

**CITY OF FALCON HEIGHTS**  
City Council Special Budget Workshop #1  
City Hall  
2077 West Larpenteur Avenue

**MINUTES**  
August 23, 2023  
7:30 P.M.

- A. CALL TO ORDER: 8:28 PM
- B. ROLL CALL:           GUSTAFSON\_\_X\_\_ LEEHY\_\_X\_\_  
                          MEYER\_\_X\_\_ WASSENBERG\_\_X\_\_ WEHYEE\_\_X\_\_
- STAFF PRESENT:   LINEHAN\_\_X\_\_ OLSON\_\_X\_\_
- C. POLICY ITEMS:  
    1. 2024 Proposed Budget  
       a. Special Revenue

Administrator Linehan presented the preliminary proposed 2024 budget for the Special Revenue Funds. The following funds were discussed:

**Special Revenue Funds**

The Government Accounting Standards Board (GASB) issued Statement No.54 in 2011, to clarify the definition of special revenue funds, as there was some ambiguity before. From the Statement: "Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects."

Special Revenue Accounts that were discussed include:

- 201 - Park Programs
- 202 - Charitable Gambling
- 203 - Community Garden
- 204 - Water
- 206 - Recycling
- 208 - Community & Economic Development
- 209 - Street Lighting
- 210 - Community Inclusion

- D. ADJOURNMENT: 9:35 PM

Councilmember Meyer motions to adjourn the meeting; 5-0

*DISCLAIMER: City Council Workshops are held monthly as an opportunity for Council Members to discuss policy topics in greater detail prior to a formal meeting where a public hearing may be held and/or action may be taken. Members of the public that would like to make a comment or ask questions about an item on the agenda for an upcoming workshop should send them to [mail@falconheights.org](mailto:mail@falconheights.org) prior to the meeting. Alternatively, time is regularly allotted for public comment during Regular City Council Meetings (typically 2nd and 4th Wednesdays) during the Community Forum.*



---

Randall C. Gustafson, Mayor

Dated this 23<sup>rd</sup> day of August, 2023



---

Jack Linehan, City Administrator