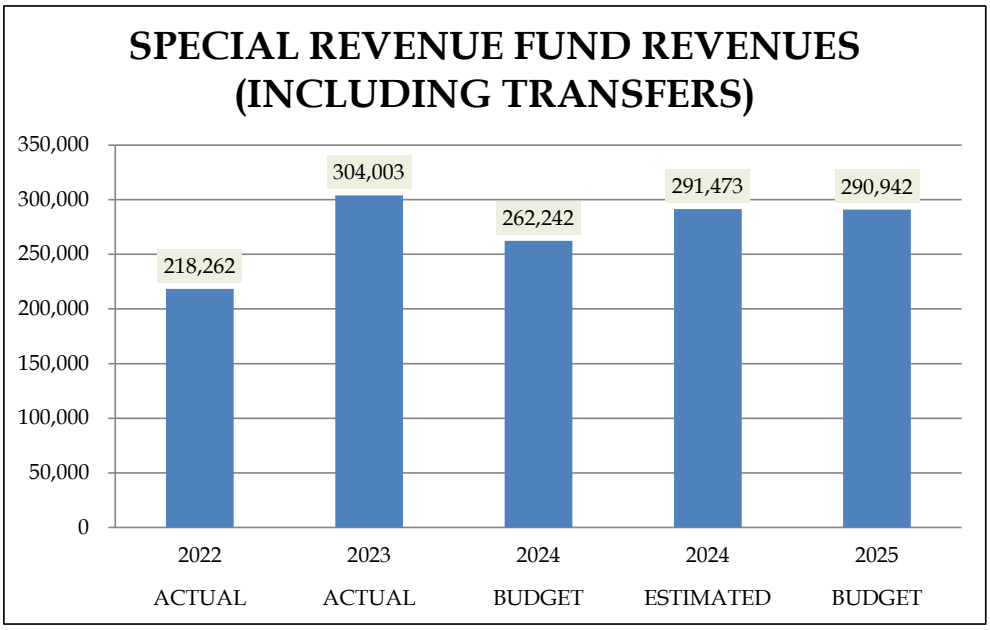
The measurement focus for special revenue funds is on a spending or "financial flow" basis, which means only current assets and current liabilities are generally included on their balance sheets. The fund balance (or net current assets) is considered a measure of available spendable resources.

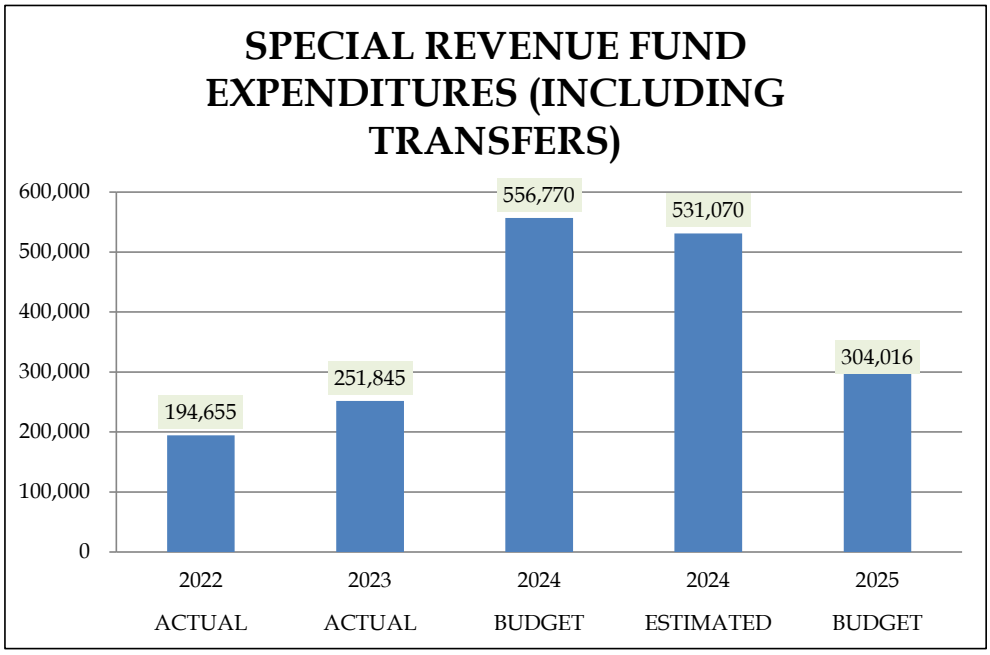
Special revenue funds use the modified accrual basis of accounting, under which revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liabilities are incurred.

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

TOTAL SPECIAL REVENUE FUNDS

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	BUDGET 2025
	REVENUES:					
201	PARK PROGRAMS	10,208	20,474	13,500	21,499	14,700
202	CHARITABLE GAMBLING	(3)	41	0	16,002	10,000
203	COMMUNITY GARDEN	966	1,190	1,100	1,200	1,050
204	WATER	40,352	54,990	44,000	40,100	39,000
205	COMMUNITY PARK	0	0	0	0	0
206	RECYCLING	99,111	120,828	132,000	138,300	143,500
208	COMMUNITY & ECONOMIC DEVELOPMENT	(34)	4,911	2,342	2,872	2,692
209	STREET LIGHTNING	41,679	43,380	42,300	43,500	43,000
210	COMMUNITY INCLUSION	(18)	2,190	1,000	2,000	1,000
	TOTAL REVENUES	192,262	248,003	236,242	265,473	254,942
	OTHER FINANCING SOURCES					
39200	TRANSFERS	26,000	56,000	26,000	26,000	36,000
	TOTAL OTHER FINANCING SOURCES	26,000	56,000	26,000	26,000	36,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	218,262	304,003	262,242	291,473	290,942
	EXPENDITURES:					
-201	PARK PROGRAMS	30,595	32,711	47,200	44,689	50,951
-202	CHARITABLE GAMBLING	0	1,720	0	10,000	7,000
-203	COMMUNITY GARDEN	51	78	1,000	100	1,000
-204	WATER	13,152	13,416	16,000	14,609	15,315
-205	COMMUNITY PARK	0	0	0	0	0
-206	RECYCLING	105,210	117,427	148,070	137,428	155,800
-208	COMMUNITY & ECONOMIC DEVELOPMENT	758	5,671	8,800	748	8,850
-209	STREET LIGHTING	38,036	34,363	39,700	37,748	43,850
-210	COMMUNITY INCLUSION	6,853	16,460	21,000	10,748	21,250
	TOTAL EXPENDITURES	194,655	221,845	281,770	256,070	304,016
	OTHER FINANCING USES					
97000	TRANSFERS	0	30,000	275,000	275,000	0
	TOTAL OTHER FINANCING USES	0	30,000	275,000	275,000	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	194,655	251,845	556,770	531,070	304,016
	FUND BALANCE - JANUARY 1	458,359	481,966	534,124	534,124	294,527
	CHANGE IN FUND BALANCE	23,607	52,158	(294,528)	(239,597)	(13,074)
	FUND BALANCE - DECEMBER 31	481,966	534,124	239,596	294,527	281,452


SPECIAL REVENUE FUND REVENUES (INCLUDING TRANSFERS)
350,000
300,000
250,000
200,000
150,000
100,000
50,000
0
218,262
304,003
262,242
291,473
290,942
2022 ACTUAL
2023 ACTUAL
2024 BUDGET
2024 ESTIMATED
2025 BUDGET


SPECIAL REVENUE FUND EXPENDITURES (INCLUDING TRANSFERS)
600,000
500,000
400,000
300,000
200,000
100,000
0
194,655
251,845
556,770
531,070
304,016
2022 ACTUAL
2023 ACTUAL
2024 BUDGET
2024 ESTIMATED
2025 BUDGET

TOTAL SPECIAL REVENUE FUND REVENUES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	BUDGET 2025
	REVENUES:					
	INTERGOVERNMENTAL					
33610	GRANTS	15,742	15,661	16,000	16,000	16,000
33611	GRANTS - BULKY ITEM RECYCLING	0	0	0	0	0
33612	UMN GOOD NEIGHBOR GRANT	0	0	0	7,299	0
	TOTAL INTERGOVERNMENTAL	15,742	15,661	16,000	23,299	16,000
	CHARGES FOR SERVICES					
34180	CHARGES FOR SERVICES	166,279	187,839	194,000	199,000	205,000
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	10,269	17,552	12,000	12,000	13,200
34340	NON-RESIDENT FEES	0	0	0	0	0
34500	COMMUNITY GARDEN PLOT FEE	975	950	950	950	950
	TOTAL CHARGES FOR SERVICES	177,524	206,341	206,950	211,950	219,150
	FINES & FORFEITS					
36100	SPECIAL ASSESSMENTS	0	0	0	0	0
	TOTAL FINES & FORFEITS	0	0	0	0	0
	MISCELLANEOUS					
36200	*3% TAX*	0	0	0	11,000	7,000
36211	INTEREST ON INVESTMENTS	5,866	16,966	11,200	12,132	7,700
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(6,870)	4,851	0	0	0
36220	RENTS & ROYALTIES	0	4,184	2,092	2,092	2,092
36222	10% REQUIREMENT	0	0	0	5,000	3,000
36232	CONTRIBUTIONS-SCHOLARSHIP	0	0	0	0	0
36233	CONTRIBUTIONS FROM PARTICIPANTS	0	0	0	0	0
36235	CONTRIBUTIONS LUTHERAN CHURCY REC ON GO	0	0	0	0	0
36236	CONTRIBUTION PROGRAM SUPPORT	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
36410	CONDUIT DEBT	0	0	0	0	0
	TOTAL MISCELLANEOUS	(1,004)	26,001	13,292	30,224	19,792
	TOTAL REVENUES	192,262	248,003	236,242	265,473	254,942
	OTHER FINANCING SOURCES					
39200	TRANSFERS	26,000	56,000	26,000	26,000	36,000
	TOTAL OTHER FINANCING SOURCES	26,000	56,000	26,000	26,000	36,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	218,262	304,003	262,242	291,473	290,942

TOTAL SPECIAL REVENUE FUND EXPENDITURES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	BUDGET 2025
	EXPENDITURES:					
	COMPENSATION					
60100	REGULAR SALARIES/ CERT ADMIN	35,890	35,047	44,200	45,222	48,850
60520	PART-TIME EMPLOYEES/ CERT COORDINATOR	0	0	0	0	0
60530	SEASONAL EMPLOYEES	3,932	659	8,100	1,300	8,505
64011	PERA CONTRIBUTIONS	2,269	2,612	3,370	3,353	3,650
64012	FICA CONTRIBUTIONS	2,987	2,637	4,080	3,550	4,290
64031	HOSPITALIZATION	3,205	3,302	5,450	3,900	5,140
64032	DENTAL	132	153	190	142	260
64033	LONG-TERM DISABILITY	59	89	115	36	83
64034	LIFE INSURANCE	74	85	115	80	88
	TOTAL COMPENSATION	48,548	44,585	65,620	57,583	70,866
	MATERIALS & SUPPLIES					
70100	SUPPLIES	51	78	12,700	200	5,700
70180	LED LIGHT SUPPLIES	0	0	0	0	0
70300	RECREATION SUPPLIES	0	374	550	0	550
70420	NEWSLETTERS/PRINT & PUBLISHING	124	593	650	600	750
70440	PRINTING, PUBLISHING & ADVERTISING	0	0	500	0	500
70500	POSTAGE	1,104	95	300	200	400
73000	RECREATION EQUIPMENT	0	0	1,000	600	100
	TOTAL MATERIALS & SUPPLIES	1,279	1,140	15,700	1,600	8,000
	OTHER SERVICES & CHARGES					
80310	AUDIT	4,548	4,260	4,800	4,488	5,100
80330	FORESTRY CONSULTING/POLICE INSPECTION	0	0	0	0	0
80600	PERSONNEL/CONTRACT SUPPORT	4,000	0	5,000	0	5,000
81905	DEVELOPER EXPENSES	0	0	0	0	0
81900	OTHER PROFESSIONAL SERVICES	0	4,961	8,000	0	8,000
81910	RESILIANCY GRANT EXPENSES	0	0	0	0	0
82030	RECYCLING CONTRACT	89,505	101,439	113,000	114,000	126,000
82035	BULKY WASTE STUDY	0	0	0	0	0
82040	RECYLING BULKY ITEMS	0	0	0	0	0
85000	TREE REMOVALS	0	0	0	0	0
85100	STUMP GRINDING	0	0	0	0	0
85020	STREET LIGHTING POWER	35,519	31,554	36,000	36,000	40,000
86000	TREE REPLANTING	0	0	0	0	0
86010	MILEGE AND PARKING	0	0	100	100	100
86100	CONFERENCES/E;DUCATION/BACKGROUND CKS	0	0	400	0	400
86105	INCLUSION TNG	991	15,750	15,000	10,000	15,000
87000	REPAIR/RENTAL OF EQUIPMENT	0	0	0	0	0
87090	REPAIR EQUIPMENT	0	0	1,000	0	0
87120	REPAIRS & MAINTENANCE	1,211	1,498	1,300	300	1,300
87500	RENTAL OF EQUIPMENT/OPEN GYN	0	0	0	0	0
87700	INSTRUCTOR SPECIALTY	5,932	11,652	10,000	9,900	11,000
88000	INSURANCE & BONDS	0	0	0	0	0
88500	BILLING FEES/PAYPAL EXPENSE	2,411	2,562	2,700	3,400	3,200
88600	RECREATION - SCHOLARSHIP	0	0	0	0	0
88700	TARGET GRANT EXPS	0	0	0	0	0
88800	UMN GOOD NEIGHBOR GRANT	0	0	0	7,299	0
89000	MISCELLANEOUS	128	24	250	0	150
89010	CLEAN-UP DAY ACTIVITIES	400	700	2,500	1,000	2,500
89070	HYDRANT MARKERS	182	0	400	400	400
89100	MISC - 3% EXPENSES	0	0	0	10,000	7,000
89200	MISC - 10% EXPENSES	0	1,720	0	0	0
	TOTAL MISCELLANEOUS	144,828	176,120	200,450	196,887	225,150
	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	194,655	221,845	281,770	256,070	304,016
	OTHER FINANCING USES					
97000	TRANSFERS	0	30,000	275,000	275,000	0
	TOTAL OTHER FINANCING USES	0	30,000	275,000	275,000	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	194,655	251,845	556,770	531,070	304,016

PARK PROGRAMS (201)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

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

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

EXPENDITURES & OTHER FINANCING USES

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

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

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

PARK PROGRAMS (201)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	BUDGET 2025
	REVENUES:					
	INTERGOVERNMENTAL					
33610	GRANTS	0	0	0	0	0
33612	UMN GOOD NEIGHBOR GRANT	0	0	0	7,299	0
	TOTAL INTERGOVERNMENTAL	0	0	0	7,299	0
	CHARGES FOR SERVICES					
34310	RECREATION FEES	10,269	17,552	12,000	12,000	13,200
34340	NON-RESIDENT FEES	0	0	0	0	0
	TOTAL CHARGES FOR SERVICES	10,269	17,552	12,000	12,000	13,200
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	688	2,313	1,500	2,200	1,500
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(749)	609	0	0	0
36232	CONTRIBUTIONS - SCHOLARSHIP	0	0	0	0	0
36233	CONTRIBUTIONS - FRIENDS OF REC SPORT PROG	0	0	0	0	0
36235	CONTRIBUTIONS LUTHERAN CHURCH REC ON GO	0	0	0	0	0
36236	CONTRIBUTION - PROGRAM SUPPORT	0	0	0	0	0
34350	CONTRIBUTION - 5 K RUN	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	TOTAL MISCELLANEOUS	(61)	2,921	1,500	2,200	1,500
201	*TOTAL REVENUES*	10,208	20,474	13,500	21,499	14,700
	OTHER FINANCING SOURCES					
39200	TRANSFERS	26,000	26,000	26,000	26,000	26,000
	TOTAL OTHER FINANCING SOURCES	26,000	26,000	26,000	26,000	26,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	36,208	46,474	39,500	47,499	40,700
	EXPENDITURES:					
	COMPENSATION					
60100	REGULAR SALARIES	17,113	16,681	20,500	21,222	23,200
60520	PART-TIME EMPLOYEES	0	0	0	0	0
60530	SEASONAL EMPLOYEES	3,932	659	8,100	1,300	8,505
64011	PERA CONTRIBUTIONS	1,199	1,190	1,550	1,550	1,700
64012	FICA CONTRIBUTIONS	1,609	1,327	2,200	1,800	2,400
64031	HOSPITALIZATION	(5)	28	800	0	840
64032	DENTAL	0	0	0	0	100
64033	LONG-TERM DISABILITY	26	44	50	20	53
64034	LIFE INSURANCE	30	45	50	50	53
	TOTAL COMPENSATION	23,904	19,975	33,250	25,942	36,851
	MATERIALS & SUPPLIES					
70100	SUPPLIES	0	0	600	100	600
70300	RECREATION SUPPLIES	0	374	550	0	550
70440	PRINT & PUBLISHING & ADVERTISING	0	0	500	0	500
73000	RECREATION EQUIPMENT	0	0	1,000	600	100
	TOTAL MATERIALS & SUPPLIES	0	374	2,650	700	1,750
	OTHER SERVICES & CHARGES					
80310	AUDIT	758	710	800	748	850
86010	MILEAGE	0	0	100	100	100
86100	CONFERENCES / EDUCATION/BACKGROUND CKS	0	0	400	0	400
87500	RENTAL OF EQUIPMENT	0	0	0	0	0
87700	INSTRUCTOR - SPECIALTY	5,932	11,652	10,000	9,900	11,000
88000	INSURANCE & BONDS	0	0	0	0	0
88600	RECREATION - SCHOLARSHIP	0	0	0	0	0
88800	UMN GOOD NEIGHBOR GRANT	0	0	0	7,299	0
89000	MISCELLANEOUS	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	6,690	12,362	11,300	18,047	12,350
-201	*TOTAL EXPENDITURES*	30,595	32,711	47,200	44,689	50,951
	FUND BALANCE - JANUARY 1	52,104	57,718	71,480	71,480	74,290
	CHANGE IN FUND BALANCE	5,614	13,763	(7,700)	2,810	(10,251)
	FUND BALANCE - DECEMBER 31	57,718	71,480	63,780	74,290	64,039

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 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	BUDGET 2025
	REVENUES:					
	MISCELLANEOUS					
36200	*3% TAX*	0	0	0	11,000	7,000
36211	INTEREST ON INVESTMENTS	19	41	0	2	0
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(22)	0	0	0	0
36222	10% REQUIREMENT	0	0	0	5,000	3,000
36400	MISCELLANEOUS	0	0	0	0	0
	TOTAL MISCELLANEOUS	(3)	41	0	16,002	10,000
202	*TOTAL REVENUES*	(3)	41	0	16,002	10,000
	OTHER FINANCING SOURCES					
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	(3)	41	0	16,002	10,000
	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
89000	MISCELLANEOUS	0	0	0	0	0
89100	MISC - 3% EXPENSES	0	0	0	10,000	7,000
89200	MISC - 10% EXPENSES	0	1,720	0	0	0
	TOTAL OTHER SERVICES & CHARGES	0	1,720	0	10,000	7,000
-202	*TOTAL EXPENDITURES*	0	1,720	0	10,000	7,000
	FUND BALANCE - JANUARY 1	1,682	1,679	(0)	(0)	6,002
	CHANGE IN FUND BALANCE	(3)	(1,679)	0	6,002	3,000
	FUND BALANCE - DECEMBER 31	1,679	(0)	(0)	6,002	9,002

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 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	BUDGET 2025
	REVENUES:					
	CHARGES FOR SERVICES					
34500	COMMUNITY GARDEN PLOT FEE	975	950	950	950	950
	TOTAL CHARGES FOR SERVICES	975	950	950	950	950
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	56	189	150	250	100
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(64)	52	0	0	0
36300	DONATION - COMMUNITY GARDEN	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	TOTAL MISCELLANEOUS	(9)	240	150	250	100
203	*TOTAL REVENUES*	966	1,190	1,100	1,200	1,050
	OTHER FINANCING SOURCES					
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	966	1,190	1,100	1,200	1,050
	EXPENDITURES:					
	MATERIALS & SUPPLIES					
70100	SUPPLIES	51	78	1,000	100	1,000
	TOTAL MATERIALS & SUPPLIES	51	78	1,000	100	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*	51	78	1,000	100	1,000
	FUND BALANCE - JANUARY 1	4,023	4,938	6,050	6,050	7,150
	CHANGE IN FUND BALANCE	915	1,112	100	1,100	50
	FUND BALANCE - DECEMBER 31	4,938	6,050	6,150	7,150	7,200

WATER (204)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

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

WATER (204)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	BUDGET 2025
	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	40,888	44,243	38,000	38,000	38,000
	TOTAL CHARGES FOR SERVICES	40,888	44,243	38,000	38,000	38,000
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	2,711	8,264	6,000	2,100	1,000
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(3,247)	2,483	0	0	0
	TOTAL MISCELLANEOUS	(536)	10,748	6,000	2,100	1,000
204	*TOTAL REVENUES*	40,352	54,990	44,000	40,100	39,000
	EXPENDITURES:					
	COMPENSATION					
60100	REGULAR SALARIES	7,428	7,725	8,100	8,100	8,600
64011	PERA CONTRIBUTIONS	557	579	620	603	650
64012	FICA CONTRIBUTIONS	510	522	630	550	590
64031	HOSPITALIZATION	2,504	2,608	2,950	2,600	2,800
64032	DENTAL	82	92	130	92	100
64033	LONG-TERM DISABILITY	18	23	35	6	10
64034	LIFE INSURANCE	27	22	35	10	15
	TOTAL COMPENSATION	11,127	11,571	12,500	11,961	12,765
	OTHER SERVICES & CHARGES					
80310	AUDIT	758	710	800	748	850
86100	CONFERENCE & EDUCATION	0	0	0	0	0
87090	REPAIR EQUIPMENT	0	0	1,000	0	0
87120	REPAIRS & MAINTENANCE	250	250	300	300	300
88500	BILLING FEES	836	884	900	1,200	1,000
89000	MISCELLANEOUS	0	0	100	0	0
89070	HYDRANT MARKERS	182	0	400	400	400
	TOTAL OTHER SERVICES & CHARGES	2,026	1,844	3,500	2,648	2,550
	CAPITAL OUTLAY					
94700	INFRASTRUCTURE IMPROVEMENTS	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	0	0	0
-204	*TOTAL EXPENDITURES*	13,152	13,416	16,000	14,609	15,315
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	275,000	275,000	0
	TOTAL OTHER FINANCING USES	0	0	275,000	275,000	0
	TOTAL EXPENDITURES AND OTHER FINANCING USES	13,152	13,416	291,000	289,609	15,315
	FUND BALANCE - JANUARY 1	228,610	255,809	297,384	297,384	47,875
	CHANGE IN FUND BALANCE	27,199	41,575	(247,000)	(249,509)	23,685
	FUND BALANCE - DECEMBER 31	255,809	297,384	50,384	47,875	71,560

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	2022 Actual	2023 Actual	2024 Estimate
Percentage of single family homes participating	97.8%	99.3%	99.0%
Materials collected (tons) Single Family	359.64	352.36	355.0

RECYCLING (206)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	BUDGET 2025
	REVENUES:					
	INTERGOVERNMENTAL					
33610	COUNTY GRANT - RECYCLING	15,742	15,661	16,000	16,000	16,000
33611	COUNTY GRANT - BULKY ITEM RECYCLING	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	15,742	15,661	16,000	16,000	16,000
	CHARGES FOR SERVICES					
34180	SOLID WASTE FEE	83,577	101,699	114,000	119,000	125,000
34181	SOLID WASTE PENALTY	0	0	0	0	0
34182	SALE OF RECYCLING BAGS	0	0	0	0	0
34183	COMPOST BINS	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	83,577	101,699	114,000	119,000	125,000
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	1,024	2,712	2,000	3,300	2,500
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(1,232)	755	0	0	0
	TOTAL INTERGOVERNMENTAL	(208)	3,468	2,000	3,300	2,500
206	*TOTAL REVENUES*	99,111	120,828	132,000	138,300	143,500
	EXPENDITURES:					
	COMPENSATION					
60100	REGULAR SALARIES	11,349	10,641	15,600	15,900	17,050
64011	PERA CONTRIBUTIONS	513	843	1,200	1,200	1,300
64012	FICA CONTRIBUTIONS	868	787	1,250	1,200	1,300
64031	HOSPITALIZATION	706	666	1,700	1,300	1,500
64032	DENTAL	50	61	60	50	60
64033	LONG-TERM DISABILITY	15	22	30	10	20
64034	LIFE INSURANCE	16	18	30	20	20
	TOTAL COMPENSATION	13,517	13,038	19,870	19,680	21,250
	MATERIALS & SUPPLIES					
70100	SUPPLIES	0	0	10,000	0	3,000
70420	NEWSLETTERS	124	593	550	600	550
70500	POSTAGE	0	95	300	200	300
	TOTAL MATERIALS & SUPPLIES	124	688	10,850	800	3,850
	OTHER SERVICES & CHARGES					
80310	AUDIT	758	710	800	748	850
82030	RECYCLING CONTRACTS	89,505	101,439	113,000	114,000	126,000
82040	BULKY ITEM RECYCLING	0	0	0	0	0
86010	MILEAGE	0	0	0	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	0	0	0	0	0
88000	INSURANCE & BONDS	0	0	0	0	0
88500	BILLING FEES	778	828	900	1,200	1,200
89000	MISCELLANEOUS	128	24	150	0	150
89010	CLEAN-UP DAY & MULCH ACTIVITIES	400	700	2,500	1,000	2,500
	TOTAL OTHER SERVICES & CHARGES	91,569	103,701	117,350	116,948	130,700
-206	*TOTAL EXPENDITURES*	105,210	117,427	148,070	137,428	155,800
	FUND BALANCE - JANUARY 1	107,142	101,043	104,444	104,444	105,316
	CHANGE IN FUND BALANCE	(6,099)	3,401	(16,070)	872	(12,300)
	FUND BALANCE - DECEMBER 31	101,043	104,444	88,374	105,316	93,016

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 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	BUDGET 2025
	REVENUES:					
	INTERGOVERNMENTAL					
33610	CITY WIDE RESILENCY GRANT	0	0	0	0	0
	TOTAL GOVERNMENTAL	0	0	0	0	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	230	560	250	780	600
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(264)	167	0	0	0
36220	RENTS & ROYALTIES	0	4,184	2,092	2,092	2,092
36400	MISCELLANEOUS	0	0	0	0	0
36410	CONDUIT DEBT	0	0	0	0	0
	TOTAL MISCELLANEOUS	(34)	4,911	2,342	2,872	2,692
208	*TOTAL REVENUES*	(34)	4,911	2,342	2,872	2,692
	OTHER FINANCING SOURCES					
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	(34)	4,911	2,342	2,872	2,692
	EXPENDITURES:					
	COMPENSATION					
60100	REGULAR SALARIES	0	0	0	0	0
64011	PERA CONTRIBUTIONS	0	0	0	0	0
64012	FICA CONTRIBUTIONS	0	0	0	0	0
64031	HOSPITALIZATION	0	0	0	0	0
64032	DENTAL	0	0	0	0	0
64033	LONG-TERM DISABILITY	0	0	0	0	0
64034	LIFE INSURANCE	0	0	0	0	0
	TOTAL COMPENSATION	0	0	0	0	0
	OTHER SERVICES & CHARGES					
80310	AUDIT	758	710	800	748	850
81900	OTHER PROFESSIONAL SERVICES	0	4,961	8,000	0	8,000
81905	DEVELOPER EXPENSES	0	0	0	0	0
81910	RESILIANCY GRANT EXPENSES	0	0	0	0	0
89000	MISCELLANEOUS	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	758	5,671	8,800	748	8,850
-208	*TOTAL EXPENDITURES*	758	5,671	8,800	748	8,850
	FUND BALANCE - JANUARY 1	21,119	20,327	19,567	19,567	21,691
	CHANGE IN FUND BALANCE	(792)	(760)	(6,458)	2,124	(6,158)
	FUND BALANCE - DECEMBER 31	20,327	19,567	13,109	21,691	15,533

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 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	BUDGET 2025
	REVENUES:					
	CHARGES FOR SERVICES					
34180	ELECTRIC CHARGES	41,815	41,897	42,000	42,000	42,000
	TOTAL CHARGES FOR SERVICES	41,815	41,897	42,000	42,000	42,000
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	653	1,153	300	1,500	1,000
36213	CHANGES IN FAIR VALUE OF INTEREST	(789)	329	0	0	0
	TOTAL MISCELLANEOUS	(136)	1,483	300	1,500	1,000
	OTHER FINANCING SOURCES					
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINNCING SOURCES	0	0	0	0	0
209	*TOTAL REVENUES*	41,679	43,380	42,300	43,500	43,000
	EXPENDITURES:					
	MATERIALS AND SUPPLIES					
70100	SUPPLIES	0	0	1,000	0	1,000
70180	LED LIGHT SUPPLIES	0	0	0	0	0
	TOTAL MATERIAL & SUPPLIES	0	0	1,000	0	1,000
	OTHER SERVICES & CHARGES					
80310	AUDIT	758	710	800	748	850
85020	STREET LIGHTING POWER	35,519	31,554	36,000	36,000	40,000
87120	REPAIR & MAINTENANCE	961	1,248	1,000	0	1,000
88500	BILLING FEES	798	850	900	1,000	1,000
89000	MISCELLANEOUS	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	38,036	34,363	38,700	37,748	42,850
-209	*TOTAL EXPENDITURES*	38,036	34,363	39,700	37,748	43,850
97000	TRANSFERS	0	30,000	0	0	0
	TOTAL OTHER FINANCING USES	0	30,000	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	38,036	64,363	39,700	37,748	43,850
	FUND BALANCE - JANUARY 1	58,617	62,261	71,278	71,278	77,030
	CHANGE IN FUND BALANCE	3,644	9,017	2,600	5,752	(850)
	FUND BALANCE - DECEMBER 31	62,261	71,278	73,878	77,030	76,180

COMMUNITY INCLUSION (210)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

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

EXPENDITURES & OTHER FINANCING USES

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

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

⇒ Audit (80310): Annual audit service expense.

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

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

COMMUNITY INCLUSION (210)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	BUDGET 2025
	REVENUES:					
	INTERGOVERNMENTAL					
33610	GRANT	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	0	0	0	0	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	485	1,734	1,000	2,000	1,000
36213	CHANGES IN FAIR VALUE OF INTEREST	(503)	456	0	0	0
36233	CONTRIBUTIONS FROM PARTICPANTS	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	TOTAL MISCELLANEOUS	(18)	2,190	1,000	2,000	1,000
210	*TOTAL REVENUES*	(18)	2,190	1,000	2,000	1,000
	OTHER FINANCING SOURCES					
39200	TRANSFERS	0	30,000	0	0	10,000
	TOTAL OTHER FINANCING SOURCES	0	30,000	0	0	10,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	(18)	32,190	1,000	2,000	11,000
	EXPENDITURES:					
WAGES, SALRIES & COMP						
60100	REGULAR SALARY	0	0	0	0	0
64011	PERA CONSTRIBUTIONS	0	0	0	0	0
64012	FICA CONTRIBUTIONS	0	0	0	0	0
64031	HOSPITALIZATION	0	0	0	0	0
64032	DENTAL	0	0	0	0	0
64033	LONG TERM DISABILITY	0	0	0	0	0
64034	LIFE INSURANCE	0	0	0	0	0
	TOTAL WAGES SALARIES AND COMP	0	0	0	0	0
MATERIALS AND SUPPLIES						
70100	SUPPLIES	0	0	100	0	100
70420	NEWSLETTER/PRINTING & PUBLISHING	0	0	100	0	200
70500	POSTAGE	1,104	0	0	0	100
	TOTAL MATIERIAL AND SUPPLIES	1,104	0	200	0	400
OTHER SERVICES AND CHARGES						
80310	AUDIT	758	710	800	748	850
80600	PERSONNEL/CONTRACT SVCS	4,000	0	5,000	0	5,000
86010	MILEAGE AND PARKING	0	0	0	0	0
86100	CONFERENCES & EDUCATION	0	0	0	0	0
86105	INCLUSION EFFORTS	991	15,750	15,000	10,000	15,000
86110	MEMBERSHIPS	0	0	0	0	0
88000	INSURANCE AND BONDS	0	0	0	0	0
89000	MISCELLANEOUS	0	0	0	0	0
	TOTAL OTHER SERVICES AND CHARGES	5,749	16,460	20,800	10,748	20,850
-210	*TOTAL EXPENDITURES*	6,853	16,460	21,000	10,748	21,250
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	6,853	16,460	21,000	10,748	21,250
	FUND BALANCE - JANUARY 1	44,637	37,766	53,496	53,496	44,748
	CHANGE IN FUND BALANCE	(6,871)	15,730	(20,000)	(8,748)	(10,250)
	FUND BALANCE - DECEMBER 31	37,766	53,496	33,496	44,748	34,498

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

1. 2023 G.O. Improvement Series 2023A (306)
2. 2021 G.O Improvement Series 2021A (313)
3. 2017 G.O. Improvement Series 2017A (316)

BASIS OF ACCOUNTING & BUDGETING:

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

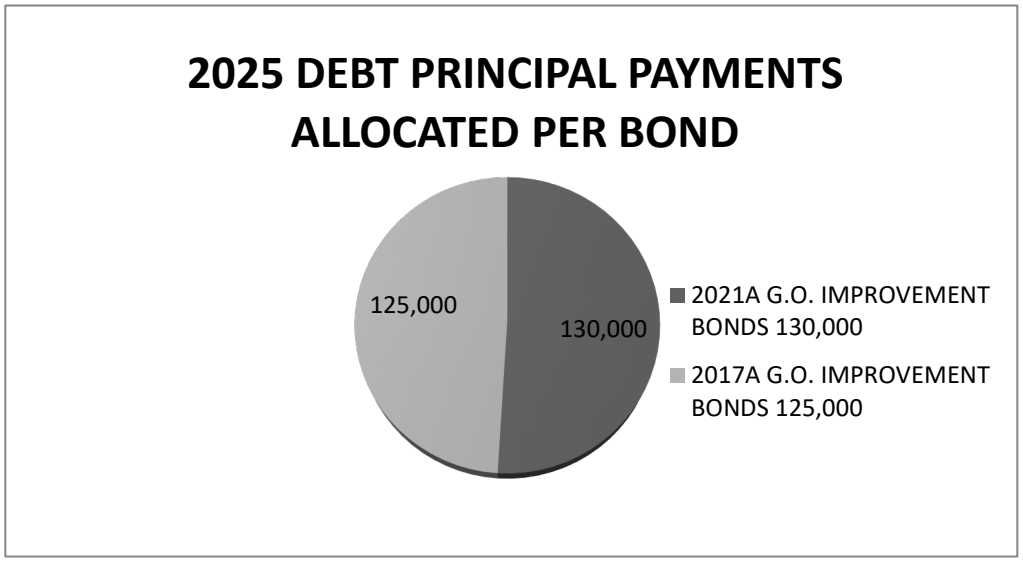
The basis of budgeting is consistent with generally accepted accounting principles in the United States of America.

DEBT PAYMENT SCHEDULE:

YEAR	PRINCIPAL	INTEREST
2025	357,000	29,603
2026	239,000	20,632
2027	241,000	13,301
2028	108,000	7,232
2029	110,000	2,426
TOTAL:	1,055,000	73,194

TOTAL DEBT SERVICE FUNDS

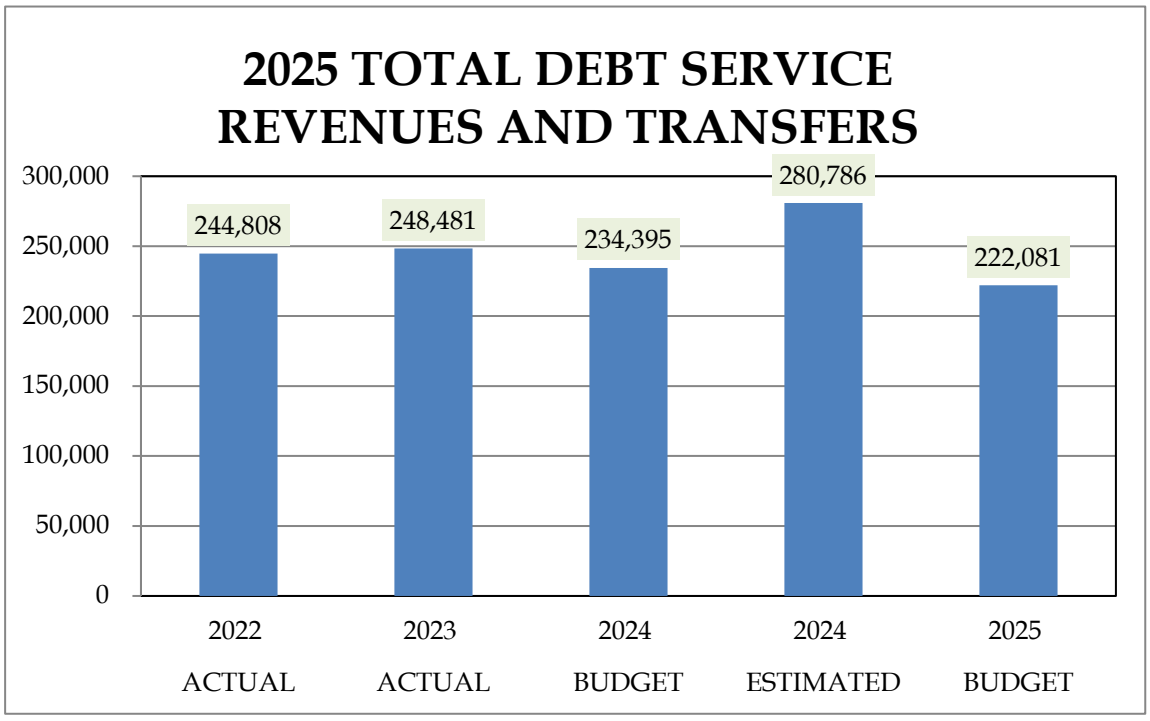
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	BUDGET 2025
	REVENUES:					
306	2023 GO IMPROVEMENT SERIES 2023A	0	0	73,000	115,086	113,000
313	2021 GO IMPROVEMENT BOND SERIES 2021	125,220	116,973	112,120	116,120	104,081
316	2017 GO IMPROVEMENT SERIES 2017A	119,588	131,508	49,275	49,580	5,000
	TOTAL REVENUES	244,808	248,481	234,395	280,786	222,081
	OTHER FINANCING SOURCES					
39130	BOND PROCEEDS	0	0	0	0	0
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	244,808	248,481	234,395	280,786	222,081
	EXPENDITURES:					
-306	2023 GO IMPROVEMENT SERIES 2023A	0	0	26,800	23,861	118,754
-313	2021 GO IMPROVEMENT SERIES 2021A	19,721	143,185	145,200	144,471	147,600
-316	2017 GO IMPROVEMENT SERIES 2017A	138,217	135,710	136,575	133,523	136,950
	TOTAL EXPENDITURES	157,938	278,895	308,575	301,855	403,304
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	157,938	278,895	308,575	301,855	403,304
	FUND BALANCE - JANUARY 1	489,490	576,360	545,946	545,946	524,877
	CHANGE IN FUND BALANCE	86,870	(30,414)	(74,180)	(21,069)	(181,223)
	FUND BALANCE - DECEMBER 31	576,360	545,946	471,766	524,877	343,654



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

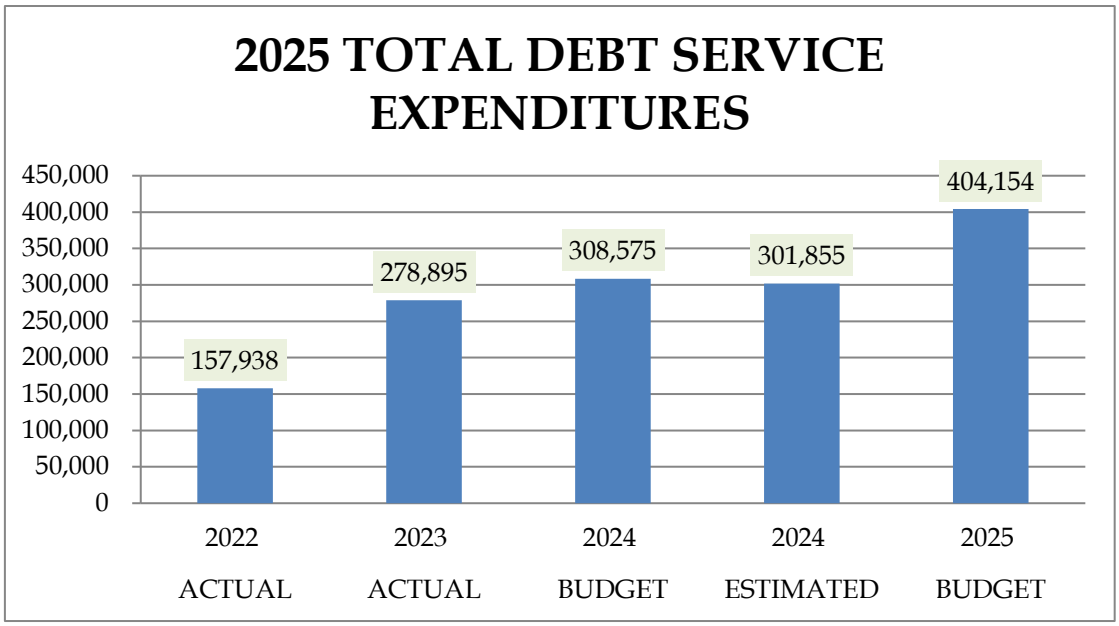
TOTAL DEBT SERVICE FUND REVENUES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	BUDGET 2025
	REVENUES:					
	PROPERTY TAXES					
30111	DEBT LEVY PROPERTY TAX	193,510	189,686	190,295	189,686	148,081
	TOTAL PROPERTY TAX LEVY	193,510	189,686	190,295	189,686	148,081
	SPECIAL ASSESSMENTS					
36100	SPECIAL ASSESSMENTS	53,585	38,299	37,000	80,000	65,000
36101	SPECIAL ASSESSMENTS - LINDIG	0	3,504	0	4,000	2,000
	TOTAL SPECIAL ASSESSMENTS	53,585	41,803	37,000	84,000	67,000
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	5,186	12,361	7,100	7,100	7,000
36213	CHANGE IN FAIR VALUE OF IN	(7,473)	4,632	0	0	0
36420	SALE OF EQUIPMENT	0	0	0	0	0
	TOTAL MISCELLANEOUS	(2,286)	16,992	7,100	7,100	7,000
	TOTAL REVENUES	244,808	248,481	234,395	280,786	222,081
	OTHER FINANCING SOURCES					
39130	*BOND PROCEEDS*	0	0	0	0	0
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	244,808	248,481	234,395	280,786	222,081


2025 TOTAL DEBT SERVICE
REVENUES AND TRANSFERS
300,000
250,000
200,000
150,000
100,000
50,000
0
244,808
248,481
234,395
280,786
222,081
2022 ACTUAL
2023 ACTUAL
2024 BUDGET
2024 ESTIMATED
2025 BUDGET

TOTAL DEBT SERVICE FUND EXPENDITURES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	BUDGET 2025
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80310	AUDIT	1,516	1,420	2,400	2,244	2,550
	TOTAL OTHER SERVICES & CHARGES	1,516	1,420	2,400	2,244	2,550
	DEBT SERVICE					
94000	BOND PRINCIPAL	120,000	255,000	255,000	255,000	357,000
94500	BOND INTEREST	30,675	21,525	37,175	37,088	29,604
94900	BOND FEES	5,748	950	14,000	7,523	15,000
	TOTAL DEBT SERVICE	156,422	277,475	306,175	299,611	401,604
	TOTAL EXPENDITURES	157,938	278,895	308,575	301,855	404,154
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	157,938	278,895	308,575	301,855	404,154


2025 TOTAL DEBT SERVICE EXPENDITURES
450,000
400,000
350,000
300,000
250,000
200,000
150,000
100,000
50,000
0
157,938
278,895
308,575
301,855
404,154
2022 ACTUAL
2023 ACTUAL
2024 BUDGET
2024 ESTIMATED
2025 BUDGET

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

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

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

DEBT PAYMENT SCHEDULE:

YEAR	PRINCIPAL	INTEREST
2025	92,000	20,903
2026	104,000	16,582
2027	106,000	11,951
2028	108,000	7,232
2029	110,000	2,426
TOTAL:	520,000	59,094

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

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	BUDGET 2025
	REVENUES:					
	PROPERTY TAX					
30111	DEBT LEVY PROPERTY TAX	0	0	68,000	67,086	67,000
	TOTAL PROPERTY TAX LEVY	0	0	68,000	67,086	67,000
	SPECIAL ASSESSMENTS					
36100	SPECIAL ASSESSMENTS	0	0	5,000	48,000	45,000
	TOTAL SPECIAL ASSESSMENTS	0	0	5,000	48,000	45,000
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	0	0	0	0	1,000
36213	CHANGE IN FAIR VALUE OF INVESTMENT	0	0	0	0	0
	TOTAL MISCELLANEOUS	0	0	0	0	1,000
306	*TOTAL REVENUES*	0	0	73,000	115,086	113,000
	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	0	73,000	115,086	113,000
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80310	AUDIT	0	0	800	748	850
	TOTAL OTHER SERVICES & CHARGES	0	0	800	748	850
	DEBT SERVICE					
94000	BOND PRINCIPAL	0	0	0	0	92,000
94500	BOND INTEREST	0	0	22,000	21,913	20,904
94900	BOND FEES	0	0	4,000	1,200	5,000
	TOTAL DEBT SERVICE	0	0	26,000	23,113	117,904
-306	*TOTAL EXPENDITURES*	0	0	26,800	23,861	118,754
	OTHER FINANCING USES					
97000	*TRANSFERS*	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES AND OTHER FINANCING	0	0	26,800	23,861	118,754
	FUND BALANCE - JANUARY 1	0	0	0	0	91,225
	CHANGE IN FUND BALANCE	0	0	46,200	91,225	(5,754)
	FUND BALANCE - DECEMBER 31	0	0	46,200	91,225	85,471

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

BUDGETARY OBJECTIVE:

This fund is responsible for the retirement of general obligation bonds issued in 2021 for the 2021 G.O. Street Improvement Project.

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

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

DEBT PAYMENT SCHEDULE:

YEAR	PRINCIPAL	INTEREST
2025	135,000	6,750
2026	135,000	4,050
2027	135,000	1,350
TOTAL:	405,000	12,150

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

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	BUDGET 2025
	REVENUES:					
	PROPERTY TAX					
30111	DEBT LEVY PROPERTY TAX	78,440	77,606	82,020	82,020	81,081
	TOTAL PROPERTY TAX	78,440	77,606	82,020	82,020	81,081
	SPECIAL ASSESSMENTS					
36100	SPECIAL ASSESSMENTS	47,657	34,382	30,000	30,000	20,000
36101	SPECIAL ASSESSMENTS - LINDIG	0	3,504	0	4,000	2,000
	TOTAL SPECIAL ASSESSMENTS	47,657	37,886	30,000	34,000	22,000
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	657	702	100	100	1,000
36213	CHANGE IN FAIR VALUE OF INVESTMENT	(1,534)	779	0	0	0
	TOTAL MISCELLANEOUS	(877)	1,481	100	100	1,000
313	*TOTAL REVENUES*	125,220	116,973	112,120	116,120	104,081
	OTHER FINANCING SOURCES					
39130	BOND PROCEEDS	0	0	0	0	0
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	125,220	116,973	112,120	116,120	104,081
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80310	AUDIT	758	710	800	748	850
	TOTAL OTHER SERVICES & CHARGES	758	710	800	748	850
	DEBT SERVICE					
94000	BOND PRINCIPAL	0	130,000	130,000	130,000	135,000
94500	BOND INTEREST	17,475	12,000	9,400	9,400	6,750
94900	BOND FEES	1,488	475	5,000	4,323	5,000
	TOTAL DEBT SERVICE	18,963	142,475	144,400	143,723	146,750
-313	*TOTAL EXPENDITURES*	19,721	143,185	145,200	144,471	147,600
	OTHER FINANCING USES					
97000	*TRANSFERS*	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES AND OTHER FINANCING	19,721	143,185	145,200	144,471	147,600
	FUND BALANCE - JANUARY 1	13,526	119,025	92,813	92,813	64,462
	CHANGE IN FUND BALANCE	105,499	(26,212)	(33,080)	(28,351)	(43,519)
	FUND BALANCE - DECEMBER 31	119,025	92,813	59,733	64,462	20,943

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
2025	130,000	1,950
TOTAL:	130,000	1,950

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

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	BUDGET 2025
	REVENUES:					
	PROPERTY TAXES					
30111	DEBT LEVY PROPERTY TAX	115,070	112,080	40,275	40,580	0
	TOTAL PROPERTY TAX LEVY	115,070	112,080	40,275	40,580	0
	SPECIAL ASSESSMENTS					
36100	SPECIAL ASSESSMENTS	5,928	3,917	2,000	2,000	0
	TOTAL SPECIAL ASSESSMENTS	5,928	3,917	2,000	2,000	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	4,529	11,659	7,000	7,000	5,000
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(5,939)	3,853	0	0	0
	TOTAL MISCELLANEOUS	(1,410)	15,512	7,000	7,000	5,000
316	*TOTAL REVENUES*	119,588	131,508	49,275	49,580	5,000
	OTHER FINANCING SOURCES					
39130	*BOND PROCEEDS*	0	0	0	0	0
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	119,588	131,508	49,275	49,580	5,000
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80310	AUDIT & OTHER CHARGES	758	710	800	748	850
	TOTAL OTHER SERVICES & CHARGES	758	710	800	748	0
	DEBT SERVICE					
94000	BOND PRINCIPAL	120,000	125,000	125,000	125,000	130,000
94500	BOND INTEREST	13,200	9,525	5,775	5,775	1,950
94900	BOND FEES	4,259	475	5,000	2,000	5,000
	TOTAL DEBT SERVICE	137,459	135,000	135,775	132,775	136,950
-316	*TOTAL EXPENDITURES*	138,217	135,710	136,575	133,523	136,950
	FUND BALANCE - JANUARY 1	475,964	457,335	453,133	453,133	369,190
	CHANGE IN FUND BALANCE	(18,629)	(4,202)	(87,300)	(83,943)	(131,950)
	FUND BALANCE - DECEMBER 31	457,335	453,133	365,833	369,190	237,240

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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).

1. General Capital Improvements (401)
2. Public Safety Capital Improvements (402)
3. Parks/Recreation/Public Facilities Capital Improvements (403)
4. Tax Increment Financing District #1-3 Improvements (414)
5. Tax Increment Financing District #1-4 Improvements (415)
6. Infrastructure Improvements (419)
7. Falcon Woods & Northome (424)
8. 2021 Street Project (426)
9. Amber Union – historical (428)
10. 2023 Street Project/Garden Avenue (429)

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.

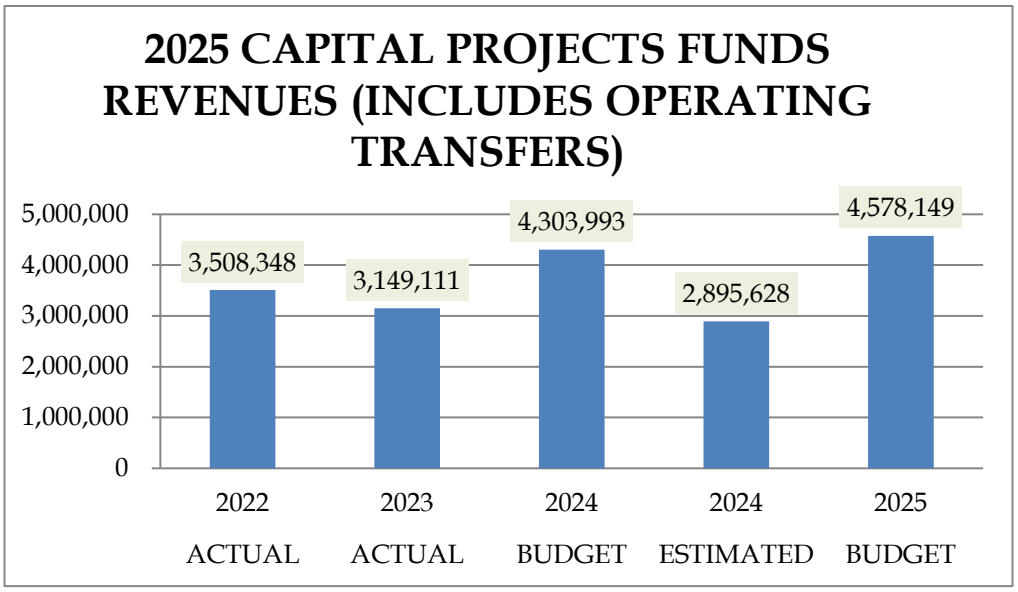
Fixed assets used in governmental fund operations are not accounted for in governmental funds, but rather in the general fixed assets account group with no depreciation calculated. Additionally, long-term liabilities expected to be financed from governmental funds are accounted for in the general long-term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

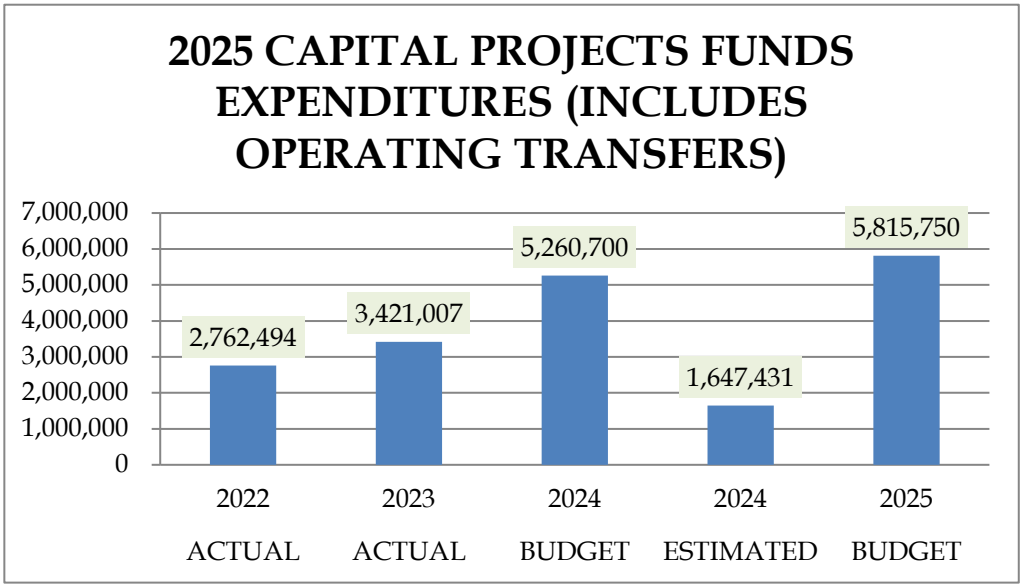
Capital projects funds use the modified accrual basis of accounting, under which revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liabilities are incurred.

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 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	BUDGET 2025
	REVENUES:					
401	GENERAL CAPITAL	14,666	27,987	16,000	26,000	16,000
402	PUBLIC SAFETY CAPITAL	25,423	1,158	1,000	800	300
403	PARKS/REC./PUBLIC FACILITIES CAPITAL	4,982	41,076	25,000	82,000	30,000
414	TIF DISTRICT #1-3 IMPROVEMENTS	337,235	359,638	464,000	401,600	400,200
415	TIF DISTRICT #1-4 IMPROVEMENTS	0	14,971	277,000	275,100	275,100
419	INFRASTRUCTURE IMPROVEMENTS	1,337,491	690,308	311,593	368,197	329,549
424	FALCON WOODS	0	0	0	0	655,000
426	2021 STREET PROJECT	5,372	6,566	2,000	56,200	1,000
428	AMBER UNION	1,074,602	10,740	400	1,610	0
429	2023 STREET PROJECT/GARDEN AVE	14,578	519,667	32,000	11,370	11,000
	TOTAL REVENUES	2,814,348	1,672,111	1,128,993	1,222,877	1,718,149
	OTHER FINANCING SOURCES					
39130	BOND PROCEEDS	0	520,000	1,750,000	0	2,375,000
39101	PROCEEDS FROM SALE OF CAPITAL ASSETS	0	0	0	0	0
39200	TRANSFERS	694,000	957,000	1,425,000	1,672,751	485,000
	TOTAL OTHER FINANCING SOURCES	694,000	1,477,000	3,175,000	1,672,751	2,860,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	3,508,348	3,149,111	4,303,993	2,895,628	4,578,149
	EXPENDITURES:					
-401	GENERAL CAPITAL	7,145	5,546	20,300	15,748	40,850
-402	PUBLIC SAFETY CAPITAL	758	9,311	800	5,208	850
-403	PARKS/REC./PUBLIC FACILITIES CAPITAL	109,300	1,233,326	3,683,800	184,748	3,076,950
-414	TIF DISTRICT #1-3 IMPROVEMENTS	334,496	386,935	539,600	456,548	408,350
-415	TIF DISTRICT #1-4 IMPROVEMENTS	0	16,477	273,800	267,248	262,350
-419	INFRASTRUCTURE IMPROVEMENTS	1,054,926	299,183	301,800	335,851	38,850
-424	FALCON WOODS	0	0	0	0	1,415,850
-426	2021 STREET PROJECT	44,806	11,678	122,800	3,621	120,850
-428	AMBER UNION	1,065,054	1,488	5,800	748	0
-429	2023 STREET PROJECT/GARDEN AVE	66,008	1,029,063	12,000	29,960	5,850
	TOTAL EXPENDITURES	2,682,494	2,993,007	4,960,700	1,299,680	5,370,750
	OTHER FINANCING USES					
97000	TRANSFERS	80,000	428,000	300,000	347,751	445,000
	TOTAL OTHER FINANCING USES	80,000	428,000	300,000	347,751	445,000
	TOTAL EXPENDITURES & OTHER FINANCING USES	2,762,494	3,421,007	5,260,700	1,647,431	5,815,750
	FUND BALANCE - JANUARY 1	3,224,008	3,969,862	3,697,966	3,697,966	4,946,163
	CHANGE IN FUND BALANCE	745,854	(271,896)	(956,707)	1,248,197	(1,237,601)
	FUND BALANCE - DECEMBER 31	3,969,862	3,697,966	2,741,259	4,946,163	3,708,562


2025 CAPITAL PROJECTS FUNDS REVENUES (INCLUDES OPERATING TRANSFERS)
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
0
3,508,348
3,149,111
4,303,993
2,895,628
4,578,149
2022 ACTUAL
2023 ACTUAL
2024 BUDGET
2024 ESTIMATED
2025 BUDGET


2025 CAPITAL PROJECTS FUNDS EXPENDITURES (INCLUDES OPERATING TRANSFERS)
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
0
2,762,494
3,421,007
5,260,700
1,647,431
5,815,750
2022 ACTUAL
2023 ACTUAL
2024 BUDGET
2024 ESTIMATED
2025 BUDGET

TOTAL CAPITAL PROJECT FUND REVENUES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	BUDGET 2025
	REVENUES:					
	PROPERTY TAXES					
30111	PROPERTY TAXES	0	0	0	0	0
30113	TAX INCREMENTS	337,376	371,129	735,000	675,000	675,000
	TOTAL PROPERTY TAXES	337,376	371,129	735,000	675,000	675,000
	INTERGOVERNMENTAL					
33405	TIF MKT VALUE HOMESTEAD CREDIT	0	0	0	0	0
33400	LGA	117,430	127,240	101,593	101,600	102,573
33410	TENNIS ASSOC GRANT/OTHER GRANTS	0	0	0	0	0
33430	MINNESOTA STATE AID	60,527	370,990	55,000	57,620	495,000
33431	STATE AID CRRSAA	116,722	14,626	0	0	0
33432	MN RELIEF PROGRAM	0	0	0	0	0
33433	MET COUNCIL TBRA FUNDS	962,200	430	0	0	0
33434	WATERSHED DISTRICT GRANT	0	0	0	0	0
33435	ST PAUL WATER UTILITY	0	0	0	0	0
33436	CLEVELAND GREENERY PROJECT	0	0	0	0	0
33437	2013 STORMWATER/ST PROJECT	0	0	0	0	0
33438	U OF M FAIRVIEW PROJECT	0	0	0	0	0
33439	U OF M GROVE/PATHWAY	0	0	0	0	0
33440	U OFM BIKE GOOD NEIGHBOR	0	0	0	0	0
33441	CLEVELAND AVENUE 2022	1,028,878	277,973	0	19,942	0
33442	MN DOT TAA LARGE CITY	0	0	0	1,660	11,976
33610	SCBA GRANT/OTHER GRANTS IN AID	0	0	0	0	0
33620	FEMA FIRE EQUIPMENT GRANT	0	0	0	0	0
33700	XCEL/CABLE FRANCHISE FEE	147,651	147,935	146,000	147,000	146,000
	TOTAL INTERGOVERNMENTAL	2,433,408	939,193	302,593	327,822	755,549
	SPECIAL ASSESSMENTS					
36100	SPECIAL ASSESSMENTS	0	171,388	30,000	0	210,000
36105	SPECIAL ASSESSMENTS LARP 1	0	0	0	0	0
36108	SPECIAL ASSESSMENTS LARP III	0	0	0	0	0
36110	SPECIAL ASSESSMENTS HAMLIN/HOYT	0	0	0	0	0
36120	SPECIAL ASSMTS ROSELAWN	0	0	0	0	0
36130	SPECIAL ASSMTS HOYT SANITARY	0	0	0	0	0
36140	SPECIAL ASSMTS PRIOR MILL AND 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	3,648	0	0	0	0
	TOTAL SPECIAL ASSESSMENTS	3,648	171,388	30,000	0	210,000
	MISCELLANEOUS					
36204	PREPAYMENT ESCROW/ATTORNEY	0	0	0	0	0
36205	REIMBURSE ATTORNEY FEES	10,408	0	0	0	0
36211	INTEREST ON INVESTMENTS	40,905	140,988	61,400	169,680	77,600
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(51,954)	32,274	0	0	0
36222	REFUNDS/REIMBURSEMENTS	0	0	0	0	0
36233	CONTRIBUTIONS	500	500	0	0	0
36240	PARK DEDICATION FEE	0	0	0	0	0
36300	SETTLEMENT PERFORMANCE BOND	0	91	0	50,000	0
36400	MISCELLANEOUS	4,582	1,768	0	375	0
36401	BROKEN GATE VALVE REPAIR	0	5,820	0	0	0
36402	REIMBURSE FOR CARIBOU COFFEE	0	4,961	0	0	0
36404	TIF APPLICATION FEE	0	0	0	0	0
36406	ISSUER FEE AMBER UNION	0	0	0	0	0
36410	CONDUIT BOND FEE	0	0	0	0	0
36420	SALES OF EQUIPMENT	35,476	4,000	0	0	0
	TOTAL MISCELLANEOUS	39,916	190,401	61,400	220,055	77,600
	TOTAL REVENUES	2,814,348	1,672,111	1,128,993	1,222,877	1,718,149
	OTHER FINANCING SOURCES					
39130	BOND PROCEEDS	0	520,000	1,750,000	0	2,375,000
39101	PROCEEDS FROM SALE OF CAPITAL ASSETS	0	0	0	0	0
39200	TRANSFERS	694,000	957,000	1,425,000	1,672,751	485,000
	TOTAL OTHER FINANCING SOURCES	694,000	1,477,000	3,175,000	1,672,751	2,860,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	3,508,348	3,149,111	4,303,993	2,895,628	4,578,149

TOTAL CAPITAL PROJECTS FUND EXPENDITURES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	BUDGET 2025
	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	61,417	123,762	0	2,588	0
80200	LEGAL SERVICES	0	1,516	0	0	0
80310	AUDIT	5,306	6,390	6,400	6,732	7,650
80400	DEED GRANT	102,096	350	0	0	0
80500	MET COUNCIL TBRA	962,200	0	0	0	0
81900	OTHER PROFESSIONAL SERVICES	16,781	13,453	12,000	10,320	7,500
81910	CONSULTING-STREETSCAPE	0	0	0	0	0
83010	PAVEMENT MANAGEMENT	5,250	938	1,000	1,500	8,000
84000	TREE TRIMMING	0	0	0	0	0
85000	TREE REMOVAL	0	0	0	0	0
86000	TREE PLANTING	0	0	0	0	0
86500	TREE DAMAGE REPAIRS	0	0	0	0	0
86600	CLEVELAND REPLANTING	0	0	0	0	0
89000	MISCELLANEOUS	1,228	1,339	2,800	809	6,500
89001	MN ST AID CRRSAA FUNDS	0	14,626	0	0	0
89100	PARK APPRAISALS	6,000	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	1,160,278	162,374	22,200	21,949	29,650
	CAPITAL OUTLAY					
90100	FURNITURE & EQUIPMENT	6,387	4,836	19,500	15,000	40,000
90200	COVID 19	0	0	0	0	0
91000	MACHINERY & EQUIPMENT	72,750	95,493	183,000	74,460	76,100
91200	FIRE TRUCK - LADDER	0	0	0	0	0
91500	COMMUNITY PARK LAND/BUILDING	0	1,143,498	3,500,000	114,000	3,000,000
91600	AED GRANT	0	0	0	0	0
91650	ROOF SOLAR PANELS	0	1,104	0	0	0
91700	SW CORNER BLDG REPLACEMENT	6,312	0	0	0	0
91800	DNR GRANT EXP	0	0	0	0	0
91850	BASKETBALL COURT GROVE PARK	23,479	0	0	0	0
91900	POLICE SQUAD	0	0	0	0	0
92000	OTHER IMPROVEMENTS	0	0	0	0	0
92005	SIDEWALK IMPROVEMENT	11,494	17,727	10,000	5,000	10,000
92007	CURB IMPROVEMENT	0	0	0	0	0
92008	CITY MONUMENTS	0	0	40,000	40,000	20,000
92010	ROSELAWN AN SNELLING SIGNAL	0	0	0	0	0
92015	TRAFFIC SIGNAL	0	0	0	0	0
92022	SIDEWALK PANELS	0	0	0	0	0
92030	STREET ALLEY PAVEMENT MGMT	0	0	0	0	0
92035	PARKING LOT- TESTING	1,036,597	277,973	0	20,000	0
92040	MAPLE/PRIOR MILL AND OVERLAY	0	0	0	0	0
92045	MN DOT LARGE CITY	0	0	0	0	0
92050	DOWNSTREAM WATER UPGRADE LAUDEDALE	0	0	0	0	0
92055	CRAWFORD/ALLEY/ARONA /MILL&OVERLAYMENT	0	0	0	0	0
92056	LARPENTEUR MEDIAN	63	0	0	1,100	0
92057	2015 SNELLING DRIVE/GARDEN	0	0	0	0	0
92058	ROSELAWN STREET & TRAIL	0	0	0	0	0
92060	CRACK SEALING	0	0	0	5,000	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	0	0	0
92098	2017 STREET PROJECT	0	0	0	0	0
92100	NE CONNECTOR TRAIL	0	0	0	0	0
92300	BIKE FIXIT STATION	0	0	0	0	0
92400	2021 STREET PROJECT	38,524	5,519	120,000	0	1,535,000
92450	2023 STREET PROJECT	0	741,805	0	11,023	0
92460	GARDEN SIDEWALK	0	123,900	12,000	14,553	0
92470	IDAHO AVE ALLEY	0	3,249	0	1,092	0
92500	LARPENTEUR STREET LIGHTS	0	1,835	330,000	356,503	0
93000	DEBT PAY AS YOU GO PYMT	326,609	393,930	724,000	620,000	660,000
94900	BOND FEES	0	19,765	0	0	0
	CAPITAL OUTLAY	1,522,216	2,830,633	4,938,500	1,277,731	5,341,100
	TOTAL EXPENDITURES	2,682,494	2,993,007	4,960,700	1,299,680	5,370,750
	OTHER FINANCING USES					
97000	TRANSFERS	80,000	428,000	300,000	347,751	445,000
	TOTAL OTHER FINANCING USES	80,000	428,000	300,000	347,751	445,000
	TOTAL EXPENDITURES & OTHER FINANCING USES	2,762,494	3,421,007	5,260,700	1,647,431	5,815,750

GENERAL CAPITAL IMPROVEMENTS (401)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

⇒ Furniture & Equipment (90100): This includes:

Computer Equipment
Telephone Equipment
GIS (Government Information System)

For a detailed listing of capital uses and sources for 2025 through 2034, 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 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	BUDGET 2025
	REVENUES:					
	INTERGOVERNMENTAL					
33410	OTHER GRANTS	0	0	0	0	0
33700	CABLE FRANCHISE FEES	11,230	10,803	11,000	11,000	11,000
	TOTAL INTERGOVERNMENTAL	11,230	10,803	11,000	11,000	11,000
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	4,655	13,411	5,000	15,000	5,000
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(5,458)	3,774	0	0	0
36233	CONTRIBUTIONS	0	0	0	0	0
36400	MISCELLANEOUS	4,239	0	0	0	0
36410	CONDUIT BOND FEE	0	0	0	0	0
	TOTAL MISCELLANEOUS	3,437	17,184	5,000	15,000	5,000
401	*TOTAL REVENUES*	14,666	27,987	16,000	26,000	16,000
	OTHER FINANCING SOURCES					
39200	TRANSFERS	114,000	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	114,000	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	128,666	27,987	16,000	26,000	16,000
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80310	AUDIT/PROFESSIONAL FEES	758	710	800	748	850
	TOTAL OTHER SERVICES & CHARGES	758	710	800	748	850
	CAPITAL OUTLAY					
90100	FURNITURE & EQUIPMENT	6,387	4,836	19,500	15,000	40,000
90200	COVID 19	0	0	0	0	0
91000	MACHINERY & EQUIPMENT	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	6,387	4,836	19,500	15,000	40,000
-401	*TOTAL EXPENDITURES*	7,145	5,546	20,300	15,748	40,850
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	7,145	5,546	20,300	15,748	40,850
	FUND BALANCE - JANUARY 1	301,602	423,123	445,564	445,564	455,816
	CHANGE IN FUND BALANCE	121,521	22,441	(4,300)	10,252	(24,850)
	FUND BALANCE - DECEMBER 31	423,123	445,564	441,264	455,816	430,966

PUBLIC SAFETY CAPITAL IMPROVEMENTS (402)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

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

EXPENDITURES & OTHER FINANCING USES

⇒ Machinery & Equipment (91000): This includes:

Equipment General
Communication equipment
Emergency alert equipment

For a detailed listing of capital uses and sources for 2025 through 2034, 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 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	BUDGET 2025
	REVENUES:					
	INTERGOVERNMENTAL REVENUES					
33610	SCBA GRANT/OTHER GRANTS IN AID	0	0	0	0	0
33620	FEMA FIRE EQUIPMENT GRANT	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	0	0	0	0	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	344	951	1,000	800	300
36213	CHANGE IN FAIR VALUE OF I	(421)	207	0	0	0
36233	CONTRIBUTIONS	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
36410	CONDUIT BOND FEE	0	0	0	0	0
36420	SALES OF EQUIPMENT	25,500	0	0	0	0
	TOTAL MISCELLANEOUS	25,423	1,158	1,000	800	300
402	*TOTAL REVENUES*	25,423	1,158	1,000	800	300
	OTHER FINANCING SOURCES					
39101	PROCEEDS FROM SALE OF EQUIPMENT	0	0	0	0	0
39310	BOND PROCEEDS	0	0	0	0	0
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	25,423	1,158	1,000	800	300
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80310	AUDIT	758	710	800	748	850
89000	MISCELLANEOUS	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	758	710	800	748	850
	CAPITAL OUTLAY					
91000	MACHINERY & EQUIPMENT	0	8,601	0	4,460	0
91200	FIRE TRUCK - LADDER	0	0	0	0	0
91600	AED GRANT	0	0	0	0	0
91700	FEMA FIRE EQUIPMENT GRANT	0	0	0	0	0
91800	DNR GRANT	0	0	0	0	0
91900	POLICE SQUAD	0	0	0	0	0
92000	OTHER IMPROVEMENTS	0	0	0	0	0
94900	BOND FEES	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	0	8,601	0	4,460	0
-402	*TOTAL EXPENDITURES*	758	9,311	800	5,208	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	758	9,311	800	5,208	850
	FUND BALANCE - JANUARY 1	7,762	32,427	24,274	24,274	19,866
	CHANGE IN FUND BALANCE	24,665	(8,153)	200	(4,408)	(550)
	FUND BALANCE - DECEMBER 31	32,427	24,274	24,474	19,866	19,316

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 2025 through 2034, 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 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	BUDGET 2025
	REVENUES:					
	INTERGOVERNMENTAL					
33410	GRANT - PIANO IN PARK	0	0	0	0	0
33430	DNR GRANT	0	0	0	0	0
33440	GOOD NEIGHBOR GRANT	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	0	0	0	0	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	14,000	29,278	25,000	82,000	30,000
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(19,495)	7,298	0	0	0
36233	CONTRIBUTIONS	500	500	0	0	0
36240	PARK DEDICATION FEE	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
36410	CONDUIT BOND FEE	0	0	0	0	0
36420	SALE OF EQUIPMENT	9,976	4,000	0	0	0
	TOTAL MISCELLANEOUS	4,982	41,076	25,000	82,000	30,000
403	*TOTAL REVENUES*	4,982	41,076	25,000	82,000	30,000
	OTHER FINANCING SOURCES					
39101	PROCEEDS FROM SALE OF CAPITAL ASSETS	0	0	0	0	0
39200	TRANSFERS	500,000	520,000	1,425,000	1,672,751	40,000
39130	BOND PROCEEDS	0	0	1,750,000	0	1,500,000
	TOTAL OTHER FINANCING SOURCES	500,000	520,000	3,175,000	1,672,751	1,540,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	504,982	561,076	3,200,000	1,754,751	1,570,000
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80200	LEGAL SERVICES	0	1,123	0	0	0
80310	AUDIT	758	710	800	748	850
89000	MISCELLANEOUS	0	0	0	0	0
89100	PARK APPRAISALS	6,000	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	6,758	1,833	800	748	850
	CAPITAL OUTLAY					
91000	MACHINERY & EQUIPMENT	72,750	86,891	183,000	70,000	76,100
91500	COMMUNITY PARK LAND/BUILDING	0	1,143,498	3,500,000	114,000	3,000,000
91600	ROOF REPLACEMENT	0	0	0	0	0
91650	ROOF SOLAR PANELS	0	1,104	0	0	0
91700	PARK PATH IMPROVEMENT	6,312	0	0	0	0
91800	PIANO IN PARK	0	0	0	0	0
91850	BASKETBALL COURT GROVE PARK	23,479	0	0	0	0
92000	PARK DEDICATION IMPROVEMENTS	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	102,542	1,231,493	3,683,000	184,000	3,076,100
-403	*TOTAL EXPENDITURES*	109,300	1,233,326	3,683,800	184,748	3,076,950
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	109,300	1,233,326	3,683,800	184,748	3,076,950
	FUND BALANCE - JANUARY 1	1,105,691	1,501,373	829,123	829,123	2,399,126
	CHANGE IN FUND BALANCE	395,682	(672,250)	(483,800)	1,570,003	(1,506,950)
	FUND BALANCE - DECEMBER 31	1,501,373	829,123	345,323	2,399,126	892,176

TIF DISTRICT #1-3 IMPROVEMENTS (414)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

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

EXPENDITURES & OTHER FINANCING USES

⇒ Miscellaneous (89000): Include administrative fees on district.

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

TIF DISTRICT #1-3 IMPROVEMENTS (414)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	BUDGET 2025
	REVENUES:					
	PROPERTY TAXES					
30113	TAX INCREMENTS	337,376	356,109	460,000	400,000	400,000
	TOTAL PROPERTY TAXES	337,376	356,109	460,000	400,000	400,000
	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	944	2,760	4,000	1,600	200
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(1,085)	770	0	0	0
	TOTAL MISCELLANEOUS	(141)	3,529	4,000	1,600	200
414	*TOTAL REVENUES*	337,235	359,638	464,000	401,600	400,200
	OTHER FINANCING SOURCES					
39200	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	337,235	359,638	464,000	401,600	400,200
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80100	ENGINEERING SERVICES	0	0	0	0	0
80310	AUDIT	758	710	800	748	850
81900	OTHER PROFESSIONAL SERVICES	5,901	5,278	6,000	6,000	6,000
89000	MISCELLANEOUS - TIF ADMIN FEES	1,228	1,288	800	800	1,500
	TOTAL OTHER SERVICES & CHARGES	7,887	7,275	7,600	7,548	8,350
	DEBT SERVICE/CAPITAL OUTLAY					
92000	OTHER IMPROVEMENTS	0	0	0	0	0
92500	LARPENTEUR STREET LIGHTS	0	0	80,000	94,000	0
93000	DEBT PAY AS YOU GO PYMT	326,609	379,660	452,000	355,000	400,000
	TOTAL DEBT SERVICE/CAPITAL OUTLAY	326,609	379,660	532,000	449,000	400,000
-414	*TOTAL EXPENDITURES*	334,496	386,935	539,600	456,548	408,350
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	334,496	386,935	539,600	456,548	408,350
	FUND BALANCE - JANUARY 1	80,543	83,281	55,984	55,984	1,036
	CHANGE IN FUND BALANCE	2,738	(27,297)	(75,600)	(54,948)	(8,150)
	FUND BALANCE - DECEMBER 31	83,281	55,984	(19,616)	1,036	(7,114)

TIF DISTRICT #1-4 IMPROVEMENTS (415)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

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

EXPENDITURES & OTHER FINANCING USES

⇒ Miscellaneous (89000): Include administrative fees on district.

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

TIF DISTRICT #1-4 IMPROVEMENTS (415)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	BUDGET 2025
	REVENUES:					
	PROPERTY TAXES					
30113	TAX INCREMENTS	0	15,021	275,000	275,000	275,000
	TOTAL PROPERTY TAXES	0	15,021	275,000	275,000	275,000
	INTERGOVERNMENTAL					
33400	STATE GRANTS AND AIDS	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	0	0	0	0	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	0	(39)	2,000	100	100
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	0	(10)	0	0	0
	TOTAL MISCELLANEOUS	0	(49)	2,000	100	100
415	*TOTAL REVENUES*	0	14,971	277,000	275,100	275,100
	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	14,971	277,000	275,100	275,100
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80100	ENGINEERING SERVICES	0	0	0	0	0
80310	AUDIT	0	710	800	748	850
81900	OTHER PROFESSIONAL SERVICES	0	1,498	1,000	1,500	1,500
89000	MISCELLANEOUS	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	0	2,208	1,800	2,248	2,350
	DEBT SERVICE/CAPITAL OUTLAY					
93000	DEBT PAY AS YOU GO PYMT	0	14,270	272,000	265,000	260,000
	TOTAL DEBT SERVICE/CAPITAL OUTLAY	0	14,270	272,000	265,000	260,000
-415	*TOTAL EXPENDITURES*	0	16,477	273,800	267,248	262,350
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	0	16,477	273,800	267,248	262,350
	FUND BALANCE - JANUARY 1	0	0	(1,506)	(1,506)	6,346
	CHANGE IN FUND BALANCE	0	(1,506)	3,200	7,852	12,750
	FUND BALANCE - DECEMBER 31	0	(1,506)	1,694	6,346	19,096

INFRASTRUCTURE IMPROVEMENTS (419)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

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

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

EXPENDITURES & OTHER FINANCING USES

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

Sidewalks
Pavement Management Plan

For a detailed listing of capital uses and sources for 2025 through 2034, 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 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	BUDGET 2025
	REVENUES:					
	PROPERTY TAXES					
30111	PROPERTY TAXES	0	0	0	0	0
	TOTAL PROPERTY TAX	0	0	0	0	0
	INTERGOVERNMENTAL					
33400	*LGA*	117,430	127,240	101,593	101,600	102,573
33430	MINNESOTA STATE AID (DOT)	55,241	53,354	55,000	57,620	50,000
33430	RAMSEY COUNTY TURNBACK FUNDS	0	0	0	0	0
33430	MSA ROSELAWN	0	0	0	0	0
33431	RAMSEY COUNTY: ROSELAWN	0	0	0	0	0
33432	MN RELEAF PROGRAM	0	0	0	0	0
33433	RAMSEY COUNTY AGGREGATE	0	430	0	0	0
33434	WATERSHED DISTRICT GRANT	0	0	0	0	0
33435	ST PAUL WATER UTILITY	0	0	0	0	0
33436	CLEVELAND GREENERY PROJECT	0	0	0	0	0
33437	2013 STORMWATER/ST PROJECT	0	0	0	0	0
33438	U OF M FAIRVIEW PROJECT	0	0	0	0	0
33440	U OF M BIKE GOOD NEIGHBOR	0	0	0	0	0
33441	CLEVELAND AVENUE 2022	1,028,878	277,973	0	19,942	0
33442	MN DOT LARGE CITY	0	0	0	1,660	11,976
33700	EXCEL FRANCHISE FEE	136,421	137,132	135,000	136,000	135,000
	TOTAL INTERGOVERNMENTAL	1,337,970	596,128	291,593	316,822	299,549
	SPECIAL ASSESSMENTS					
36100	SPECIAL ASSESSMENTS	0	0	0	0	0
36105	SPECIAL ASSMTS: GROVE PREPAIDS	0	0	0	0	0
36108	SPECIAL ASSMETS: LARP III	0	0	0	0	0
36110	SPECIAL ASMTS: HAMLINE/HOYT	0	0	0	0	0
36120	SPECIAL ASMTS: ROSELAWN	0	0	0	0	0
36130	SPECIAL ASMTS: HOYT SANITARY	0	0	0	0	0
36140	SPEC ASMTS:MAPLE/PRIOR MILL OVERLAY	0	0	0	0	0
36150	SPEC ASMTS: ARONA/ HOLLYWOOD COURT/ ALLEY	0	0	0	0	0
36160	SPEC ASMTS SNELLING DRIVE 2015	3,648	0	0	0	0
	TOTAL SPECIAL ASSESSENTS	3,648	0	0	0	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	19,208	76,948	20,000	51,000	30,000
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(23,678)	15,373	0	0	0
36222	REFUNDS/REIMBURSEMENTS	0	0	0	0	0
36300	MISC - RECYCLE STREET LIGHTS	0	91	0	0	0
36400	MISCELLANEOUS	342	1,768	0	375	0
36410	ALLOCATION BONDING	0	0	0	0	0
	TOTAL MISCELLANEOUS	(4,127)	94,179	20,000	51,375	30,000
419	*TOTAL REVENUES*	1,337,491	690,308	311,593	368,197	329,549
	OTHER FINANCING SOURCES					
39200	TRANSFERS	0	30,000	0	0	0
39130	BOND PROCEEDS	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	30,000	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	1,337,491	720,308	311,593	368,197	329,549
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80100	ENGINEERING SERVICES	764	0	0	0	0
80310	AUDIT	758	710	800	748	850
81900	OTHER PROFESSIONAL SVCS	0	0	0	0	0
83010	PAVEMENT MANAGEMENT	5,250	938	1,000	1,500	8,000
86600	CLEVELAND REPLANTING	0	0	0	0	0
89000	MISCELLANEOUS	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	6,772	1,648	1,800	2,248	8,850
	CAPITAL OUTLAY					
92000	OTHER IMPROVEMENTS	0	0	0	0	0
92005	SIDEWALK IMPROVEMENTS	11,494	17,727	10,000	5,000	10,000

92007	CURBS	0	0	0	0	0
92008	CITY MONUMENTS	0	0	40,000	40,000	20,000
92010	ROSELAWN AND SNELLING SIGNAL	0	0	0	0	0
92015	2019 TRAFFIC CONTROL	0	0	0	0	0
92020	HAMLINE/HOYT CONSTRUCTION	0	0	0	0	0
92030	STREET ALLEY PAVEMENT MGMT	0	0	0	0	0
92035	CLEVELAND	1,036,597	277,973	0	20,000	0
92040	MAPLE/PRIOR MILL AND OVERLAY	0	0	0	0	0
92045	MN DOT LARGE CITY	0	0	0	0	0
92050	DOWNSTREAM WATER UPGRADE LAUDERDALE	0	0	0	0	0
92055	2013 CRAWFORD/ALLEY/ARONA MILL/OVERLAY	0	0	0	0	0
92056	LARPENTEUR MEDIAN	63	0	0	1,100	0
92057	2015 SNELLING DRIVE/GARDEN	0	0	0	0	0
92058	ROSELAWN STREET & TRAIL	0	0	0	0	0
92060	CRACK SEALING	0	0	0	5,000	0
92070	SEAL COATING	0	0	0	0	0
92080	CITY SIGN REFINISHING	0	0	0	0	0
92085	GARDEN AVE	0	0	0	0	0
92090	SOLAR ENERGY SYSTEM	0	0	0	0	0
92095	HOYT SNELLING SIGNAL	0	0	0	0	0
92098	2017 STREET PROJECT	0	0	0	0	0
92100	NE CONNECTOR TRAIL	0	0	0	0	0
92300	BIKE FIXIT STATION	0	0	0	0	0
92500	LARPENTEUR STREET LIGHTS	0	1,835	250,000	262,503	0
94900	BOND FEES	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	1,048,154	297,535	300,000	333,603	30,000
-419	*TOTAL EXPENDITURES*	1,054,926	299,183	301,800	335,851	38,850
	OTHER FINANCING USES					
97000	TRANSFERS	80,000	407,000	300,000	300,000	445,000
	TOTAL OTHER FINANCING USES	80,000	407,000	300,000	300,000	445,000
	TOTAL EXPENDITURES & OTHER FINANCING USES	1,134,926	706,183	601,800	635,851	483,850
	FUND BALANCE - JANUARY 1	1,645,748	1,848,313	1,862,438	1,862,438	1,594,784
	CHANGE IN FUND BALANCE	202,565	14,125	(290,207)	(267,654)	(154,301)
	FUND BALANCE - DECEMBER 31	1,848,313	1,862,438	1,572,231	1,594,784	1,440,483

2025 STREET PROJECT PMP (424)

BUDGETARY OBJECTIVE:

This fund is used to account for all costs associated with the 2025 street project.

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

⇒ MSA DOT Street Aid (33430): These funds are awarded by MN Department of Transportation for street improvements.

⇒ Special Assessment (36100): Property owners are assessed.

EXPENDITURES & OTHER FINANCING USES

⇒ Capital Outlay (92000 -92600): The costs related to the 2025 Street Project in Falcon Woods and Northome neighborhoods.

FALCON WOODS & NORTHOME (424)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	BUDGET 2025
	REVENUES:					
	INTERGOVERNMENTAL					
33430	MINNESOTA STATE AID	0	0	0	0	445,000
33434	WATERSHED DISTRICT GRANT	0	0	0	0	0
33500	CONSERVATION DISTRICT GRANT	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	0	0	0	0	445,000
	SPECIAL ASSESSMENTS					
36100	SPECIAL ASSESSMENTS	0	0	0	0	210,000
	TOTAL SPECIAL ASSESSMENTS	0	0	0	0	210,000
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	0	0	0	0	0
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	TOTAL MISCELLANEOUS	0	0	0	0	0
424	*TOTAL REVENUES*	0	0	0	0	655,000
	OTHER FINANCING SOURCES					
39130	BOND PROCEEDS	0	0	0	0	875,000
39200	TRANSFERS	0	0	0	0	445,000
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	1,320,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	0	0	0	0	1,975,000
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80100	ENGINEERING SERVICES	0	0	0	0	0
80310	AUDIT/PROFESSIONAL FEES	0	0	0	0	850
81900	OTHER PROFESSIONAL SERVICES	0	0	0	0	0
89000	MISCELLANEOUS	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	0	0	0	0	850
	CAPITAL OUTLAY					
92000	OTHER IMPROVEMENTS	0	0	0	0	0
92030	STREET TESTING	0	0	0	0	0
92400	FALCON WOODS PROJECT	0	0	0	0	1,415,000
94900	BOND FEES	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	0	0	1,415,000
-424	*TOTAL EXPENDITURES:*	0	0	0	0	1,415,850
	OTHER FINANCING USES					
97000	OPERATING TRANSFER	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	0	1,415,850
	FUND BALANCE - JANUARY 1	0	0	0	0	0
	CHANGE IN FUND BALANCE	0	0	0	0	559,150
	FUND BALANCE - DECEMBER 31	0	0	0	0	559,150

2021 STREET PROJECT PMP (426)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

⇒ MSA DOT Street Aid (33430): These funds are awarded by MN Department of Transportation for street improvements.

⇒ Special Assessment (36100): Property owners are assessed.

EXPENDITURES & OTHER FINANCING USES

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

2021 STREET PROJECT PMP (426)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	BUDGET 2025
	REVENUES:					
	INTERGOVERNMENTAL					
33430	MINNESOTA STATE AID DOT	5,286	0	0	0	0
33434	WATERSHED DISTRICT GRANT	0	0	0	0	0
33500	CONSERVATION DISTRICT GRANT	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	5,286	0	0	0	0
	SPECIAL ASSESSMENTS					
36100	SPECIAL ASSESSMENTS	0	0	0	0	0
	TOTAL SPECIAL ASSESSMENTS	0	0	0	0	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	924	5,042	2,000	6,200	1,000
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(838)	1,523	0	0	0
36300	SETTLEMENT PERFORMANCE BOND	0	0	0	50,000	0
36400	MISCELLANEOUS	0	0	0	0	0
	TOTAL MISCELLANEOUS	86	6,566	2,000	56,200	1,000
426	*TOTAL REVENUES*	5,372	6,566	2,000	56,200	1,000
	OTHER FINANCING SOURCES					
39130	BOND PROCEEDS	0	0	0	0	0
39200	TRANSFERS	20,000	120,000	0	0	0
	TOTAL OTHER FINANCING SOURCES	20,000	120,000	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	25,372	126,566	2,000	56,200	1,000
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80100	ENGINEERING SERVICES	4,995	347	0	53	0
80310	AUDIT/PROFESSIONAL FEES	758	710	800	748	850
81900	OTHER PROFESSIONAL SERVICES	530	5,102	2,000	2,820	0
89000	MISCELLANEOUS	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	6,282	6,159	2,800	3,621	850
	CAPITAL OUTLAY					
92000	OTHER IMPROVEMENTS	0	0	0	0	0
92030	STREET TESTING	0	0	0	0	0
92200	PARKING LOT - STORM	0	0	0	0	0
92400	2021 STREET PROJECT	38,524	5,519	120,000	0	120,000
92600	PARKING LOT - PUBLIC WORKS & FIRE	0	0	0	0	0
94900	BOND FEES	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	38,524	5,519	120,000	0	120,000
-426	*TOTAL EXPENDITURES:*	44,806	11,678	122,800	3,621	120,850
	OTHER FINANCING USES					
97000	OPERATING TRANSFER	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES	44,806	11,678	122,800	3,621	120,850
	FUND BALANCE - JANUARY 1	33,572	14,138	129,026	129,026	181,605
	CHANGE IN FUND BALANCE	(19,434)	114,888	(120,800)	52,579	(119,850)
	FUND BALANCE - DECEMBER 31	14,138	129,026	8,226	181,605	61,755

AMBER UNION (428)

BUDGETARY OBJECTIVE:

Historical: This account was closed in 2024.

ACCOUNT HIGHLIGHTS:

EXPENDITURES & OTHER FINANCING USES

⇒ No current expenditures.

AMBER UNION 428

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	BUDGET 2025
	REVENUES:					
	INTERGOVERNMENTAL					
33430	MN STATE AID	0	0	0	0	0
33431	DEED GRANT	102,096	0	0	0	0
33433	MET COUNCIL TBRA FUNDS	962,200	0	0	0	0
	TOTAL INTERGOVERNMENTAL	1,064,296	0	0	0	0
	SPECIAL ASSESSMENTS					
36100	SPECIAL ASSESSMENTS	0	0	0	0	0
	TOTAL SPECIAL ASSESSMENTS	0	0	0	0	0
	MISCELLANEOUS					
36204	PREPAYMENT ESCROW/ATTORNEY	0	0	0	0	0
36205	REIMBURSE ATTORNEY FEES	10,408	0	0	0	0
36211	INTEREST ON INVESTMENTS	659	5,380	400	1,610	0
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(761)	399	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
36402	REIMBURSE FOR CARIBOU COFFEE	0	4,961	0	0	0
36404	TIF APPLICATION FEE	0	0	0	0	0
36406	ISSUER FEE AMBER UNION	0	0	0	0	0
	TOTAL MISCELLANEOUS	10,305	10,740	400	1,610	0
428	*TOTAL REVENUES*	1,074,602	10,740	400	1,610	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	1,074,602	10,740	400	1,610	0
	EXPENDITURES:					
	OTHER SERVICES & CHARGES					
80100	ENGINEERING SERVICES	0	0	0	0	0
80200	ATTORNEY SERVICES	0	393	0	0	0
80310	AUDIT/PROFESSIONAL FEES	758	710	800	748	0
80400	DEED GRANT	102,096	350	0	0	0
80500	MET COUNCIL TBRA	962,200	0	0	0	0
81900	OTHER PROFESSIONAL SERVICES	0	0	3,000	0	0
89000	MISCELLANEOUS	0	35	2,000	0	0
	TOTAL OTHER SERVICES & CHARGES	1,065,054	1,488	5,800	748	0
	CAPITAL OUTLAY					
92000	OTHER IMPROVEMENTS	0	0	0	0	0
94900	BOND FEES	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	0	0	0
-428	*TOTAL EXPENDITURES:*	1,065,054	1,488	5,800	748	0
	OTHER FINANCING USES					
97000	OPERATING TRANSFER	0	21,000	0	47,751	0
	TOTAL OTHER FINANCING USES	0	21,000	0	47,751	0
	TOTAL EXPENDITURES	1,065,054	22,488	5,800	48,499	0
	FUND BALANCE - JANUARY 1	49,090	58,637	46,889	46,889	(0)
	CHANGE IN FUND BALANCE	9,547	(11,748)	(5,400)	(46,889)	0
	FUND BALANCE - DECEMBER 31	58,637	46,889	41,489	(0)	(0)

2023 STREET PROJECT PMP (429)

BUDGETARY OBJECTIVE:

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

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

⇒ MSA DOT Street Aid (33430): These funds are awarded by MN Department of Transportation for street improvements.

⇒ Special Assessment (36100): Property owners are assessed.

EXPENDITURES & OTHER FINANCING USES

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

2023 STREET PROJECT /GARDEN AVENUE (429)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	BUDGET 2025
	REVENUES:					
	INTERGOVERNMENTAL					
33430	MINNESOTA STATE AID DOT	0	317,636	0	0	0
33434	WATERSHED DISTRICT GRANT	0	0	0	0	0
33431	STATE AID CRRSAA	14,626	14,626	0	0	0
33500	OTHER GRANTS	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	14,626	332,262	0	0	0
	SPECIAL ASSESSMENTS					
36100	SPECIAL ASSESSMENTS	0	171,388	30,000	0	0
	TOTAL SPECIAL ASSESSMENTS	0	171,388	30,000	0	0
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	171	7,256	2,000	11,370	11,000
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(219)	2,941	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
36401	BROKEN GATE VALVE REPAIR	0	5,820	0	0	0
	TOTAL MISCELLANEOUS	(48)	16,017	2,000	11,370	11,000
429	*TOTAL REVENUES*	14,578	519,667	32,000	11,370	11,000
	OTHER FINANCING SOURCES					
39130	BOND PROCEEDS	0	520,000	0	0	0
39200	TRANSFERS	60,000	287,000	0	0	0
	TOTAL OTHER FINANCING SOURCES	60,000	807,000	0	0	0
	TOTAL REVENUES & OTHER FINANCING SOURCES	74,578	1,326,667	32,000	11,370	11,000
	EXPENDITURES:					
	MATERIALS & SUPPLIES					
75100	SIGNS	0	4,526	0	0	0
	TOTAL OTHER SERVICES & CHARGES	0	4,526	0	0	0
	TOTAL MATERIALS & SUPPLIES					
80100	ENGINEERING SERVICES	55,658	123,415	0	2,535	0
80310	AUDIT/PROFESSIONAL FEES	0	710	0	748	850
81900	OTHER PROFESSIONAL SERVICES	10,350	1,576	0	0	0
89000	MISCELLANEOUS	0	17	0	9	5,000
89001	MN ST AID CRRSAA FUNDS	0	14,626	0	0	0
	TOTAL OTHER SERVICES & CHARGES	66,008	140,344	0	3,292	5,850
	CAPITAL OUTLAY					
92000	OTHER IMPROVEMENTS	0	0	0	0	0
92030	STREET TESTING	0	0	0	0	0
92450	2023 STREET PROJECT	0	741,805	0	11,023	0
92460	GARDEN SIDEWALK	0	123,900	12,000	14,553	0
92470	IDAHO AVE ALLEY	0	3,249	0	1,092	0
94900	BOND FEES	0	19,765	0	0	0
	TOTAL CAPITAL OUTLAY	0	888,719	12,000	26,668	0
-429	*TOTAL EXPENDITURES:*	66,008	1,029,063	12,000	29,960	5,850
	OTHER FINANCING USES					
97000	TRANSFER	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES	66,008	1,029,063	12,000	29,960	5,850
	FUND BALANCE - JANUARY 1	0	8,569	306,174	306,174	287,584
	CHANGE IN FUND BALANCE	8,569	297,605	20,000	(18,590)	5,150
	FUND BALANCE - DECEMBER 31	8,569	306,174	326,174	287,584	292,734

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.

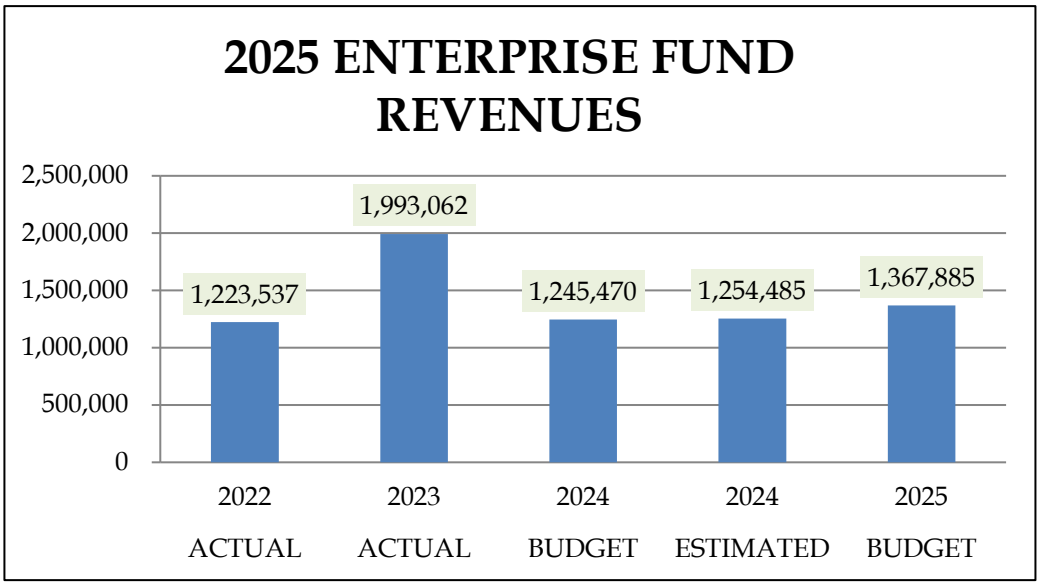
BASIS OF ACCOUNTING & BUDGETING:

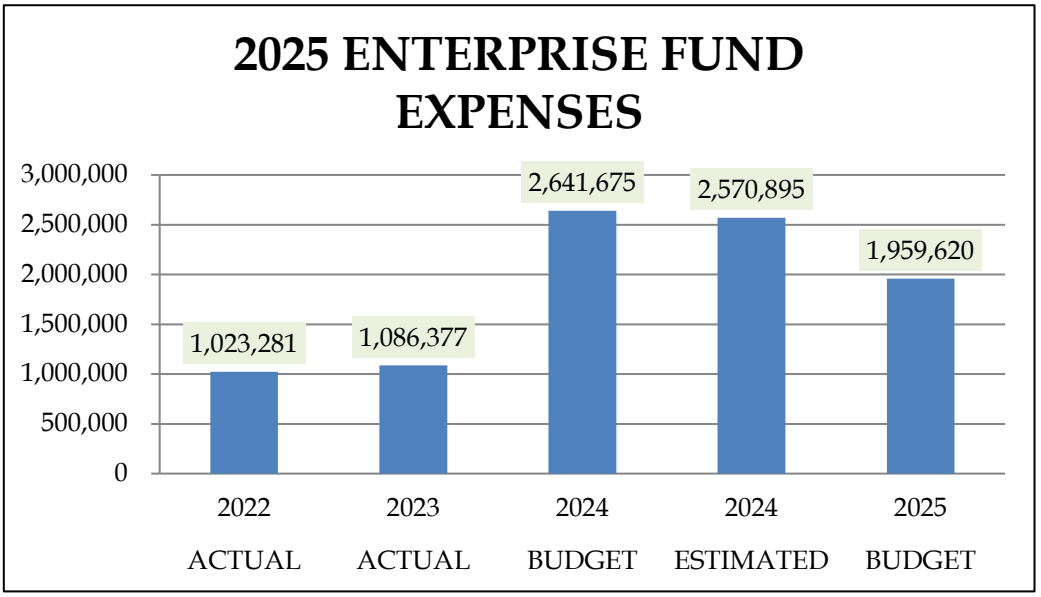
All enterprise funds are accounted for on a flow of economic resources measurement focus, which means that all assets and all liabilities (whether current or non-current) associated with the fund's activity are included on the balance sheet. Transactions that improve or diminish the economic position 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 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	BUDGET 2025
	REVENUES:					
601	SANITARY SEWER	1,032,937	1,778,724	1,037,960	1,047,485	1,154,485
602	STORM DRAINAGE	190,600	214,338	207,510	207,000	213,400
	TOTAL REVENUES	1,223,537	1,993,062	1,245,470	1,254,485	1,367,885
	OTHER FINANCING SOURCES					
39700	CONTRIBUTED CAPITAL	0	0	0	0	0
39100	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	1,223,537	1,993,062	1,245,470	1,254,485	1,367,885
	EXPENSES:					
-601	SANITARY SEWER	852,016	933,620	1,338,135	1,391,805	1,560,150
-602	STORM DRAINAGE	171,264	152,757	303,540	179,090	399,470
	TOTAL EXPENSES	1,023,281	1,086,377	1,641,675	1,570,895	1,959,620
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	1,000,000	1,000,000	0
	TOTAL OTHER FINANCING USES	0	0	1,000,000	1,000,000	0
	TOTAL EXPENSES & OTHER FINANCING USES	1,023,281	1,086,377	2,641,675	2,570,895	1,959,620
	NET POSITION - JANUARY 1	4,525,295	4,725,551	5,632,236	5,632,236	4,315,826
	NET INCOME (LOSS)	200,256	906,685	(1,396,205)	(1,316,410)	(591,735)
	RESTATEMENT CHG ACCTING PRINCIPLE	0	0	0	0	0
	NET POSITION - DECEMBER 31	4,725,551	5,632,236	4,236,031	4,315,826	3,724,091


2025 ENTERPRISE FUND REVENUES
2,500,000
2,000,000
1,500,000
1,000,000
500,000
0
1,223,537
1,993,062
1,245,470
1,254,485
1,367,885
2022 ACTUAL
2023 ACTUAL
2024 BUDGET
2024 ESTIMATED
2025 BUDGET


2025 ENTERPRISE FUND EXPENSES
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
0
1,023,281
1,086,377
2,641,675
2,570,895
1,959,620
2022 ACTUAL
2023 ACTUAL
2024 BUDGET
2024 ESTIMATED
2025 BUDGET

TOTAL ENTERPRISE FUND REVENUES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	BUDGET 2025
	REVENUES:					
	INTERGOVERNMETNAL					
33404	FEDERAL GRANTS - ARPA	0	604,112	0	0	0
33410	OTHER GRANTS	0	0	0	0	0
33430	MN STATE AID	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	0	604,112	0	0	0
	CHARGES FOR SERVICES					
34180	SEWER CHARGES	1,230,016	1,252,619	1,190,985	1,195,000	1,327,400
34181	SEWER PENALTIES	0	0	0	0	0
34183	OTHER CHARGES	0	0	0	0	0
34192	SAC CHARGES	0	2,485	2,485	2,485	2,485
36100	SPECIAL ASSESSMENTS	0	0	0	0	0
37120	RESCUE PENALTIES	0	0	0	0	0
37500	RESCUE CHARGES	0	0	0	0	0
37540	RESCUE SUPPLY CHARGES	0	0	0	0	0
	TOTAL CHARGES FOR SERVICES	1,230,016	1,255,104	1,193,470	1,197,485	1,329,885
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	25,682	109,550	52,000	57,000	38,000
36213	CHANGE IN FAIR VALUE OF INV	(6,288)	2,762	0	0	0
36214	CHANGE IN FAIR VALUE OF INV	(25,873)	21,534	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	(6,479)	133,846	52,000	57,000	38,000
	TOTAL REVENUES	1,223,537	1,993,062	1,245,470	1,254,485	1,367,885
	OTHER FINANCING SOURCES					
39200	TRANSFERS	0	0	0	0	0
39100	CONTRIBUTED CAPITAL	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	1,223,537	1,993,062	1,245,470	1,254,485	1,367,885

TOTAL ENTERPRISE FUND EXPENSES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	BUDGET 2025
	EXPENSES:					
	COMPENSATION					
60100	REGULAR SALARIES	192,749	182,720	218,000	213,000	260,000
60520	PART-TIME EMPLOYEES	6,465	890	0	0	0
64011	PERA CONTRIBUTIONS	28,220	5,079	16,600	16,200	19,250
64012	FICA CONTRIBUTIONS	14,504	13,370	17,200	16,400	19,900
64031	HOSPITALIZATION	41,316	36,457	50,600	45,500	49,100
64032	DENTAL	1,732	1,175	2,100	1,600	2,700
64033	LONG-TERM DISABILITY	505	508	570	510	510
64034	LIFE INSURANCE	608	477	600	550	560
	TOTAL COMPENSATION	286,098	240,676	305,670	293,760	352,020
	MATERIALS & SUPPLIES					
70100	SANITARY SEWER SUPPLIES	38	57	600	600	600
70120	TOOLS	0	0	200	0	0
70200	STORM SUPPLIES	54	205	200	300	300
74000	MOTOR FUEL & LUBRICANTS	6,224	2,567	4,400	2,800	4,400
77000	CLOTHING	0	0	0	0	0
	TOTAL MATERIALS & SUPPLIES	6,317	2,829	5,400	3,700	5,300
	OTHER SERVICES & CHARGES					
80100	ENGINEERING	5,270	290	0	0	0
80200	LEGAL	0	0	0	300	0
80310	AUDIT	2,270	2,130	2,400	2,250	2,550
81900	OTHER SERVICES & CHARGES	0	0	0	100	0
81910	VEGETATION MGMT	0	0	0	0	0
83025	SWEEPER PARTS/SUPPLIES	2,848	2,175	7,500	2,800	5,000
83050	RAIN GARDEN	0	827	0	0	0
84000	STREET SWEEPINGS	2,772	6,649	10,000	8,000	8,000
85011	TELEPHONE - LANDLINE	869	995	1,300	1,000	1,200
85015	CELL PHONE	169	640	720	900	900
85020	ELECTRIC	0	0	0	0	0
85040	WATER	958	0	0	0	0
85060	METRO SEWER CHARGES	484,674	669,995	760,060	760,060	732,665
85070	SAC CHARGES	287	2,485	2,485	2,485	2,485
85075	CITY BLDG SEWER CHARGES	0	394	460	460	500
85080	PORTABLE TOILET - PARKS	4,519	5,405	4,600	5,000	5,000
86030	CONFERENCES & SCHOOLS	0	0	30	0	0
86100	TRAINING	737	1,195	1,200	1,100	1,200
86101	SANITARY/SEWER MILEAGE	0	150	150	150	150
86110	MEMBERSHIPS	530	600	300	730	800
87000	REPAIR EQUIPMENT	0	11,223	2,000	2,300	2,000
87100	SANITARY TELEVISING & COMMERCIAL JETTING	121,614	29,655	65,000	30,700	118,000
87101	ANNUAL SWEEPER INSPECTION	163	0	500	500	500
87150	STORM CATCH BASIN CLEANING/JETTING OF SYSTEM	0	0	0	0	0
87160	SEMINARY POND ANNUAL	0	2,674	0	0	0
87200	SEWER LINE REPAIRS	11,830	0	1,000	0	0
87230	LIFT STATION	0	0	0	0	15,000
87250	DAMAGE CLAIMS	0	4,346	0	0	0
87260	GOTFRIEDS STORM WATER	1,460	1,868	3,500	2,000	3,500
87300	ROOT TREATMENT	0	0	0	0	0
87600	DEPRECIATION	62,406	66,476	63,000	68,120	72,000
88000	INSURANCE & BONDS	6,859	8,377	8,700	8,000	9,000
88010	OCCURRENCE INSURANCE	0	0	5,000	0	0
88030	ONE CALL CONCEPTS-LOCATES	896	1,215	1,200	1,200	1,200
88500	BILLING FEE-UTILITIES	19,685	21,451	19,000	20,000	20,000
88600	MISCELLANEOUS FEES	0	0	300	0	0
88700	LIFT STATION REPAIRS	0	1,658	1,000	0	0
89000	MISCELLANEOUS	52	0	200	280	150
	TOTAL OTHER SERVICES & CHARGES	730,866	842,872	961,605	918,435	1,001,800
	CAPITAL OUTLAY					
91000	CAPITAL EQUIPMENT	0	0	0	85,000	0
92000	SANITARY INFRASTRUCTURE	0	0	0	0	0
92010	GARDEN AVENUE WITH SIDEWALK 2023	0	0	0	0	0
92050	HOLTON, ALBERT, SHELDON, RUGGLES 2023	0	0	0	0	0
92060	ALLEY IOWA/IDAHO 2023	0	0	0	0	130,000
92100	CURTIS FIELD DRAINAGE POND	0	0	0	0	0
92300	TROLLEY PATH CATCH BASIN AND POND	0	0	0	0	0
92400	2021 STREET PROJECT SANITARY	0	0	0	0	70,500
92450	2021 STREET PROJECT STORM	0	0	0	0	0
92460	FH CHURCH STORMWATER IMPROVEMENETS	0	0	100,000	0	100,000
92470	2024 ROSELAWN MILL AND OVERLAY	0	0	19,000	20,000	0
92500	SNELLING SVCD DRIVES RELINNING TO W OF FRY	0	0	0	0	0
92700	2012 STREET PROJECT	0	0	0	0	0
92600	GROVE STORM IMPROVEMENTS	0	0	0	0	0
92800	SEWER LINING PROJECT	0	0	250,000	250,000	300,000
*	*TOTAL CAPITAL*	0	0	369,000	355,000	600,500
	TOTAL EXPENSES	1,023,281	1,086,377	1,641,675	1,570,895	1,959,620
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	1,000,000	1,000,000	0
	TOTAL OTHER FINANCING USES	0	0	1,000,000	1,000,000	0
	TOTAL EXPENSES & OTHER FINANCING USES	1,023,281	1,086,377	2,641,675	2,570,895	1,959,620

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	2022 Actual	2023 Actual	2024 Actual
Miles of sewer televised/cleaned	14.7	7.4	6.5

SANITARY SEWER (601)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	BUDGET 2025
	REVENUES:					
	INTERGOVERNMENTAL REVENUE					
33404	FEDERAL GRANTS -ARPA	0	604,112	0	0	0
33430	STATE AID	0	0	0	0	0
	TOTAL INTERNGOVERNMENTAL	0	604,112	0	0	0
	CHARGES FOR SERVICES					
34180	SANITARY SEWER CHARGES	1,038,379	1,053,912	995,475	1,000,000	1,122,000
34181	SANITARY SEWER PENALTIES	0	0	0	0	0
34183	OTHER CHARGES	0	0	0	0	0
34192	SAC CHARGES	0	2,485	2,485	2,485	2,485
36100	SPECIAL ASSESSMENTS	0	0	0	0	0
	TOTAL CHARGES FOR SERVICES	1,038,379	1,056,397	997,960	1,002,485	1,124,485
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	20,431	96,680	40,000	45,000	30,000
36213	LOAN INTEREST	0	0	0	0	0
36214	CHANGE IN FAIR VALUE OF I	(25,873)	21,534	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	(5,442)	118,215	40,000	45,000	30,000
601	*TOTAL REVENUES*	1,032,937	1,778,724	1,037,960	1,047,485	1,154,485
	OTHER FINANCING SOURCES					
39100	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	1,032,937	1,778,724	1,037,960	1,047,485	1,154,485
	EXPENSES:					
	COMPENSATION					
60100	REGULAR SALARIES	130,109	123,938	152,000	145,000	190,000
60520	PART-TIME EMPLOYEES	4,705	0	0	0	0
64011	PERA CONTRIBUTIONS	20,277	5,836	11,500	11,000	14,000
64012	FICA CONTRIBUTIONS	9,834	9,081	12,000	11,000	14,500
64031	HOSPITALIZATION	26,328	24,930	25,300	31,500	33,500
64032	DENTAL	1,104	782	1,350	1,100	1,800
64033	LONG-TERM DISABILITY	327	348	380	350	350
64034	LIFE INSURANCE	403	335	400	400	400
	TOTAL COMPENSATION	193,087	165,250	202,930	200,350	254,550
	MATERIALS & SUPPLIES					
70100	SANITARY SEWER SUPPLIES	38	57	600	600	600
70120	TOOLS	0	0	200	0	0
74000	MOTOR FUEL & LUBRICANTS	400	0	400	200	400
	TOTAL MATERIALS & SUPPLIES	438	57	1,200	800	1,000
	OTHER SERVICES & CHARGES					
80100	ENGINEERING	5,270	0	0	0	0
80200	LEGAL	0	0	0	300	0
80310	AUDIT	1,512	1,420	1,600	1,500	1,700
85011	TELEPHONE - LANDLINE	869	995	1,300	1,000	1,200
85015	CELL PHONE	169	640	720	900	900
85020	ELECTRIC	0	0	0	0	0
85040	WATER	958	0	0	0	0
85060	METRO SEWER CHARGES	484,674	669,995	760,060	760,060	732,665
85070	SAC CHARGES	287	2,485	2,485	2,485	2,485
85075	CITY BLDG SEWER CHARGES	0	394	460	460	500
85080	PORTABLE TOILET - PARKS	4,519	5,405	4,600	5,000	5,000
86030	CONFERENCES & SCHOOLS	0	0	30	0	0
86100	TRAINING	737	1,195	1,200	1,100	1,200
86101	MILEAGE	0	150	150	150	150
87000	REPAIR EQUIPMENT	0	1,611	2,000	2,300	2,000
87100	TELEVISING & COMMERCIAL JETTING	103,904	29,655	60,000	30,700	118,000
87200	SEWER LINE REPAIRS	11,830	0	1,000	0	0
87230	LIFT STATION COFFMAM	0	0	0	0	15,000
87250	DAMAGE CLAIMS	0	4,346	0	0	0
87300	ROOT TREATMENT	0	0	0	0	0
87600	DEPRECIATION	18,577	22,355	18,000	24,000	27,000
88000	INSURANCE & BONDS	5,371	5,863	6,000	5,400	6,000
88010	OCCURRENCE INSURANCE	0	0	5,000	0	0
88030	ONE CALL CONCEPTS-LOCATES	896	1,215	1,200	1,200	1,200
88500	BILLING FEE-UTILITIES	18,876	20,589	18,000	19,000	19,000
89000	MISCELLANEOUS	43	0	200	100	100
	TOTAL OTHER SERVICES & CHARGES	658,491	768,313	884,005	855,655	934,100
	CAPITAL OUTLAY					
91000	MACHINERY & EQUIPMENT	0	0	0	85,000	0
92000	OTHER IMPROVEMENTS	0	0	0	0	0
92050	2023 STREET PROJECT SANITARY SEWER	0	0	0	0	0
92400	2025 STREET PROJ - FALCON WOODS	0	0	0	0	70,500
92500	GROVE STREET PROJECT 2017	0	0	0	0	0
92800	SEWER LINING PROJ	0	0	250,000	250,000	300,000
	TOTAL CAPITAL OUTLAY	0	0	250,000	335,000	370,500
-601	*TOTAL EXPENDITURES*	852,016	933,620	1,338,135	1,391,805	1,560,150
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	1,000,000	1,000,000	0
	TOTAL OTHER FINANCING USES	0	0	1,000,000	1,000,000	0
	TOTAL EXPENDITURES & OTHER FINANCING USES	852,016	933,620	2,338,135	2,391,805	1,560,150
	NET POSITION - JANUARY 1	2,805,817	2,986,738	3,831,841	3,831,841	2,487,521
	NET INCOME (LOSS)	180,921	845,104	(1,300,175)	(1,344,320)	(405,665)
	RESTATMENT CHG IN ACCTING PRINCIPLE	0	0	0	0	0
	NET POSITION - DECEMBER 31	2,986,738	3,831,841	2,531,666	2,487,521	2,081,856

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.

Indicator	2022 Actual	2023 Actual	2024 Actual
Catch Basin Repairs	20	6	25
New Catch Basins	3	21	0

STORM DRAINAGE (602)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ESTIMATED 2024	BUDGET 2025
	REVENUES:					
	INTERGOVERNMENTAL REVENUE					
33410	OTHER GRANTS (WATERSHED STORM GRANT)	0	0	0	0	0
33430	STATE AID	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	0	0	0	0	0
	CHARGES FOR SERVICES					
34180	STORM SEWER CHARGES	191,637	198,707	195,510	195,000	205,400
34181	STORM SEWER PENALTIES	0	0	0	0	0
	TOTAL CHARGES FOR SERVICES	191,637	198,707	195,510	195,000	205,400
	MISCELLANEOUS					
36211	INTEREST ON INVESTMENTS	5,251	12,869	12,000	12,000	8,000
36213	CHANGE IN FAIR VALUE OF I	(6,288)	2,762	0	0	0
36215	STATE PERA CONTRIBUTION	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	TOTAL MISCELLANEOUS	(1,037)	15,631	12,000	12,000	8,000
602	*TOTAL REVENUES*	190,600	214,338	207,510	207,000	213,400
	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	190,600	214,338	207,510	207,000	213,400
	EXPENDITURES:					
	COMPENSATION					
60100	REGULAR SALARIES	62,640	58,782	66,000	68,000	70,000
60520	PART-TIME/SEASONAL EMPLOYEES	1,760	890	0	0	0
64011	PERA CONTRIBUTIONS	7,943	(757)	5,100	5,200	5,250
64012	FICA CONTRIBUTIONS	4,670	4,289	5,200	5,400	5,400
64031	HOSPITALIZATION	14,988	11,527	25,300	14,000	15,600
64032	DENTAL	628	393	750	500	900
64033	LONG-TERM DISABILITY	178	160	190	160	160
64034	LIFE INSURANCE	205	142	200	150	160
	TOTAL COMPENSATION	93,011	75,426	102,740	93,410	97,470
	MATERIALS & SUPPLIES					
70200	STORM SUPPLIES	54	205	200	300	300
74000	MOTOR FUEL & LUBRICANTS	5,824	2,567	4,000	2,600	4,000
	TOTAL MATERIALS & SUPPLIES	5,879	2,772	4,200	2,900	4,300
	OTHER SERVICES & CHARGES					
80100	ENGINEERING SERVICES	0	290	0	0	0
80310	AUDIT	758	710	800	750	850
81900	OTHER PROFESSIONAL SERVICES	0	0	0	100	0
83025	SWEEPER PARTS/SUPPLIES	2,848	2,175	7,500	2,800	5,000
83050	RAIN GARDEN	0	827	0	0	0
84000	STREET SWEEPINGS	2,772	6,649	10,000	8,000	8,000
86110	MEMBERSHIPS	530	600	300	730	800
87000	REPAIR EQUIPMENT/CATCH BASIN	0	9,612	0	0	0
87100	TELEVISING/CLEANING	17,710	0	5,000	0	0
87101	ANNUAL SWEEPER INSPECTION	163	0	500	500	500
87150	CATCH BASIN CLEANING/JETTING OF SYSTEM	0	0	0	0	0
87160	SEMINARY POND ANNUAL	0	2,674	0	0	0
87260	GOTFRIEDS STORM WATER	1,460	1,868	3,500	2,000	3,500
87600	DEPRECIATION	43,829	44,120	45,000	44,120	45,000
88000	INSURANCE & BONDS	1,488	2,514	2,700	2,600	3,000
88500	BILLING FEES	809	862	1,000	1,000	1,000
88600	MISCELLANEOUS FEES & MS4 PERMIT	0	0	300	0	0
88700	LIFT STATION REPAIR (GOTFREID PIT)	0	1,658	1,000	0	0
89000	ROW WATER MGMT DISTRIBUTE	9	0	0	180	50
	TOTAL OTHER SERVICES & CHARGES	72,375	74,559	77,600	62,780	67,700
	CAPITAL OUTLAY					
91000	CAPITAL EQUIPMENT	0	0	0	0	0
92000	EASEMENT: FULHAM/FOLWELL	0	0	0	0	0
92010	GARDEN AVENUE WITH SIDEWALK 2023	0	0	0	0	0
92050	HOLTON/ALBERT/SHELDON (with Garden Ave)	0	0	0	0	0
92060	2025 STREET PROJECT	0	0	0	0	130,000
92100	CURTIS POND DRAINAGE PROJECT	0	0	0	0	0
92300	TROLLEY PATH CATCH BASIN AND POND (3 YR PROJ)	0	0	0	0	0
92450	2021 STREET PROJECT	0	0	0	0	0
92460	FH CHURCH STORM WATER IMPROVEMENTS	0	0	100,000	0	100,000
92470	2024 ROSELAWN MILL AND OVERLAY	0	0	19,000	20,000	0
92500	CURTISS FIELD SIDEWALKS	0	0	0	0	0
92600	GROVE STORM IMPROVEMENTS	0	0	0	0	0
92700	SEMINARY POND IMPROVEMENTS (3 YR PROJ)	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	119,000	20,000	230,000
-602	*TOTAL EXPENDITURES*	171,264	152,757	303,540	179,090	399,470
	OTHER FINANCING USES					
97000	TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL EXPENDITURES &	171,264	152,757	303,540	179,090	399,470
	NET POSITION - JANUARY 1	1,719,478	1,738,814	1,800,395	1,800,395	1,828,305
	NET INCOME (LOSS)	19,336	61,582	(96,030)	27,910	(186,070)
	RESTATEMENT CHG ACCTING PRINCIPLE	0	0	0	0	0
	NET POSITION - DEC 31	1,738,814	1,800,395	1,704,365	1,828,305	1,642,235

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10 YEAR CAPITAL IMPROVEMENT PLAN 2025-2034

PURPOSE:

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

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

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

PROCESS:

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

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

GENERAL CAPITAL IMPROVEMENTS

BUDGETARY OBJECTIVE:

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

CAPITAL OUTLAY:

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

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

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

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

CAPITAL SOURCES:

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

GENERAL CAPITAL IMPROVEMENTS										
10 YEAR CAPITAL IMPROVEMENT PLAN (401)										
CAPITAL USES	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
OFFICE EQUIPMENT:										
TELEPHONE SYSTEM	500	500	500	500	500	500	500	500	500	500
CITY HALL SECURITY	0	0	0	0	0	0	0	0	0	0
COMPUTERS AND PRINTERS	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000
G.I.S.(GEOGRAPHIC INFORMATION SYS.)	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000
CABLE/ELECTRONIC EQUIPMENT	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000
ONLINE INITIATIVES	0	0	0	0	0	0	0	0	0	0
COVID 19	0	0	0	0	0	0	0	0	0	0
TOTAL OFFICE EQUIPMENT	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500
TOTAL GENERAL CAPITAL	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500
CAPITAL SOURCES										
FUND BALANCE BEGINNING	455,816	465,466	470,566	475,666	480,766	480,766	480,766	485,766	490,766	229,534
INTEREST	5000	500	500	500	500	500	500	500	1500	500
TRANSFER	0	0	0	0	0	0	0	0	0	0
OTHER FUNDS CABLE TX FRANCHISE FEES	11000	11000	11000	11000	11000	11000	11000	11000	11000	11000
TOTAL SOURCES	471,816	476,966	482,066	487,166	492,266	492,266	492,266	497,266	503,266	241,034
TOTAL USES	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	4,500	5,500
AUDIT FEE	850	900	900	900	1000	1000	1000	1000	1000	1000
FUND BALANCE YEAR-END	465,466	470,566	475,666	480,766	485,766	485,766	485,766	490,766	497,766	234,534

PUBLIC SAFETY CAPITAL IMPROVEMENTS

BUDGETARY OBJECTIVE:

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

CAPITAL OUTLAY:

⇒ *FIRE:*

Fire Contract: City of St. Paul

CAPITAL SOURCES:

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

PUBLIC SAFETY CAPITAL IMPROVEMENTS										
10 YEAR CAPITAL IMPROVEMENT PLAN (402)										
CAPITAL USES	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
FIRE:										
REPLACE 753 FIRE TRUCK (bought 2005)	-	-	-	-	-	-	-	-	-	-
REPLACE 752 FIRE TRUCK (bought 2001)	-	-	-	-	-	-	-	-	-	-
REPLACE 757 FIRE TRUCK (bought 2013)	-	-	-	-	-	-	-	-	-	-
UTILITY 755	-	-	-	-	-	-	-	-	-	-
EXERCISE ROOM FITNESS EQUIPMENT	-	-	-	-	-	-	-	-	-	-
SELF CONTAINED BREATIHING APPARATUS	-	-	-	-	-	-	-	-	-	-
VENTILATION FANS	-	-	-	-	-	-	-	-	-	-
POWER EQUIPMENT	-	-	-	-	-	-	-	-	-	-
PERSONAL PROTECTIVE GEAR (BOOTS, HELMETS)	-	-	-	-	-	-	-	-	-	-
EXHAUST SYSTEM EQUIPMENT	-	-	-	-	-	-	-	-	-	-
MEDICAL BAGS AND 02 BAGS	-	-	-	-	-	-	-	-	-	-
TRAINING EQUIPMENT	-	-	-	-	-	-	-	-	-	-
RESCUE CAMERA	-	-	-	-	-	-	-	-	-	-
PORTABLE RADIOS (3 PER YR REPLACEMENT)	-	-	-	-	-	-	-	-	-	-
MOBILE RADIOS 1 PER YEAR	-	-	-	-	-	-	-	-	-	-
FIREFIGHTING EQUIPMENT	-	-	-	-	-	-	-	-	-	-
APPARATUS IT INFRASTRUCTURE	-	-	-	-	-	-	-	-	-	-
RESPONSE TO WATER RELATED EMERGERNCIES	-	-	-	-	-	-	-	-	-	-
AIR MONITORING EQUIPMENT	-	-	-	-	-	-	-	-	-	-
RESCUE EQUIPMENT	-	-	-	-	-	-	-	-	-	-
OFF SITE PAGING EQUIPMENT	-	-	-	-	-	-	-	-	-	-
SCENE LIGHTING	-	-	-	-	-	-	-	-	-	-
HOSE	-	-	-	-	-	-	-	-	-	-
LADDERS	-	-	-	-	-	-	-	-	-	-
NOZZELS	-	-	-	-	-	-	-	-	-	-
FIRE ADMIN OFFICE FURNITURE	-	-	-	-	-	-	-	-	-	-
TNG ROOM FURNITURE	-	-	-	-	-	-	-	-	-	-
DAY ROOM FURNITURE/TV	-	-	-	-	-	-	-	-	-	-
KITCHEN APPLICNACES	-	-	-	-	-	-	-	-	-	-
KITCHEN TABLE AND CHAIRS	-	-	-	-	-	-	-	-	-	-
COMPUTER EQUIPMENT	-	-	-	-	-	-	-	-	-	-
AV EQUIPMENT	-	-	-	-	-	-	-	-	-	-
WASHER AND DRYER	-	-	-	-	-	-	-	-	-	-
SCBA COMPRESSOR	-	-	-	-	-	-	-	-	-	-
CARPET	-	-	-	-	-	-	-	-	-	-
OVERHEAD DOOR REPLACEMENTS	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-		-
TOTAL FIRE AND OTHER:	-	-	-	-	-	-	-	-		-
CAPITAL SOURCES										
FUND BALANCE BEGINNING	24,326	23,776	22,946	22,116	21,286	21,286	21,286	20,456	19,476	18,576
INTEREST	300	20	20	20	20	20	20	20	100	50
BOND REVENUE	0	0	0	0	0	0	0	0	0	0
OTHER FUNDS (TRANSER FROM GENERAL FUND)	0	0	0	0	0	0	0	0	0	0
DONATIONS	0	0	0	0	0	0	0	0	0	0
SALE OF EQUIPMENT	0	0	0	0	0	0	0	0	0	0
TOTAL SOURCES	24,626	23,796	22,966	22,136	21,306	21,306	21,306	20,476	19,576	18,626
TOTAL USES	0	0	0	0	0	0	0	0		0
AUDIT FEE	850	850	850	850	850	1,000	1,000	1,000	1,000	1,000
	850	850	850	850	850	1,000	1,000	1,000	1,000	1,000
FUND BALANCE YEAR-END *	**23,776**	**22,946**	**22,116**	**21,286**	**20,456**	**20,306**	**20,306**	**19,476**	**18,576**	**17,626**

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
Updating Service Entrance Doors

⇒ City Wide:

Community Park Redesign

⇒ Park/Public Works Equipment:

Riding Mowers

CAPITAL SOURCES:

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

PARKS/RECREATION/PUBLIC FACILITIES CAPITAL IMPROVEMENTS										
10 YEAR CAPITAL IMPROVEMENT PLAN (403)										
CAPITAL USES	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
COMMUNITY PARK:										
BUILDING AND LAND (already have the land - purchased 2022)	3,000,000									
COMMUNITY GARDENS										
BASKETBALL COURT RESURFACE & NEW HOOPS										
PLAYING FIELDS & BACKSTOP										
ICE RINK BOARDS ($125 PER SECTION AND NEED 6)										
ICE RINK LIGHTS										
SHELTER - PAVILION										
SIGNS										
PARK ENTRANCE IMPROVEMENT										
SIDEWALK REPLACEMENT										
BASKETBALL COURT RECONSTRUCTION										
TENNIS COURT RECONSTRUCTION										
SITE FURNISHINGS - BENCHES, ETC.										
TOTAL COMMUNITY PARK	3,000,000	-	-	-	-	-	-	-		-
CURTISS FIELD PARK:										
BASKETBALL COURT RESURFACE										
EQUIPMENT - GRILL										
REGRADING OF HOCKEY AREA										
ICE RINK BOARDS										
BENCHES										
PLAYGROUND EQUIPMENT			100,000							
SIGNS		15,000								
TOTAL CURTISS FIELD PARK	-	15,000	100,000	-	-	-	-	-		-
GROVE PARK:										
PATH & RUBBER SURFACING ADA COMPL			25,000							
PLAY AREA BASKETBALL & COURT RESURFACE										
SIGNS										
SIDEWALK (FINISH LOOP)										
ICE RINK BOARDS										
SWINGSET/TIRE SWING			100,000							
TOTAL GROVE PARK	-	-	125,000	-	-	-	-	-		-
CITY HALL:										
BUILDING REPAIRS	1,100	1,100	200,000	1,100	1,100	1,100	1,100	1,100	1,100	1,000
SERVICE ENTRANCE DOORS	15,000									
KITCHEN APPLIANCE REPLACEMENT										
HOT WATER HEATER										
FURNACES CITY HALL (2 OF 3) (2002)				15,000						
FURNACE - FIRE HALL (2003)					15,000					
SIGNS										
LIGHTING										
TOTAL CITY HALL	16,100	1,100	200,000	16,100	16,100	1,100	1,100	1,100	1,100	1,000

CAPITAL USES	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
PARK/PUBLIC WORKS EQUIPMENT:										
1 TON TRUCK F450 (Projected trade-in of $20,000)										
F - 250 TRUCK										
BOBCAT 5-650 Purchased 2023										
BOBCAT 5-590 Purchased 2023										
RIDING MOWERS JD 1585 (Projected trade-in at $28,600) with mower deck	60,000									
DUMP TRUCK (ANYTIME WHEN AVAILABALE)	-									
WEED WHIPS / BRUSH CUTTER										
ASPHALT TAMPER										
RED MAX (2 LAWNMOWERS - 60" & 60" Decks)	-	24,116	26,000							
TOOL CAT 2012		60,000								
WALK BEHIND SAW AND BLADES										
TOTAL PARK/PUBLIC WORKS	60,000	84,116	26,000	-	-	-	-	-		-
TOTAL USES	3,076,100	100,216	451,000	16,100	16,100	1,100	1,100	1,100	1,100	1,000
FUND BALANCE BEGINNING	2,351,375	804,425	703,559	751,909	735,109	735,109	735,109	718,209	716,309	209,621
INTEREST	30,000	200	200	200	200	200	200	200	200	200
PARK DEDICATION FEE										
BOND FOR CONSTRUCTION			500,000							
BOND FOR COMMUNITY PARK	1500000									
TRANSFER FROM GENERAL FUND AND WATER FUND										
TRANSFER FROM OTHER FUNDS ENTERPRISE										
TOTAL SOURCES	3,881,375	804,625	1,203,759	752,109	735,309	735,309	735,309	718,409	716,509	209,821
OPERATING TRANSFER OUT										
TOTAL USES	3,076,100	100,216	451,000	16,100	16,100	1,100	1,100	1,100	1,100	1,000
AUDIT FEE	850	850	850	900	1,000	1,000	1,000	1,000	1,000	1,000
	3,076,950	101,066	451,850	17,000	17,100	2,100	2,100	2,100	2,100	2,000
FUND BALANCE YEAR-END	**804,425**	**703,559**	**751,909**	**735,109**	**718,209**	**733,209**	**733,209**	**716,309**	**714,409**	**207,821**

INFRASTRUCTURE CAPITAL IMPROVEMENTS

BUDGETARY OBJECTIVE:

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

CAPITAL USES:

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

⇒ Sealcoating of Streets: Sealcoating of streets as part of the pavement management plan.

⇒ Mill and Overlayment: Milling and overlayment of streets.

⇒ Monument Signs/Gazebo Repainting: Funds are used as required for the ongoing repainting of monument signs and the gazebo.

⇒ Pavement Management Plan Analysis: Funds are used for payment of the required pavement management plan analysis that is done every three years.

CAPITAL SOURCES:

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

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

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

INFRASTRUCTURE CAPITAL IMPROVEMENTS										
10 YEAR CAPITAL IMPROVEMENT PLAN (419)										
CAPITAL USES	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
SIDEWALKS	10,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
MONUMENT SIGNS / GAZEBO REPAINTING	20,000									
CURBS										
DOWNSTREAM WATER PROJECT WITH LAUDERDALE										
SEAL COATING/ CRACK SEALING	-									
MILL AND OVERLAY										
HOYT SNELLING SIGNAL										
ROSELAWN & SNELLING SIGNAL										
GARDEN AND NE STREETS										
CALIFORNIA,IDAHO, IOWA										
FULHAM(LAUDERDALE), HOYT (ST PAUL) COOPERATIVE PROJECT			66,115							
LARPENTEUR STREET LIGHTS										
FULHAM(LAUDERDALE), HOYT (ST PAUL) COOPERATIVE PROJECT										
PAVEMENT MGMT PLAN ANALYSIS (EVERY 3 YRS)	8,000	1,000	1,000	8,000	1,000	1,000	8,000	1,000	1,000	8,000
LANDSCAPE:										
TOTALS:	38,000	3,000	69,115	10,000	3,000	3,000	10,000	3,000	3,000	10,000
CAPITAL SOURCES										
FUND BALANCE BEGINNING	1,594,784	1,885,483	2,070,633	2,400,728	2,578,878	2,578,878	2,578,878	2,808,956	2,762,878	845,051
INTEREST	30,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	12,000	12,000
SPECIAL ASSESSMENTS		0	84,424	0	18,031	6,000	6,000	6,000	0	0
SPECIAL ASSESSMENTS PREPAID		0	0	0	0	0	-	-	-	0
MSA STREET MAINTENANCE FUNDS	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	60,000	60,000
MSA STREET AID		0	98,495	0	21,037	0	-	-		0
LGA	102,573									
XCEL ENERGY FRANCHISE FEE	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000
TRANSFER									80,000	80,000
ST PAUL WATER UTILITY FOR WATER IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0
STORM DRAINAGE		0	28,141	0	6,010	0	0	0	0	0
SANITARY FUND	0	0	0	0	0	0	0	0	0	0
MNDOT LARGE CITY	11,976									
STREET BOND		0	0	0	0	0	0	0	0	0
TOTAL SOURCES:	1,924,333	2,074,483	2,470,693	2,589,728	2,812,956	2,773,878	2,773,878	3,003,956	3,049,878	1,132,051
TIF BOND OBLIGATION	0	0	0	0	0	0	0	0	0	0
TOTAL USES	38,000	3,000	69,115	10,000	3,000	3,000	10,000	3,000	3,000	10,000
AUDIT FEE	850	850	850	850	1,000	1,000	1,000	1,000	1,000	1,000
ENGINEEERING										
TRANSFER OUT TO OTHER FUNDS	0									
BOND FEE	0	0	0	0	0	-	-	-		0
	38,850	3,850	69,965	10,850	4,000	4,000	11,000	4,000	4,000	11,000
FUND BALANCE YEAR-END	1,885,483	2,070,633	2,400,728	2,578,878	2,808,956	2,769,878	2,762,878	2,999,956	3,045,878	1,121,051

GLOSSARY OF TERMS*

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

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

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

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

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

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

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

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

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

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

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

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

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

CHARGES FOR SERVICES: Charges for current services rendered.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OTHER FINANCING USES: Operating transfers out.

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

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

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

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

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

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

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

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

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

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

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

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

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

APPENDIX 1

PERSONNEL COMPENSATION DISTRIBUTION

METHOD:

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

Appendix 1A details the distribution of personnel resources.

FULL-TIME EQUIVALENTS:

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

- ⇒ A Forestry Consultant is used instead of a City Forester.
- ⇒ The Administrative Communication Coordinator was increased to full time status July 1, 2016.
- ⇒ Firefighting service was discontinued in 2022.
- ⇒ In 2023, the Community Development Coordinator assumed environmental duties.
- ⇒ A third Maintenance Worker at 1.0 FTE was added in 2022.
- ⇒ In 2025, the part-time Accountant is promoted to a 1.0 FTE Assistant Finance Director position.

APPENDIX 1A

2025 PERSONNEL COMPENSATION DISTRIBUTION

		ADMINISTRATIVE	FINANCE	ELECTIONS	COMMUNICATIONS	PLANNING & INSPECTIONS	EMERGENCY PREPAREDNESS	FIREFIGHTING	CITY HALL & GROUNDS	STREETS	TREE PROGRAM	ENVIRONMENTAL	PARK MAINTENANCE & ADMIN	PARK PROGRAMS	WATER	SOLID WASTE	COMMUNITY DEVELOPMENT	COMMUNITY INCLUSION COORD	SANITARY SEWER	STORM DRAINAGE		
	FTE	112	113	115	116	117	121	124	131	132	134	137	141	201	204	206	208	210	601	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	10%			20%	45%						15%				10%						100%
ADMINISTRATIVE SERVICES DIRECTOR	1.00	30%	10%		5%	10%							20%	25%								100%
ADMINISTRATIVE COMMUNICATION COORDINATOR	1.00	50%			50%																	100%
OFFICE ASSISTANT	0.25	100%																				100%
PARKS & REC SUPVR/ADMIN ASSISTANT	0.00																					0%
DIRECTOR OF PARKS & PUBLIC WORKS	1.00								5%	15%			10%						45%	25%		100%
MAINTENANCE WORKERS #1	1.00								10%	20%					10%				35%	25%		100%
MAINTENANCE WORKERS #2	1.00								8%	13%			20%						47%	12%		100%
MAINTENANCE WORKERS #3	1.00								10%	25%			20%						30%	15%		100%
ASSISTANT FINANCE DIRECTOR	1.00		70%																30%			100%
PART-TIME MAINTENANCE WORKERS	0.00																					0%
SEASONAL RECREATIONAL	1.10													100%								100%
COMMUNITY INCLUSION COORDINATOR	0.00																					0%
FIRE INSPECTOR PART-TIME	0.20					100%																100%
																						0%
																						0%
TOTAL FTE'S	11.55																					
		1.85	1.63	0.00	0.75	0.90	0.03	0.00	0.33	0.73	0.00	0.15	0.70	1.35	0.10	0.15	0.00	0.00	2.06	0.82		11.55

PERSONNEL HISTORY IN FULL-TIME EQUIVALENTS (BY DEPARTMENT)

	BUDGET 2023	BUDGET 2024	BUDGET 2025
ADMINISTRATIVE (112)	2.10	1.85	1.85
FINANCE (113)	1.43	1.43	1.63
COMMUNICATIONS (116)	0.25	0.75	0.75
PLANNING & INSPECTIONS (117)	0.90	0.90	0.90
EMERGENCY PREPAREDNESS (121)	0.03	0.03	0.03
CITY HALL & GROUNDS (131)	0.33	0.33	0.33
STREETS (132)	0.73	0.73	0.73
ENVIRONMENTAL (137)	0.15	0.15	0.15
PARK MAINTENANCE & ADMINISTRATION (141)	0.70	0.70	0.70
PARK PROGRAMS (201)	1.35	1.35	1.35
WATER (204)	0.10	0.10	0.10
SOLID WASTE (206)	0.15	0.15	0.15
COMMUNITY DEVELOPMENT (208)	0.00	0.00	0.00
COMMUNITY INCLUSION (210)	0.25	0.00	0.00
SANITARY SEWER (601)	1.76	1.76	2.06
STORM DRAINAGE (602)	0.82	0.82	0.82
TOTAL FTEs	11.05	11.05	11.55

PERSONNEL HISTORY IN FULL-TIME EQUIVALENTS (BY POSITION)

CITY ADMINISTRATOR	1.00	1.00	1.00
FINANCE DIRECTOR	1.00	1.00	1.00
ASSISTANT FINANCE DIRECTOR/ACCOUNTANT/INTERN	0.50	0.50	1.00
COMMUNITY DEVELOPMENT/ENVIRONMENT COORDINATOR	1.00	1.00	1.00
ADMINISTRATIVE SERVICES DIRECTOR	1.00	1.00	1.00
ADMINISTRATIVE COMMUNICATION COORDINATOR	1.00	1.00	1.00
DIRECTOR OF PARKS & PUBLIC WORKS	1.00	1.00	1.00
MAINTENANCE WORKERS	3.00	3.00	3.00
PART-TIME MAINTENANCE WORKERS	0.00	0.00	0.00
COMPREHENSIVE PLAN COORDINATOR	0.00	0.00	0.00
SEASONAL RECREATION	1.10	1.10	1.10
COMMUNITY INCLUSION COORDINATOR	0.25	0.00	0.00
OFFICE ASSISTANT	0.00	0.25	0.25
FIRE INSPECTOR PART TIME	0.20	0.20	0.20
TOTAL FTEs	11.05	11.05	11.55

APPENDIX 2

2025 BUDGETED TRANSFERS

The following authorized transfers are budgeted:

1. The Park Programs special revenue fund receives a transfer from the general fund park maintenance & administrative department to finance city recreational activities not fully covered by participant fees.
2. The Parks/Public Works capital fund receives a transfer from the general fund for park and public works improvements.
3. The Community Inclusion special revenue fund receives a transfer from the general fund for community inclusion activities and projects.
4. The Falcon Woods & Northome capital fund received a transfer from the Infrastructure capital fund.

SCHEDULE OF TRANSFERS 2025

	FUND/ DEPT. #	FUND/DEPARTMENT NAME	TRANSFER OUT	TRANSFER IN
1.	141	GENERAL FUND - PARK MAINT/ADMIN	26,000	
	201	PARK PROGRAMS		26,000
2	112	GENERAL FUND - ADMINISTRATION	40,000	
	403	PARKS/PUBLIC WORKS FUND		40,000
3	112	GENERAL FUND - ADMINISTRATION	10,000	
	210	COMMUNITY INCLUSION		10,000
4	419	INFRASTRUCTURE	445,000	
	424	FALCON WOODS & NORTHOME		445,000
		TOTAL	521,000	521,000

APPENDIX 3

MISCELLANEOUS STATISTICAL FACTS

CITY OF FALCON HEIGHTS, MINNESOTA

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

POPULATION:

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

AREA OF CITY: 2.28 SQUARE MILES

TRANSPORTATION:

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

UTILITIES:

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

RECREATION:

NUMBER OF PARKS	3
AREA OF PARKS	18.07 ACRES