

LAUDERDALE CITY COUNCIL MEETING AGENDA
7:30 P.M. TUESDAY, DECEMBER 10, 2019
LAUDERDALE CITY HALL, 1891 WALNUT STREET

The City Council is meeting as a legislative body to conduct the business of the City according to Robert's Rules of Order and the Standing Rules of Order and Business of the City Council. Unless so ordered by the Mayor, citizen participation is limited to the times indicated and always within the prescribed rules of conduct for public input at meetings.

1. CALL TO ORDER THE LAUDERDALE CITY COUNCIL MEETING

2. ROLL CALL

3. APPROVALS

- a. Agenda
- b. Minutes of the November 26, 2019 City Council Meeting
- c. Claims Totaling \$103,003.57

4. CONSENT

- a. Designate Official Newspaper for 2020
- b. Year-End Accounts Payable Authorization
- c. 2020 Contract with SafeAssure

5. SPECIAL ORDER OF BUSINESS/RECOGNITIONS/PROCLAMATIONS

6. INFORMATIONAL PRESENTATIONS / REPORTS

- a. City Council Updates

7. PUBLIC HEARINGS

Public hearings are conducted so that the public affected by a proposal may have input into the decision. During hearings all affected residents will be given an opportunity to speak pursuant to the Robert's Rules of Order and the standing rules of order and business of the City Council.

8. DISCUSSION / ACTION ITEM

- a. Adoption of the 2020 Final Property Tax Levy - Resolution No. 121118A
- b. Adoption of the 2020 Final Budget and Establish Fund Appropriations - Resolution No. 121118B
- c. Warming House Staffing

9. ITEMS REMOVED FROM THE CONSENT AGENDA

10. ADDITIONAL ITEMS

11. SET AGENDA FOR NEXT MEETING

- a. High Density Residential - Conservation Zoning Ordinance
- b. November Financial Report
- c. 2020 Fee Schedule

- d. 2020 City Council Meeting Schedule
- e. Designate Official Depository and Investment Institutions
- f. Tobacco and Alcohol Licenses
- g. 2020 Committee Appointments and Assignments
- h. Front Yard Fence Regulations
- i. City Administrator Performance Review

12. **WORK SESSION**

- a. Opportunity for the Public to Address the City Council

Any member of the public may speak at this time on any item not on the agenda. In consideration for the public attending the meeting, this portion of the meeting will be limited to fifteen (15) minutes. Individuals are requested to limit their comments to four (4) minutes or less. If the majority of the Council determines that additional time on a specific issue is warranted, then discussion on that issue shall be continued at the end of the agenda. Before addressing the City Council, members of the public are asked to step up to the microphone, give their name, address, and state the subject to be discussed. All remarks shall be addressed to the Council as a whole and not to any member thereof. No person other than members of the Council and the person having the floor shall be permitted to enter any discussion without permission of the presiding officer.

Your participation, as prescribed by the Robert's Rules of Order and the standing rules of order and business of the City Council, is welcomed and your cooperation is greatly appreciated.

- b. Review of Long-Term Financial Plan with AEM Financial
- c. Community Development Update

13. **ADJOURNMENT**

LAUDERDALE CITY COUNCIL
MEETING MINUTES
Lauderdale City Hall
1891 Walnut Street
Lauderdale, MN 55113

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November 26, 2019

Call to Order

Mayor Gaasch called the Regular City Council meeting to order at 7:34 p.m.

Roll Call

Councilors present: Andi Moffatt, Kelly Dolphin, Jeff Dains, and Mayor Mary Gaasch.

Councilors absent: Roxanne Grove.

Staff present: Heather Butkowski, City Administrator and Jim Bownik, Assistant to the City Administrator.

Approvals

Mayor Gaasch asked if there were any additions to the meeting agenda. There being none, Councilor Moffatt moved and seconded by Councilor Dolphin to approve the agenda. Motion carried unanimously.

Mayor Gaasch asked if there were any corrections to the minutes of the November 12, 2019 city council meeting. There being none, Councilor Dolphin moved and seconded by Councilor Moffatt to approve the minutes of the November 12, 2019 city council meeting. Motion carried unanimously.

Mayor Gaasch asked if there were any questions on the claims. There being none, Councilor Moffatt moved and seconded by Councilor Dolphin to approve the claims totaling \$17,613.07. Motion carried unanimously.

Consent

Councilor Dolphin moved and seconded by Councilor Moffatt to approve the Consent Agenda thereby approving the Agreement with AEM Financial for audit preparation services and rink attendant hiring for the 2019-2020 winter season and acknowledging the October Financial Report.

Informational Presentations/Reports

A. 2019 Infrastructure Improvement Project

Administrator Butkowski provided an overview of the finishing touches of the project. Work will resume in the spring.

B. City Council Updates

Mayor Gaasch shared that there will be upcoming conversations regarding the census and why it is important for the state to have an accurate count.

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Public Hearings

A. Truth-in-Taxation Hearing – 2020 Budget, Levy, and Capital Improvement Plan

Administrator Butkowski provided an overview of the budget including a draft of the 2019 General Fund, the 2019 Special Revenue Fund budgets, and the 2020-2029 Capital Improvement Plan. The budgets reflect the recommended increases for sanitary sewer, storm sewer, and recycling rates for 2020.

State law requires that the Council hold a public hearing prior to adoption of the levy. The budgets and levy are anticipated to be adopted at the December 10, 2019 council meeting.

Mayor Gaasch opened the floor to anyone in attendance that wanted to address the Council on this issue at 7:48 p.m.

Josh Hauser, 1778 Eustis Street, asked how tax rates work, for an explanation of the economic development transfer, questions regarding the Como Avenue sewer improvement project, and information on the increase in public safety expenditures. Administrator Butkowski said she would reach out to answer the questions.

There being no additional parties interested in speaking, Mayor Gaasch closed the floor at 7:50 p.m.

Council member Dains joined the meeting.

B. Public Hearing on High Density Residential – Conservation Zoning Ordinance

Jennifer Haskamp of Swanson Haskamp Consulting addressed the Council. She noted the history of the development of the High Density Residential—Conservation (HDR-C) zoning district proposed in the 2040 Comprehensive Plan and the efforts to draft the new zoning for the district. A public hearing was held earlier in 2019. Feedback from the community and Council was included in the updated draft available for public comment during the meeting.

Mayor Gaasch opened the floor to anyone in attendance that wanted to address the Council on this issue at 8:30 p.m.

Wayne Sisel, 1567 Fulham Street, expressed that he is primarily concerned with density being increased in the area.

Steve Ahlgren, 1563 Fulham Street, read an excerpt from the draft zoning ordinance and asked for clarification on the language since he had been unable to locate a copy of the revisions. He asked that the zoning ordinance be put on hold until a later date.

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Heather Brian, 1778 Eustis Street, was interested in knowing how the public could influence future planned unit development projects.

Josh Hauser, 1778 Eustis Street, wanted to know how the conservation ordinance could work in other zoning district. He also asked about who would perform the natural resources inventory and when the presentation by Master Properties would take place.

There being no additional parties interested in speaking, Mayor Gaasch closed the floor at 8:47 p.m.

Staff responded that Master Property's presentation will occur after they present their concept plans to the city council; that date is unknown.

Haskamp clarified the public comment process for planned unit developments and provided information regarding the natural resources inventory process.

Discussion/Action Items

A. Resolution No. 112619A Establishing 2020 Sanitary Sewer Rates, Storm Sewer Rates, and Recycling Rates

Butkowski noted that staff recommended holding the sanitary sewer rates flat for 2020 and increasing the storm water charge by 2.0% or \$1.40 per year. Due to recycling processing cost increases, staff recommended raising the recycling fees by \$2.00 per month.

Councilor Dolphin made a motion to adopt Resolution No. 112619A—A Resolution Establishing 2020 Sanitary Sewer Rates, Storm Sewer Rates, and Recycling Rates. This was seconded by Councilor Dains and carried unanimously.

Set Agenda for Next Meeting

Administrator Butkowski stated that the December 10 council meeting may include a review of long-term financial plans with AEM Financial, front yard fence regulations, and a few other year-end materials.

The Council took a short break from 8:59 to 9:08 p.m.

Work Session

A. Opportunity for the Public to Address the City Council

Mayor Gaasch opened the floor to anyone in attendance that wanted to address the Council.

Steve Ahlgren, 1563 Fulham Street, asked for an update on the Seminary Pond project and

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mentioned his conversation with Metropolitan Council staff.

B. Presentation by St. Paul Fire Chief Butch Inks

City staff met with Chief Inks to discuss services the St. Paul Fire Department (SPFD) provides to the city of Lauderdale. Namely, SPFD has provided EMS services to Lauderdale for decades, and they provide mutual aid services for fire calls. Chief Inks has been having similar conversations with neighboring cities to discuss opportunities for improvements especially in the area of sharing services. Chief Inks provided similar information to the Council and answered their questions.

C. Community Development Updates

Staff mentioned that Ramsey County would like to change their plowing equipment and routes and they do not believe that will allow them to continue plowing Lauderdale streets. They wondered if we had an alternative plowing option. Staff's responded that we would like to explore ways to continue working together after they make these equipment changes.

Adjournment

Councilor Moffatt moved and seconded by Councilor Dains to adjourn the meeting at 9:52 p.m. Motion carried unanimously.

Respectfully submitted,



Heather Butkowski
City Clerk



CITY OF LAUDERDALE
LAUDERDALE CITY HALL
1891 WALNUT STREET
LAUDERDALE, MN 55113
651-792-7650
651-631-2066 FAX

Request for Council Action

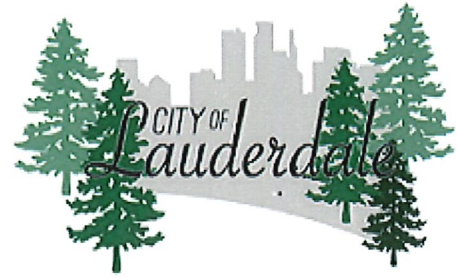
To: Mayor and City Council
From: City Administrator
Meeting Date: December 10, 2019
Subject: List of Claims

The claims totaling \$103,003.57 are provided for City Council review and approval that includes check numbers 26691 to 26704.

Accounts Payable

Checks by Date - Detail by Check Date

User: MILES.CLINE
 Printed: 12/5/2019 1:47 PM



Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
ACH	43	Public Employees Retirement Association PR Batch 52400.11.2019 PERA Coordinated PR Batch 52400.11.2019 PERA Coordinated	11/29/2019 PR Batch 52400.11.2019 PER PR Batch 52400.11.2019 PER	1,149.57 996.31
Total for this ACH Check for Vendor 43:				2,145.88
ACH	44	Minnesota Department of Revenue PR Batch 52400.11.2019 State Income Tax	11/29/2019 PR Batch 52400.11.2019 Stat	632.18
Total for this ACH Check for Vendor 44:				632.18
ACH	45	ICMA Retirement Corporation PR Batch 52400.11.2019 Deferred Comp	11/29/2019 PR Batch 52400.11.2019 Defe	1,638.63
Total for this ACH Check for Vendor 45:				1,638.63
ACH	46	Internal Revenue Service PR Batch 52400.11.2019 FICA Employer Portio PR Batch 52400.11.2019 Federal Income Tax PR Batch 52400.11.2019 Medicare Employee Pc PR Batch 52400.11.2019 Medicare Employer Po PR Batch 52400.11.2019 FICA Employee Portio	11/29/2019 PR Batch 52400.11.2019 FIC. PR Batch 52400.11.2019 Fede PR Batch 52400.11.2019 Med PR Batch 52400.11.2019 Med PR Batch 52400.11.2019 FIC.	967.41 2,088.79 226.24 226.24 967.41
Total for this ACH Check for Vendor 46:				4,476.09
Total for 11/29/2019:				8,892.78
26691	13 7288	8th Day Landscaping LLC November 2019 Snow Removal	12/10/2019	645.00
Total for Check Number 26691:				645.00
26692	239 909676	American Engineering Testing Inc 2019 Construction and Materials Testing	12/10/2019	419.50
Total for Check Number 26692:				419.50
26693	184 4034065324 4034624115	Cintas November Uniforms November Uniforms	12/10/2019	67.52 67.52
Total for Check Number 26693:				135.04
26694	36 0227354 0227388	City of Roseville December Phone Services December IT Services	12/10/2019	83.00 1,096.00
Total for Check Number 26694:				1,179.00
26695	29	City of St Anthony	12/10/2019	

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	3871	December Police Services		59,433.67
			Total for Check Number 26695:	59,433.67
26696	61 9110527	Gopher State One Call November 2019 Locates	12/10/2019	33.75
			Total for Check Number 26696:	33.75
26697	82 122019	Home Depot General Supplies	12/10/2019	114.70
			Total for Check Number 26697:	114.70
26698	28 50916	Mike McPhillips Inc Street Sweeping	12/10/2019	4,050.00
			Total for Check Number 26698:	4,050.00
26699	84 122019 122019 122019 122019 122019	North Star Bank Cardmember Services Business Cards Halloween Supplies HB - Workshop MG - RCLLG Annual Dinner City Hall Plants	12/10/2019	48.33 -54.55 20.00 40.00 64.77
			Total for Check Number 26699:	118.55
26700	231 1696 1696 1696 1696 1696	SafeAssure Consultants Inc Safety Training Annual Contract Safety Training Annual Contract Safety Training Annual Contract Safety Training Annual Contract Safety Training Annual Contract	12/10/2019	359.55 239.70 239.70 119.85 239.70
			Total for Check Number 26700:	1,198.50
26701	26 1590100 1590216	Stantec Consulting Services Inc Gen Eng Services 2019 Street Improvements	12/10/2019	631.00 22,695.66
			Total for Check Number 26701:	23,326.66
26702	4 18703 18703	The Neighborhood Recycling Company Inc November Multi-Family Recycling Unit November Single Unit Dwelling	12/10/2019	389.85 2,808.05
			Total for Check Number 26702:	3,197.90
26703	3 400962775	US National Equipment Finance Inc Copier Contract	12/10/2019	176.00
			Total for Check Number 26703:	176.00
26704	74 662554021 663458489 663462754	Xcel Energy 1795 Eustis Street Larpenteur Bridge Lights 2430 Larpenteur Avenue	12/10/2019	38.66 28.53 15.33
			Total for Check Number 26704:	82.52

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for 12/10/2019:	94,110.79
			Report Total (18 checks):	103,003.57

LAUDERDALE COUNCIL ACTION FORM

Action Requested

Consent X
Public Hearing
Discussion
Action
Resolution
Work Session

Meeting Date December 10, 2019

ITEM NUMBER Official Publication

STAFF INITIAL AB

APPROVED BY ADMINISTRATOR

DESCRIPTION OF ISSUE AND PAST COUNCIL ACTION:

The City Council must designate an official newspaper each year. Starting this fall, the City Council designated the *Pioneer Press* after Lillie Suburban News closed its doors. The *Pioneer Press* sent a letter to the City indicating their desire to continue the relationship and the rates for 2020. These rates are better than our agreement with Lillie Suburban so that is good news.

STAFF RECOMMENDATION:

By approving the Consent Agenda, the Council appoints the Pioneer Press as Lauderdale's official newspaper for legal publications in 2020.

Heather Butkowski
City of Lauderdale

Heather –

Thank you for the opportunity to bid on the public notice publications for the City of Lauderdale.

The Saint Paul Pioneer Press is a Daily Newspaper located in Saint Paul, MN, primarily serving Ramsey, Dakota, Washington, and Anoka counties and Western Wisconsin.

Our Legal Publication rates for all notices are as follows:

\$6.00 per column inch per publication *(this = \$0.43 per line, there are 14 lines per column inch)

Our circulation number below is for Sunday Full Run, however you can publish a notice any day of the week.

Full Run – 170,663

*All notices will be published full run.

Deadline to submit a standard text notice is 12pm the day prior to the day you'd like your notice to run. Friday at 12pm is the deadline to submit a notice running on Saturday, Sunday, or Monday. If your notice includes a chart, graph, map, or any special formatting, the deadline is 12pm **two** days prior to the publication day, and Thursday at 12pm for a Saturday, Sunday, or Monday publish date. All legal notices should be emailed to Emily Kunz ekunz@pioneerpress.com and legals@pioneerpress.com after doing so, you'll be sent an email confirming receipt of your information and you'll be contacted shortly.

Thank you for considering the Saint Paul Pioneer Press as the official legal newspaper for the City of Lauderdale for 2020. Please let me know if you have any questions, we look forward to partnering with you.

Thank you,



Emily Kunz – Advertising
ekunz@pioneerpress.com



**LAUDERDALE COUNCIL
ACTION FORM**

Action Requested

Consent X
Public Hearing
Discussion
Action
Resolution
Work Session

Meeting Date December 10, 2019

ITEM NUMBER YE Accounts Payable Auth.

STAFF INITIAL AB

APPROVED BY ADMINISTRATOR

DESCRIPTION OF ISSUE AND PAST COUNCIL ACTION:

As the Council holds one meeting in December, staff is requesting authorization to process accounts payable in late December referencing the Purchasing and Contracting Policy adopted on June 30, 2015. The policy provides for expenditures that are included in the budget and under \$10,000 to be approved by the city administrator.

Additionally, Minnesota Statutes 471.425, subdivision 2 states that 35 days from receipt of claim payment must be made for governing boards that meet at least once per month. If claims, are not paid promptly, the government entity must pay interest on bills not paid in a timely manner of 1.5% per month or part of a month. The lag between meetings means the 35 days could be exceeded.

The listing of claims paid would be included in the January 14 council packet.

OPTIONS:

STAFF RECOMMENDATION:

By approving the consent agenda, the Council authorizes accounts payable processing for year-end per limits established in the Purchasing and Contracting Policy.

**LAUDERDALE COUNCIL
ACTION FORM**

Action Requested

Consent X
Public Hearing
Discussion
Action
Resolution
Work Session

Meeting Date December 10, 2019

ITEM NUMBER SafeAssure Contract

STAFF INITIAL AB

APPROVED BY ADMINISTRATOR

DESCRIPTION OF ISSUE AND PAST COUNCIL ACTION:

Last year the City renewed its relationship with SafeAssure for safety training and management. Staff propose using SafeAssure again in 2020 at a cost of \$1,198.50.

OPTIONS:

STAFF RECOMMENDATION:

By approving the consent agenda, the Council enters into an agreement with SafeAssure as presented.



**WHAT SAFEASSURE
will DO FOR
The City of Lauderdale**

**INFORMATION PACKET/
GROUP PROPOSAL**

(January 2020)

The United States Department of Labor, Division of Occupational Safety and Health Administration and the Minnesota Department of Labor, Division of Occupational Safety and Health Administration require employers to have documented proof of employee training and written procedures for certain specific standards. **The attached addendum and training schedule clarify written and training requirements.**

The required standards that apply to The City of Lauderdale are listed below:

A.W.A.I.R.

MN Statute 182.653

"An employer covered by this section must establish a written Work-place Accident & Injury program that promotes safe & healthful working conditions".

BLOODBORNE PATHOGENS

29 CFR 1910.1030

Each employer having an employee(s) with occupational exposure as defined by paragraph (b) of this section shall establish a written Exposure Control Plan designed to eliminate or minimize employee exposure.

CONFINED SPACE

29 CFR 1910.146

If the employer decides that its employees will enter permit spaces, the employer shall develop and implement a written permit space program.....

CONTROL OF HAZARDOUS ENERGY

29 CFR 1910.147 &

MN Statute 5207.0600

"Procedures shall be developed, documented & utilized for the control of potentially hazardous energy when employees are engaged in the activities covered by this section".

EMERGENCY ACTION PLAN

29 CFR 1910.35 THRU .38

"The emergency action plan shall be in writing and shall cover the designated actions employers & employees must take to insure employee safety from fire & other emergencies".

ERGONOMICS

29 CFR PART 1910.900 THRU 1910.944

"Training required for each employee and their supervisors must address signs and symptoms of MSD's, MSD hazards and controls used to address MSD hazards."

EXCAVATIONS/TRENCHING 1926.651 (k)(1)

Daily inspections of excavations, the adjacent areas, and protective systems shall be made by a competent person for evidence of a situation that could result in possible cave-ins, indications of failure of protective systems, hazardous atmospheres, or other hazardous conditions.

GENERAL DUTY CLAUSE

PL91-596

"Hazardous conditions or practices not covered in an O.S.H.A. Standard may be covered under section 5(a)(1) of the act, which states: Each employer shall furnish to each of {their} employees employment and a place of employment which is free from recognized hazards that are causing or are likely to cause death or serious physical harm to {their} employees."

HAZARD COMMUNICATIONS

29 CFR 1910.1200 &

MN Statute 5206.0100 thru 5206.1200

"Evaluating the potential hazards of chemicals, and communicating information concerning hazards and appropriate protective measures to employees may include, but is not limited to, provision for: development & maintaining a written hazard communication program for the work-place..."

LOGGING OPERATIONS 1910.266 (i)(1)

The employer shall provide training for each employee, including supervisors, at no cost to the employee.

MOBILE EARTHMOVING EQUIPMENT

MN RULES 5207.1000

Mobile earth-moving equipment operators and all other employees working on the ground exposed to mobile earth-moving equipment shall be trained in the safe work procedures pertaining to mobile earth-moving equipment and in the recognition of unsafe or hazardous conditions.

OCCUPATIONAL NOISE EXPOSURE

29 CFR 1910.95

The employer shall institute a training program for all employees who are exposed to noise at or above an 8-hour time weighted average of 85 decibels and shall ensure employee participation in such a program.

OVERHEAD CRANES

1910.179(j)(3)

Periodic inspection. Complete inspections of the crane shall be performed at intervals as generally defined in paragraph (j)(1)(ii)(b) of this section, depending upon its activity.....

PERSONAL PROTECTIVE EQUIPMENT

1926.95 a)

"Application." Protective equipment, including personal protective equipment for eyes, face, head, and extremities, protective clothing, respiratory devices, and protective shields and barriers, shall be provided, used, and maintained in a sanitary and reliable condition wherever it is necessary by reason of hazards of processes or environment, chemical hazards, radiological hazards, or mechanical irritants encountered in a manner capable of causing injury or impairment in the function of any part of the body through absorption, inhalation or physical contact.

POWERED INDUSTRIAL TRUCKS

29 CFR 1910.178

"Only trained and authorized operators shall be permitted to operate a powered industrial truck. Methods shall be devised to train operators in the safe operation of Powered Industrial Trucks".

RESPIRATORY PROTECTION

29 CFR 1910.134

Written standard operating procedures governing the selection and use of respirators shall be established.

RECORDING AND REPORTING OCCUPATIONAL INJURIES AND ILLNESSES

29 CFR 1904

"Each employer shall maintain in each establishment a log and summary of all occupational injuries and illnesses for that establishment....."

In the interest of Quality Safety Management, it may be recommended that written procedures and documented employee training also be provided for the following Subparts when or if applicable during the Service Agreement year. (Subparts represent multiple standards)

1910 Subparts

Subpart D - Walking - Working Surfaces
Subpart E - Means of Egress
Subpart F - Powered Platforms, Man-lifts, and Vehicle-Mounted Work Platforms
Subpart G - Occupational Health and Environmental Control
Subpart H - Hazardous Materials
Subpart I - Personal Protective Equipment
Subpart J - General Environmental Controls
Subpart K - Medical and First Aid
Subpart L - Fire Protection
Subpart M - Compressed Gas and Compressed Air Equipment
Subpart N - Materials Handling and Storage
Subpart O - Machinery and Machine Guarding
Subpart P - Hand and Portable Powered Tools and Other Hand-Held Equipment.
Subpart Q - Welding, Cutting, and Brazing.
Subpart S - Electrical
Subpart Z - Toxic and Hazardous Substances

1926 Subparts

Subpart C - General Safety and Health Provisions
Subpart D - Occupational Health and Environmental Controls
Subpart E - Personal Protective and Life Saving Equipment
Subpart F - Fire Protection and Prevention
Subpart G - Signs, Signals, and Barricades
Subpart H - Materials Handling, Storage, Use, and Disposal
Subpart I - Tools - Hand and Power
Subpart J - Welding and Cutting
Subpart K - Electrical
Subpart L - Scaffolds
Subpart M - Fall Protection
Subpart N - Cranes, Derricks, Hoists, Elevators, and Conveyors
Subpart O - Motor Vehicles, Mechanized Equipment, and Marine Operations
Subpart P - Excavations
Subpart V - Power Transmission and Distribution
Subpart W - Rollover Protective Structures; Overhead Protection
Subpart X - Stairways and Ladders
Subpart Z - Toxic and Hazardous Substances
Applicable MN OSHA 5205 Rules
Applicable MN OSHA 5207 Rules
Applicable MN OSHA 5206 Rules (Employee Right to Know)

All training on the programs written by SafeAssure Consultants, Inc. will meet or exceed State and/or Federal OSHA requirements.

These programs/policies and procedures listed on the addendum **do not** include the cost of hardware such as labels, signs, etc. and will be the responsibility of The City of Lauderdale to obtain as required to comply with OSHA standards.

Our Service Agreement year will begin on the signing of this Service Agreement. Classroom training will be provided as part of a group (schedule to be determined on start date) with the cities of Falcon Heights, Little Canada, and Vadnais Heights.

All documents and classroom training produced by SafeAssure Consultants for The City of Lauderdale are for the sole and express use by The City of Lauderdale and its employees and not to be shared, copied, recorded, filmed or used by any division, department, subsidiary, or parent organization or any entity whatsoever, without prior written approval of SafeAssure Consultants.

It is always the practice of SafeAssure Consultants to make modifications and/or additions to your program when necessary to comply with changing OSHA standards/statutes. These changes or additions, when made during a Service Agreement year, will be made at no additional cost to The City of Lauderdale.

All written programs/services that are produced by SafeAssure Consultants, Inc. are guaranteed to meet the requirements set forth by MNOSHA/OSHA. SafeAssure Consultants, Inc. will reimburse The City of Lauderdale should MNOSHA/OSHA assess a fine for a deficient or inadequate written program that was produced by SafeAssure Consultants, Inc. SafeAssure Consultants, Inc. does not take responsibility for financial loss due to MNOSHA/OSHA fines that are unrelated to written programs mentioned above.

If SafeAssure fails to perform any of the provisions of this Service Agreement or so fails to administer the work as to endanger the performance of the Service Agreement, such failure may constitute default. Unless the default is excused by the city, the city may, upon written notice to the SafeAssure, cancel this agreement in partial or entirety.

As a "full-service client" all time spent consulting, answering questions, correspondence, and OSHA inspection assistance both on and off site are part of the Service Agreement services and are included (see also schedule within).

ADDENDUM
SAFETY PROGRAM RECOMMENDATIONS
The City of Lauderdale

Written Programs & Training

A.W.A.I.R. (A Workplace Accident and Injury Reduction Act)

- review/modify or write site specific program
- documented training of all personnel
- accident investigation
- simulated OSHA inspection

Bloodborne Pathogens

- review/modify or write site specific program
- documented training of all personnel

Chainsaw/Tree Trimming

- review/modify or write site specific program
- documented training of all personnel

Confined Space

- review/modify or write site specific program
- documented training of all personal

Contractors Safety Program

- review/modify or write site specific program
- documented training of all personnel

Cranes-Chains-Slings

- review/modify or write site specific program
- documented training of all personnel (inspections)

Emergency Action Plan

- review/modify or write site specific program
- documented training of all personnel

Employee Right to Know/Hazard Communication

- review/modify or write site specific program
- documented training of all personnel (general and specific training)
- various labeling requirements
- assist with installing and initiating MSDSONline data base program

Ergonomics/Proper Lifting

- review/modify or write site specific program
- documented training of all personnel
 - job hazards-recognition
 - control steps
 - reporting
 - management leadership requirements
 - employee participation requirements

Fleet Safety/Defensive Driving

- review/modify or write site specific program
- documented training of all personnel

General Safety Requirements (other as required)

- review/modify or write site specific program
- documented training of all personnel

Hearing Conservation (Occupational Noise Exposure)

- review/modify or write site specific program
- documented training of all personnel
- decibel testing and documentation

Lock Out/Tag Out (Control of Hazardous Energy)

- review/modify or write site specific program
- documented training of all personnel

Mobile Earthmoving Equipment

- review/modify or write site specific program
- documented training of all personal

Personal Protective Equipment

- review/modify or write site specific program
- documented training of all personnel

Powered Industrial Trucks/Forklifts

- maintain site specific program
- documented training of all personnel
- testing and licensing

Recordkeeping

- review/modify or write site specific program
- documented training of all personnel

Respiratory Protection

- review/modify or write site specific program
- documented training of all personnel
- Medical Questionnaire/Fit Tests

Trenching/Excavation

- review/modify or write site specific program
- documented training of all personnel

Service Agreement

THIS AGREEMENT is made this first day of January between The City of Lauderdale, Lauderdale, Minnesota, herein referred to as The City of Lauderdale and SafeAssure Consultants, Inc. 200 S.W. Fourth Street, Willmar, Minnesota, herein referred to as SafeAssure.

SafeAssure agrees to abide by all applicable federal and state laws including, but not limited to, OSHA regulations and local/state/national building codes. Additionally, SafeAssure will practice all reasonable and appropriate safety and loss control practices.

SafeAssure agrees to provide, at the time of execution of this Service Agreement, The City of Lauderdale (upon request) with a current Certificate of Insurance with proper coverage lines and a **minimum** of **\$2,000,000.00** in insurance limits of general liability and statutory for workers' compensation insurance. SafeAssure is insured by "The Hartford" insurance companies.

SafeAssure further agrees that The City of Lauderdale will not be held liable for any claims, injuries, or damages of whatever nature due to negligence, alleged negligence, acts or omissions of SafeAssure to third parties. SafeAssure expressly forever releases and discharges The City of Lauderdale, its agents, members, officers, employees, heirs and assigns from any such claims, injuries, or damages. SafeAssure will also agree to defend, indemnify and hold harmless The City of Lauderdale, its agents, members and heirs from any and all claims, injuries, or damages of whatever nature pursuant to the provisions of this agreement.

SafeAssure and its employees is an independent contractor of The City of Lauderdale, and nothing in this agreement shall be considered to create the relationship of an employer/employee.

In consideration of this signed Service Agreement, for the period of **Twelve Months** from the signing month, SafeAssure Consultants, Inc. agrees to provide The City of Lauderdale (within the group specified), the aforementioned features and services. These features and services include but are not limited to providing OSHA compliance recommendations/consultations, scheduled classroom-training sessions, unlimited online training, and writing and maintaining mandatory OSHA programs. These features and services will be prepared to meet the specific needs of The City of Lauderdale.

ANNUAL SERVICE AGREEMENT (with group)	\$1,198.50
SDS SERVICES (MSDS/SDS ON-LINE)	(included)


TOTAL ANNUAL \$ \$1198.50

IN TESTIMONY WHEREOF, we agree to the day and year first above written and, if representing an organization or similar entity, further certify the undersigned are a duly authorized agent of said entity and authorized to sign on behalf of identified entity.

TWELVE MONTH SERVICE AGREEMENT

X _____
The City of Lauderdale Date

X _____
The City of Lauderdale Date

x 

 President-SafeAssure 112519
 Date

**LAUDERDALE COUNCIL
ACTION FORM**

Action Requested

Consent _____
Public Hearing _____
Discussion _____ X _____
Action _____ X _____
Resolution _____ X _____
Work Session _____

Meeting Date December 10, 2019

ITEM NUMBER 2020 Budget and Levy

STAFF INITIAL AB

APPROVED BY ADMINISTRATOR

DESCRIPTION OF ISSUE AND PAST COUNCIL ACTION:

Included with this memo are the 2020 General Fund and Special Revenue Fund budgets and the 2020-2029 Capital Improvement Plan. These items will be formatted into a budget book that staff will distribute in a couple of weeks.

The City Council held the Truth-in-Taxation public hearing as required by state law at the previous meeting. To finalize the budgets and levy, the Council is asked to make the following motions. Edits to the budget and levy may be made during the meeting as needed.

STAFF RECOMMENDATION:

Motion to adopt Resolution 121019A—A Resolution Adopting the 2020 Final Property Tax Levy.

Motion to adopt Resolution 121019B—A Resolution Adopting the 2020 Final Budget and Establishing Fund Appropriations.

RESOLUTION NO. 121019A

**CITY OF LAUDERDALE
COUNTY OF RAMSEY
STATE OF MINNESOTA**

ADOPTING THE 2020 FINAL PROPERTY TAX LEVY

WHEREAS, the City annually adopts an operating levy for the coming year in accordance with Minnesota Statutes; and

WHEREAS, Minnesota Statutes 275.065, Subdivision 1 requires cities to certify the final property tax levy to the county auditor on or before five working days after December 20.

NOW, THEREFORE BE IT RESOLVED, that the final 2020 levy to be certified to the Ramsey County Auditor of \$845,614, inclusive of anticipated fiscal disparities revenue, is hereby established as the maximum possible levy for property tax payable in 2020.

Adopted by the City of Lauderdale this 10th day of December, 2019.

Mary Gaasch, Mayor

ATTEST:

Heather Butkowski, City Administrator

RESOLUTION NO. 121019B

**CITY OF LAUDERDALE
COUNTY OF RAMSEY
STATE OF MINNESOTA**

**ADOPTING THE 2020 FINAL BUDGET AND
ESTABLISHING FUND APPROPRIATIONS**

WHEREAS, the City Council has met specifically for the purpose of discussion on the 2020 budget; and

WHEREAS, estimated December 31, 2019, fund balances are sufficient to meet approved expenditures for fiscal year 2019.

NOW, THEREFORE BE IT RESOLVED,

Section 1. That the City of Lauderdale 2020 budget is hereby approved in accordance with State Statute as follows:

General	\$1,484,684
Special Revenue	\$ 81,559
Debt Service	\$ 49,117

Section 2. That the following financial plan for fiscal year 2020 is hereby approved for expenditures in each of the funds as follows:

Capital Projects	\$ 217,769
Enterprise	\$ 485,543

Section 3. Maximum appropriations may be increased if and when additional revenues are anticipated or received.

Adopted by the City of Lauderdale this 10th day of December, 2019.

Mary Gaasch, Mayor

ATTEST:

Heather Butkowski, City Administrator



CITY OF LAUDERDALE

BUDGET

2020

Adopted December 10, 2019

CITY OF LAUDERDALE
ANNUAL BUDGET
FOR FISCAL YEAR BEGINNING
JANUARY 1, 2020

DIRECTORY OF OFFICIALS

Mary Gaasch	Mayor
Jeff Dains	Councilmember
Kelly Dolphin	Councilmember
Roxanne Grove	Councilmember
Andi Moffatt	Councilmember

Heather Butkowski, City Administrator

Jim Bownik, Assistant to the City Administrator

Miles Cline, Deputy City Clerk-Treasurer

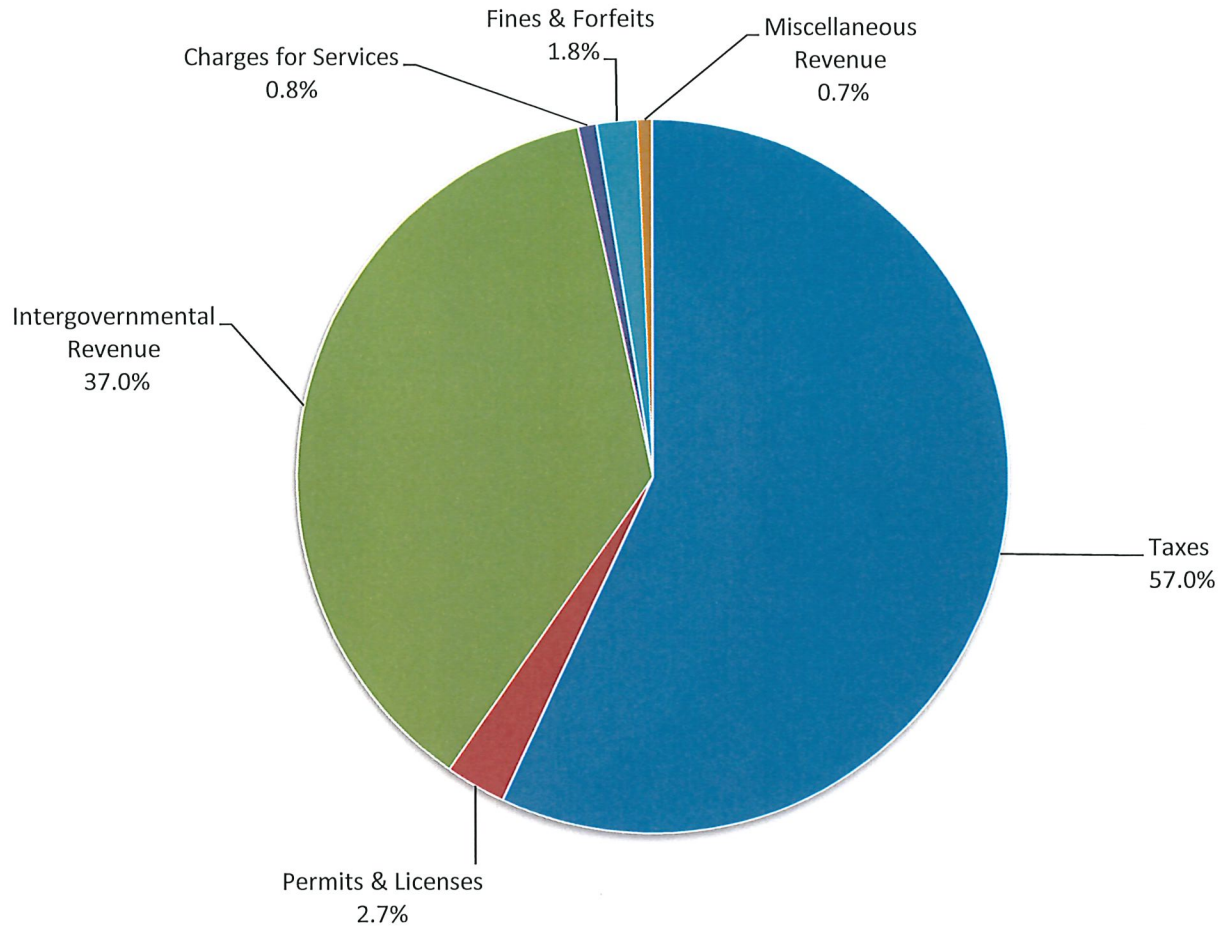
David Hinrichs, Public Works Coordinator

Gordy Beck, Public Works Maintenance

GENERAL FUND

The GENERAL FUND accounts for all revenues and expenditures of a governmental unit which are not accounted for in other funds. It is usually the largest and most important accounting activity for state and local governments, normally receiving a greater variety and number of taxes and revenues than any other fund. Specifically, it receives such revenues as general property taxes, licenses and permits, fines and penalties, rents, charges for current services, state grants and aids, and interest earnings. In turn, the GENERAL FUND also finances a larger range of activities than any other fund.

CITY OF LAUDERDALE 2020 BUDGET REVENUES



Revenues

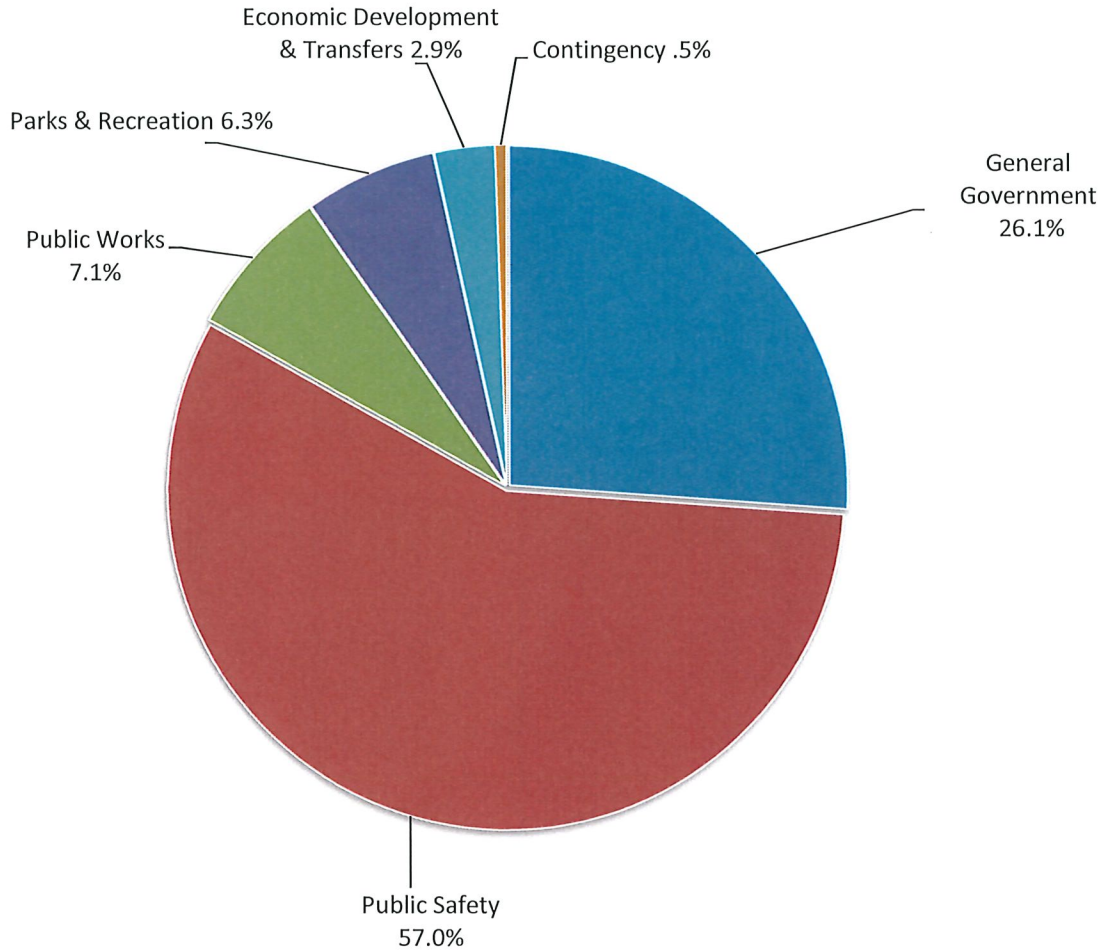
Taxes	\$ 845,614
Permits & Licenses	\$ 40,650
Intergovernmental Revenue	\$ 549,070
Charges for Services	\$ 12,350
Fines & Forfeits	\$ 27,000
Miscellaneous Revenue	\$ 10,000

CITY OF LAUDERDALE
GENERAL FUND REVENUES
2020

Account Number	Account Description	2018 Actual	2019 Adopted	2020 Proposed
101-00000-410-31010	CURRENT AD VALOREM TAXES	\$ 629,369	\$ 670,231	\$ 707,094
101-00000-410-31020	DELINQUENT AD VALOREM TAXES	\$ 2,317	\$ -	\$ -
101-00000-410-31400	FISCAL DISPARITIES	\$ 131,165	\$ 139,873	\$ 138,520
101-00000-410-31055	EXCESS TAX INCREMENT	\$ -	\$ -	\$ -
101-00000-410-31900	PENALTIES AND INTEREST TAXES	\$ 6	\$ -	\$ -
	TAXES	\$ 762,857	\$ 810,104	\$ 845,614
101-00000-410-32110	LIQUOR LICENSES	\$ 300	\$ 150	\$ 150
101-00000-410-32180	TOBACCO LICENSES	\$ 600	\$ 400	\$ 400
101-00000-410-32190	OTHER BUSINESS LICENSES	\$ 1,975	\$ 2,000	\$ 2,000
101-00000-410-32192	HVAC CONTRACTOR LICENSES	\$ 1,750	\$ 1,200	\$ 1,500
101-00000-410-32240	ANIMAL LICENSES	\$ 170	\$ 100	\$ 100
101-00000-420-32210	BUILDING PERMITS	\$ 27,382	\$ 20,000	\$ 25,000
101-00000-420-32230	PLUMBING & HEATING PERMITS	\$ 8,701	\$ 8,000	\$ 8,000
101-00000-420-32270	RENTAL HOUSING LICENSES	\$ 3,581	\$ 4,000	\$ 3,500
101-00000-430-32261	EXCAVATING PERMITS	\$ -	\$ -	\$ -
	PERMITS & LICENSES	\$ 44,459	\$ 35,850	\$ 40,650
101-00000-410-33401	LOCAL GOVERNMENT AID	\$ 539,562	\$ 539,622	\$ 547,872
101-00000-410-33422	OTHER STATE GRANTS & AIDS	\$ 1,198	\$ 1,198	\$ 1,198
101-00000-410-33423	OTHER GRANTS & AIDS	\$ -	\$ -	\$ -
	INTERGOVERNMENTAL REVENUE	\$ 540,760	\$ 540,820	\$ 549,070
101-00000-410-34101	CITY HALL RENT	\$ 5,230	\$ 4,500	\$ 4,750
101-00000-410-34103	ZONING & SUBDIVISION FEES	\$ 1,050	\$ 1,000	\$ 1,000
101-00000-420-34104	PLAN REVIEW FEES	\$ 5,770	\$ 5,000	\$ 5,000
101-00000-410-34105	SALE OF MAPS & PUBLICATIONS	\$ 17	\$ -	\$ -
101-00000-410-34108	ADMINISTRATIVE FEES	\$ 3,200	\$ -	\$ -
101-00000-420-34202	SPECIAL FIRE PROTECTION SERVICES	\$ 1,833	\$ 600	\$ 1,000
101-00000-420-34206	MOWING & GARBAGE CLEANUP	\$ -	\$ -	\$ -
101-00000-430-34303	SNOW REMOVAL CHARGES	\$ -	\$ -	\$ -
101-00000-450-34780	PARK SHELTER FEES	\$ 145	\$ 300	\$ 200
101-00000-450-34920	MERCHANDISE SALES	\$ 1,386	\$ 400	\$ 400
	CHARGES FOR SERVICES	\$ 18,630	\$ 11,800	\$ 12,350

Account Number	Account Description	2018 Actual	2019 Adopted	2020 Proposed
101-00000-420-35101	COURT FINES & ADMINISTRATIVE PENALTIES	\$ 25,488	\$ 30,000	\$ 27,000
101-00000-420-35200	FORFEITED & SEIZED ASSETS	\$ -	\$ -	\$ -
	FINES & FORFEITS	\$ 25,488	\$ 30,000	\$ 27,000
101-00000-410-36101	SPECIAL ASSESSMENTS - COUNTY	\$ 3,603	\$ -	\$ -
101-00000-410-36102	PENALTIES & INTEREST	\$ 311	\$ -	\$ -
101-00000-410-36200	OTHER MISCELLANEOUS REVENUE	\$ 2,675	\$ -	\$ -
101-00000-410-36210	INTEREST ON INVESTMENTS	\$ 267	\$ 6,000	\$ 6,000
101-00000-410-36215	OTHER FEES (CREDIT CARD)	\$ -	\$ 500	\$ 500
101-00000-410-36230	CONTRIBUTIONS & DONATIONS (NON COMM E)	\$ 1,440	\$ -	\$ -
101-00000-450-36230	CONTRIBUTIONS & DONATIONS (COMM EVENT	\$ 942	\$ 2,500	\$ 2,500
101-00000-420-36260	SURCHARGES COLLECTED	\$ 1,554	\$ 1,000	\$ 1,000
	MISCELLANEOUS REVENUE	\$ 10,792	\$ 10,000	\$ 10,000
101-00000-410-39101	SALE OF CAPITAL ASSETS	\$ -	\$ -	\$ -
101-00000-410-39200	TRANSFER IN	\$ 4,005	\$ -	\$ -
	OTHER SOURCES	\$ 4,005	\$ -	\$ -
	TOTAL GENERAL FUND REVENUE	\$ 1,406,990	\$ 1,438,574	\$ 1,484,684
	REVENUES OVER/UNDER EXPENDITURES	\$ -	\$ (750)	\$ (0)
	FUND BALANCE - January 1	\$ 758,551	\$ 780,967	\$ 780,217
	FUND BALANCE - December 31	<u>\$ 780,967</u>	<u>\$ 780,217</u>	<u>\$ 780,217</u>

CITY OF LAUDERDALE 2020 BUDGET EXPENDITURES



Expenditures

Legislative	\$ 26,423
City Administration	\$ 235,810
Elections	\$ 24,930
Public Safety	\$ 796,463
Legal	\$ 28,500
General Government Buildings	\$ 34,400
Public Works	\$ 100,148
Planning, Zoning, Inspections	\$ 37,427
Street Lighting	\$ 6,000
Building Inspections	\$ 50,082
Parks & Recreation	\$ 93,501
Contingency	\$ 8,000
Transfer	\$ 38,000
Economic Development	\$ 5,000

CITY OF LAUDERDALE
GENERAL FUND EXPENSE SUMMARY
2020

Department Number	Title	2018 Actual	2019 Adopted	2020 Proposed
41110	LEGISLATIVE	\$ 24,927	\$ 27,802	\$ 26,423
41320	CITY ADMINISTRATION	\$ 220,697	\$ 235,602	\$ 235,810
41410	ELECTIONS	\$ 21,741	\$ 17,957	\$ 24,930
41610	LEGAL	\$ 35,786	\$ 26,500	\$ 28,500
41910	PLANNING	\$ 61,627	\$ 38,038	\$ 37,427
41940	GENERAL GOVERNMENT BUILDINGS	\$ 34,830	\$ 29,500	\$ 34,400
	GENERAL GOVERNMENT	\$ 399,607	\$ 375,399	\$ 387,490
42100	PUBLIC SAFETY	\$ 744,247	\$ 764,311	\$ 796,463
42400	BUILDING INSPECTIONS	\$ 31,037	\$ 48,162	\$ 50,082
	PUBLIC SAFETY	\$ 775,284	\$ 812,473	\$ 846,545
43121	PUBLIC WORKS	\$ 119,479	\$ 93,630	\$ 100,148
43160	STREET LIGHTING	\$ 5,756	\$ 7,000	\$ 6,000
	PUBLIC WORKS	\$ 125,235	\$ 100,630	\$ 106,148
45200	PARKS & RECREATION	\$ 88,107	\$ 92,822	\$ 93,501
46500	ECONOMIC DEVELOPMENT	\$ 7,710	\$ 10,000	\$ 5,000
49200	MISCELLANEOUS UNALLOCATED EXPENSES	\$ -	\$ 10,000	\$ 8,000
49300	OTHER FINANCING USES	\$ 38,000	\$ 38,000	\$ 38,000
	OTHER	\$ 133,817	\$ 150,822	\$ 144,501
TOTAL EXPENDITURES		\$ 1,433,943	\$ 1,439,324	\$ 1,484,684

CITY OF LAUDERDALE
 LEGISLATIVE
 2020

Account Number	Account Description	2018 Actual	2019 Adopted	2020 Proposed
101-41110-410-41030	PART TIME EMPLOYEES	\$ 16,500	\$ 16,500	\$ 16,500
101-41110-410-41220	FICA	\$ 1,023	\$ 1,023	\$ 1,023
101-41110-410-41225	MEDICARE	\$ 240	\$ 239	\$ 239
101-41110-410-41510	WORKERS COMPENSATION INSURANCE	\$ 39	\$ 40	\$ 41
	PERSONNEL	\$ 17,802	\$ 17,802	\$ 17,803
101-41110-410-42010	OFFICE SUPPLIES	\$ -	\$ -	\$ -
101-41110-410-42110	GENERAL SUPPLIES	\$ -	\$ 50	\$ 50
101-41110-410-42115	MEETINGS	\$ -	\$ 200	\$ 200
101-41110-410-42410	MINOR TOOLS & EQUIPMENT	\$ -	\$ -	\$ -
	SUPPLIES	\$ -	\$ 250	\$ 250
101-41110-410-43140	TRAINING & EDUCATION	\$ 1,268	\$ 2,500	\$ 2,000
101-41110-410-43310	TRAVEL EXPENSE	\$ 1,321	\$ 1,200	\$ 1,300
101-41110-410-43510	LEGAL NOTICES & PUBLISHING	\$ 210	\$ 1,300	\$ 500
101-41110-410-43610	INSURANCE & BONDS	\$ 258	\$ 250	\$ 270
101-41110-410-44330	DUES & SUBSCRIPTIONS	\$ 4,068	\$ 4,500	\$ 4,300
	OTHER SERVICES & CHARGES	\$ 7,125	\$ 9,750	\$ 8,370
101-41110-410-45700	OFFICE FURNITURE & EQUIPMENT	\$ -	\$ -	\$ -
	CAPITAL OUTLAY	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 24,927	\$ 27,802	\$ 26,423

NOTES:

Dues include Metro Cities, League of Minnesota Cities, Mayor's Association and Suburban Rate Authority

CITY OF LAUDERDALE
CITY ADMINISTRATION
2020

Account Number	Account Description	2018 Actual	2019 Adopted	2020 Proposed
101-41320-410-41010	FULL TIME EMPLOYEES	\$ 127,488	\$ 128,436	\$ 133,017
101-41320-410-41020	OVERTIME	\$ -	\$ -	\$ -
101-41320-410-41040	TEMPORARY EMPLOYEES	\$ -	\$ -	\$ -
101-41320-410-41210	PERA	\$ 9,467	\$ 9,633	\$ 9,976
101-41320-410-41220	FICA	\$ 7,987	\$ 7,963	\$ 8,247
101-41320-410-41225	MEDICARE	\$ 1,868	\$ 1,862	\$ 1,929
101-41320-410-41250	DEFERRED COMPENSATION	\$ 1,539	\$ 525	\$ 1,700
101-41320-410-41310	HEALTH INSURANCE	\$ 16,860	\$ 17,706	\$ 17,417
101-41320-410-41320	DENTAL INSURANCE	\$ 307	\$ 400	\$ 350
101-41320-410-41330	LIFE INSURANCE	\$ 841	\$ 850	\$ 860
101-41320-410-41340	DISABILITY INSURANCE	\$ 736	\$ 700	\$ 800
101-41320-410-41420	UNEMPLOYMENT	\$ -	\$ -	\$ -
101-41320-410-41510	WORKERS COMPENSATION INSURANCE	\$ 991	\$ 1,027	\$ 1,064
	PERSONNEL	\$ 168,083	\$ 169,102	\$ 175,360
101-41320-410-42010	OFFICE SUPPLIES	\$ 645	\$ 800	\$ 700
101-41320-410-42020	COMPUTER SUPPLIES	\$ 652	\$ 500	\$ 650
101-41320-410-42030	PRINTED FORMS	\$ 2,195	\$ 4,500	\$ 2,500
101-41320-410-42110	GENERAL SUPPLIES	\$ 659	\$ 200	\$ 700
101-41320-410-42115	MEETINGS	\$ 20	\$ -	\$ -
101-41320-410-42410	MINOR EQUIPMENT & TOOLS	\$ -	\$ -	\$ -
101-41320-410-42420	MINOR COMPUTER EQUIPMENT	\$ 565	\$ 1,500	\$ 500
	SUPPLIES	\$ 4,736	\$ 7,500	\$ 5,050
101-41320-410-43030	AUDITING & ACCOUNTING SERVICES	\$ 12,810	\$ 16,000	\$ 14,000
101-41320-410-43090	EXPERT & PROFESSIONAL SERVICES	\$ 16,032	\$ 16,000	\$ 20,000
101-41320-410-43140	TRAINING & EDUCATION	\$ 1,446	\$ 3,000	\$ 1,700
101-41320-410-43220	POSTAGE	\$ 1,700	\$ 4,000	\$ 2,000
101-41320-410-43250	OTHER COMMUNICATIONS	\$ -	\$ -	\$ -
101-41320-410-43310	TRAVEL EXPENSE	\$ 1,192	\$ 1,500	\$ 1,500
101-41320-410-43510	LEGAL NOTICES & PUBLISHING	\$ 112	\$ 1,300	\$ 800
101-41320-410-43610	INSURANCE & BONDS	\$ 3,142	\$ 2,900	\$ 3,200
101-41320-410-44040	VEHICLE/EQUIPMENT REPAIRS	\$ -	\$ -	\$ -
101-41320-410-44160	RENTS & LEASES	\$ 2,620	\$ 2,700	\$ 2,800
101-41320-410-44325	BANK FEES & CHARGES	\$ 2,084	\$ 1,500	\$ 2,400
101-41320-410-44330	DUES & SUBSCRIPTIONS	\$ 5,401	\$ 9,500	\$ 5,700
101-41320-410-44370	MISCELLANEOUS CHARGES	\$ 1,339	\$ 600	\$ 1,300
	OTHER SERVICES & CHARGES	\$ 47,878	\$ 59,000	\$ 55,400
101-41320-410-45700	OFFICE EQUIPMENT & FURNITURE	\$ -	\$ -	\$ -
	CAPITAL OUTLAY	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 220,697	\$ 235,602	\$ 235,810

NOTES

Dues includes MCFOA, MAMA, MN GFOA, IMCA, MCMA, Press, Notary, RC GIS

CITY OF LAUDERDALE
ELECTIONS
2020

Account Number	Account Description	2018 Actual	2019 Adopted	2020 Proposed
101-41410-410-41010	FULL TIME EMPLOYEES	\$ 10,868	\$ 11,388	\$ 11,891
101-41410-410-41040	TEMPORARY EMPLOYEES	\$ 3,836	\$ -	\$ 5,000
101-41410-410-41210	PERA	\$ 807	\$ 854	\$ 892
101-41410-410-41220	FICA	\$ 681	\$ 706	\$ 737
101-41410-410-41225	MEDICARE	\$ 159	\$ 165	\$ 172
101-41410-410-41250	DEFERRED COMPENSATION	\$ 159	\$ 50	\$ 160
101-41410-410-41310	HEALTH INSURANCE	\$ 1,625	\$ 1,753	\$ 1,700
101-41410-410-41320	DENTAL INSURANCE	\$ 46	\$ 50	\$ 50
101-41410-410-41330	LIFE INSURANCE	\$ 56	\$ 50	\$ 60
101-41410-410-41340	DISABILITY INSURANCE	\$ 66	\$ 50	\$ 73
101-41410-410-41510	WORKERS COMPENSATION INSURANCE	\$ 107	\$ 91	\$ 95
	PERSONNEL	\$ 18,409	\$ 15,157	\$ 20,830
101-41410-410-42010	OFFICE SUPPLIES	\$ 34	\$ -	\$ 100
101-41410-410-42110	GENERAL SUPPLIES	\$ 340	\$ 500	\$ 500
101-41410-410-42410	MINOR EQUIPMENT & TOOLS	\$ 2,508	\$ 2,300	\$ 2,500
	SUPPLIES	\$ 2,883	\$ 2,800	\$ 3,100
101-41410-410-43510	LEGAL NOTICES PUBLISHING	\$ 449	\$ -	\$ 1,000
101-41410-410-44370	MISCELLANEOUS CHARGES (AB VOTING)	\$ -	\$ -	\$ -
	OTHER SERVICES & CHARGES	\$ 449	\$ -	\$ 1,000
101-41410-410-45700	OFFICE EQUIPMENT & FURNITURE	\$ -	\$ -	\$ -
	CAPITAL OUTLAY	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 21,741	\$ 17,957	\$ 24,930

CITY OF LAUDERDALE
LEGAL
2020

Account Number	Account Description	2018 Actual	2019 Adopted	2020 Proposed
101-41610-410-43040	LEGAL SERVICES - CIVIL PROCESS	\$ 24,686	\$ 15,000	\$ 17,000
101-41610-410-43045	LEGAL SERVICES - PROSECUTION	<u>\$ 11,100</u>	<u>\$ 11,500</u>	<u>\$ 11,500</u>
	OTHER SERVICES & CHARGES	\$ 35,786	\$ 26,500	\$ 28,500
TOTAL EXPENDITURES		<u><u>\$ 35,786</u></u>	<u><u>\$ 26,500</u></u>	<u><u>\$ 28,500</u></u>

CITY OF LAUDERDALE
 PLANNING, ZONING & INSPECTIONS
 2020

Account Number	Account Description	2018 Actual	2019 Adopted	2020 Proposed
101-41910-410-41010	FULL TIME EMPLOYEES	\$ 24,000	\$ 15,639	\$ 16,108
101-41910-410-41210	PERA	\$ 1,782	\$ 1,173	\$ 1,208
100-41910-410-41220	FICA	\$ 1,503	\$ 970	\$ 999
101-41910-410-41225	MEDICARE	\$ 352	\$ 227	\$ 234
101-41910-410-41250	DEFERRED COMPENSATION	\$ 347	\$ 100	\$ 200
101-41910-410-41310	HEALTH INSURANCE	\$ 3,963	\$ 2,214	\$ 2,234
101-41910-410-41320	DENTAL INSURANCE	\$ 139	\$ 100	\$ 100
101-41910-410-41330	LIFE INSURANCE	\$ 121	\$ 90	\$ 90
101-41910-410-41340	DISABILITY INSURANCE	\$ 142	\$ 100	\$ 100
101-41910-410-41510	WORKERS COMPENSATION INSURANCE	\$ 181	\$ 125	\$ 129
	PERSONNEL	\$ 32,530	\$ 20,738	\$ 21,402
101-41910-410-42010	OFFICE SUPPLIES	\$ -	\$ -	\$ -
101-41910-410-42030	PRINTED FORMS	\$ -	\$ -	\$ -
101-41910-410-42110	GENERAL SUPPLIES	\$ 104	\$ -	\$ -
	SUPPLIES	\$ 104	\$ -	\$ -
101-41910-410-43090	EXPERT & PROFESSIONAL SERVICES	\$ 28,098	\$ 16,500	\$ 15,000
101-41910-410-43140	TRAINING & EDUCATION	\$ -	\$ -	\$ -
101-41910-410-43220	POSTAGE	\$ 416	\$ 250	\$ 450
101-41910-410-43610	INSURANCE & BONDS	\$ 439	\$ 400	\$ 425
101-41910-410-44330	DUES AND SUBSCRIPTIONS	\$ 40	\$ 150	\$ 150
	OTHER SERVICES & CHARGES	\$ 28,992	\$ 17,300	\$ 16,025
TOTAL EXPENDITURES		\$ 61,627	\$ 38,038	\$ 37,427

CITY OF LAUDERDALE
GENERAL GOVERNMENT BUILDINGS
2020

Account Number	Account Description	2018 Actual	2019 Adopted	2020 Proposed
101-41940-410-42110	GENERAL SUPPLIES	\$ 1,336	\$ 1,500	\$ 1,500
101-41940-410-42230	BUILDING REPAIR SUPPLIES	\$ -	\$ -	\$ -
101-41940-410-42410	MINOR EQUIPMENT & TOOLS SUPPLIES	\$ -	\$ -	\$ -
		<u>\$ 1,336</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>
101-41940-410-43090	EXPERT & PROFESSIONAL SERVICES	\$ -	\$ -	\$ -
101-41940-410-43210	TELEPHONE & TELEGRAPH	\$ 2,002	\$ 2,400	\$ 2,300
101-41940-410-43250	OTHER COMMUNICATIONS (INTERNET)	\$ 5,789	\$ 6,000	\$ 6,000
101-41940-410-43610	INSURANCE & BONDS	\$ 7,188	\$ 4,000	\$ 6,500
101-41940-410-43810	ELECTRIC UTILITIES	\$ 4,001	\$ 5,000	\$ 4,400
101-41940-410-43820	WATER UTILITIES	\$ 1,284	\$ 600	\$ 900
101-41940-410-43830	GAS UTILITIES	\$ 2,933	\$ 3,000	\$ 3,000
101-41940-410-43840	REFUSE DISPOSAL	\$ 6,196	\$ 4,500	\$ 6,300
101-41940-410-43850	SEWER UTILITIES	\$ -	\$ -	\$ -
101-41940-410-44010	BUILDING MAINTENANCE	\$ 4,102	\$ 2,500	\$ 3,500
101-41940-410-44040	VEHICLE/EQUIPMENT REPAIRS	\$ -	\$ -	\$ -
101-41940-410-44160	RENTS & LEASES	\$ -	\$ -	\$ -
	OTHER SERVICES & CHARGES	<u>\$ 33,494</u>	<u>\$ 28,000</u>	<u>\$ 32,900</u>
101-41940-410-45700	OFFICE FURNITURE & EQUIPMENT	\$ -	\$ -	\$ -
	CAPITAL OUTLAY	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL EXPENDITURES		<u><u>\$ 34,830</u></u>	<u><u>\$ 29,500</u></u>	<u><u>\$ 34,400</u></u>

CITY OF LAUDERDALE
PUBLIC SAFETY
2020

Account Number	Account Description	2018 Actual	2019 Adopted	2020 Proposed
101-42100-420-43100	DISPATCH	\$ 17,773	\$ 15,670	\$ 15,192
101-42100-420-43110	POLICE CONTRACT	\$ 692,768	\$ 713,141	\$ 747,071
101-42100-420-44370	MISCELLANEOUS CHARGES	\$ 187	\$ 200	\$ 200
101-42220-420-43120	FIRE CONTRACT	\$ 20,444	\$ 21,000	\$ 21,000
101-42220-420-43125	FIRE CALLS & INSPECTIONS	\$ 13,075	\$ 14,000	\$ 13,000
101-42200-420-44370	MISCELLANEOUS CHARGES	\$ -	\$ 300	\$ -
	OTHER SERVICES & CHARGES	\$ 744,247	\$ 764,311	\$ 796,463
101-42220-420-45400	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -
	CAPITAL OUTLAY	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 744,247	\$ 764,311	\$ 796,463

CITY OF LAUDERDALE
 BUILDING INSPECTIONS
 2020

Account Number	Account Description	2018 Actual	2019 Adopted	2020 Proposed
101-42400-420-41010	FULL TIME EMPLOYEES	\$ 18,534	\$ 32,517	\$ 33,828
101-42400-420-42010	OVERTIME	\$ 191	\$ -	\$ -
101-42400-420-41210	PERA	\$ 1,387	\$ 1,742	\$ 1,801
101-42400-420-41220	FICA	\$ 1,328	\$ 1,440	\$ 1,489
101-42400-420-41225	MEDICARE	\$ 311	\$ 337	\$ 348
101-42400-420-41250	DEFERRED COMPENSATION	\$ 1,953	\$ 1,900	\$ 2,448
101-42400-420-41310	HEALTH INSURANCE	\$ 465	\$ 2,408	\$ 2,000
101-42400-420-41320	DENTAL INSURANCE	\$ 93	\$ 200	\$ 200
101-42400-420-41330	LIFE INSURANCE	\$ 421	\$ 600	\$ 600
101-42400-420-41340	DISABILITY INSURANCE	\$ 55	\$ 100	\$ 200
101-42400-420-41510	WORKERS COMPENSATION INSURANCE	\$ 823	\$ 1,068	\$ 1,068
	PERSONNEL	\$ 25,561	\$ 42,312	\$ 43,982
101-42400-420-42030	PRINTED FORMS	\$ -	\$ -	\$ -
101-42400-420-42110	GENERAL SUPPLIES	\$ -	\$ -	\$ -
	SUPPLIES	\$ -	\$ -	\$ -
101-42400-420-43090	EXPERT & PROFESSIONAL SERVICES	\$ 2,792	\$ 3,000	\$ 3,000
101-42400-420-43140	TRAINING & EDUCATION	\$ -	\$ 600	\$ 600
101-42400-420-43220	POSTAGE	\$ 300	\$ 250	\$ 300
101-42400-420-43310	TRAVEL EXPENSES	\$ -	\$ -	\$ -
101-42400-420-43510	LEGAL NOTICES PUBLISHING	\$ -	\$ -	\$ -
101-42400-420-43610	INSURANCE & BONDS	\$ 264	\$ 400	\$ 350
101-42400-420-44330	DUES & SUBSCRIPTIONS	\$ -	\$ 100	\$ 100
101-42400-420-44370	MISCELLANEOUS CHARGES	\$ 420	\$ 750	\$ 750
101-42400-420-44380	BUILDING PERMIT SURCHARGES	\$ 1,699	\$ 750	\$ 1,000
	OTHER SERVICES & CHARGES	\$ 5,476	\$ 5,850	\$ 6,100
TOTAL EXPENDITURES		\$ 31,037	\$ 48,162	\$ 50,082

CITY OF LAUDERDALE
PUBLIC WORKS
2020

Account Number	Account Description	2018 Actual	2019 Adopted	2020 Proposed
101-43121-430-41010	FULL TIME EMPLOYEES	\$ 39,619	\$ 37,209	\$ 35,817
101-43121-430-41020	OVERTIME	\$ 922	\$ -	\$ -
101-43121-430-41040	TEMPORARY EMPLOYEES	\$ -	\$ -	\$ 6,000
101-43121-430-41210	PERA	\$ 2,778	\$ 2,603	\$ 3,136
101-43121-430-41220	FICA	\$ 2,854	\$ 2,307	\$ 2,593
101-43131-430-41225	MEDICARE	\$ 667	\$ 540	\$ 606
101-43121-430-41250	DEFERRED COMPENSATION	\$ 5,219	\$ 5,059	\$ 5,300
101-43121-430-41310	HEALTH INSURANCE	\$ 118	\$ -	\$ 125
101-43121-430-41320	DENTAL INSURANCE	\$ 107	\$ 100	\$ 125
101-43121-430-41330	LIFE INSURANCE	\$ 549	\$ 550	\$ 379
101-43121-430-41340	DISABILITY INSURANCE	\$ 175	\$ 150	\$ 200
101-43121-430-41510	WORKERS COMPENSATION INSURANCE	\$ 1,647	\$ 1,712	\$ 1,867
	PERSONNEL	\$ 54,656	\$ 50,230	\$ 56,148
101-43121-430-42110	GENERAL SUPPLIES	\$ 1,511	\$ 700	\$ 1,500
101-43121-430-42120	MOTOR FUELS	\$ 3,479	\$ 2,500	\$ 3,500
101-43121-430-42130	LUBRICANTS & ADDITIVES	\$ 56	\$ 150	\$ 100
101-43121-430-42160	CHEMICALS & CHEMICAL PRODUCTS	\$ -	\$ -	\$ -
101-43121-430-42170	SAFETY EQUIPMENT	\$ -	\$ -	\$ -
101-43121-430-42210	VEHICLE/EQUIPMENT PARTS	\$ 132	\$ 500	\$ 500
101-43121-430-42220	TIRES	\$ -	\$ -	\$ -
101-43121-430-42240	STREET MAINTENANCE MATERIALS	\$ -	\$ -	\$ -
101-43121-430-42410	MINOR EQUIPMENT & TOOLS	\$ -	\$ 1,000	\$ 500
101-43121-430-42420	MINOR COMPUTER EQUIPMENT	\$ -	\$ -	\$ 750
	SUPPLIES	\$ 5,178	\$ 4,850	\$ 6,850
101-43121-430-43030	ENGINEERING	\$ 15,063	\$ 8,000	\$ 7,200
101-43121-430-43090	EXPERT & PROFESSIONAL SERVICES (SNOW)	\$ 28,044	\$ 12,000	\$ 17,000
101-43121-430-43095	TREE TRIMMING AND REMOVAL	\$ 8,250	\$ 14,000	\$ 9,000
101-43121-430-43140	TRAINING & EDUCATION	\$ 420	\$ 500	\$ 500
101-43121-430-43210	TELEPHONE & TELEGRAPH	\$ -	\$ -	\$ -
101-43121-430-43310	TRAVEL EXPENSE	\$ -	\$ -	\$ -
101-43121-430-43610	INSURANCE & BONDS	\$ 1,161	\$ 2,000	\$ 1,400
101-43121-430-44010	BUILDING MAINTENANCE	\$ -	\$ -	\$ -
101-43121-430-44040	VEHICLE/EQUIPMENT REPAIRS	\$ 6,675	\$ 2,000	\$ 2,000
101-43121-430-44160	RENTS & LEASES	\$ -	\$ -	\$ -
101-43121-430-44330	DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -
101-43121-430-44390	TAXES & LICENSES	\$ 32	\$ 50	\$ 50
	OTHER SERVICES & CHARGES	\$ 59,645	\$ 38,550	\$ 37,150
101-43121-430-45400	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -
	CAPITAL OUTLAY	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 119,479	\$ 93,630	\$ 100,148

CITY OF LAUDERDALE
STREET LIGHTING
2020

Account Number	Account Description	2018 Actual	2019 Adopted	2020 Proposed
101-43160-430-43810	ELECTRIC UTILITIES	\$ 5,756	\$ 7,000	\$ 6,000
101-43160-430-44040	VEHICLE/EQUIPMENT REPAIRS	\$ -	\$ -	\$ -
	OTHER SERVICES & CHARGES	\$ 5,756	\$ 7,000	\$ 6,000
TOTAL EXPENDITURES		<u>\$ 5,756</u>	<u>\$ 7,000</u>	<u>\$ 6,000</u>

CITY OF LAUDERDALE
PARKS & RECREATION
2020

Account Number	Account Description	2018 Actual	2019 Adopted	2020 Proposed
101-45200-450-41010	FULL TIME EMPLOYEES	\$ 51,774	\$ 57,766	\$ 50,419
101-45200-450-41020	OVERTIME	\$ 1,060	\$ -	\$ -
101-45200-450-41040	TEMPORARY EMPLOYEES	\$ 5,152	\$ 6,000	\$ 12,000
101-45200-450-41210	PERA	\$ 3,654	\$ 3,657	\$ 4,231
101-45200-450-41220	FICA	\$ 3,925	\$ 3,582	\$ 3,870
101-45200-450-41225	MEDICARE	\$ 918	\$ 838	\$ 905
101-45200-450-41250	DEFERRED COMPENSATION	\$ 5,233	\$ 4,314	\$ 5,600
101-45200-450-41310	HEALTH INSURANCE	\$ 2,626	\$ 4,000	\$ 3,009
101-45200-450-41320	DENTAL INSURANCE	\$ 176	\$ 175	\$ 200
101-45200-450-41330	LIFE INSURANCE	\$ 350	\$ 375	\$ 400
101-45200-450-41340	DISABILITY INSURANCE	\$ 292	\$ 250	\$ 325
101-45200-450-41420	UNEMPLOYMENT	\$ -	\$ -	\$ -
101-45200-450-41510	WORKERS COMPENSATION INSURANCE	\$ 1,473	\$ 1,565	\$ 1,542
	PERSONNEL	\$ 76,634	\$ 82,522	\$ 82,501
101-45200-450-42030	PRINTED FORMS	\$ -	\$ -	\$ -
101-45200-450-42110	GENERAL SUPPLIES	\$ 688	\$ 500	\$ 600
101-45200-450-42115	MEETINGS	\$ -	\$ -	\$ -
101-45200-450-42120	MOTOR FUELS	\$ -	\$ -	\$ -
101-45200-450-42160	CHEMICALS & CHEMICAL PRODUCTS	\$ -	\$ -	\$ -
101-45200-450-42210	VEHICLE/EQUIPMENT PARTS	\$ -	\$ -	\$ -
101-45200-450-42220	TIRES	\$ -	\$ -	\$ -
101-45200-450-42230	BUILDING REPAIR SUPPLIES	\$ -	\$ -	\$ -
101-45200-450-42410	MINOR EQUIPMENT & TOOLS	\$ -	\$ -	\$ -
	SUPPLIES	\$ 688	\$ 500	\$ 600
101-45200-450-43090	EXPERT & PROFESSIONAL SERVICES	\$ -	\$ -	\$ -
101-45200-450-43130	COMMUNITY EVENTS	\$ 3,362	\$ 3,500	\$ 3,500
101-45200-450-43140	TRAINING & EDUCATION	\$ -	\$ -	\$ -
101-45200-450-43210	TELEPHONE & TELEGRAPH	\$ 24	\$ -	\$ -
101-45200-450-43310	TRAVEL EXPENSE	\$ -	\$ -	\$ -
101-45200-450-43610	INSURANCE & BONDS	\$ 786	\$ 800	\$ 800
101-45200-450-43810	ELECTRIC UTILITIES	\$ 503	\$ 700	\$ 600
101-45200-450-43820	WATER UTILITIES	\$ 570	\$ 500	\$ 500
101-45200-450-43830	GAS UTILITIES	\$ 602	\$ 600	\$ 700
101-45200-450-43840	REFUSE DISPOSAL	\$ -	\$ -	\$ -
101-45200-450-44010	BUILDING MAINTENANCE	\$ -	\$ -	\$ -
101-45200-450-44040	VEHICLE/EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ -
101-45200-450-44160	RENTS & LEASES (PORTABLE RESTROOM)	\$ 1,672	\$ 1,800	\$ 1,800
101-45200-450-44382	RECREATION PROGRAMS	\$ 2,317	\$ 1,900	\$ 2,500
	OTHER SERVICES & CHARGES	\$ 9,835	\$ 9,800	\$ 10,400
101-45200-450-45200	BUILDING & IMPROVEMENTS	\$ 950	\$ -	\$ -
	CAPITAL OUTLAY	\$ 950	\$ -	\$ -
TOTAL EXPENDITURES		\$ 88,107	\$ 92,822	\$ 93,501

CITY OF LAUDERDALE
 ECONOMIC DEVELOPMENT
 2020

Account Number	Account Description	2018 Actual	2019 Adopted	2020 Proposed
101-46500-462-43090	CONSULTING FEES	\$ 7,710	\$ 10,000	\$ 5,000
101-46500-462-44370	MISCELLANEOUS	\$ -	\$ -	\$ -
	OTHER SERVICES & CHARGES	\$ 7,710	\$ 10,000	\$ 5,000
TOTAL EXPENDITURES		<u>\$ 7,710</u>	<u>\$ 10,000</u>	<u>\$ 5,000</u>

CITY OF LAUDERDALE
 MISCELLANEOUS UNALLOCATED EXPENDITURES
 2020

Account Number	Account Description	2018 Actual	2019 Adopted	2020 Proposed
101-49200-410-48100	CONTINGENCY	\$ -	\$ 10,000	\$ 8,000
	OTHER SERVICES & CHARGES	\$ -	\$ 10,000	\$ 8,000
TOTAL EXPENDITURES		<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ 8,000</u>

CITY OF LAUDERDALE
OTHER FINANCING USES
2020

Account Number	Account Description	2018 Actual	2019 Adopted	2020 Proposed
101-49300-410-47200	TRANSFER OUT	\$ 38,000	\$ 38,000	\$ 38,000
	TRANSFERS	\$ 38,000	\$ 38,000	\$ 38,000
TOTAL EXPENDITURES		<u>\$ 38,000</u>	<u>\$ 38,000</u>	<u>\$ 38,000</u>



CITY OF LAUDERDALE
SPECIAL REVENUE FUNDS
DEBT SERVICE FUNDS
CAPITAL FUNDS
ENTERPRISE FUNDS
BUDGET 2020

Adopted December 10, 2019

SPECIAL REVENUE FUND

The Special Revenue is established to account for specific revenues or other sources that are designated for financing particular functions or activities as required by federal regulations, state statute, city ordinances, or specific grant agreements. Most of the special revenue funds in Lauderdale's budget are related to specific franchise agreements or grants for specific activities.

CITY OF LAUDERDALE
SPECIAL REVENUE FUNDS
2020

Fund	Fund Title	2018 Actual	2019 Adopted	2020 Proposed
226	COMMUNICATIONS	\$ 19,641	\$ 20,040	\$ 20,040
227	RECYCLING	\$ 50,399	\$ 52,460	\$ 42,215
	TOTAL REVENUES	\$ 70,040	\$ 72,500	\$ 62,255
226	COMMUNICATIONS	\$ 17,180	\$ 18,230	\$ 18,257
227	RECYCLING	\$ 52,928	\$ 61,846	\$ 63,302
	TOTAL EXPENDITURES	\$ 70,108	\$ 80,076	\$ 81,559

CITY OF LAUDERDALE
COMMUNICATIONS
2020

Account Number	Account Description	2018 Actual	2019 Adopted	2020 Proposed
226-00000-410-31810	FRANCHISE TAX	\$ 19,427	\$ 20,000	\$ 20,000
226-00000-410-36210	INTEREST ON INVESTMENTS	\$ 214	\$ 40	\$ 40
	TOTAL REVENUES	\$ 19,641	\$ 20,040	\$ 20,040
226-49840-410-41010	FULL TIME EMPLOYEES	\$ 6,303	\$ 6,579	\$ 6,857
226-49840-410-41210	PERA	\$ 469	\$ 493	\$ 514
226-49840-410-41220	FICA	\$ 395	\$ 408	\$ 425
226-49840-410-41225	MEDICARE	\$ 92	\$ 95	\$ 99
226-49840-410-41250	DEFERRED COMPENSATION	\$ 101	\$ -	\$ 100
226-49840-410-41310	HEALTH INSURANCE	\$ 1,085	\$ 1,192	\$ 1,087
226-49840-410-41320	DENTAL INSURANCE	\$ 46	\$ 50	\$ 50
226-49840-410-41330	LIFE INSURANCE	\$ 26	\$ 25	\$ 30
226-49840-410-41340	DISABILITY INSURANCE	\$ 38	\$ 35	\$ 40
226-49840-410-41510	WORKERS COMPENSATION INSURANCE	\$ 47	\$ 53	\$ 55
	PERSONNEL	\$ 8,602	\$ 8,930	\$ 9,257
226-49840-410-42020	COMPUTER SERVICES (WEBHOSTING)	\$ 600	\$ 600	\$ 700
	SUPPLIES	\$ 600	\$ 600	\$ 700
226-49840-410-43130	SPECIAL PROGRAMS	\$ 3,224	\$ 3,200	\$ 3,200
226-49840-410-44160	RENTS & LEASES (CABLE COMM FEE)	\$ 4,754	\$ 5,000	\$ 5,000
226-49840-410-44370	MISCELLANEOUS CHARGES	\$ -	\$ 500	\$ 100
	OTHER SERVICES & CHARGES	\$ 7,977	\$ 8,700	\$ 8,300
226-49840-410-45700	OFFICE EQUIPMENT & FURNITURE	\$ -	\$ -	\$ -
	CAPITAL OUTLAY	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES	\$ 17,180	\$ 18,230	\$ 18,257
	REVENUES OVER/UNDER EXPENDITURES	\$ 2,462	\$ 1,810	\$ 1,783

CITY OF LAUDERDALE
 RECYCLING
 2020

Account Number	Account Description	2018 Actual	2019 Adopted	2020 Proposed
227-00000-430-33620	COUNTY GRANTS	\$ 5,832	\$ 6,000	\$ 5,900
227-00000-430-36101	SPECIAL ASSESSMENTS - COUNTY	\$ 42,949	\$ 45,460	\$ 35,115
227-00000-430-36102	PENALTIES & INTEREST	\$ 95	\$ -	\$ -
227-00000-430-36210	INTEREST ON INVESTMENTS	\$ 1,523	\$ 1,000	\$ 1,200
	TOTAL REVENUES	\$ 50,399	\$ 52,460	\$ 42,215
227-43245-430-41010	FULL TIME EMPLOYEES	\$ 16,547	\$ 17,025	\$ 17,616
227-43245-430-41210	PERA	\$ 1,229	\$ 1,277	\$ 1,321
227-43245-430-41220	FICA	\$ 1,037	\$ 1,056	\$ 1,092
227-43245-430-41225	MEDICARE	\$ 242	\$ 247	\$ 255
227-43245-430-41250	DEFERRED COMPENSATION	\$ 232	\$ 105	\$ 250
227-43245-430-41310	HEALTH INSURANCE	\$ 2,792	\$ 2,855	\$ 2,845
227-43245-430-41320	DENTAL INSURANCE	\$ 116	\$ 115	\$ 120
227-43245-430-41330	LIFE INSURANCE	\$ 85	\$ 90	\$ 90
227-43245-430-41340	DISABILITY INSURANCE	\$ 95	\$ 90	\$ 100
227-43245-430-41510	WORKERS COMPENSATION INSURANCE	\$ 125	\$ 136	\$ 141
	PERSONNEL	\$ 22,500	\$ 22,996	\$ 23,830
227-43245-430-42110	GENERAL SUPPLIES	\$ -	\$ -	\$ -
227-43245-430-42115	MEETING EXPENSES	\$ -	\$ -	\$ -
	SUPPLIES	\$ -	\$ -	\$ -
227-43245-430-43130	RECYCLING CONTRACTOR	\$ 30,098	\$ 38,500	\$ 39,122
227-43245-430-43430	ADVERTISING - OTHER	\$ -	\$ -	\$ -
227-43245-430-44330	DUES & SUBSCRIPTIONS	\$ 331	\$ 350	\$ 350
	OTHER SERVICES & CHARGES	\$ 30,429	\$ 38,850	\$ 39,472
	TOTAL EXPENDITURES	\$ 52,928	\$ 61,846	\$ 63,302
	REVENUES OVER/UNDER EXPENDITURES	\$ (2,529)	\$ (9,386)	\$ (21,087)

DEBT SERVICE FUND

The Debt Service Funds are established to account for the collection of ad valorem taxes; special assessments and tax increment revenue transfers as well as the payment of principal and interest of general long-term debt.

CITY OF LAUDERDALE
 DEBT SERVICE FUNDS
 2020

Fund	Fund Title	2018 Actual	2019 Adopted	2020 Proposed
305	GO TIF REVENUE BONDS 2018A	\$ 57,437	\$ 300	\$ 500
306	GO IMPROVEMENT BONDS 2019A	\$ -	\$ -	\$ 127,938
	TOTAL REVENUES	\$ 57,437	\$ 300	\$ 128,438
305	GO TIF REVENUE BONDS 2018A	\$ -	\$ 18,939	\$ 25,253
306	GO IMPROVEMENT BONDS 2019A	\$ -	\$ -	\$ 23,865
	TOTAL EXPENDITURES	\$ -	\$ 18,939	\$ 49,117

CITY OF LAUDERDALE
DEBT SERVICE - 1795 EUSTIS STREET/ GO TIF REVENUE BONDS 2018A
2020

Account Number	Account Description	2018 Actual	2019 Adopted	2020 Proposed
305-00000-462-36210	INTEREST ON INVESTMENTS	\$ 619	\$ 300	\$ 500
305-00000-462-39200	TRANSFER IN	\$ -	\$ -	\$ -
305-47000-462-39300	BONDS PROCEEDS	\$ 56,818	\$ -	\$ -
	TOTAL REVENUES	\$ 57,437	\$ 300	\$ 500
305-47000-462-47110	BOND PRINCIPAL	\$ -	\$ -	\$ -
305-47000-462-47210	BOND INTEREST	\$ -	\$ 18,939	\$ 25,253
	OTHER FINANCING	\$ -	\$ 18,939	\$ 25,253
	TOTAL EXPENDITURES	\$ -	\$ 18,939	\$ 25,253
	REVENUES OVER/UNDER EXPENDITURES	\$ 57,437	\$ (18,639)	\$ (24,753)

CITY OF LAUDERDALE
DEBT SERVICE - GO IMPROVEMENT BONDS 2019A
2020

Account Number	Account Description	2018 Actual	2019 Adopted	2020 Proposed
306-00000-430-36210	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ 100
306-00000-450-36101	SPECIAL ASSESSMENT - COUNTY	\$ -	\$ -	\$ 42,451
306-00000-450-36102	PENALTIES AND INTEREST	\$ -	\$ -	\$ 17,617
306-00000-450-36103	DELINQUENT SPECIAL ASSESSMENTS	\$ -	\$ -	\$ -
306-00000-462-39200	TRANSFER IN	\$ -	\$ -	\$ 67,769
306-47000-462-39300	BONDS PROCEEDS	\$ -	\$ -	\$ -
	TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 127,938</u>
306-47000-462-47110	BOND PRINCIPAL	\$ -	\$ -	\$ -
306-47000-462-47210	BOND INTEREST	\$ -	\$ -	\$ 23,865
	OTHER FINANCING	\$ -	\$ -	\$ 23,865
	TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,865</u>
	REVENUES OVER/UNDER EXPENDITURES	\$ -	\$ -	\$ 104,073

CAPITAL PROJECT FUNDS

The following Capital Project Funds are established to account for the resources used for the acquisition of capital facilities and infrastructure for the City with the exception of those financed by the Enterprise Funds.

GENERAL CAPITAL IMPROVEMENTS

Established to account for transactions relating to capital improvements to municipal buildings.

CAPITAL IMPROVEMENT - STREETS

Established to account for revenues in excess of expenditures resulting from street improvement projects. The City's policy is to charge a standard residential assessment rate for street improvements. This fund will be used to finance expenditures that exceed revenues received from assessments for future street improvement projects.

PARK IMPROVEMENTS

Established to account for expenditures on public park acquisition and improvements.

DISTRICT TAX INCREMENTS

Established to account for revenues and expenditures in tax increment districts. Separate accounting is necessary to meet the statutory reporting to the Office of the State Auditor.

DEVELOPMENT AND HOUSING DEVELOPMENT

Established to account for revenues and expenditures related to business and housing development projects.

CITY OF LAUDERDALE
 CAPITAL IMPROVEMENT FUNDS
 2020

Fund	Fund Title	2018 Actual	2019 Adopted	2020 Proposed
401	GENERAL CAPITAL	\$ 54,066	\$ 28,000	\$ 1,500
403	STREET CAPITAL	\$ 874,005	\$ 6,000	\$ 4,000
404	PARK CAPITAL	\$ 4,412	\$ 3,500	\$ 4,000
405	ROSEHILL TAX INCREMENT	\$ 484	\$ -	\$ -
414	DEVELOPMENT	\$ 57,821	\$ 40,000	\$ 42,000
415	HOUSING REDEVELOPMENT	\$ 80,318	\$ -	\$ -
	TOTAL REVENUES	\$ 1,071,105	\$ 77,500	\$ 51,500
401	GENERAL CAPITAL	\$ 28,873	\$ 70,000	\$ 85,000
402	STREET CAPITAL	\$ 49,073	\$ -	\$ -
404	PARK CAPITAL	\$ 695	\$ 65,000	\$ 65,000
405	ROSEHILL TAX INCREMENT	\$ 991	\$ -	\$ -
414	DEVELOPMENT	\$ 97,671	\$ 20,000	\$ 67,769
415	HOUSING REDEVELOPMENT	\$ 1,308	\$ -	\$ -
	TOTAL EXPENDITURES	\$ 178,610	\$ 155,000	\$ 217,769

CITY OF LAUDERDALE
GENERAL CAPITAL
2020

Account Number	Account Description	2018 Actual	2019 Adopted	2020 Proposed
401-00000-410-33422	OTHER STATE GRANTS & AIDS	\$ -	\$ -	\$ -
401-00000-410-36200	OTHER MISCELLANEOUS REVENUE	\$ 52,300	\$ -	\$ -
401-00000-410-36210	INTEREST ON INVESTMENTS	\$ 1,766	\$ 1,000	\$ 1,500
401-00000-410-39200	TRANSFER IN	\$ -	\$ 27,000	\$ -
	TOTAL REVENUES	<u>\$ 54,066</u>	<u>\$ 28,000</u>	<u>\$ 1,500</u>
401-41940-410-44370	MISCELLANEOUS CHARGES	\$ -	\$ -	\$ -
	OTHER SERVICES & CHARGES	\$ -	\$ -	\$ -
401-41940-410-45300	IMPROVEMENTS OTHER THAN BUILDINGS	\$ 28,873	\$ 60,000	\$ 75,000
401-41940-410-45400	MACHINERY & EQUIPMENT	\$ -	\$ 10,000	\$ 10,000
	CAPITAL OUTLAY	<u>\$ 28,873</u>	<u>\$ 70,000</u>	<u>\$ 85,000</u>
401-41940-410-47200	TRANSFER OUT	\$ -	\$ -	\$ -
	OTHER FINANCING	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES	<u>\$ 28,873</u>	<u>\$ 70,000</u>	<u>\$ 85,000</u>
	REVENUES OVER/UNDER EXPENDITURES	\$ 25,193	\$ (42,000)	\$ (83,500)

CITY OF LAUDERDALE
STREET CAPITAL
2020

Account Number	Account Description	2018 Actual	2019 Adopted	2020 Proposed
403-00000-430-33422	OTHER STATE GRANTS & AIDS	\$ 16,447	\$ -	\$ -
403-00000-430-36200	OTHER MISCELLANEOUS REVENUE	\$ 850,166	\$ -	\$ -
403-00000-430-36210	INTEREST ON INVESTMENTS	\$ 7,392	\$ 6,000	\$ 4,000
403-00000-430-39200	TRANSFER IN	\$ -	\$ -	\$ -
	TOTAL REVENUES	\$ 874,005	\$ 6,000	\$ 4,000
403-43121-430-43030	ENGINEERING	\$ 38,747	\$ -	\$ -
403-43121-430-45300	IMPROVEMENTS OTHER THAN BUILDINGS	\$ 10,326	\$ -	\$ -
	CAPITAL OUTLAY	\$ 49,073	\$ -	\$ -
403-43121-430-47200	TRANSFER OUT	\$ -	\$ -	\$ -
	OTHER FINANCING	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES	\$ 49,073	\$ -	\$ -
	REVENUES OVER/UNDER EXPENDITURES	\$ 824,931	\$ 6,000	\$ 4,000

CITY OF LAUDERDALE
PARK CAPITAL
2020

Account Number	Account Description	2018 Actual	2019 Adopted	2020 Proposed
404-00000-450-36200	OTHER MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -
404-00000-450-36210	INTEREST ON INVESTMENTS	\$ 4,412	\$ 3,500	\$ 4,000
404-00000-450-36230	CONTRIBUTIONS & DONATIONS	\$ -	\$ -	\$ -
404-00000-450-36250	PARKLAND FEES	\$ -	\$ -	\$ -
404-0000-450-39200	TRANSFER IN	\$ -	\$ -	\$ -
	TOTAL REVENUES	<u>\$ 4,412</u>	<u>\$ 3,500</u>	<u>\$ 4,000</u>
404-45200-450-42410	MINOR EQUIPMENT & TOOLS	\$ -	\$ -	\$ -
	OTHER SERVICES & CHARGES	\$ -	\$ -	\$ -
404-45200-450-45100	LAND	\$ -	\$ -	\$ -
404-45200-450-45200	BUILDING & IMPROVEMENTS	\$ -	\$ -	\$ -
404-45200-450-45300	IMPROVEMENTS OTHER THAN BUILDINGS	\$ 695	\$ 65,000	\$ 65,000
404-45200-450-45400	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -
	CAPITAL OUTLAY	<u>\$ 695</u>	<u>\$ 65,000</u>	<u>\$ 65,000</u>
404-45200-450-47200	TRANSFER OUT	\$ -	\$ -	\$ -
	OTHER FINANCING	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES	<u>\$ 695</u>	<u>\$ 65,000</u>	<u>\$ 65,000</u>
	REVENUES OVER/UNDER EXPENDITURES	\$ 3,718	\$ (61,500)	\$ (61,000)

CITY OF LAUDERDALE
DEVELOPMENT
2020

Account Number	Account Description	2018 Actual	2019 Adopted	2020 Proposed
414-00000-462-36200	OTHER MISCELLANEOUS REVENUE	\$ 15,110	\$ -	\$ -
414-00000-462-36210	INVESTMENT INTEREST	\$ 4,711	\$ 2,000	\$ 4,000
414-00000-462-36230	DONATIONS	\$ -	\$ -	\$ -
414-00000-462-39200	TRANSFER IN	\$ 38,000	\$ 38,000	\$ 38,000
	TOTAL REVENUES	<u>\$ 57,821</u>	<u>\$ 40,000</u>	<u>\$ 42,000</u>
414-46500-462-44370	MISCELLANEOUS CHARGES	\$ 12,663	\$ -	\$ -
414-46500-462-45300	IMPROVEMENTS OTHER THAN BUILDINGS	\$ 4,690	\$ 20,000	\$ -
414-46500-462-47200	TRANSFER OUT	\$ 80,318	\$ -	\$ 67,769
	OTHER FINANCING	\$ 97,671	\$ 20,000	\$ 67,769
	TOTAL EXPENDITURES	<u>\$ 97,671</u>	<u>\$ 20,000</u>	<u>\$ 67,769</u>
	REVENUES OVER/UNDER EXPENDITURES	\$ (39,849)	\$ 20,000	\$ (25,769)

CITY OF LAUDERDALE
HOUSING DEVELOPMENT
2020

Account Number	Account Description	2018 Actual	2019 Adopted	2020 Proposed
415-00000-461-36200	OTHER MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -
415-00000-461-36210	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -
415-00000-461-39200	TRANSFER IN	\$ 80,318	\$ -	\$ -
	TOTAL REVENUES	<u>\$ 80,318</u>	<u>\$ -</u>	<u>\$ -</u>
415-46310-461-44370	TAXES AND LICENSES	\$ 1,308	\$ -	\$ -
415-46310-461-45100	LAND	\$ (0)	\$ -	\$ -
	OTHER FINANCING	\$ 1,308	\$ -	\$ -
	TOTAL EXPENDITURES	<u>\$ 1,308</u>	<u>\$ -</u>	<u>\$ -</u>
	REVENUES OVER/UNDER EXPENDITURES	\$ 79,010	\$ -	\$ -

ENTERPRISE FUND

The ENTERPRISE FUND was established to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) of providing goods or services to the general public is financed or recovered primarily through user charges.

CITY OF LAUDERDALE
 ENTERPRISE FUNDS
 2020

Fund	Fund Title	2018 Actual	2019 Adopted	2020 Proposed
602	SANITARY SEWER	\$ 298,678	\$ 295,916	\$ 302,216
603	STORM WATER	\$ 118,649	\$ 111,694	\$ 113,838
	TOTAL REVENUES	<u>\$ 417,327</u>	<u>\$ 407,610</u>	<u>\$ 416,054</u>
602	SANITARY SEWER	\$ 281,819	\$ 295,916	\$ 308,971
603	STORM WATER	\$ 90,792	\$ 106,694	\$ 176,572
	TOTAL EXPENDITURES	<u>\$ 372,611</u>	<u>\$ 402,610</u>	<u>\$ 485,543</u>

CITY OF LAUDERDALE
SANITARY SEWER
2020

Account Number	Account Description	2018 Actual	2019 Adopted	2020 Proposed
602-00000-000-33422	OTHER STATE GRANTS & AIDS	\$ -	\$ -	\$ -
602-00000-000-33439	PERA Pension Other Revenue	\$ 300	\$ -	\$ 300
602-00000-000-36210	INTEREST ON INVESTMENTS	\$ 16,381	\$ 10,000	\$ 16,000
602-00000-000-37210	SEWER CHARGES	\$ 279,511	\$ 285,916	\$ 285,916
602-00000-000-37290	SEWER ACCESS CHARGES	\$ 2,485	\$ -	\$ -
602-00000-000-39101	SALE OF CAPITAL ASSETS	\$ -	\$ -	\$ -
602-00000-000-39110	GAIN ON DISPOSAL	\$ -	\$ -	\$ -
	TOTAL REVENUES	\$ 298,678	\$ 295,916	\$ 302,216
602-49410-000-41290	PENSION EXPENSE	\$ 4,253	\$ -	\$ -
	PENSION	\$ 4,253	\$ -	\$ -
602-49450-000-41010	FULL TIME EMPLOYEES	\$ 52,604	\$ 55,338	\$ 54,589
602-49450-000-41020	OVERTIME	\$ 830	\$ -	\$ -
602-49450-000-41190	OTHER PAY	\$ -	\$ -	\$ -
602-49450-000-41195	COMP ABSENCES/OPEB	\$ -	\$ -	\$ -
602-49450-000-41210	PERA	\$ 3,773	\$ 3,963	\$ 4,094
602-49450-000-41220	FICA	\$ 3,667	\$ 3,431	\$ 3,385
602-49450-000-41225	MEDICARE	\$ 858	\$ 802	\$ 792
602-49450-000-41250	DEFERRED COMPENSATION	\$ 5,235	\$ 4,300	\$ 5,453
602-49450-000-41310	HEALTH INSURANCE	\$ 1,970	\$ 3,244	\$ 2,200
602-49450-000-41320	DENTAL INSURANCE	\$ 144	\$ 110	\$ 175
602-49450-000-41330	LIFE INSURANCE	\$ 734	\$ 600	\$ 775
602-49450-000-41340	DISABILITY INSURANCE	\$ 234	\$ 200	\$ 250
602-49450-000-41510	WORKERS COMPENSATION INSURANCE	\$ 2,994	\$ 3,410	\$ 3,317
	PERSONNEL	\$ 73,044	\$ 75,398	\$ 75,030
602-49450-000-42110	GENERAL SUPPLIES	\$ -	\$ 100	\$ 100
602-49450-000-42120	MOTOR FUELS	\$ 727	\$ 700	\$ 700
602-49450-000-42130	LUBRICANTS & ADDITIVES	\$ -	\$ -	\$ -
602-49450-000-42170	SAFETY EQUIPMENT	\$ -	\$ -	\$ -
602-49450-000-42210	VEHICLE/EQUIPMENT PARTS	\$ -	\$ -	\$ -
602-49450-000-42220	TIRES	\$ -	\$ -	\$ -
602-49450-000-42240	STREET MAINTENANCE MATERIALS	\$ -	\$ -	\$ -
602-49450-000-42410	MINOR EQUIPMENT & TOOLS	\$ -	\$ -	\$ -
	SUPPLIES	\$ 727	\$ 800	\$ 800
602-49450-000-43010	AUDITING & ACCOUNTING SERVICES	\$ 2,745	\$ 3,500	\$ 3,000
602-49450-000-43030	ENGINEERING	\$ 0	\$ 10,000	\$ 10,000
602-49450-000-43090	EXPERT & PROFESSIONAL SERVICES	\$ 14,046	\$ 7,000	\$ 7,000
602-49450-000-43140	TRAINING & EDUCATION	\$ 835	\$ 800	\$ 850
602-49450-000-43210	TELEPHONE & TELEGRAPH	\$ 196	\$ 300	\$ 250
602-49450-000-43310	TRAVEL EXPENSE	\$ -	\$ 100	\$ 100
602-49450-000-43430	ADVERTISING - OTHER	\$ -	\$ -	\$ -
602-49450-000-43610	INSURANCE & BONDS	\$ 2,781	\$ 3,000	\$ 3,000
602-49450-000-43820	WATER UTILITIES	\$ 149	\$ 100	\$ 150
602-49450-000-43850	SEWER - MET COUNCIL	\$ 130,158	\$ 160,918	\$ 157,691
602-49450-000-44040	VEHICLE/EQUIPMENT REPAIRS	\$ -	\$ 1,000	\$ 1,000
602-49450-000-44060	LAUNDRY SERVICES	\$ 606	\$ 800	\$ 700
602-49450-000-44160	RENTS & LEASES	\$ -	\$ -	\$ -
602-49450-000-44200	DEPRECIATION	\$ 48,412	\$ -	\$ -

602-49450-000-44330	DUES & SUBSCRIPTIONS	\$ 944	\$ 1,500	\$ 1,200
602-49450-000-44370	MISCELLANEOUS CHARGES	\$ 7,175	\$ 8,000	\$ 7,500
602-49450-000-44390	TAXES & LICENSES	\$ -	\$ 700	\$ 700
602-49450-000-44450	CLAIMS & DAMAGES	\$ -	\$ -	\$ -
	OTHER SERVICES & CHARGES	<u>\$ 208,047</u>	<u>\$ 197,718</u>	<u>\$ 193,141</u>
602-49450-000-45300	IMPROVEMENTS OTHER THAN BUILDINGS	\$ (0)	\$ -	\$ 40,000
602-49450-000-45500	VEHICLES	\$ -	\$ -	\$ -
	CAPITAL OUTLAY	<u>\$ (0)</u>	<u>\$ -</u>	<u>\$ 40,000</u>
602-49450-000-47200	TRANSFER OUT	\$ -	\$ 22,000	\$ -
	OTHER FINANCING	<u>\$ -</u>	<u>\$ 22,000</u>	<u>\$ -</u>
	TOTAL EXPENDITURES	<u><u>\$ 281,819</u></u>	<u><u>\$ 295,916</u></u>	<u><u>\$ 308,971</u></u>
	REVENUES OVER/UNDER EXPENDITURES	\$ 16,859	\$ -	\$ (6,755)

CITY OF LAUDERDALE
 STORM WATER
 2020

Account Number	Account Description	2018 Actual	2019 Adopted	2020 Proposed
603-00000-000-33422	OTHER STATE GRANTS & AIDS	\$ -	\$ -	\$ -
603-00000-000-33439	PERA PENSION OTHER REVENUE	\$ 257	\$ -	\$ -
603-00000-000-36210	INTEREST ON INVESTMENTS	\$ 6,085	\$ 4,500	\$ 4,500
603-00000-000-37170	STORM WATER CHARGES	\$ 112,307	\$ 107,194	\$ 109,338
603-00000-000-39200	TRANSFER IN	\$ -	\$ -	\$ -
	TOTAL REVENUES	\$ 118,649	\$ 111,694	\$ 113,838
603-49410-000-41290	PENSION EXPENSE	\$ 1,330	\$ -	\$ -
	PENSION	\$ 1,330	\$ -	\$ -
603-49500-000-41010	FULL TIME EMPLOYEES	\$ 44,993	\$ 46,967	\$ 46,465
603-49500-000-41020	OVERTIME	\$ 763	\$ -	\$ -
603-49500-000-41190	OTHER PAY	\$ -	\$ -	\$ -
603-49500-000-41195	COMP ABSENCES/OPEB	\$ -	\$ -	\$ -
603-49500-000-41210	PERA	\$ 3,245	\$ 3,373	\$ 3,485
603-49500-000-41220	FICA	\$ 3,166	\$ 2,912	\$ 2,881
603-49500-000-41225	MEDICARE	\$ 740	\$ 681	\$ 674
603-49500-000-41250	DEFERRED COMPENSATION	\$ 4,540	\$ 4,100	\$ 4,700
603-49500-000-41310	HEALTH INSURANCE	\$ 1,784	\$ 2,151	\$ 1,861
603-49500-000-41320	DENTAL INSURANCE	\$ 107	\$ 110	\$ 110
603-49500-000-41330	LIFE INSURANCE	\$ 586	\$ 600	\$ 600
603-49500-000-41340	DISABILITY INSURANCE	\$ 211	\$ 200	\$ 220
603-49500-000-41510	WORKERS COMPENSATION INSURANCE	\$ 2,520	\$ 2,750	\$ 2,676
	PERSONNEL	\$ 62,656	\$ 63,844	\$ 63,672
603-49500-000-42110	GENERAL SUPPLIES	\$ -	\$ -	\$ -
603-49500-000-42120	MOTOR FUELS	\$ 727	\$ 700	\$ 750
603-49500-000-42160	CHEMICALS & CHEMICAL PRODUCTS	\$ -	\$ -	\$ -
603-49500-000-42170	SAFETY EQUIPMENT	\$ -	\$ -	\$ -
603-49500-000-42210	VEHICLE/EQUIPMENT PARTS	\$ -	\$ -	\$ -
603-49500-000-42220	TIRES	\$ -	\$ -	\$ -
603-49500-000-42410	MINOR EQUIPMENT & TOOLS	\$ -	\$ -	\$ -
	SUPPLIES	\$ 727	\$ 700	\$ 750
603-49500-000-43010	AUDITING & ACCOUNTING SERVICES	\$ 2,745	\$ 3,500	\$ 3,000
603-49500-000-43030	ENGINEERING	\$ 11,311	\$ 10,000	\$ 10,000
603-49500-000-43090	EXPERT & PROFESSIONAL SERVICES	\$ 7,875	\$ 7,500	\$ 7,500
603-49500-000-43140	TRAINING & EDUCATION	\$ -	\$ 300	\$ 300
603-49450-000-43210	TELEPHONE & TELEGRAPH	\$ 196	\$ 300	\$ 300
603-49500-000-43310	TRAVEL EXPENSE	\$ -	\$ -	\$ -
603-49500-000-43510	LEGAL NOTICES PUBLISHING	\$ -	\$ -	\$ -
603-49500-000-43610	INSURANCE & BONDS	\$ 1,139	\$ 1,400	\$ 1,400
603-49500-000-44040	VEHICLE/EQUIPMENT REPAIRS	\$ -	\$ 400	\$ 400
603-49500-000-44060	LAUNDRY SERVICES	\$ 606	\$ 750	\$ 750
603-49500-000-44200	DEPRECIATION	\$ -	\$ -	\$ -
603-49500-000-44330	DUES & SUBSCRIPTIONS	\$ 1,796	\$ 2,000	\$ 2,000
603-49500-000-44370	MISCELLANEOUS CHARGES	\$ 1,340	\$ 1,000	\$ 1,500
603-49500-000-44390	TAXES & LICENSES	\$ 400	\$ -	\$ -

	OTHER SERVICES & CHARGES	\$ 27,409	\$ 27,150	\$ 27,150
603-49500-000-45300	IMPROVEMENTS OTHER THAN BUILDINGS	\$ -	\$ 5,000	\$ 85,000
	CAPITAL OUTLAY	\$ -	\$ 5,000	\$ 85,000
603-49450-000-47200	TRANSFER OUT	\$ -	\$ 10,000	\$ -
	OTHER FINANCING	\$ -	\$ 10,000	\$ -
	TOTAL EXPENDITURES	\$ 90,792	\$ 106,694	\$ 176,572
	REVENUES OVER/UNDER EXPENDITURES	\$ 27,856	\$ 5,000	\$ (62,734)



CITY OF LAUDERDALE
CAPITAL IMPROVEMENT PLAN
2020-2029

CITY OF LAUDERDALE
 CAPITAL IMPROVEMENT PLAN
 FUNDING SOURCE SUMMARY



FUND	TITLE	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Total
226	Communications		\$ 30,000									\$ 30,000
401	General Capital	\$ 85,000	\$ 40,000	\$ 40,000				40000				\$ 205,000
403	Street Improvement			\$175,000						\$2,200,000		\$2,375,000
404	Park Improvement	\$ 65,000										\$ 65,000
414	Development	\$ -										\$ -
602	Sanitary Sewer	\$ 40,000	\$ 150,000		\$ 150,000							\$ 340,000
603	Storm Water	\$ 85,000	\$ 5,000									\$ 90,000
	GRAND TOTAL	<u>\$ 275,000</u>	<u>\$ 225,000</u>	<u>\$ 215,000</u>	<u>\$ 150,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,000</u>	<u>\$ -</u>	<u>\$ 2,200,000</u>	<u>\$ -</u>	<u>\$ 3,105,000</u>

CITY OF LAUDERDALE
 CAPITAL IMPROVEMENT PLAN
 PROJECT SUMMARY BY YEAR AND FUNDING SOURCE



YEAR	PROJECT	226	401	403	FUND 404	414	602	603
2020	Lawn Mower		\$ 10,000					
	City Hall - Replace Roof		\$ 60,000					
	Public Works Garage - Replace Roof		\$ 15,000					
	Skyview Park Improvements				\$ 60,000			
	Community Park Improvements				\$ 5,000			
	Como Avenue Sewer Repair						\$ 40,000	
	Invasive Species Management							\$ 5,000
	Seminary Pond Project							\$ 80,000
2021	Council Chambers Technology	\$ 30,000						
	2001 John Deere Tractor 3520		\$ 40,000					
	Sewer Lining Project						\$ 150,000	
2022	Invasive Species Management							\$ 5,000
	2012 Ford F350 Truck and Plow		\$ 40,000					
2023	Sealcoating - All City streets			\$ 175,000				
	Sewer Lining Project						\$ 150,000	
2024								
2025								
2026	2016 Ford F350 Truck and Plow		\$ 40,000					
2027								
2028				\$ 2,200,000				
2029								
TOTALS		<u>\$ 30,000</u>	<u>\$ 205,000</u>	<u>\$ 2,375,000</u>	<u>\$ 65,000</u>	<u>\$ -</u>	<u>\$ 340,000</u>	<u>\$ 90,000</u>

CITY OF LAUDERDALE
 CAPITAL IMPROVEMENT PLAN
 FUND 401 - GENERAL CAPITAL IMPROVEMENT



PROJECT	YEAR										
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	
Lawn Mower 10 year schedule	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City Hall - replace roof 20 year schedule	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Replace Public Works Garage Roof 25 year schedule	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Replace 2001 John Deere Tractor 3520 10 year schedule	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Replace 2012 Ford F350 Truck and Plow 10 year schedule	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Replace 2016 Ford F350 Truck and Plow 10 year schedule	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 85,000	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	

CITY OF LAUDERDALE
 CAPITAL IMPROVEMENT PLAN
 FUND 403 - STREET IMPROVEMENT



PROJECT	YEAR										
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	
Eustis/Malvern Street Alley Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Roselawn & Eustis Street Reconstruction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sealcoating - all City streets 6 year schedule (last one 2016)	\$ -	\$ -	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,200,000	\$ -
TOTALS	\$ -	\$ -	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,200,000	\$ -

CITY OF LAUDERDALE
 TECHNOLOGY REPLACEMENT PLAN
 2020-2029



Department	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Funding Source(s)
City Administrator	0	0	0	1,500	0	0	0	1,500	0	0	Fund 101 - Operating
Assistant City Administrator	0	0	0	1,000	0	0	0	1,000	0	0	Fund 101 - Operating
Deputy City Clerk	0	0	1,000	0	0	0	1,000	0	0	0	Fund 101 - Operating
Public Works Coordinator	0	0	1,000	0	0	0	1,000	0	0	0	Fund 101 - Operating
Public Works Maintenance	700	0	0	0	1,000	0	0	0	1,000	0	Fund 101 - Operating
City Hall Front Counter	0	1,000	0	0	0	1,000	0	0	0	1,000	Fund 101 - Operating
Council Chambers/Cable TV	0	0	0	1,000	0	0	0	1,000	0	0	Fund 101 - Operating
City Hall Copier	0	0	0	Lease	0	0	0	Lease	0	0	Fund 101 - Operating
TOTAL	700	1,000	2,000	3,500	1,000	1,000	2,000	3,500	1,000	1,000	1,000

NOTES

Computers are replaced on 4-year schedule.
 Copier is leased on 4-year schedule.

ACTION REQUESTED	LAUDERDALE COUNCIL ACTION FORM
Consent _____	MEETING DATE December 10, 2019 _____
Special _____	ITEM NUMBER Rink/Warming House Attendants _____
Public Hearing _____	STAFF INITIAL Heather _____
Report _____	APPROVED BY ADMINISTRATOR _____
Discussion/Action <u> X </u>	
Resolution _____	
Work session _____	

BACKGROUND:

At the last meeting, the Council authorized staff to hire warming house personnel. We have had some interest in portions of the position but not at the rates we suggested at the last meeting. Staff are revising their request of \$12.00 per hour to:

- \$12 per hour for staffing the warming house; and
- \$15 per hour for flooding the rinks.

Should this not be sufficient to get the warming house staff, staff request flexibility to revise the pay schedule as necessary.

OPTIONS:

- 1) Authorize staff to hire seasonal personnel at these pay rates.
- 2) Do not authorize staff to hire seasonal personnel at these pay rates.

STAFF RECOMMENDATION:

Motion authorizing staff to hire seasonal personnel at the pay rate discussed.

**LAUDERDALE COUNCIL
ACTION FORM**

Action Requested

Consent _____
Public Hearing _____
Discussion _____
Action _____
Resolution _____
Work Session X

Meeting Date December 10, 2019

ITEM NUMBER Abdo Planning Proposal

STAFF INITIAL AB

APPROVED BY ADMINISTRATOR

DESCRIPTION OF ISSUE AND PAST COUNCIL ACTION:

In March, the Council authorized AEM Financial to prepare a long-term financial plan for the City. The City has been involved with a number of big projects over the past two year in addition to the on-going discussions about financing regular increasing costs for everything from the utility bills to the police contract. The goal of the outside evaluation was to give a perspective different or a "second opinion" of sorts to staff's expectations and projections.

Vicki Holthaus of AEM Financial will be at the meeting to discuss the following document and her analysis.

OPTIONS:

STAFF RECOMMENDATION:

CITY OF LAUDERDALE, MINNESOTA
LONG TERM PLAN
Prepared on November 19, 2019

Prepared by AEM Financial Solutions, LLC.

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City of Lauderdale, Minnesota
 Long Term Plan
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AEM Financial Solutions™

November 19, 2019

COMPILATION DISCLOSURE

Honorable Mayor and City Council
City of Lauderdale
1891 Walnut Street
Lauderdale, Minnesota 55113

We have compiled the accompanying forecasted long-term plan that includes property tax, tax rate, fund balance and debt projections based on input from the City Council and City staff. This projection incorporates estimates through December 31, 2024. This forecast was compiled in accordance with attestation standards established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of forecast information that is the representation of management and does not include evaluation of the support for the assumptions underlying the forecast. We have not examined the forecast and, accordingly, do not express an opinion or any other form of assurance on the accompanying statements or assumptions. Furthermore, there will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Sincerely,

AEM FINANCIAL SOLUTIONS, LLC

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INTRODUCTORY SECTION

CITY OF LAUDERDALE, MINNESOTA
LONG TERM PLAN

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AEM Financial Solutions™

November 19, 2019

Honorable Mayor and City Council
 City of Lauderdale
 1891 Walnut Street
 Lauderdale, Minnesota 55113

Introduction

As discussed in prior communications to the City Council, we have been preparing a long term plan for the City that is intended to give a big picture view of the status now and five years from now. We have measured and projected operations, capital and debt for the City based on assumptions made by management. The City's assumptions made are as follows:

Assumptions

The following assumptions have been used to calculate the projections in this report:

Capital Improvement Cost Inflation		1.00%
Interest Earnings		1.00%
General Fund Levy Growth		9.00%
Debt Service Fund Levy (Percentage of Next Year's Debt Service)		105.00%
Governmental Fund Revenue Growth		2.00%
Governmental Fund Expenditure Growth		3.00%
Governmental Funds Debt Term		10
Governmental Funds Debt Interest Rate		3.00%
Sewer Enterprise Fund Revenue Growth		3.00%
Enterprise Fund Revenue Growth		5.00%
Enterprise Fund Expense Growth		5.00%
Enterprise Debt Term		10
Enterprise Debt Interest Rate		3.00%
Tax Capacity Growth		3.00%
Fiscal Disparities Growth		1.00%
Population Growth		1.00%
Median Home Value	\$	183,600
Median Home Value Growth		0.50%

Assumptions with Future Action

- Historically, the **General Fund 101** has transferred \$38,000 per year to the Development Fund 414. Beginning in 2020, the transfer will be eliminated from the General Fund budget (and levy). A General Fund levy increase of 9% was modeled to accommodate increases in the City's expenditure budget for police contracts, however; this increase is offset by the reduction of the \$38,000 transfer. In summary, the General Fund levy is projected to increase an average of 5.00 percent over the life of this plan.
- The **Communications Fund 226** has capital outlay of \$30,000 for upgrades to technology in the City Council chambers scheduled in 2020. The fund does not have adequate resources to pay for this project and other funding scenarios may need to be considered. Options may include delaying the purchase or a transfer of cash.
- Recently, the City experienced a change in the rate structure passed through by its recycling vendor. Because of this change, fees assessed to property owners will likely need to be modified. Accordingly, future results will vary from the estimates projected in the **Recycling Fund 227**.
- A special revenue fund, **TIF District No. 1-2 Fund 228**, has been modeled in this plan to capture the increment estimated (by Ehlers and Associates, Inc.) on the Chinese Church Redevelopment. The projections anticipate a 90%, ten year pay-as-you-go agreement with the developer.
- The **2018A GO TIF Revenue Bonds Fund 305** are set to mature in 2020, however; the City anticipates the sale of the school site will occur this fall. The plan includes sale proceeds in the Fall of 2019 and the retirement of the bonds at maturity in 2020, however; the City may have options to call and prepay based on the timing of the property sale.
- The **2019A GO Improvement Bonds Fund 306** will be supported by a transfer in from the Development Fund 414 in 2019 - 2022. This plan includes the levy and special assessment revenue projections in the closing report (generated by Ehlers and Associates, Inc.). Beginning in 2023, a property tax levy will need to be introduced for this bond based on the City's desire to reserve 2 - 3 times the annual property tax levy need in the Development Fund. The reduction in the General Fund 101 levy, in the amount of \$38,000, will help to support the introduction of a levy for this bond.
- The **Capital Improvement Fund 401** is scheduled to receive \$32,000 of transfers from the enterprise funds in 2019. The plan models \$12,000 of annual transfers from the enterprise funds in years thereafter. The transfers are adequate to ensure that a property tax levy is not needed to support the capital outlay in this fund.
- The **Street Improvement Fund 403** will pay remaining costs on the Eustis project in 2019. Final costs on the Eustis project were estimated on October 8, 2019 in preparation for the special assessment meeting. The remaining cash in this fund will be reserved for future street projects that are outside the life of this plan. The City may wish to consider spreading the 2028 seal coating project (estimated at \$2,200,000) over several years to assist with funding.
- The **Park Improvement Fund 404** has one pending project in 2020 (Skyview Park) that is contingent on receipt of park dedication funds in the same amount.
- The resources in the **Development Fund 414** have been generated by conduit debt fees in past years. At this time, additional conduit debt fees are not anticipated and the City intends to use the resources in the fund as follows:
 - \$89,307 transfer to the Housing Redevelopment Fund 415 to cover a cash deficit;
 - \$50,274 transfer in 2019 to 2019A GO Improvement Bonds Fund 306 to provide support for debt service;
 - \$67,769 transfer in 2020 to 2019A GO Improvement Bonds Fund 306 to provide support for debt service;
 - \$67,956 transfer in 2021 to 2019A GO Improvement Bonds Fund 306 to provide support for debt service;
 - \$68,143 transfer in 2022 to 2019A GO Improvement Bonds Fund 306 to provide support for debt service;

Assumptions with Future Action (Continued)

- The cash deficit in the **Housing Redevelopment Fund 415** will be supported by a transfer in from the Development Fund 414. There is no housing redevelopment activity forecasted at this time.
- The capital project fund for **TIF District No. 1-2, Fund 416**, was established to account for the bond proceeds, acquisition and rehabilitation costs for the school site. The City anticipates completion of the project and sale of the property in the fall of 2019. The plan forecasts utilization of the remaining bond proceeds, however; any remaining cash in the construction fund may be transferred to the debt service fund for retirement of the bonds.
- The **Sewer Fund 602** is scheduled to transfer \$22,000 to the Capital Improvement Fund 401 in 2019. Going forward, a \$6,000 annual transfer is forecasted. This enterprise fund is projected to have sufficient reserves for capital outlay and an adequate working capital reserve throughout the life of this plan. A repayment of special assessments for sewer utility extensions related to the Eustis project has been modeled in this fund.
- The **Storm Water Fund 603** is scheduled to transfer \$10,000 to the Capital Improvement Fund 401 in 2019. Going forward, a \$6,000 annual transfer is forecasted. This enterprise fund is projected to have sufficient reserves for capital outlay and an adequate working capital reserve throughout the life of this plan.

Key Highlights

- At December 31, 2018 the General fund had a 51.9 percent operating reserve. The Minnesota Office of the State Auditor defines an adequate reserve as 35 - 50 percent of the General fund expenditures. The projected General Fund balance remains within the 35 - 50 percent range throughout the life of this Plan. We anticipate the General fund levy will grow by an average of 5.00 percent to maintain the desired reserve level.
- The total cash position of the City is projected to decrease from \$1.35 million (2018 actual) to \$1.16 million over the duration of this plan.
- The tax levy is projected to increase from \$765,514 (2018 certified) to \$1,088,128 over the duration of this plan. This is a result of the General Fund levy increasing, on average 5.00 percent per year, as well as the introduction of a levy for the 2019A bonds. The tax rate is anticipated to increase from 29.92 percent (2018 certified) to 35.21 percent as a result, resulting in \$216.00 increase in tax on the median value home.
- Beyond the 2019A bonds for the Eustis project, no new debt has been modeled in this plan. Total debt outstanding is projected to decrease from \$2.295 million (2019 actual) to \$600,000 over the duration of this plan. This is largely due to the retirement of the 2018A bonds in 2020 (or earlier if the city exercises a call option) upon the sale of the school site. As a result, the debt per capita will decrease from \$937 (2019 estimated) per household to an estimated \$224 over the duration of this plan.

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FINANCIAL SECTION

CITY OF LAUDERDALE, MINNESOTA
LONG TERM PLAN

City of Lauderdale, Minnesota
Schedule of Property Taxes Levied and Tax Rates
For the Years Ended December 31, 2018 (Actual) and 2019 to 2024 (Estimated)

		2018	2019	2020
		Actual	Actual	Estimated
		Amounts	Amounts	Amounts
Property Taxes Levied for General Purposes				
101	General	\$ 765,514	\$ 810,104	\$ 845,614
226	Communications	-	-	-
227	Recycling	-	-	-
	<i>Subtotal</i>	<u>765,514</u>	<u>810,104</u>	<u>845,614</u>
Property Taxes Levied for Capital				
401	Capital Improvement	y -	-	-
403	Street Improvement	y -	-	-
404	Park Improvement	y -	-	-
414	Development	y -	-	-
415	Housing Redevelopment	y -	-	-
416	TIF District No. 1-2	y -	-	-
	<i>Subtotal</i>	<u>-</u>	<u>-</u>	<u>-</u>
Property Taxes Levied for Debt Service				
305	2018A GO TIF Revenue Bonds	-	-	-
306	2019A GO Improvement Bonds	-	-	-
	<i>Subtotal</i>	<u>-</u>	<u>-</u>	<u>-</u>
Property Taxes Levied for Future Staffing				
101	General	y -	-	-
	Total Taxes Levied	<u>765,514</u>	<u>810,104</u>	<u>845,614</u>
	Less: Distribution from fiscal disparities	<u>(131,470)</u>	<u>(139,873)</u>	<u>(141,271)</u>
	City Net Levy	<u>\$ 634,044</u>	<u>\$ 670,231</u>	<u>\$ 704,343</u>
Tax Capacity				
	Personal and Real Estate	\$ 2,327,536	\$ 2,520,204	\$ 2,595,810
	Less: Contribution to fiscal disparities	<u>(208,342)</u>	<u>(236,397)</u>	<u>(238,761)</u>
	Adjusted net tax capacity	<u>\$ 2,119,194</u>	<u>\$ 2,283,807</u>	<u>\$ 2,357,049</u>

2021	2022	2023	2024
Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts
\$ 883,719	\$ 925,254	\$ 970,527	\$ 1,019,874
-	-	-	-
-	-	-	-
883,719	925,254	970,527	1,019,874

-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-

-	-	-	-
-	-	68,198	68,253
-	-	68,198	68,253

-	-	-	-
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883,719	925,254	1,038,725	1,088,128
(142,684)	(144,111)	(145,552)	(147,007)
\$ 741,035	\$ 781,143	\$ 893,173	\$ 941,120

\$ 2,673,684	\$ 2,753,895	\$ 2,836,512	\$ 2,921,607
(241,149)	(243,560)	(245,996)	(248,456)
\$ 2,432,536	\$ 2,510,335	\$ 2,590,516	\$ 2,673,152

City of Lauderdale, Minnesota
Schedule of Property Taxes Levied and Tax Rates (Continued)
For the Years Ended December 31, 2018 (Actual) and 2019 to 2024 (Estimated)

	2018 Actual Amounts	2019 Actual Amounts	2020 Estimated Amounts
Tax Rates			
General	29.92%	29.35%	29.88%
Proposed capital levies	0.00%	0.00%	0.00%
Scheduled debt levies	0.00%	0.00%	0.00%
Proposed debt levies	0.00%	0.00%	0.00%
Total City Levy Tax Rate	29.92%	29.35%	29.88%
Population	2,426	2,450	2,475
Taxes per Capita	\$ 316	\$ 331	\$ 342
Median Home Value (Jan 2)	\$ 183,600	\$ 200,500	\$ 213,100
Median Home Taxes (from city)	\$ 487	\$ 532	\$ 583
% change from prior year \$'s		9%	10%
Tax Levy (\$)			
General	\$ 765,514	\$ 810,104	\$ 845,614
Special Revenue	-	-	-
Existing Debt	-	-	-
Proposed Debt	-	-	-
Proposed Capital	-	-	-
Tax Levy (%)			
General	100%	100%	100%
Special Revenue	0%	0%	0%
Existing Debt	0%	0%	0%
Proposed Debt	0%	0%	0%
Proposed Capital	0%	0%	0%
General Fund Percentage Change in Levy (%)		6%	4%
Total Change in Levy (%)		6%	4%

2021	2022	2023	2024
Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts
30.46%	31.12%	32.21%	33.00%
0.00%	0.00%	0.00%	0.00%
0.00%	0.00%	2.26%	2.21%
0.00%	0.00%	0.00%	0.00%
30.46%	31.12%	34.48%	35.21%
2,600	2,626	2,652	2,679
\$ 340	\$ 352	\$ 392	\$ 406
\$ 214,166	\$ 215,236	\$ 216,313	\$ 217,394
\$ 598	\$ 614	\$ 684	\$ 703
3%	3%	11%	3%
\$ 883,719	\$ 925,254	\$ 970,527	\$ 1,019,874
-	-	-	-
-	-	68,198	68,253
-	-	-	-
-	-	-	-
100%	100%	93%	94%
0%	0%	0%	0%
0%	0%	7%	6%
0%	0%	0%	0%
0%	0%	0%	0%
5%	5%	5%	5%
5%	5%	12%	5%

City of Lauderdale, Minnesota
Schedule of Annual Fund Cash Balances
For the Years Ended December 31, 2018 (Actual) and 2019 to 2024 (Estimated)

		2018	2019	2020
		Actual	Estimated	Estimated
		Amounts	Amounts	Amounts
<u>GOVERNMENT-TYPE</u>				
General Operations				
101	General	\$ 736,188	\$ 736,188	\$ 736,188
Special Revenue				
226	Communications	12,518	14,328	(14,008)
227	Recycling	103,391	94,005	83,813
228	TIF District No. 1-2	-	-	-
	Subtotal	115,909	108,333	69,805
Debt Service				
305	2018A GO TIF Revenue Bonds	57,437	1,332,879	1,307,626
306	2019A GO Improvement Bonds	-	50,274	107,168
	Subtotal	57,437	1,383,153	1,414,794
Capital Projects				
401	Capital Improvement	94,727	117,674	55,851
403	Street Improvement	469,985	436,842	441,210
404	Park Improvement	273,188	275,920	213,679
414	Development	348,100	340,000	275,631
415	Housing Redevelopment	(89,307)	-	-
416	TIF District No. 1-2	94,624	-	-
	Subtotal	1,191,317	1,170,436	986,371
	Total - Governmental-type Funds	2,100,851	3,398,110	3,207,159
<u>BUSINESS-TYPE</u>				
Enterprise Funds				
602	Sewer	964,224	989,691	803,179
603	Storm Water	386,429	403,071	415,018
XXX	Enterprise Fund Template #3	-	-	-
XXX	Enterprise Fund Template #4	-	-	-
XXX	Enterprise Fund Template #5	-	-	-
	Total - Business-type Funds	1,350,653	1,392,762	1,218,198
	Grand Total - City	\$ 3,451,504	\$ 4,790,872	\$ 4,425,356

* Cash balance is anticipated to grow based on market rates.

2021	2022	2023	2024	Trend
Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts	
\$ 722,515	\$ 696,916	\$ 661,396	\$ 618,238	●
(13,399)	(12,979)	(12,760)	(12,752)	●
72,780	60,870	48,046	34,270	●
-	-	-	-	●
59,381	47,890	35,286	21,518	
-	-	-	-	●
114,192	121,142	127,948	134,672	●
114,192	121,142	127,948	134,672	
28,410	694	12,701	24,828	●
445,622	275,079	277,829	280,608	●
215,816	217,974	220,154	222,355	●
210,431	144,393	145,837	147,295	●
-	-	-	-	●
-	-	-	-	●
900,279	638,139	656,520	675,085	
1,796,368	1,504,088	1,481,149	1,449,513	
838,488	719,438	744,065	763,359	●
318,281	341,832	366,936	393,676	●
-	-	-	-	●
-	-	-	-	●
-	-	-	-	●
1,156,769	1,061,270	1,111,002	1,157,035	
\$ 2,953,136	\$ 2,565,358	\$ 2,592,151	\$ 2,606,548	

Trend Indicator

- Adequate for reserve levels
- Adequate as of prior year but balances decrease, watch
- Below targeted reserve levels and should have a plan to address
- The fund has events in the future that need addressing now

City of Lauderdale, Minnesota
 Outstanding Debt Schedule
 For the Years Ended December 31, 2018 (Actual) and 2019 to 2024 (Estimated)

Fund Issue	Original Issue	Issue Date	Maturity Date	Interest Rate
GOVERNMENT-TYPE				
<i>General Obligation Bonds</i>				
305 G.O. Tax Increment Revenue Bonds, Series 2018A	\$ 1,295,000	5/1/2018	2/1/2021	1.95 %
306 G.O. Improvement Bonds, Series 2019A	1,000,000	6/26/2019	2/1/1930	1.50 - 3.00
<i>Total G.O. Bonds</i>	<u>2,295,000</u>			
Total All Funds	<u>\$ 2,295,000</u>			
Population				
Debt Per Capita - total				

2018	2019	2020	2021	2022	2023	2024
Actual Balance	Estimated Balance	Estimated Balance	Estimated Balance	Estimated Balance	Estimated Balance	Estimated Balance
\$ 1,295,000	\$ 1,295,000	\$ 1,295,000	\$ -	\$ -	\$ -	\$ -
-	1,000,000	1,000,000	900,000	800,000	700,000	600,000
1,295,000	2,295,000	2,295,000	900,000	800,000	700,000	600,000
\$ 1,295,000	\$ 2,295,000	\$ 2,295,000	\$ 900,000	\$ 800,000	\$ 700,000	\$ 600,000
2,426	2,450	2,475	2,600	2,626	2,652	2,679
\$ 534	\$ 937	\$ 927	\$ 346	\$ 305	\$ 264	\$ 224

City of Lauderdale, Minnesota
 Capital Improvement Plan - Capital Improvement 401
 Schedule of Planned Capital Outlay 2019 to 2024

Department	(Optional) City Accounting Code	Year to Replace	Item	Cost
Public Works	401-41940-410-45400	2019	Lawn Mower	\$ 10,000
General Government	401-41940-410-45300	2020	City Hall - replace roof	60,000
Public Works	401-41940-410-45300	2020	Replace Public Works Garage Roof	15,000
Public Works	401-41940-410-45400	2021	Replace 2001 John Deere Tractor 3520	40,000
Public Works	401-41940-410-45400	2022	Replace 2012 Ford F350 Truck and Plow	40,000
Public Works	401-41940-410-45400	2026	Replace 2016 Ford F350 Truck and Plow	40,000

2019	2020	2021	2022	2023	2024
Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts
\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -
-	60,000	-	-	-	-
-	15,000	-	-	-	-
-	-	40,000	-	-	-
-	-	-	40,000	-	-
-	-	-	-	-	-
<u>\$ 10,000</u>	<u>\$ 75,000</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>\$ -</u>	<u>\$ -</u>

City of Lauderdale, Minnesota
 Capital Improvement Plan - Capital Improvement 401
 Schedule of Projected Revenue, Expenditures and Debt

Capital Project Fund Projected Activity

	2018 Actual
Revenues	
Property taxes	\$ -
Interest on investments	1,765
Intergovernmental revenue	-
Miscellaneous	52,300
Total Revenues	54,065
Expenditures	
Capital outlay	28,873
Total Expenditures	28,873
Excess (Deficiency) of Revenues Over (Under) Expenditures	25,192
Other Financing Sources (Uses)	
Transfers in	-
Transfer out	-
Bond proceeds	-
Sale of Fixed Asset	-
Total Other Financing Sources	-
Net Change in Fund Balances	25,192
Cash Balances January 1	69,535
Cash Balances, December 31	\$ 94,727

Capital Project Fund Projected Activity

2019	2020	2021	2022	2023	2024
Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
947	1,177	559	284	7	127
-	-	-	-	-	-
-	-	-	-	-	-
947	1,177	559	284	7	127
10,000	75,000	40,000	40,000	-	-
10,000	75,000	40,000	40,000	-	-
(9,053)	(73,823)	(39,441)	(39,716)	7	127
32,000	12,000	12,000	12,000	12,000	12,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
32,000	12,000	12,000	12,000	12,000	12,000
22,947	(61,823)	(27,441)	(27,716)	12,007	12,127
94,727	117,674	55,851	28,410	694	12,701
\$ 117,674	\$ 55,851	\$ 28,410	\$ 694	\$ 12,701	\$ 24,828

City of Lauderdale, Minnesota
 Capital Improvement Plan - Street Improvement 403
 Schedule of Planned Capital Outlay 2019 to 2024

Department	(Optional) City Accounting Code	Year to Replace	Item	Cost
Public Works	403-43121-430-45300	2022	Sealcoating - all City streets	\$ 175,000
Public Works	403-43121-430-45300	2019	Eustis/Malvern Street Alley Improvements	2,600,350
Public Works	403-43121-430-45300	2028	Sealcoating - all City streets	2,200,000
Public Works	403-43121-430-45300	2019	Roselawn & Eustis Street Reconstruction	-

2019	2020	2021	2022	2023	2024
Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts
\$ -	\$ -	\$ -	\$ 175,000	\$ -	\$ -
2,600,350	-	-	-	-	-
-	-	-	-	-	-
\$ 2,600,350	\$ -	\$ -	\$ 175,000	\$ -	\$ -

City of Lauderdale, Minnesota
 Capital Improvement Plan - Street Improvement 403
 Schedule of Projected Revenue, Expenditures and Debt

Capital Project Fund Projected Activity

	2018 Actual
Revenues	
Property taxes	\$ -
Interest on investments	7,391
Intergovernmental revenue	16,447
Miscellaneous	42,350
Total Revenues	66,188
Expenditures	
Capital outlay	49,073
Total Expenditures	49,073
Excess (Deficiency) of Revenues Over (Under) Expenditures	17,115
Other Financing Sources (Uses)	
Transfers in	-
Transfer out	-
Bond proceeds	-
Sale of Fixed Asset	-
Total Other Financing Sources	-
Net Change in Fund Balances	17,115
Cash Balances January 1	452,870
Cash Balances, December 31	\$ 469,985

Capital Project Fund Projected Activity

2019 Estimated	2020 Estimated	2021 Estimated	2022 Estimated	2023 Estimated	2024 Estimated
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16,777	4,368	4,412	4,456	2,751	2,778
85,700	-	-	-	-	-
1,490,138	-	-	-	-	-
1,592,615	4,368	4,412	4,456	2,751	2,778
2,600,350	-	-	175,000	-	-
2,600,350	-	-	175,000	-	-
(1,007,735)	4,368	4,412	(170,544)	2,751	2,778
-	-	-	-	-	-
-	-	-	-	-	-
974,592	-	-	-	-	-
-	-	-	-	-	-
974,592	-	-	-	-	-
(33,143)	4,368	4,412	(170,544)	2,751	2,778
469,985	436,842	441,210	445,622	275,079	277,829
\$ 436,842	\$ 441,210	\$ 445,622	\$ 275,079	\$ 277,829	\$ 280,608

City of Lauderdale, Minnesota
 Capital Improvement Plan - Park Improvement 404
 Schedule of Planned Capital Outlay 2019 to 2024

Department	(Optional) City Accounting Code	Year to Replace	Item	Cost
Parks	404-45200-450-45300	2020	Skyview Park Improvements	\$ 60,000
Parks	404-45200-450-45300	2020	Community Park Improvements	5,000
Parks	404-45200-450-45300	2020	Skyview Park Improvements (pending revenue)	150,000

2019	2020	2021	2022	2023	2024
Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts
\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -
-	5,000	-	-	-	-
-	150,000	-	-	-	-
<u>\$ -</u>	<u>\$ 215,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

City of Lauderdale, Minnesota
 Capital Improvement Plan - Park Improvement 404
 Schedule of Projected Revenue, Expenditures and Debt

Capital Project Fund Projected Activity

	2018 Actual
Revenues	
Property taxes	\$ -
Interest on investments	4,412
Intergovernmental revenue	-
Miscellaneous (pending park dedication for Skyview Park improvements)	-
Total Revenues	4,412
Expenditures	
Capital outlay	695
Total Expenditures	695
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,717
Other Financing Sources (Uses)	
Transfers in	-
Transfer out	-
Bond proceeds	-
Sale of Fixed Asset	-
Total Other Financing Sources	-
Net Change in Fund Balances	3,717
Cash Balances January 1	269,471
Cash Balances, December 31	\$ 273,188

Capital Project Fund Projected Activity

2019	2020	2021	2022	2023	2024
Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2,732	2,759	2,137	2,158	2,180	2,202
-	-	-	-	-	-
-	150,000	-	-	-	-
2,732	152,759	2,137	2,158	2,180	2,202
-	215,000	-	-	-	-
-	215,000	-	-	-	-
2,732	(62,241)	2,137	2,158	2,180	2,202
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,732	(62,241)	2,137	2,158	2,180	2,202
273,188	275,920	213,679	215,816	217,974	220,154
\$ 275,920	\$ 213,679	\$ 215,816	\$ 217,974	\$ 220,154	\$ 222,355

City of Lauderdale, Minnesota
 Capital Improvement Plan - Development 414
 Schedule of Planned Capital Outlay 2019 to 2024

Department	(Optional) City Accounting Code	Year to Replace	Item	Cost
No projects identified at this time				\$ -

Historically, resources for development in Fund 414 have been accumulated through conduit debt fees and transfers from the General Fund. In 2019, a transfer out of \$250K (construction) and is shown for the Eustis project (alleyway construction) and the remaining cash balance is transferred to the debt service fund on the 2019A bonds to provide a 2 year reserve on the tax levy needed to support this debt.

2019	2020	2021	2022	2023	2024
Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Lauderdale, Minnesota
 Capital Improvement Plan - Development 414
 Schedule of Projected Revenue, Expenditures and Debt

	2018 Actual
Revenues	
Property taxes	\$ -
Interest on investments	4,711
Intergovernmental revenue	-
Miscellaneous	15,110
Total Revenues	19,821
Expenditures	
Capital outlay	17,353
Total Expenditures	17,353
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,468
Other Financing Sources (Uses)	
Transfers in	38,000
Transfer out	(80,318)
Bond proceeds	-
Sale of Fixed Asset	-
Total Other Financing Sources	(42,318)
Net Change in Fund Balances	(39,850)
Cash Balances January 1	387,950
Cash Balances, December 31	\$ 348,100

Capital Project Fund Projected Activity

2019	2020	2021	2022	2023	2024
Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3,481	3,400	2,756	2,104	1,444	1,458
-	-	-	-	-	-
90,000	-	-	-	-	-
93,481	3,400	2,756	2,104	1,444	1,458
-	-	-	-	-	-
-	-	-	-	-	-
93,481	3,400	2,756	2,104	1,444	1,458
38,000	-	-	-	-	-
(139,581)	(67,769)	(67,956)	(68,143)	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(101,581)	(67,769)	(67,956)	(68,143)	-	-
(8,100)	(64,369)	(65,200)	(66,039)	1,444	1,458
348,100	340,000	275,631	210,431	144,393	145,837
\$ 340,000	\$ 275,631	\$ 210,431	\$ 144,393	\$ 145,837	\$ 147,295

City of Lauderdale, Minnesota
 Capital Improvement Plan - Housing Redevelopment 415
 Schedule of Planned Capital Outlay 2019 to 2024

Department	(Optional) City Accounting Code	Year to Replace	Item	Cost
No projects identified at this time				\$ -

2019	2020	2021	2022	2023	2024
Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Lauderdale, Minnesota
 Capital Improvement Plan - Housing Redevelopment 415
 Schedule of Projected Revenue, Expenditures and Debt

Capital Project Fund Projected Activity

	2018 Actual
Revenues	
Property taxes	\$ -
Interest on investments	-
Intergovernmental revenue	-
Miscellaneous	-
Total Revenues	-
Expenditures	
Capital outlay	1,308
Total Expenditures	1,308
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,308)
Other Financing Sources (Uses)	
Transfers in	80,318
Transfer out	-
Bond proceeds	-
Sale of Fixed Asset	-
Total Other Financing Sources	80,318
Net Change in Fund Balances	79,010
Cash Balances January 1	(168,317)
Cash Balances, December 31	\$ (89,307)

Capital Project Fund Projected Activity

2019 Estimated	2020 Estimated	2021 Estimated	2022 Estimated	2023 Estimated	2024 Estimated
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
89,307	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
89,307	-	-	-	-	-
89,307	-	-	-	-	-
(89,307)	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Lauderdale, Minnesota
 Capital Improvement Plan - TIF District No. 1-2 416
 Schedule of Planned Capital Outlay 2019 to 2024

Department	(Optional) City Accounting Code	Year to Replace	Item	Cost
Economic Development	416-46500-462-45300	2019	Purchase, rehab and sell school building	\$ 94,624

2019	2020	2021	2022	2023	2024
Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts
\$ 94,624	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 94,624	\$ -	\$ -	\$ -	\$ -	\$ -

City of Lauderdale, Minnesota
 Capital Improvement Plan - TIF District No. 1-2 416
 Schedule of Projected Revenue, Expenditures and Debt

Capital Project Fund Projected Activity

	2018 Actual
Revenues	
Property taxes	\$ -
Interest on investments	1,061
Intergovernmental revenue	-
Miscellaneous	-
Total Revenues	1,061
Expenditures	
Capital outlay	8,466
Total Expenditures	8,466
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,405)
Other Financing Sources (Uses)	
Transfers in	-
Transfer out	(4,005)
Bond proceeds	1,202,167
Sale of Fixed Asset	-
Total Other Financing Sources	1,198,162
Net Change in Fund Balances	1,190,757
Cash Balances January 1	(1,096,133)
Cash Balances, December 31	\$ 94,624

Capital Project Fund Projected Activity

2019 Estimated	2020 Estimated	2021 Estimated	2022 Estimated	2023 Estimated	2024 Estimated
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
94,624	-	-	-	-	-
94,624	-	-	-	-	-
(94,624)	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(94,624)	-	-	-	-	-
94,624	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Lauderdale, Minnesota
 Capital Improvement Plan - Sewer 602
 Schedule of Planned Capital Outlay 2019 to 2024

Department	(Optional) City Accounting Code	Year to Replace	Item	Cost
Public Works	602-49450-000-45300	2020	Sewer Lining Project	\$ 150,000
Public Works	602-49450-000-45300	2020	Como Sewer Project	50,000
Public Works	602-49450-000-45300	2020	Sewer Extension Petitions (Eustis Project 8 @ \$3,500)	28,000
Public Works	602-49450-000-45300	2022	Sewer Lining Project	150,000

2019	2020	2021	2022	2023	2024
Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts
\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -
-	50,000	-	-	-	-
-	28,000	-	-	-	-
-	-	-	150,000	-	-
\$ -	\$ 228,000	\$ -	\$ 150,000	\$ -	\$ -

City of Lauderdale, Minnesota
 Capital Improvement Plan - Sewer 602
 Statement of Cash Flows

Enterprise Fund Projected Activity

	2018 Actual
Cash Flows from Operating Activities	
Receipts from customers and users	\$ 283,213
Payments to suppliers and employees	(241,795)
Net Cash Provided (Used) by Operating Activities	41,418
Cash Flows from Noncapital Financing Activities	
Transfers in	-
Transfers out	-
Net Cash Provided (Used) by Noncapital Financing Activities	-
Cash Flows from Capital and Related Financing Activities	
Acquisition of capital assets	(122,418)
Intergovernmental revenue	-
Special assessment revenue (petitions on Eustis, repayment on 5 non-city owned properties)	-
Proceeds from bonds	-
New principal and Interest paid on debt	-
Existing principal on debt	-
Existing interest on debt	-
Net Cash Used by Capital and Related Financing Activities	(122,418)
Cash Flows From Investing Activities	
Investment earnings	16,380
Net Increase (Decrease) in Cash and Cash Equivalents	(64,620)
Cash and Cash Equivalents, January 1	1,028,844
Cash and Cash Equivalents, December 31	\$ 964,224

Enterprise Fund Projected Activity

	2019	2020	2021	2022	2023	2024
	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
\$	291,709	\$ 300,461	\$ 309,474	\$ 318,759	\$ 328,321	\$ 338,171
	(253,885)	(266,579)	(279,908)	(293,903)	(308,599)	(324,028)
	37,825	33,882	29,567	24,855	19,723	14,143
	-	-	-	-	-	-
	(22,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)
	(22,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)
	-	(228,000)	-	(150,000)	-	-
	-	-	-	-	-	-
	-	3,710	3,710	3,710	3,710	3,710
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	(224,290)	3,710	(146,290)	3,710	3,710
	9,642	9,897	8,032	8,385	7,194	7,441
	25,467	(186,511)	35,308	(119,050)	24,627	19,293
	964,224	989,691	803,179	838,488	719,438	744,065
\$	989,691	\$ 803,179	\$ 838,488	\$ 719,438	\$ 744,065	\$ 763,359

City of Lauderdale, Minnesota
 Capital Improvement Plan - Storm Water 603
 Schedule of Planned Capital Outlay 2019 to 2024

Department	(Optional) City Accounting Code	Year to Replace	Item	Cost
Public Works	603-49500-000-45300	2020	Invasive Species Management	\$ 10,000
Public Works	603-49500-000-45300	2021	Seminary Pond Project	120,000

2019	2020	2021	2022	2023	2024
Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts
\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -
-	-	120,000	-	-	-
\$ -	\$ 10,000	\$ 120,000	\$ -	\$ -	\$ -

City of Lauderdale, Minnesota
 Capital Improvement Plan - Storm Water 603
 Statement of Cash Flows

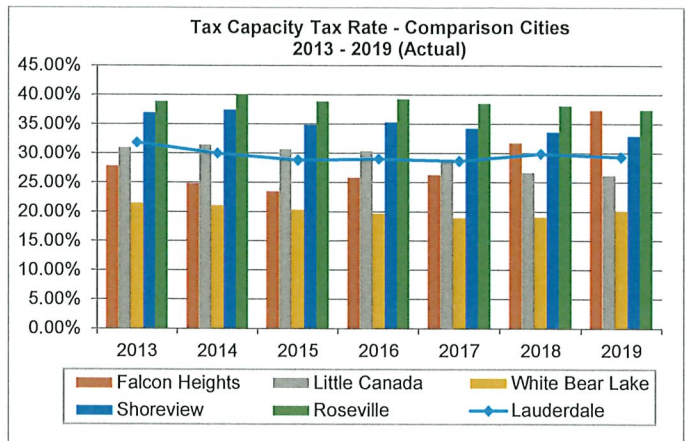
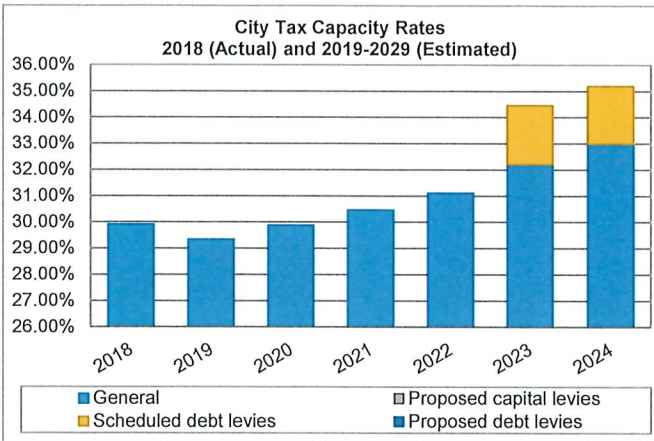
Enterprise Fund Projected Activity

	2018 Actual
Cash Flows from Operating Activities	
Receipts from customers and users	\$ 113,436
Payments to suppliers and employees	(91,743)
Net Cash Provided (Used) by Operating Activities	21,693
Cash Flows from Noncapital Financing Activities	
Transfers in	-
Transfers out	-
Net Cash Provided (Used) by Noncapital Financing Activities	-
Cash Flows from Capital and Related Financing Activities	
Acquisition of capital assets	-
Intergovernmental revenue	-
Proceeds from bonds	-
New principal and Interest paid on debt	-
Existing principal on debt	-
Existing interest on debt	-
Net Cash Used by Capital and Related Financing Activities	-
Cash Flows From Investing Activities	
Investment earnings	6,085
Net Increase (Decrease) in Cash and Cash Equivalents	27,778
Cash and Cash Equivalents, January 1	358,651
Cash and Cash Equivalents, December 31	\$ 386,429

Enterprise Fund Projected Activity

	2019	2020	2021	2022	2023	2024
	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
\$	119,108	\$ 125,063	\$ 131,316	\$ 137,882	\$ 144,776	\$ 152,015
	(96,330)	(101,147)	(106,204)	(111,514)	(117,090)	(122,944)
	22,778	23,917	25,112	26,368	27,686	29,071
	-	-	-	-	-	-
	(10,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)
	(10,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)
	-	(10,000)	(120,000)	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	(10,000)	(120,000)	-	-	-
	3,864	4,031	4,150	3,183	3,418	3,669
	16,642	11,947	(96,737)	23,551	25,105	26,740
	386,429	403,071	415,018	318,281	341,832	366,936
\$	403,071	\$ 415,018	\$ 318,281	\$ 341,832	\$ 366,936	\$ 393,676

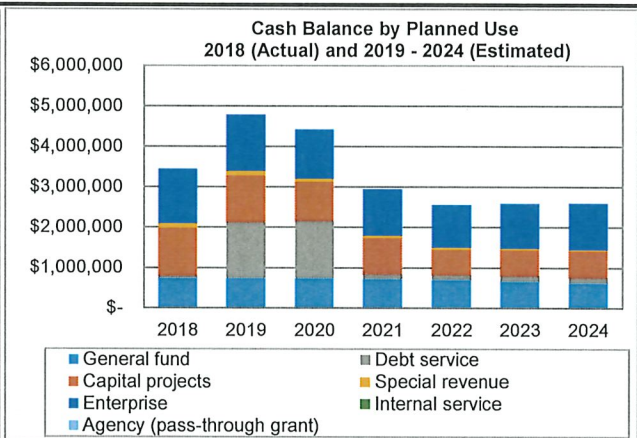
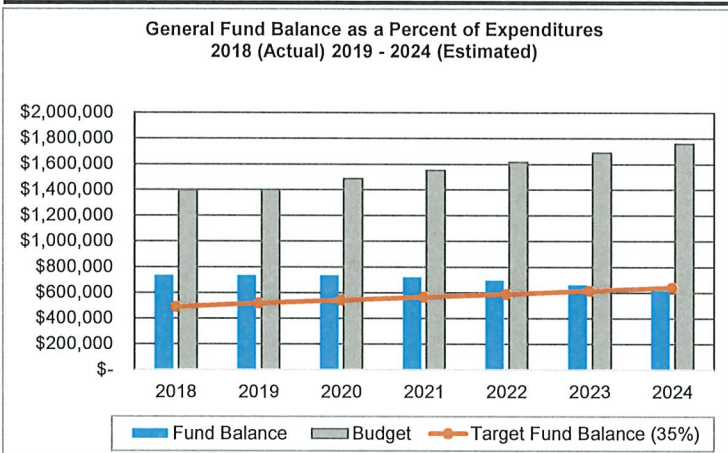
Tax Rates



Tax Rates:

Tax rates are a function of the levy and total tax base. The city tax rate is computed by dividing the city levy by the taxable tax capacity. Future tax rates are based on the assumption of 3.5% growth in tax capacity (see Assumptions). Comparable communities are provided for reference.

General Fund Operations and All Funds Cash Balances



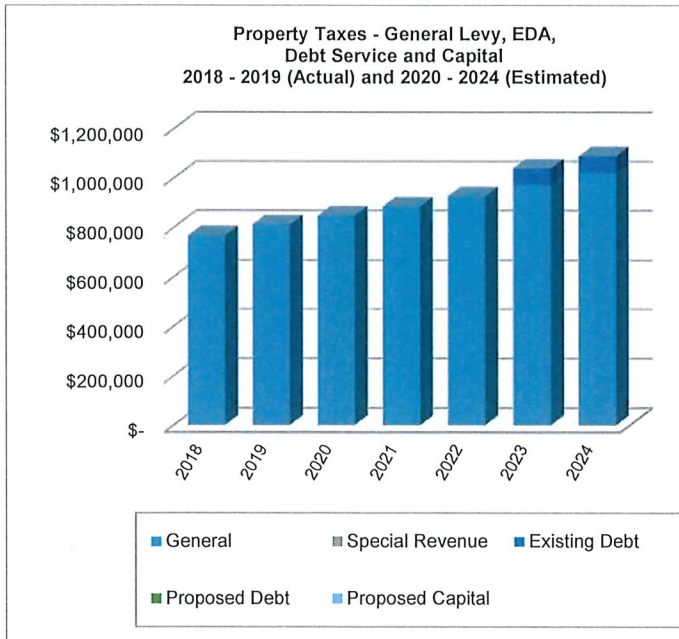
General Fund Balance as a Percent of Revenue:

The General fund fund balance should be maintained at a level to provide for adequate working capital reserves. The MN State Auditor recommends a 35-50% reserve. As the expenditure budget grows, the required reserve should increase accordingly. The City can build to this target by adding to contingency each year. This can be accomplished by reducing expenditures and maintaining the same level of revenue or increasing tax levy.

Cash Balance by Planned Use (000's):

The balances represented in this graph are categorized by the planned use and/or limitations determined by statute.

Property Taxes by Type



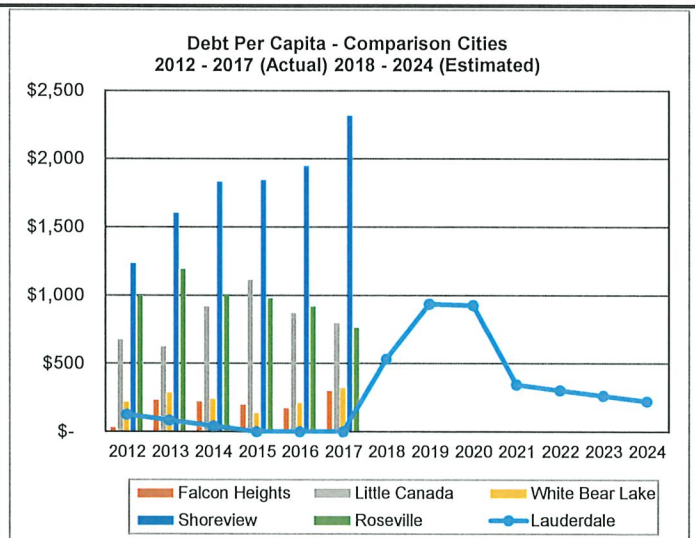
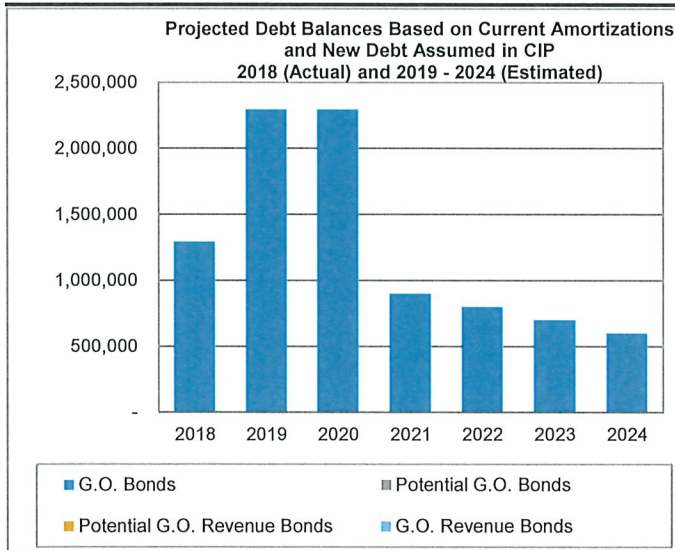
Percent of Property Taxes - General Levy and Bonds

This graph highlights the percent of levy by planned use. Increases in the levy are primarily attributed to the growth in scheduled and proposed debt levies as well as growth in the City's General levy. The overall city tax burden for a \$186,600 house in 2018 is shown in the graph on the right.

Projected City Tax Impact - 2018 \$183,600 home

The overall property tax levy for an average valued house is highlighted above.

Debt



Debt Balances

The projected debt portfolio includes anticipated payoff of the 2018A bonds (issued for the school site) in 2020. As you can see from the chart on the right, the 2018A Tax Increment Bonds for the school site project will temporarily increase the City's overall debt portfolio, however; they are anticipated to be paid off by 2020.