

Falcon Heights City Council Workshop

**City Hall
2077 W Larpenteur Ave.
6:30 p.m.**

AGENDA

Wednesday, October 5, 2011

5:00pm

**1) City Council Tour of U of M St. Paul Campus
Sustainability Efforts**

6:30pm

- 1) City Hall Solar Panel Update**
- 2) 2012 Special Revenue and Debt Service Budget Review**
- 3) GASB 54 Discussion (Fund Balance Designation)**

If you have a disability and need accommodation in order to attend this meeting, please notify City Hall 48 hours in advance between the hours of 8:00 a.m. and 4:30 p.m. at 651-792-7600. We will be happy to help.



The City That Soars!

REQUEST FOR COUNCIL ACTION

Meeting Date	October 5, 2011
Agenda Item	Workshop 1
Attachment	Energy Alternatives Proposal Payback Scenarios
Submitted By	Justin Miller, City Administrator

Item	City Hall Solar Panel Discussion												
Description	<p>Over the past year the City of Falcon Heights has been evaluating different proposals for placing solar panels on the roof at city hall. Due to changing requirements and funding decisions made by the state legislature and the Public Utilities Commission, the original company interested in this project backed out. A new company, Energy Alternatives, has stepped in and earlier this year the city approved a letter of intent to work with them and further develop their proposal.</p> <p>At this time Energy Alternatives has presented a new proposal. The framework includes:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 70%;">Total Project Cost:</td> <td style="text-align: right;">\$321,600.00</td> </tr> <tr> <td>Monthly Lease Payment (City pays to Energy Alternatives):</td> <td style="text-align: right;">\$530.00</td> </tr> <tr> <td colspan="2"> </td> </tr> <tr> <td>Total Lease payments by city over 72 month period:</td> <td style="text-align: right;">\$38,160.00</td> </tr> <tr> <td>Proposed city buyout after year six:</td> <td style="text-align: right;"><u>\$12,720.00</u></td> </tr> <tr> <td>Total out-of-pocket cost to city:</td> <td style="text-align: right;">\$50,880.00</td> </tr> </table> <p>The city would see a reduction in our electric bill due to the solar panel energy generation, but at this time staff is still awaiting word from Xcel Energy about how that credit would be structured. However, Energy Alternatives has produced three payback scenarios based on their initial discussions with Xcel and other communities that are pursuing this type of project. The payback periods for these scenarios range from nine to seventeen years.</p> <p>City staff and Energy Alternatives representatives have been reviewing draft contracts in the event that the city council wishes to pursue this project. It is possible for the panels to be installed yet this year if the council desires.</p> <p>Representatives from Energy Alternatives will be present at the workshop to better elaborate on their proposal and to answer any questions.</p>	Total Project Cost:	\$321,600.00	Monthly Lease Payment (City pays to Energy Alternatives):	\$530.00			Total Lease payments by city over 72 month period:	\$38,160.00	Proposed city buyout after year six:	<u>\$12,720.00</u>	Total out-of-pocket cost to city:	\$50,880.00
Total Project Cost:	\$321,600.00												
Monthly Lease Payment (City pays to Energy Alternatives):	\$530.00												
Total Lease payments by city over 72 month period:	\$38,160.00												
Proposed city buyout after year six:	<u>\$12,720.00</u>												
Total out-of-pocket cost to city:	\$50,880.00												

Budget Impact	Undetermined at this time
Attachment(s)	Energy Alternatives Proposal dated 10/5/2011 Payback Scenarios
Action(s) Requested	No action is requested, but if the council desires, contract documents could be presented as soon as the next city council meeting.



City of Falcon Heights - tenKsolar Project Budget Summary

- City Hall

Project Summary: Turnkey installation of one (1) 40kW solar electric systems with monitoring equipment.

Proposal includes all engineering, permitting, Xcel Energy applications, required site audit, and energy output guarantee, under an ENERGY SAVINGS GUARANTEE CONTRACT. Maintenance and repair included for the term of the lease.

Total Estimated Project Cost:

City Hall (39.92kW) \$321,600.00

Equipment Operations Lease Term: 72 Months

Equipment Operations Lease Payment:

Monthly: \$530.00

City of Falcon Heights would be the legal owner of the system. Energy Alternatives is the "tax owner" for all tax benefits during the leaseback term. At the end of the leaseback term EA exercises the bargain purchase option to purchase the system for \$1.00. City of Falcon Heights can then purchase system from EA for \$12,720.00 or continue to lease the system on a year-to-year basis.

Structure approved by Xcel Energy to transfer tax ownership to EA

EA designs and installs the solar systems

EA sells the solar systems to Falcon Heights for \$321,600.00

EA leases the system back from Falcon Heights and makes all lease payments in advance in the amount of \$321,600.00

Falcon Heights makes Operations Lease Payments.

All rebates and tax incentives accrue to EA and are subject to change until final project approval. Proposal is subject to site inspection and project favorable engineering results.

- The \$530.00 monthly lease payment is offset by approximately \$4,505 in annual energy savings to the City by the reduction of approximately 53,000 kwh annually produced by the solar panels and not being purchased from Xcel Energy. As an example, if the City is paying \$0.085 per kwh, the net cost to the City would be approximately \$1,855 per year for the system for the term of the lease.

Respectfully submitted,

Energy Alternatives
17685 Juniper Path, Suite 301
Lakeville, MN 55044

Total out of pocket

cost per avoided kWh

System size

Annual Kwh production

Note: annual production based on 53,000 kWh per 39.96kW system or

\$ 50,880.00

\$ 0.0450

39.92 kW

52947 kWh

1326.326 per installed kW

3.00% Projected Annual Utility Rate and Fuel Cost Increase

Current Utility Rate per kWh

\$ 0.0450

Year	Rate Impact	Utility Rate
1	100.0%	\$ 0.0450
2	103.0%	\$ 0.0464
3	106.1%	\$ 0.0477
4	109.3%	\$ 0.0492
5	112.6%	\$ 0.0506
6	115.9%	\$ 0.0522
7	119.4%	\$ 0.0537
8	123.0%	\$ 0.0553
9	126.7%	\$ 0.0570
10	130.5%	\$ 0.0587
11	134.4%	\$ 0.0605
12	138.4%	\$ 0.0623
13	142.6%	\$ 0.0642
14	146.9%	\$ 0.0661
15	151.3%	\$ 0.0681
16	155.8%	\$ 0.0701
17	160.5%	\$ 0.0722
18	165.3%	\$ 0.0744
19	170.2%	\$ 0.0766
20	175.4%	\$ 0.0789

\$/years to Break even	\$ 50,880
	\$ 48,497
	\$ 46,043
	\$ 43,516
	\$ 40,912
	\$ 38,230
	\$ 35,468
	\$ 32,623
	\$ 29,693
	\$ 26,675
	\$ 23,566
	\$ 20,364
	\$ 17,066
	\$ 13,669
	\$ 10,170
	\$ 6,566
	\$ 2,854
	\$ (969)
	\$ (4,908)
	\$ (8,964)
	\$ (13,142)

"Out of pocket" Math

72 months at \$530 per	\$ 38,160
Lease end Buy out	\$ 12,720
Total	\$ 50,880

Total out of pocket

cost per avoided kWh

System size

Annual Kwh production

Note: annual production based on 53,000 kWh per 39.96kW system or

\$ 50,880.00

\$ 0.0610

39.92 kW

52947 kWh

1326.326 per installed kW

3.00% Projected Annual Utility Rate and Fuel Cost Increase

Current Utility Rate per kWh

\$ 0.0610

Year	Rate Impact	Utility Rate
1	100.0%	\$ 0.0610
2	103.0%	\$ 0.0628
3	106.1%	\$ 0.0647
4	109.3%	\$ 0.0667
5	112.6%	\$ 0.0687
6	115.9%	\$ 0.0707
7	119.4%	\$ 0.0728
8	123.0%	\$ 0.0750
9	126.7%	\$ 0.0773
10	130.5%	\$ 0.0796
11	134.4%	\$ 0.0820
12	138.4%	\$ 0.0844
13	142.6%	\$ 0.0870
14	146.9%	\$ 0.0896
15	151.3%	\$ 0.0923
16	155.8%	\$ 0.0950
17	160.5%	\$ 0.0979
18	165.3%	\$ 0.1008
19	170.2%	\$ 0.1038
20	175.4%	\$ 0.1070

\$/years to Break even	\$ 50,880
	\$ 47,650
	\$ 44,324
	\$ 40,897
	\$ 37,368
	\$ 33,733
	\$ 29,989
	\$ 26,132
	\$ 22,160
	\$ 18,068
	\$ 13,854
	\$ 9,514
	\$ 5,043
	\$ 438
	\$ (4,305)
	\$ (9,190)
	\$ (14,222)
	\$ (19,405)
	\$ (24,743)
	\$ (30,242)
	\$ (35,905)

"Out of pocket" Math

72 months at \$530 per	\$ 38,160
Lease end Buy out	\$ 12,720
Total	\$ 50,880

Total out of pocket

cost per avoided kWh

System size

Annual Kwh production

Note: annual production based on 53,000 kWh per 39.96kW system or

\$ 50,880.00

\$ 0.0850

39.92 kW

52947 kWh

1326.326 per installed kW

3.00% Projected Annual Utility Rate and Fuel Cost Increase

Current Utility Rate per kWh

\$ 0.0850

Year	Rate Impact	Utility Rate
1	100.0%	\$ 0.0850
2	103.0%	\$ 0.0876
3	106.1%	\$ 0.0902
4	109.3%	\$ 0.0929
5	112.6%	\$ 0.0957
6	115.9%	\$ 0.0985
7	119.4%	\$ 0.1015
8	123.0%	\$ 0.1045
9	126.7%	\$ 0.1077
10	130.5%	\$ 0.1109
11	134.4%	\$ 0.1142
12	138.4%	\$ 0.1177
13	142.6%	\$ 0.1212
14	146.9%	\$ 0.1248
15	151.3%	\$ 0.1286
16	155.8%	\$ 0.1324
17	160.5%	\$ 0.1364
18	165.3%	\$ 0.1405
19	170.2%	\$ 0.1447
20	175.4%	\$ 0.1490

\$/years to Break even	\$ 50,880
	\$ 46,380
	\$ 41,744
	\$ 36,969
	\$ 32,052
	\$ 26,986
	\$ 21,769
	\$ 16,395
	\$ 10,860
	\$ 5,159
	\$ (713)
	\$ (6,761)
	\$ (12,991)
	\$ (19,408)
	\$ (26,017)
	\$ (32,824)
	\$ (39,836)
	\$ (47,058)
	\$ (54,496)
	\$ (62,158)
	\$ (70,050)

"Out of pocket" Math

72 months at \$530 per	\$ 38,160
Lease end Buy out	\$ 12,720
Total	\$ 50,880



The City That Soars!

REQUEST FOR COUNCIL ACTION

Meeting Date	October 5, 2011
Agenda Item	Workshop 2
Attachment	2012 Special Revenue and Debt Service Budgets
Submitted By	Justin Miller, City Administrator

Item	Review of 2012 Draft Special Revenue and Debt Service Budgets
Description	<p>Each year, as part of the budget process, the city council reviews and adopts budgets relating to existing debt service obligations as well as special revenue funds. Attached to this report are the draft 2012 debt service and special revenue budgets for the city council's review. Highlights include:</p> <p>Debt Service <u>G.O. Equipment Certificates, Series 2010A (306)</u> – serves as the account for the equipment certificates that were issued by the city in 2010. 2012 will be the second year of payments and are in the same amount as in 2011.</p> <p>Special Revenue <u>Park Programs (201)</u> – This budget reflects revenues and expenses associated with conducting the city's park and recreation programs. There are no major changes included in this budget, and staff will have participation and program reports available for review at the workshop.</p> <p><u>Community Garden (203)</u> – includes revenues (plot rental fees) and expenses associated with the community garden at Community Park. No major changes are being proposed.</p> <p><u>Water (204)</u> – includes revenues from the hydrant charges billed on each water bill (6% of water consumption charges). This money is used for hydrant repairs and potential fire truck repairs/replacements. There are no major changes being recommended at this time.</p> <p><u>Recycling (206)</u> - includes revenues (charges to property owners) and expenses (mostly the contract amount charged by the recycling hauler). 2012 will be the second year of the contract with Tennis Sanitation. Tennis charges the city \$3.00/household/month, and for 2011 the rate was increased for the first time in several years. For 2012, staff is proposing a rate increase from \$2.50/month to \$3.00/month.</p>

	<p><u>Community/Economic Development (208)</u> – includes money for special studies and/or projects identified by the city council. Revenue includes annual right-of-way lease fees from the BP gas station at the corner of Snelling and Larpenteur. In order to meet one of the city council’s goals of creating a citywide economic development plan, staff has included \$6,000 in the 2012 budget.</p> <p><u>Street Lighting (209)</u> – this fund was established in 2010 to account for the street light utility fee. \$2.00 per month is charged to homeowners, and a similar amount is charged to non-residential properties based on their street frontage. Payments are being received as expected, and staff is not proposing any changes to this fund for 2012.</p> <p><u>CERT Grant (210 and 211)</u> – serve as the funds that track expenses and revenues associated with the CERT grants received from the Minnesota Department of Homeland Security and Emergency Management. Classes and projects continue to proceed as scheduled with all expenses being paid for through the grants received.</p>
Budget Impact	Proposed budget worksheets are attached.
Attachment(s)	Proposed Debt Service and Special Revenue Fund Budgets
Action(s) Requested	No action is required, but staff will be seeking input if changes are requested so that the budgets can be amended when formally adopted in December.

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

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	ESTIMATED 2011	BUDGET 2012	COMPARE 2011 BUDGET TO 2010 BUDGET	COMPARE 2011 BUDGET TO ESTIMATED 2010
REVENUES:								
<i>FINES & FORFEITS</i>								
36100	SPECIAL ASSESSMENTS	0	0	72,300	72,300	72,300	0.0%	0.0%
	<i>TOTAL FINES & FORFEITS</i>	0	0	72,300	72,300	72,300	0.0%	0.0%
<i>MISCELLANEOUS</i>								
36211	INTEREST ON INVESTMENTS	0	0	0	0	0		
	<i>TOTAL MISCELLANEOUS</i>	0	0	0	0	0		
	<i>TOTAL REVENUES</i>	0	0	72,300	72,300	72,300	0.0%	0.0%
<i>OTHER FINANCING SOURCES</i>								
39200	TRANSFERS	0	0	0	0	0		
	<i>TOTAL OTHER FINANCING SOURCES</i>	0	0	0	0	0		
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	0	0	72,300	72,300	72,300	0.0%	0.0%
EXPENDITURES:								
<i>OTHER SERVICES & CHARGES</i>								
80310	AUDIT	0	0	600	535	600	0.0%	12.1%
	<i>TOTAL OTHER SERVICES & CHARGES</i>	0	0	600	535	600	0.0%	12.1%
<i>DEBT SERVICE</i>								
94000	BOND PRINCIPAL	0	0	65,000	65,000	65,000	0.0%	0.0%
94500	BOND INTEREST	0	0	4,811	4,811	3,417	-29.0%	-29.0%
94900	BOND FEES	0	0	1,850	900	2,000	8.1%	122.2%
	<i>TOTAL DEBT SERVICE</i>	0	0	71,661	70,711	70,417	-1.7%	-0.4%
	<i>TOTAL EXPENDITURES</i>	0	0	72,261	71,246	71,017	-1.7%	-0.3%
	FUND BALANCE - JANUARY 1	0	0	0	39	1,093		2702.6%
	CHANGE IN FUND BALANCE	0	0	39	1,054	1,283	3189.7%	21.7%
	FUND BALANCE - DECEMBER 31	0	0	39	1,093	2,376	5992.3%	117.4%

PARK PROGRAMS (201)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	ESTIMATED 2011	BUDGET 2012	COMPARE 2011 BUDGET TO 2010 BUDGET	COMPARE 2011 BUDGET TO ESTIMATED 2010
REVENUES:								
<i>CHARGES FOR SERVICES</i>								
34310	RECREATION FEES	15,258	12,598	13,000	10,200	10,848	-16.6%	6.4%
34340	NON-RESIDENT FEES	9,688	14,302	11,500	18,500	17,000	47.8%	-8.1%
34350	5K RUN	30	0	500	0	0		
	<i>TOTAL CHARGES FOR SERVICES</i>	<u>24,976</u>	<u>26,900</u>	<u>25,000</u>	<u>28,700</u>	<u>27,848</u>	11.4%	-3.0%
<i>MISCELLANEOUS</i>								
36211	INTEREST ON INVESTMENTS	521	295	100	100	100	0.0%	0.0%
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	18	(18)	0	0	0		
36232	CONTRIBUTIONS - SCHOLARSHIP	0	200	100	300	100	0.0%	-66.7%
36233	CONTRIBUTIONS - FRIENDS OF REC SPORT PROG	15	25	0	0	0		
34350	CONTRIBUTION - 5 K RUN	0	100	0	0	0		
	<i>TOTAL MISCELLANEOUS</i>	<u>554</u>	<u>602</u>	<u>200</u>	<u>400</u>	<u>200</u>	0.0%	-50.0%
	<i>TOTAL REVENUES</i>	<u>25,530</u>	<u>27,501</u>	<u>25,200</u>	<u>29,100</u>	<u>28,048</u>	11.3%	-3.6%
<i>OTHER FINANCING SOURCES</i>								
39200	TRANSFERS	20,800	20,800	21,000	21,000	22,000	4.8%	4.8%
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>20,800</u>	<u>20,800</u>	<u>21,000</u>	<u>21,000</u>	<u>22,000</u>	4.8%	4.8%
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	<u>46,330</u>	<u>48,301</u>	<u>46,200</u>	<u>50,100</u>	<u>50,048</u>	8.3%	-0.1%
EXPENDITURES:								
<i>COMPENSATION</i>								
60100	REGULAR SALARIES	8,529	5,457	12,000	9,400	12,100	0.8%	28.7%
60520	PART-TIME EMPLOYEES	2,746	5,341	4,000	6,600	5,000		
60530	SEASONAL EMPLOYEES	19,171	20,908	16,000	19,000	16,000	0.0%	-15.8%
64011	PERA CONTRIBUTIONS	576	863	865	825	880	1.7%	6.7%
64012	FICA CONTRIBUTIONS	2,383	2,508	2,140	2,650	2,560	19.6%	-3.4%
64031	HOSPITALIZATION	1,604	1,182	3,700	1,980	4,065	9.9%	105.3%
64032	DENTAL	103	98	240	138	243	1.3%	76.1%
64033	LONG-TERM DISABILITY	15	8	20	20	20	0.0%	0.0%
64034	LIFE INSURANCE	22	18	26	30	30	15.4%	0.0%
	<i>TOTAL COMPENSATION</i>	<u>35,149</u>	<u>36,383</u>	<u>38,991</u>	<u>40,643</u>	<u>40,898</u>	4.9%	0.6%
<i>MATERIALS & SUPPLIES</i>								
70100	SUPPLIES	1,794	1,798	1,900	1,500	1,500	-21.1%	0.0%
70440	PRINT & PUBLISHING & ADVERTISING	2,368	2,297	2,300	1,400	1,200	-47.8%	-14.3%
73000	RECREATION EQUIPMENT	187	17	0	883	1,500	69.9%	
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>4,349</u>	<u>4,112</u>	<u>4,200</u>	<u>3,783</u>	<u>4,200</u>	0.0%	11.0%
<i>OTHER SERVICES & CHARGES</i>								
80310	AUDIT	619	550	600	535	600	0.0%	12.1%
86010	MILEAGE	86	0	0	0	0		
86100	CONFERENCES AND EDUCATION	716	273	275	40	100		
87500	RENTAL OF EQUIP/FACILITIES OPEN GYM	0	0	0	0	0		
87700	INSTRUCTOR - SPECIALTY	2,596	3,526	1,000	3,800	2,500	150.0%	-34.2%
88000	INSURANCE & BONDS	0	0	0	0	0		
88500	PAYPAL EXPENSES	805	862	700	800	800	14.3%	0.0%
88600	RECREATION - SCHOLARSHIP	0	0	0	0	0		
89000	MISCELLANEOUS	445	604	400	350	400	0.0%	14.3%
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>5,266</u>	<u>5,815</u>	<u>2,975</u>	<u>5,525</u>	<u>4,400</u>	47.9%	-20.4%
	<i>TOTAL EXPENDITURES</i>	<u>44,765</u>	<u>46,311</u>	<u>46,166</u>	<u>49,951</u>	<u>49,498</u>	7.2%	-0.9%
	FUND BALANCE - JANUARY 1	1,627	3,192	5,183	5,217	5,366	3.5%	2.9%
	CHANGE IN FUND BALANCE	1,565	1,991	34	149	550	1517.6%	269.1%
	FUND BALANCE - DECEMBER 31	<u>3,192</u>	<u>5,183</u>	<u>5,217</u>	<u>5,366</u>	<u>5,916</u>	13.4%	10.2%

COMMUNITY GARDEN (203)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	ESTIMATED 2011	BUDGET 2012	COMPARE 2011 BUDGET TO 2010 BUDGET	COMPARE 2011 BUDGET TO ESTIMATED 2010
REVENUES:								
	<i>CHARGES FOR SERVICES</i>						0.0%	-3.3%
34500	COMMUNITY GARDEN PLOT FEE	725	725	725	750	725	0.0%	-3.3%
	<i>TOTAL CHARGES FOR SERVICES</i>	<u>725</u>	<u>725</u>	<u>725</u>	<u>750</u>	<u>725</u>		
	<i>MISCELLANEOUS</i>						0.0%	0.0%
36211	INTEREST ON INVESTMENTS	71	50	20	20	20		
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	12	(7)	0	0	0		
36300	DONATION - COMMUNITY GARDEN	15	0	0	0	0		
36400	MISCELLANEOUS	0	0	0	0	0		
	<i>TOTAL MISCELLANEOUS</i>	<u>98</u>	<u>43</u>	<u>20</u>	<u>20</u>	<u>20</u>		
	<i>OTHER FINANCING SOURCES</i>							
39200	TRANSFERS	0	0	0	0	0		
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		
	<i>TOTAL REVENUES</i>	<u>823</u>	<u>768</u>	<u>745</u>	<u>770</u>	<u>745</u>	0.0%	-3.2%
EXPENDITURES:								
	<i>MATERIALS & SUPPLIES</i>							
70100	SUPPLIES	132	622	250	80	250		
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>132</u>	<u>622</u>	<u>250</u>	<u>80</u>	<u>250</u>		
	<i>OTHER SERVICES & CHARGES</i>							
80310	AUDIT	0	0	0	0	0		
81900	OTHER PROFESSIONAL SERVICES	0	0	0	0	0		-100.0%
89000	MISCELLANEOUS	445	0	0	55	0		-100.0%
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>445</u>	<u>0</u>	<u>0</u>	<u>55</u>	<u>0</u>	0.0%	85.2%
	<i>TOTAL EXPENDITURES</i>	<u>578</u>	<u>622</u>	<u>250</u>	<u>135</u>	<u>250</u>		
	FUND BALANCE - JANUARY 1	1,954	2,200	2,345	2,345	2,980	27.1%	27.1%
	CHANGE IN FUND BALANCE	<u>246</u>	<u>146</u>	<u>495</u>	<u>635</u>	<u>495</u>	0.0%	-22.0%
	FUND BALANCE - DECEMBER 31	<u>2,200</u>	<u>2,345</u>	<u>2,840</u>	<u>2,980</u>	<u>3,475</u>	22.4%	16.6%

WATER (204)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	ESTIMATED 2011	BUDGET 2012	COMPARE 2011 BUDGET TO 2010 BUDGET	COMPARE 2011 BUDGET TO ESTIMATED 2010
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	21,579	19,201	18,000	19,000	19,000	5.6%	0.0%
	TOTAL CHARGES FOR SERVICES	21,579	19,201	18,000	19,000	19,000	5.6%	0.0%
MISCELLANEOUS								
36211	INTEREST ON INVESTMENTS	941	823	300	450	450	50.0%	0.0%
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	212	(145)	0	0	0		
	TOTAL MISCELLANEOUS	1,153	678	300	450	450	50.0%	0.0%
	TOTAL REVENUES	22,732	19,879	18,300	19,450	19,450	6.3%	0.0%
EXPENDITURES:								
COMPENSATION								
60100	REGULAR SALARIES	5,226	5,316	5,700	5,400	5,500	-3.5%	1.9%
64011	PERA CONTRIBUTIONS	353	372	415	395	400	-3.6%	1.3%
64012	FICA CONTRIBUTIONS	363	373	436	415	420	-3.7%	1.2%
64031	HOSPITALIZATION	1,366	1,423	1,600	1,470	1,625	1.6%	10.5%
64032	DENTAL	82	99	110	92	98	-10.9%	6.5%
64033	LONG-TERM DISABILITY	5	8	12	8	10	-16.7%	25.0%
64034	LIFE INSURANCE	9	13	16	14	16	0.0%	14.3%
	TOTAL COMPENSATION	7,404	7,605	8,289	7,794	8,069	-2.7%	3.5%
OTHER SERVICES & CHARGES								
80310	AUDIT	619	550	600	535	600	0.0%	12.1%
86100	CONFERENCE & EDUCATION	178	0	200	0	200		
87090	REPAIR EQUIPMENT	0	0	1,000	0	1,000	0.0%	
87120	REPAIRS & MAINTENANCE	0	0	0	0	0		
88500	BILLING FEES	163	164	165	165	165	0.0%	0.0%
89000	MISCELLANEOUS	51	0	100	0	100	0.0%	
89070	HYDRANT MARKERS	0	889	0	560	500		-10.7%
	TOTAL OTHER SERVICES & CHARGES	1,011	1,603	2,065	1,260	2,565	24.2%	103.6%
CAPITAL OUTLAY								
94700	INFRASTRUCTURE IMPROVEMENTS	0	0	0	0	0		
	TOTAL CAPITAL OUTLAY	0	0	0	0	0		
OTHER FINANCING USES								
97000	TRANSFERS	0	0	0	0	0		
	TOTAL OTHER FINANCING USES	0	0	0	0	0		
	TOTAL EXPENDITURES	8,415	9,208	10,354	9,054	10,634	2.7%	17.5%
	FUND BALANCE - JANUARY 1	25,690	40,007	50,678	50,678	61,074	20.5%	20.5%
	CHANGE IN FUND BALANCE	14,317	10,671	7,946	10,396	8,816	10.9%	-15.2%
	FUND BALANCE - DECEMBER 31	40,007	50,678	58,624	61,074	69,890	19.2%	14.4%

RECYCLING (206)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	ESTIMATED 2011	BUDGET 2012	COMPARE 2011 BUDGET TO 2010 BUDGET	COMPARE 2011 BUDGET TO ESTIMATED 2010
REVENUES:								
<i>INTERGOVERNMENTAL</i>								
33610	COUNTY GRANT - RECYCLING	11,469	11,612	11,849	11,849	11,849	0.0%	0.0%
	<i>TOTAL INTERGOVERNMENTAL</i>	11,469	11,612	11,849	11,849	11,849	0.0%	0.0%
<i>CHARGES FOR SERVICES</i>								
34180	SOLID WASTE FEE	33,428	34,138	55,500	56,000	67,200	21.1%	20.0%
34181	SOLID WASTE PENALTY	0	0	0	0	0		
34182	SALE OF RECYCLING/COMPOST BINS	420	0	0	0	0		
34183	COMPOST BINS	1,158	0	0	0	0		
	<i>TOTAL CHARGES FOR SERVICES</i>	35,006	34,138	55,500	56,000	67,200	21.1%	20.0%
<i>MISCELLANEOUS</i>								
36211	INTEREST ON INVESTMENTS	2,316	1,556	800	800	700	-12.5%	-12.5%
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	408	(252)	0	0	0		
	<i>TOTAL MISCELLANEOUS</i>	2,725	1,304	800	800	700	-12.5%	-12.5%
	<i>TOTAL REVENUES</i>	49,200	47,054	68,149	68,649	79,749	17.0%	16.2%
EXPENDITURES:								
<i>COMPENSATION</i>								
60100	REGULAR SALARIES	6,830	7,387	7,600	7,600	7,725	1.6%	1.6%
64011	PERA CONTRIBUTIONS	461	517	555	555	560	0.9%	0.9%
64012	FICA CONTRIBUTIONS	512	550	585	585	595	1.7%	1.7%
64031	HOSPITALIZATION	10	11	15	15	101	573.3%	573.3%
64032	DENTAL	0	0	14	7	7	-50.0%	0.0%
64033	LONG-TERM DISABILITY	13	15	15	17	18	20.0%	5.9%
64034	LIFE INSURANCE	23	24	25	26	27	8.0%	3.8%
	<i>TOTAL COMPENSATION</i>	7,848	8,503	8,809	8,805	9,033	2.5%	2.6%
<i>MATERIALS & SUPPLIES</i>								
70100	SUPPLIES	1,554	0	1,500	300	300	-80.0%	0.0%
70420	NEWSLETTERS	0	163	600	300	600	0.0%	100.0%
70500	POSTAGE	0	55	200	100	200	0.0%	100.0%
	<i>TOTAL MATERIALS & SUPPLIES</i>	1,554	218	2,300	700	1,100	-52.2%	57.1%
<i>OTHER SERVICES & CHARGES</i>								
80310	AUDIT	619	550	600	535	600	0.0%	12.1%
82030	RECYCLING CONTRACT	29,735	29,985	74,000	70,000	70,000	-5.4%	0.0%
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	0	0	0	0	0		
88000	INSURANCE & BONDS	0	0	0	0	0		
88500	BILLING FEES	173	155	180	180	180	0.0%	0.0%
89000	MISCELLANEOUS	0	0	0	0	0		
89010	CLEAN-UP DAY & MULCH ACTIVITIES	1,961	970	4,000	2,000	4,000	0.0%	100.0%
	<i>TOTAL OTHER SERVICES & CHARGES</i>	32,488	31,660	78,780	72,715	74,780	-5.1%	2.8%
	<i>TOTAL EXPENDITURES</i>	41,891	40,381	89,889	82,220	84,913	-5.5%	3.3%
	FUND BALANCE - JANUARY 1	75,816	83,125	89,798	89,798	76,227	-15.1%	-15.1%
	CHANGE IN FUND BALANCE	7,309	6,673	(21,740)	(13,571)	(5,164)	-76.2%	-61.9%
	FUND BALANCE - DECEMBER 31	83,125	89,798	68,058	76,227	71,063	4.4%	-6.8%

COMMUNITY/ECONOMIC DEVELOPMENT (208)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	ESTIMATED 2011	BUDGET 2012	COMPARE 2011 BUDGET TO 2010 BUDGET	COMPARE 2011 BUDGET TO ESTIMATED 2010
REVENUES:								
<i>MISCELLANEOUS</i>								
36211	INTEREST ON INVESTMENTS	276	167	80	60	50	-37.5%	-16.7%
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	52	(24)	0	0	0		
36220	RENTS & ROYALTIES	1,155	1,155	1,155	1,155	1,155	0.0%	0.0%
36400	MISCELLANEOUS	0		0	0	0		
	<i>TOTAL MISCELLANEOUS</i>	<u>1,483</u>	<u>1,298</u>	<u>1,235</u>	<u>1,215</u>	<u>1,205</u>	-2.4%	-0.8%
	<i>TOTAL REVENUES</i>	<u>1,483</u>	<u>1,298</u>	<u>1,235</u>	<u>1,215</u>	<u>1,205</u>	-2.4%	-0.8%
<i>OTHER FINANCING SOURCES</i>								
39200	TRANSFERS	0	0	0	0	0		
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	<u>1,483</u>	<u>1,298</u>	<u>1,235</u>	<u>1,215</u>	<u>1,205</u>	-2.4%	-0.8%
EXPENDITURES:								
<i>OTHER SERVICES & CHARGES</i>								
80310	AUDIT	619	550	600	535	600	0.0%	12.1%
81900	OTHER PROFESSIONAL SERVICES	130	0	3,000	0	6,000	100.0%	
89000	MISCELLANEOUS	25	1,800	100	0	0	-100.0%	
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>774</u>	<u>2,350</u>	<u>3,700</u>	<u>535</u>	<u>6,600</u>	78.4%	1133.6%
	<i>TOTAL EXPENDITURES</i>	<u>774</u>	<u>2,350</u>	<u>3,700</u>	<u>535</u>	<u>6,600</u>	78.4%	1133.6%
	FUND BALANCE - JANUARY 1	8,328	9,038	7,986	7,986	8,666	8.5%	8.5%
	CHANGE IN FUND BALANCE	<u>710</u>	<u>(1,052)</u>	<u>(2,465)</u>	<u>680</u>	<u>(5,395)</u>	118.9%	-893.4%
	FUND BALANCE - DECEMBER 31	<u>9,038</u>	<u>7,986</u>	<u>5,521</u>	<u>8,666</u>	<u>3,271</u>	-40.8%	-62.3%

STREET LIGHTING (209)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	ESTIMATED 2011	BUDGET 2012	COMPARE 2011 BUDGET TO 2010 BUDGET	COMPARE 2011 BUDGET TO ESTIMATED 2010
REVENUES:								
<i>CHARGES FOR SERVICES</i>								
34180	ELECTRIC CHARGES	0	38,822	40,000	40,000	40,000		
	<i>TOTAL CHARGES FOR SERVICES</i>	0	38,822	40,000	40,000	40,000		
<i>MISCELLANEOUS</i>								
36211	INTEREST ON INVESTMENTS	0	(30)	50	45	45	-10.0%	0.0%
	<i>TOTAL MISCELLANEOUS</i>	0	(30)	50	45	45	-10.0%	0.0%
<i>OTHER FINANCING SOURCES</i>								
39200	TRANSFERS	0	0	0	0	0		
	<i>TOTAL OTHER FINANCING SOURCES</i>	0	0	0	0	0		
	<i>TOTAL REVENUES</i>	0	38,792	40,050	40,045	40,045	0.0%	0.0%
EXPENDITURES:								
<i>MATERIALS AND SUPPLIES</i>								
70100	SUPPLIES	0	0	2,000	2,000	2,000		
	<i>TOTAL MATERIAL & SUPPLIES</i>	0	0	2,000	2,000	2,000		
<i>OTHER SERVICES & CHARGES</i>								
80310	AUDIT	0	550	600	535	600	0.0%	12.1%
85020	STREET LIGHTING POWER	0	28,133	34,000	32,000	33,000		
87120	REPAIR & MAINTENANCE	0	3,999	3,000	2,000	3,000	0.0%	50.0%
88500	BILLING FEES	0	500	400	670	680		
89000	MISCELLANEOUS	0	0	200	0	200		
	<i>TOTAL OTHER SERVICES & CHARGES</i>	0	33,183	38,200	35,205	37,480	-1.9%	6.5%
	<i>TOTAL EXPENDITURES</i>	0	33,183	40,200	37,205	39,480	-1.8%	6.1%
	FUND BALANCE - JANUARY 1	0	0	5,609	5,609	8,449	50.6%	50.6%
	CHANGE IN FUND BALANCE	0	5,609	(150)	2,840	565	-476.7%	-80.1%
	FUND BALANCE - DECEMBER 31	0	5,609	5,459	8,449	9,014	65.1%	6.7%

CITIZEN CORPS COUNCIL/NEIGHBORHOOD LIAISON (210) (EXP 3/31/13)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	ESTIMATED 2011	BUDGET 2012	COMPARE 2011 BUDGET TO 2010 BUDGET	COMPARE 2011 BUDGET TO ESTIMATED 2010
REVENUES:								
INTERGOVERNMENTAL								
33610	GRANT	0	0	0	0	1,460		
	TOTAL INTERGOVERNMENTAL	0	0	0	0	1,460		
MISCELLANEOUS								
36211	INTEREST ON INVESTMENTS	0	0	0	0	0		
36233	CONTRIBUTIONS FROM PARTICIPANTS	0	0	0	0	0		
	TOTAL MISCELLANEOUS	0	0	0	0	0		
	TOTAL REVENUES	0	0	0	0	1,460		
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	0	0	1,460		
EXPENDITURES:								
COMMUNITY EMERG RESPONSE TEAM CERT								
60100	SALARY-CERT PROG ADMIN	0	0	0	0	56		
64012	FICA EXPENSES	0	0	0	0	4		
80320	INSTRUCTOR PREP/DELIVERY	0	0	0	0	0		
80340	CERT MEMBER EQUIPMENT	0	0	0	0	0		
80350	OTHER CERT ITEMS	0	0	0	0	0		
80360	PRINTING/DIST CERT MATERIAL	0	0	0	0	0		
80370	CERT DATABASE COSTS	0	0	0	0	0		
	TOTAL CERT EXPENSES	0	0	0	0	60		
80600	PERSONNEL/ CONTRACT SUPPORT	0	0	0	0	0		
80601	FICA	0	0	0	0	0		
86010	CRIME PREVENTION SEMINARS	0	0	0	0	0		
86100	CITIZENS CORP TRAINING	0	0	0	0	200		
86105	CERT TNG EXERCISES	0	0	0	0	1,200		
86120	COLLABORATION COSTS CCC	0	0	0	0	0		
86130	MISC OTHER CCC COSTS	0	0	0	0	0		
	TOTAL CCC EXPENSES	0	0	0	0	1,400		
OTHER SERVICES & CHARGES								
80310	AUDIT	0	0	0	0	0		
	TOTAL OTHER SVCS & CHARGES	0	0	0	0	0		
OTHER FINANCING USES								
97000	TRANSFERS	0	0	0	0	0		
	TOTAL OTHER FINANCING USES	0	0	0	0	0		
	TOTAL EXPENDITURES & OTHER FINANCING USES	0	0	0	0	1,460		
	FUND BALANCE - JANUARY 1	0	0	0	0	0		
	CHANGE IN FUND BALANCE	0	0	0	0	0		
	FUND BALANCE - DECEMBER 31	0	0	0	0	0		

COMMUNITY EMERG RESPONSE TEAM GRANT (211) (EXP 5/31/12)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	ESTIMATED 2011	BUDGET 2012	BUDGET TO 2010 BUDGET	BUDGET TO ESTIMATED 2010
REVENUES:								
	INTERGOVERNMENTAL							
33610	GRANT	0	0	4,956	400	4,556	-8.1%	1039.0%
	TOTAL INTERGOVERNMENTAL	0	0	4,956	400	4,556	-8.1%	1039.0%
	MISCELLANEOUS							
36211	INTEREST ON INVESTMENTS	0	0	0	0	0		
36233	CONTRIBUTIONS FROM PARTICIPANTS	0	0	0	0	0		
	TOTAL MISCELLANEOUS	0	0	0	0	0		
	TOTAL REVENUES	0	0	4,956	400	4,556	-8.1%	1039.0%
	OTHER FINANCING SOURCES							
39200	TRANSFERS	0	0	0	0	0		
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0		
	TOTAL REVENUES & OTHER FINANCING SOURCES	0	0	4,956	400	4,556	-8.1%	1039.0%
EXPENDITURES:								
	COMMUNITY EMERG RESPONSE TEAM CERT							
60100	SALARY-CERT PROG ADMIN	0	0	137	0	137	0.0%	
60520	CERT COORDINATOR	0	0	1,857	0	1,857		
64012	FICA EXPENSES	0	0	154	0	154	0.0%	
70100	SUPPLIES	0	0	0	0	0		
80320	INSTRUCTOR PREP/DELIVERY - NEW	0	0	2,008	0	2,008	0.0%	
80330	POLICE & FIRE INSTRUCTION	0	0	0	0	0		
80340	CERT MEMBER EQUIPMENT	0	0	800	400	400	-50.0%	0.0%
80350	OTHER CERT ITEMS - CURRENT MEMBERS	0	0	0	0	0		
80360	PRINTING/DIST CERT MATERIAL	0	0	0	0	0		
80370	CERT DATABASE COSTS	0	0	0	0	0		
	TOTAL CERT EXPENSES	0	0	4,956	400	4,556	-8.1%	1039.0%
80600	PERSONNEL/CONTRACT SUPPORT	0	0	0	0	0		
80601	FICA	0	0	0	0	0		
86010	CRIME PREVENTION SEMINAR	0	0	0	0	0		
86105	OUTREACH/PUBLIC EDUCATION	0	0	0	0	0		
86110	MEETING COSTS CCC	0	0	0	0	0		
86120	COLLABORATION COSTS CCC	0	0	0	0	0		
86130	MISC OTHER CCC COSTS	0	0	0	0	0		
	TOTAL CCC EXPENSES	0	0	0	0	0		
	OTHER SERVICES & CHARGES							
80310	AUDIT	0	0	0	0	0		
	TOTAL OTHER SVCS & CHARGES	0	0	0	0	0		
	OTHER FINANCING USES							
97000	TRANSFERS	0	0	0	0	0		
	TOTAL OTHER FINANCING USES	0	0	0	0	0		
	TOTAL EXPENDITURES & OTHER FINANCING USES	0	0	4,956	400	4,556	-8.1%	1039.0%
	FUND BALANCE - JANUARY 1	0	0	0	0	0		
	CHANGE IN FUND BALANCE	0	0	0	0	0		
	FUND BALANCE - DECEMBER 31	0	0	0	0	0		



The City That Soars!

REQUEST FOR COUNCIL ACTION

Meeting Date	October 5, 2011
Agenda Item	Workshop 3
Attachment	Audit Recommendations Fund Balance Worksheet Example
Submitted By	Roland Olson, Finance Director

Item	GASB 54 Implementation (Fund Balance Designations)
Description	<p>During the 2010 audit, our auditors noted that all cities are required to comply with Government Accounting Standards Board (GASB) Statement No. 54 by December 31, 2011. This standard changes the way in which fund balances are reported in our annual financial statements.</p> <p>Attached is a description of GASB 54 that was provided by our auditors as well as a worksheet showing how fund balances have historically been reported compared to the new method under GASB 54.</p> <p>The city council will eventually need to amend the city's fund balance policy to comply with these new standards. This workshop discussion will serve as an introduction to the topic and staff will make a more detailed report during the meeting.</p>
Budget Impact	N/A
Attachment(s)	Audit Recommendations Fund Balance Worksheet Example
Action(s) Requested	No action is required at this time. A recommended fund balance policy will be brought to the city council later this year for approval.

CITY OF FALCON HEIGHTS

RECOMMENDATION FOR MANAGEMENT

December 31, 2010

CONSIDER THE IMPLICATIONS OF GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT NO. 54, *FUND BALANCE REPORTING AND GOVERNMENTAL FUND TYPE DEFINITIONS*

Government Accounting Standards Board (GASB) Statement No. 54 was enacted to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. The initial distinction that is made in reporting fund balance information is identifying amounts that are considered nonspendable, such as fund balance associated with inventories or prepaid expenses. This Statement also provides for additional classification as restricted, committed, assigned and unassigned based on the relative strength of the constraints that control how specific amounts can be spent.

The restricted fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers or through enabling legislation. The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed, unless that is a negative balance. Unassigned fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification should be used only to report a deficit balance resulting from overspending for specific purposes for which amounts have been restricted, committed or assigned.

Governments are allowed to have stabilization amounts which are formally set aside for use in emergency situations or when revenue shortages or budgetary imbalances arise. These funds must be restricted or committed for a specific purpose, and cannot occur routinely.

Governments are required to have a fund balance policy which addresses a reasonable minimum level of unrestricted fund balance to be maintained, how the unrestricted fund balance can be used or spent down, and how that fund balance will be replenished if it falls below the minimum level.

Elimination of the reserved component of fund balance in favor of a restricted classification will enhance the consistency between information reported in the government-wide statements and information in the government fund financial statements and avoid confusion about the relationship between the reserved fund balance and restricted net assets. The Statement is also designed to enhance the usefulness of fund balance information by clarifying the definitions of governmental fund types. For example, special revenue funds are created only to report a revenue source that is restricted or committed to a specified purpose and that revenue source should constitute a substantial portion of the resources reported in the fund. In addition, the definition of the capital project fund type has been clarified to focus on the broader, more consistent understanding of capital outlays and capital activities in today's environment.

This Statement is effective for the year ending December 31, 2011. Fund balance reclassifications made to conform to the provisions of this Statement should be applied retroactively by restating fund balance for all prior periods presented.

FUND BALANCE WORKSHEET EXAMPLES

NOTE: Numbers are from 12-31-10 CAFR

BEFORE		AFTER	
GENERAL FUND:		GENERAL FUND:	
Fund Balance		Fund Balance	
Reserved for:		Nonspendable	71,531
Prepaid Items	71,531	Restricted	
Unreserved, Reported in:		Committed	
General Fund - Designated	835,305	Assigned	835,305
General Fund - Undesignated	390,479	Unassigned	390,479
Total Fund Balance	1,297,315	Total Fund Balance	1,297,315
SPECIAL REVENUE FUNDS:			
PARK PROGRAMS		PARK PROGRAMS	
Fund Balance		Fund Balance	
Unreserved, Reported in:		Nonspendable	
Special Revenue - Designated	5183	Restricted	
Special Revenue - Undesignated		Committed	
		Assigned	5183
Total Fund Balance		Unassigned	
		Total Fund Balance	
WATER		WATER	
Fund Balance		Fund Balance	
Unreserved, Reported in:		Nonspendable	
Special Revenue - Designated	50678	Restricted	
Special Revenue - Undesignated		Committed	
		Assigned	50678
Total Fund Balance		Unassigned	
		Total Fund Balance	
SOLID WASTE (RECYCLING)		SOLID WASTE (RECYCLING)	
Fund Balance		Fund Balance	
Unreserved, Reported in:		Nonspendable	
Special Revenue - Designated	89798	Restricted	
Special Revenue - Undesignated		Committed	89798 (maybe assigned)
		Assigned	
Total Fund Balance		Unassigned	
		Total Fund Balance	
COMMUNITY DEVELOPMENT		COMMUNITY DEVELOPMENT	
Fund Balance		Fund Balance	
Unreserved, Reported in:		Nonspendable	
Special Revenue - Designated	7986	Restricted	
Special Revenue - Undesignated		Committed	
		Assigned	7986
Total Fund Balance		Unassigned	

Total Fund Balance

STREET LIGHTING

Fund Balance	
Unreserved, Reported in:	
Special Revenue - Designated	5609
Special Revenue - Undesignated	
Total Fund Balance	

STREET LIGHTING

Fund Balance	
Nonspendable	
Restricted	
Committed	
Assigned	5609
Unassigned	

Total Fund Balance

COMMUNITY GARDEN

Fund Balance	
Unreserved, Reported in:	
Special Revenue - Designated	2345
Special Revenue - Undesignated	
Total Fund Balance	

COMMUNITY GARDEN

Fund Balance	
Nonspendable	
Restricted	
Committed	
Assigned	2345
Unassigned	

Total Fund Balance

CERTS (GRANT)

Fund Balance	
Unreserved, Reported in:	
Special Revenue - Designated	balance
Special Revenue - Undesignated	
Total Fund Balance	

CERTS (GRANT)

Fund Balance	
Nonspendable	
Restricted	
Committed	balance
Assigned	
Unassigned	

Total Fund Balance

EMERALD ASH BORER (GRANT)

Fund Balance	
Unreserved, Reported in:	
Special Revenue - Designated	10166
Special Revenue - Undesignated	
Total Fund Balance	

EMERALD ASH BORER

Fund Balance	
Nonspendable	
Restricted	
Committed	closed out in 2011
Assigned	
Unassigned	

Total Fund Balance

DEBT SERVICE FUNDS:

1996 TIF LARPENTEUR

Fund Balance	
Unreserved, Reported in:	
Special Revenue - Designated	9758
Special Revenue - Undesignated	
Total Fund Balance	

1996 TIF LARPENTEUR

Fund Balance	
Nonspendable	
Restricted	closed 2011
Committed	
Assigned	
Unassigned	

Total Fund Balance

GO EQUIPMENT SERIES 2010A

Fund Balance	
Unreserved, Reported in:	

GO EQUIPMENT SERIES 2010A (NEW IN 2011)

Fund Balance	
Nonspendable	

Special Revenue - Designated		Restricted	balance (bond covenant)
Special Revenue - Undesignated		Committed	
Total Fund Balance		Assigned	
		Unassigned	
		Total Fund Balance	

CAPITAL FUNDS:

GENERAL CAPITAL

Fund Balance	
Unreserved, Reported in:	
Special Revenue - Designated	27456
Special Revenue - Undesignated	
Total Fund Balance	

GENERAL CAPITAL

Fund Balance	
Nonspendable	
Restricted	
Committed	
Assigned	27456
Unassigned	
Total Fund Balance	

PUBLIC SAFETY CAPITAL

Fund Balance	
Unreserved, Reported in:	
Special Revenue - Designated	165784
Special Revenue - Undesignated	
Total Fund Balance	

PUBLIC SAFETY CAPITAL

Fund Balance	
Nonspendable	
Restricted	
Committed	
Assigned	165784
Unassigned	
Total Fund Balance	

PARKS & PUBLIC WORKS CAPITAL

Fund Balance	
Unreserved, Reported in:	
Special Revenue - Designated	132464
Special Revenue - Undesignated	
Total Fund Balance	

PARKS & PUBLIC WORKS CAPITAL

Fund Balance	
Nonspendable	
Restricted	
Committed	
Assigned	132464
Unassigned	
Total Fund Balance	

INFRASTRUCTURE

Fund Balance	
Unreserved, Reported in:	
Special Revenue - Designated	995623
Special Revenue - Undesignated	
Total Fund Balance	

INFRASTRUCTURE

Fund Balance	
Nonspendable	
Restricted	
Committed	
Assigned	995623
Unassigned	
Total Fund Balance	

LARPENTEUR STREETSCAPE

Fund Balance	
Unreserved, Reported in:	
Special Revenue - Designated	30057
Special Revenue - Undesignated	
Total Fund Balance	

LARPENTEUR STREETSCAPE

Fund Balance	
Nonspendable	
Restricted	
Committed	
Assigned	closed 2011
Unassigned	

Total Fund Balance

CAPITAL EQUIPMENT 2010A

Fund Balance
Unreserved, Reported in:
Special Revenue - Designated 288638
Special Revenue - Undesignated
Total Fund Balance

CAPITAL EQUIPMENT 2010A

Fund Balance
Nonspendable
Restricted 288638 (Bond covenant)
Committed
Assigned
Unassigned
Total Fund Balance

**TAX INCREMENT # 2 CONSTRUCTION
(BULLESEYE)**

Fund Balance
Unreserved, Reported in:
Special Revenue - Designated 18844
Special Revenue - Undesignated
Total Fund Balance

**TAX INCREMENT # 2 CONSTRUCTION
(BULLESEYE)**

Fund Balance
Nonspendable
Restricted 18844
Committed
Assigned
Unassigned
Total Fund Balance

TIF # 1-3 (NE CORNER DEVELOPMENT)

Fund Balance
Unreserved, Reported in:
Special Revenue - Designated 21250
Special Revenue - Undesignated
Total Fund Balance

TIF # 1-3 (NE CORNER DEVELOPMENT)

Fund Balance
Nonspendable
Restricted 21250
Committed
Assigned
Unassigned
Total Fund Balance

**TIF # 1 CONSTRUCTION
(COFFMAN)**

Fund Balance
Unreserved, Reported in:
Special Revenue - Designated 55334
Special Revenue - Undesignated
Total Fund Balance

**TIF # 1 CONSTRUCTION
(COFFMAN)**

Fund Balance
Nonspendable
Restricted 55334
Committed
Assigned
Unassigned
Total Fund Balance