

**LAUDERDALE CITY COUNCIL MEETING AGENDA**  
**TUESDAY, SEPTEMBER 8, 2009**  
**7:30 P.M. LAUDERDALE CITY HALL**  
**1891 WALNUT STREET**

1. **ROLL CALL**
2. **APPROVAL OF THE AGENDA**
3. **APPROVALS**
  - a. Minutes of the August 25, 2009, City Council Meeting
  - b. Claims totaling \$82,115.00
4. **OPPORTUNITY FOR THE PUBLIC TO ADDRESS THE COUNCIL**
5. **CONSENT**
  - a. Rental Housing License
6. **SPECIAL ORDER OF BUSINESS/RECOGNITION/PROCLAMATIONS**
7. **PUBLIC HEARINGS** Public hearings are conducted so that the public affected by a proposal can have input in to the decision.
  - a. 2010 Budget & Preliminary Tax Levy
8. **REPORTS**
9. **DISCUSSION / ACTION**
  - a. 2010 Budget & Resolution 090809A – Levying Taxes for 2009 Payable in 2010 and Establishing the Date of the Truth in Taxation Hearing
  - b. Auditing Services Quote from Abdo, Eick, and Meyers
10. **ITEMS REMOVED FROM THE CONSENT AGENDA**
11. **ADDITIONAL ITEMS**
12. **SET AGENDA FOR NEXT MEETING**
  - a. Compliance Agreement with Minnesota Department of Agriculture Regarding the Trimming and Movement of Ash Trees
  - b. Appoint Election Judges
13. **WORK SESSION**
  - a. Animal Control Ordinance Revision
14. **ADJOURN**

**FILE**

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

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August 25, 2009

The Mayor called the City Council meeting to order at 7:30 p.m.

Councilors present: Clay Christensen, Karen Doherty, Lara Mac Lean, Denise Hawkinson, and Mayor Jeff Dains.

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

Mayor Dains asked for changes to the meeting agenda. There being none, **Councilor Mac Lean moved to approve the agenda. Councilor Hawkinson seconded the motion and it passed unanimously.**

**Councilor Doherty moved to approve the August 11, 2009, City Council goal setting meeting minutes. Councilor Christensen seconded the motion and it passed unanimously.**

**Councilor Hawkinson moved to approve the August 11, 2009, City Council meeting minutes. Councilor Mac Lean seconded the motion and it passed unanimously.**

Councilor Mac Lean asked about the barricades for National Night Out. Councilor Hawkinson asked about the City's experience with Cintas.

**Councilor Mac Lean moved approval of the claims totaling \$42,398.47. Councilor Hawkinson seconded the motion and it passed unanimously.**

Mayor Dains asked if members of the public wished to address the Council. No one wished to address the Council.

Mayor Dains asked if councilors wished to remove items from the consent agenda. Councilor Doherty removed the item concerning Day in the Park. **Councilor Doherty moved the remaining consent agenda item approving the park shelter request for September 12. Councilor Mac Lean seconded the motion and it passed unanimously.**

Mayor Christensen updated the Council on what he learned at the recent Ramsey County League of Local Governments Meeting. The meeting was held with the Metropolitan Council so the topic was regional planning. Among the items discussed were transit, regional parks, and the regional wastewater treatment system.

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Butkowski said Ehlers and Associates provided a resolution for the Council to adopt if they would still like to call the 2000a series bonds in October. Member Doherty introduced the following resolution and moved its adoption:

RESOLUTION 082509A  
CALLING FOR THE REDEMPTION OF  
GENERAL OBLIGATION IMPROVEMENT BONDS, SERIES 2000A

WHEREAS:

- A. The City of Lauderdale, Minnesota, has heretofore issued its General Obligation Improvement Bonds, Series 2000A (the "Bonds").
- B. The Bonds maturing on February 1 in the years 2010 through 2012, both inclusive, are subject to redemption and prepayment at the option of the City on February 1, 2009, and on any date thereafter, at a price of par plus accrued interest.
- C. The City Council deems it desirable and in the best interests of the City to call the Bonds maturing in the years 2010 through 2012, both inclusive, on October 15, 2009.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Lauderdale, Minnesota, as follows:

1. The Bonds maturing on February 1 in the years 2010 through 2012, both inclusive, shall be redeemed and prepaid on October 15, 2009, at a price of par and accrued interest.
2. The City Administrator is hereby authorized and directed to cause notice of the call to be mailed to the paying agent for the Bonds at least 30 days prior to October 15, 2009. The notice shall be in substantially the form attached hereto as Exhibit A.

**The motion for the adoption of the foregoing resolution was duly seconded by member Christensen and upon a vote being taken thereon, the following voted in favor thereof; council members Christensen, Doherty, Hawkinson, Mac Lean, and Mayor Dains.**

Butkowski told the Council that the three year agreement with Abdo, Eick, and Meyers (Abdo) for auditing services was completed. The Council may consider retaining Abdo or have staff prepare an RFP for auditing services.

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Councilors recognized the benefit of retaining Abdo. They are helping the City prepare for the GASB 45 standard in addition to having prepared the city's TIF statements for a number of years. The Council directed staff to get a one to three year quote from Abdo for auditing services to consider.

The Council looked at the updated preliminary budget. Since the last meeting, staff learned that the City would receive \$11,311 more in fiscal disparities than 2009 and that the median home value in Lauderdale had dropped 5.6% to \$186,150. The drop in median home value impacted the local tax rate, which results in little net benefit from the fiscal disparities increase. Councilors noted that the .8% levy increase reflected in the proposed 2010 budget only netted an additional \$4,452 to off-set operating increases and the potential for further unallotments, emerald ash borer expenses, and the uptick in tax petitions. The proposed general fund budget is 5.0% less than 2009 due to the loss of local government aid. The 2010 budget has no budgeted transfers to the reserve funds to save for infrastructure improvements.

The Council asked staff to bring back information on the revenue generated from one, two, and three percent levy increases. The preliminary levy will be set at the next meeting.

Councilor Doherty removed the Day in the Park item from the Consent Agenda. Councilors Doherty and Mac Lean read the names of Day in the Park contributors and volunteers including: Lauderdale Wellness Center; Nelsons Financial Services; James Roehrenback, State Farm Insurance; Xcel Energy; International Operating Engineers Local #70; SuperUSA; Lauderdale BP; Caribou Coffee Har Mar; Tim and Tom's Speedy Market; Flaherty's Bowl; Bruegger's Bagel Bakery; Boy Scout Troop #254, Northern Lights 4-H; City Gables; CTV Television; Parks and Community Involvement Committee; City Council; city staff; and community volunteers.

**Councilor Doherty moved to formally accept and thank the volunteers and contributors that made Day in the Park a success. Councilor Hawkinson seconded the motion and it passed unanimously.**

The Mayor acknowledged the list of agenda items for the next meeting which included setting the preliminary 2010 levy.

Mayor Dains explained the Council was moving into the work session. Work sessions are a continuation of the meetings but not aired on community television.

Councilor Christensen explained the proposal he prepared with Councilor Hawkinson to allow dogs off-leash in the City Park. The proposal required that dogs be under sight and voice control at all times. He said if control could not be demonstrated, an officer may require the owner to put the dog on a leash.

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Councilor Doherty asked what would happen to repeat offenders? She favored a warning and citation system so that owners could be held accountable for their pets. Staff was asked to invite Captain Cotroneo or Chief Ohl to the next meeting to discuss the concept and update the document originally prepared by Councilors Christensen and Hawkinson with the suggestions from the meeting.

**There being no further business on the council agenda, Councilor Christensen moved to adjourn the meeting. Councilor Doherty seconded the motion and it carried. The meeting adjourned at 8:42 p.m.**

Respectfully submitted,

Heather Butkowski  
City Administrator

**CITY OF LAUDERDALE**

**CLAIMS FOR APPROVAL**

**September 8, 2009 City Council Meeting**

Payroll

9/04/09 Payroll: Direct Deposit # 500814-500818	\$6,916.32
9/04/09 Payroll: Payroll Liabilities, e-payments 384E-386E	\$5,220.79

Vendor Claims

9/08/09: Check #s 19841-19859	\$69,977.89
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**SUBTOTAL \$82,115.00**

No Additional Payments

<b>Total Claims for Approval</b>	<b>\$82,115.00</b>
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\$82,115.00

# CITY OF LAUDERDALE

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## Paid Register

Check Number	Employee Number	Employee Name	Pay Period	Pay Group Description	Check Amount	Check Date	Status
500817	000000002	HINRICHS, DAVID C	18	BI-WEEKLY	\$1,066.34		Outstanding
500818	000000005	HUGHES, JOSEPH A	18	BI-WEEKLY	\$1,788.32		Outstanding
500814	000000011	BOWNIK, JAMES	18	BI-WEEKLY	\$1,494.42		Outstanding
500815	000000007	BUTKOWSKI-HINRICHS, HE	18	BI-WEEKLY	\$1,813.89		Outstanding
500816	000000017	CALLAHAN, COLLEEN	18	BI-WEEKLY	\$753.35		Outstanding
					<u>\$6,916.32</u>		

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CITY OF LAUDERDALE

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Payments

Current Period: SEPTEMBER 2009

Batch Name	090409payrl	Computer Dollar Amt	\$5,220.79	Posted	
Refer	1040 ICMA RETIREMENT TRUST - 457	Ck# 000384E	9/4/2009		
Cash Payment	G 101-21705 ICMA RETIREMENT	9/04/09 Payroll			\$1,388.08
Transaction Date	9/3/2009	Due 0 NORTH STAR CHEC 10100		Total	\$1,388.08
Refer	1041 PERA	Ck# 000385E	9/4/2009		
Cash Payment	G 101-21704 PERA	9/04/09 Payroll			\$1,354.07
Transaction Date	9/3/2009	Due 0 NORTH STAR CHEC 10100		Total	\$1,354.07
Refer	1042 NORTH STAR BANK, CHECKING S	Ck# 000386E	9/4/2009		
Cash Payment	G 101-21703 FICA WITHHOLDING.	9/04/09 Payroll			\$1,689.90
Cash Payment	G 101-21701 FEDERAL TAXES	9/04/09 Payroll			\$788.74
Transaction Date	9/3/2009	Due 0 NORTH STAR CHEC 10100		Total	\$2,478.64

Fund Summary		BATCH Total	\$5,220.79
	10100 NORTH STAR CHECKING		
Refer 101		\$5,220.79	
Cash Payment		\$5,220.79	

Pre-Written Checks	\$5,220.79
Checks to be Generated by the Compute	\$0.00
Cash Payment Total	\$5,220.79



**CITY OF LAUDERDALE**  
**\*Check Detail Register©**

SEPTEMBER 2009

			Check Amt	Invoice	Comment
<b>10100 NORTH STAR CHECKING</b>					
Paid Chk#	019841	9/8/2009			<b>CINTAS</b>
E	602-49100-425	CLOTHING	\$16.90		PW Clothing
E	601-49000-425	CLOTHING	\$16.89		PW Clothing
<b>Total CINTAS</b>			<b>\$33.79</b>		
Paid Chk#	019842	9/8/2009			<b>CITY OF ROSEVILLE</b>
E	101-41200-391	TELEPHONE/PAGERS	\$95.40		9/09 Phone Services
E	101-41200-306	CONSULTING FEES	\$453.33		9/09 IT Services
<b>Total CITY OF ROSEVILLE</b>			<b>\$548.73</b>		
Paid Chk#	019843	9/8/2009			<b>CITY OF ST ANTHONY</b>
E	101-42100-319	POLICE CONTRACT	\$48,187.50		9/09 Police Contract
<b>Total CITY OF ST ANTHONY</b>			<b>\$48,187.50</b>		
Paid Chk#	019844	9/8/2009			<b>EAST HENNEPIN AUTO SERVICE INC</b>
E	101-43000-212	MOTOR FUELS	\$32.00		7/09 Diesel Fuel
E	601-49000-212	MOTOR FUELS	\$6.85		7/09 Diesel Fuel
E	602-49100-212	MOTOR FUELS	\$6.85		7/09 Diesel Fuel
<b>Total EAST HENNEPIN AUTO SERVICE INC</b>			<b>\$45.70</b>		
Paid Chk#	019845	9/8/2009			<b>GLENWOOD INGLEWOOD</b>
E	101-41200-208	WATER DELIVERY	\$4.81		8/09 Water Cooler Rental
<b>Total GLENWOOD INGLEWOOD</b>			<b>\$4.81</b>		
Paid Chk#	019846	9/8/2009			<b>HOME DEPOT CRC</b>
E	201-45600-377	DAY IN THE PARK	\$90.14		8/09 purchases
E	101-41200-201	GENERAL SUPPLIES	\$3.00		8/09 purchases
E	101-45200-202	PERMENANT SUPPLIES	\$89.16		8/09 purchases
<b>Total HOME DEPOT CRC</b>			<b>\$182.30</b>		
Paid Chk#	019847	9/8/2009			<b>JIMMYS JOHNNYS INC</b>
E	101-45200-427	PORTA POTTY RENTAL	\$117.37		8/09 Park Port-a-Potty
<b>Total JIMMYS JOHNNYS INC</b>			<b>\$117.37</b>		
Paid Chk#	019848	9/8/2009			<b>LMC</b>
E	101-41100-438	DUES & SUBSCRIPTIONS	\$2,098.00		09 Annual Membership Dues
<b>Total LMC</b>			<b>\$2,098.00</b>		
Paid Chk#	019849	9/8/2009			<b>MET-COUNCIL ENVIRONMENTAL SER.</b>
E	601-49000-387	WATER TREATMENT SERVICE	\$10,715.82		10/09 Waste Water Services
<b>otal MET-COUNCIL ENVIRONMENTAL SER.</b>			<b>\$10,715.82</b>		
Paid Chk#	019850	9/8/2009			<b>MN MAYORS ASSOCIATION</b>
E	101-41100-438	DUES & SUBSCRIPTIONS	\$20.00		09 Dues
<b>Total MN MAYORS ASSOCIATION</b>			<b>\$20.00</b>		
Paid Chk#	019851	9/8/2009			<b>MNAPA</b>
E	101-41200-308	TRAINING\CONFERENCES	\$55.00		JB-Conference Session

**CITY OF LAUDERDALE**  
**\*Check Detail Register©**

SEPTEMBER 2009

			Check Amt	Invoice	Comment
<b>Total MNAPA</b>			<b>\$55.00</b>		
Paid Chk#	019852	9/8/2009	<b>ONE CALL CONCEPTS</b>		
E	101-43400-386	GOPHER STATE ONE CALL	\$27.55		8/09 Locate Tickets
<b>Total ONE CALL CONCEPTS</b>			<b>\$27.55</b>		
Paid Chk#	019853	9/8/2009	<b>PARK SERVICE</b>		
E	101-43000-212	MOTOR FUELS	\$163.21		8/09 Motor Fuel
E	601-49000-212	MOTOR FUELS	\$34.97		8/09 Motor Fuel
E	602-49100-212	MOTOR FUELS	\$34.97		8/09 Motor Fuel
<b>Total PARK SERVICE</b>			<b>\$233.15</b>		
Paid Chk#	019854	9/8/2009	<b>RAMSEY COUNTY, PROP REC &amp; REV</b>		
E	101-42100-442	MISC	\$505.92		8/09 Dispatch Services
<b>Total RAMSEY COUNTY, PROP REC &amp; REV</b>			<b>\$505.92</b>		
Paid Chk#	019855	9/8/2009	<b>RAPIT PRINTING</b>		
E	101-41200-201	GENERAL SUPPLIES	\$118.67		Receipt Pads
<b>Total RAPIT PRINTING</b>			<b>\$118.67</b>		
Paid Chk#	019856	9/8/2009	<b>SPRINGSTED</b>		
E	101-41200-308	TRAINING\CONFERENCES	\$50.00		JB - NM Training
<b>Total SPRINGSTED</b>			<b>\$50.00</b>		
Paid Chk#	019857	9/8/2009	<b>SUPERIOR ROOFING CONSTRUCTION</b>		
E	404-48404-527	GENERAL PARK IMPROVEMEN	\$6,702.50		Re-roof warming house
<b>Total SUPERIOR ROOFING CONSTRUCTION</b>			<b>\$6,702.50</b>		
Paid Chk#	019858	9/8/2009	<b>WASTE MANAGEMENT</b>		
E	101-43000-384	REFUSE DISPOSAL	\$111.52		9/09 Waste Services
<b>Total WASTE MANAGEMENT</b>			<b>\$111.52</b>		
Paid Chk#	019859	9/8/2009	<b>XCEL ENERGY, CITY HALL</b>		
E	101-43000-383	GAS UTILITIES	\$28.46		8/09 CH Gas
E	101-43000-381	ELECTRIC	\$191.10		8/09 CH Electric
<b>Total XCEL ENERGY, CITY HALL</b>			<b>\$219.56</b>		
<b>10100 NORTH STAR CHECKING</b>			<b>\$69,977.89</b>		

**Fund Summary**

	10100 NORTH STAR CHECKING	
101 GENERAL		\$52,352.00
201 COMMUNITY EVENTS		\$90.14
404 PARK IMPROVEMENT		\$6,702.50
601 SEWER UTILITIES		\$10,774.53
602 STORM SEWER ENTERPRISE FUND		\$58.72
		<u>\$69,977.89</u>

# LAUDERDALE COUNCIL ACTION FORM

031

TYPE OF REQUEST	
Consent	<input checked="" type="checkbox"/>
Action	<input type="checkbox"/>
Resolution	<input type="checkbox"/>
Information	<input type="checkbox"/>
Work session	<input type="checkbox"/>

MEETING DATE	<u>September 8, 2009</u>
AGENDA NUMBER	<u>5A 2009 Licenses</u>
DESCRIPTION	<u>2009 Licenses: rental, license</u>

BACKGROUND OR PAST COUNCIL ACTION
<p>The property owners listed below have successfully completed the rental housing inspection and renewal process for a 2009 rental license.</p> <p>Jake Malinka, 1791 Fulham Street</p>

OPTIONS

STAFF RECOMMENDATION
Approve licenses for 2009.

COUNCIL ACTION

MOTION BY \_\_\_\_\_

SECOND \_\_\_\_\_

STAFF ACTION

## LAUDERDALE COUNCIL ACTION FORM

### Action Requested

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

Meeting Date	September 8, 2009
ITEM NUMBER	2010 Budget & Levy
STAFF INITIAL	AB
APPROVED BY ADMINISTRATOR	

### DESCRIPTION OF ISSUE AND PAST COUNCIL ACTION:

#### General Fund

The highlighted column on the levy spreadsheet is the basis for the budget presented. The budget still reflects a 1.0% net levy (.8% gross levy) increase as the Council expressed a desire to increase the levy to recoup some of the lost LGA.

Staff took the unallocated \$31,604 discussed at the last meeting and spread it among line items where it was most needed and increased the contingency fund to \$20,000. This offers some cushion against additional LGA cuts.

If the Council wants to increase the levy to fund further priorities, \$4,452 is generated for every 1% net levy increase. The "Available for Transfer" line represents the dollars available for levy increases up to 3.5%. The final column represents the levy increase needed to restore the general fund budget to the 2009 level. As you will see, \$60,635 then becomes available for transfer to the special project funds. However, residents would see a sizable increase in their property taxes.

Ultimately, even a small increase will help restore the general fund balance. As you may recall, it slipped to 41% of the following year's operating expenses due to the last-minute 2008 LGA cut.

\*\*I keep trying to make the levy spreadsheet easier to understand, but if you have any questions, please give me a call.

#### Special Revenue Funds

Mayor Dains learned that the city's contribution to the cable commission will increase by 2% and that is reflected in the attached budget. Additionally, staff updated the TIF contributions to the debt service funds. After the general fund levy is established, the Council can spend time reviewing the special revenue funds in October and November. I included a copy of the cash balances report for reference.

**OPTIONS:**

Due to changes in the truth in taxation law, three things have to be accomplished at the meeting.

1. Hold a public hearing to allow input on the preliminary levy and budget.
2. Set the preliminary levy by resolution.
3. Establish a truth in taxation public hearing date. It must be a regularly scheduled meeting after November 24. The only regularly scheduled meeting after that date is December 8. On December 8, after the public hearing, the Council may adopt the final levy and budget or hold another meeting later in December to finalize them.

**STAFF RECOMMENDATION:**

Adopt Resolution 090809A - A Resolution Levying Taxes for 2009 Payable in 2010 in the amount of \$\_\_\_\_\_ and Establishing December 8, 2009, at 7:30 p.m. as the Date and Time of the Truth in Taxation Hearing.

The draft resolution in your packet represents the .8% gross levy increase over 2009. If the levy is a different amount, I will update the resolution right after the meeting for the Mayor to sign.

Cash Balances

Current Period: SEPTEMBER 2009

http://www

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FUND Descr	Account	MTD Debit	MTD Credit	Current Balance
<b>CASH</b>				
GENERAL	G 101-10100	\$234.25	\$61,254.94	-\$2,610,712.36
COMMUNITY EVENTS	G 201-10100	\$0.00	\$90.14	\$5,150.21
COMMUNICATIONS	G 202-10100	\$0.00	\$262.81	\$39,059.14
RECYCLING	G 203-10100	\$0.00	\$81.32	\$71,675.20
'00 ST/UTIL IMP DEBT SERVICE	G 302-10100	\$0.00	\$0.00	\$71,965.03
'02 ST/UTIL IMP DEBT SERVICE	G 303-10100	\$0.00	\$0.00	\$153,672.48
'03 ST/UTIL IMP DEBT SERVICE	G 304-10100	\$0.00	\$0.00	\$336,932.95
CAPITAL IMPROVEMENT STREETS	G 401-10100	\$0.00	\$0.00	\$394,192.04
CAPITAL IMPROVEMENTS	G 402-10100	\$0.00	\$0.00	\$84,602.75
CAPITAL IMPROVE STORM WATER	G 403-10100	\$0.00	\$0.00	\$173,643.41
PARK IMPROVEMENT	G 404-10100	\$0.00	\$6,702.50	\$149,252.20
TIF-PROJECTS	G 405-10100	\$0.00	\$0.00	\$717,507.06
SEWER IMPROVEMENT	G 407-10100	\$0.00	\$0.00	\$346,997.16
SEWER UTILITIES	G 601-10100	\$414.60	\$12,581.24	\$144,628.97
STORM SEWER ENTERPRISE FUND	G 602-10100	\$496.28	\$1,142.05	\$24,540.04
<b>Total CASH</b>		\$1,145.13	\$82,115.00	\$103,106.28
<b>PETTY CASH</b>				
GENERAL	G 101-10200	\$0.00	\$0.00	\$400.00
<b>Total PETTY CASH</b>		\$0.00	\$0.00	\$400.00
<b>INVESTMENTS</b>				
GENERAL	G 101-10400	\$0.00	\$0.00	\$2,920,712.25
<b>Total INVESTMENTS</b>		\$0.00	\$0.00	\$2,920,712.25
<b>Grand Total</b>		\$1,145.13	\$82,115.00	\$3,024,218.53

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**GENERAL FUND REVENUE**

		2007 Actual	2008 Actual	2009 Adopted	2009 As of July 31	2010 Proposed
<b>CITY LEVIED TAXES</b>						
31010	Current Ad Valorem	436,970	416,219	456,538	222,277	449,679
31020	Delinquent Ad Valorem	2,860	679	-	3,442	-
31040	Fiscal Disparities	80,585	96,437	101,843	52,934	113,154
	<b>SUB TOTAL PROPERTY TAXES</b>	<b>520,415</b>	<b>513,335</b>	<b>558,381</b>	<b>278,653</b>	<b>562,833</b>
<b>STATE AIDE</b>						
33401	Local Government Aide	408,143	421,827	595,441	278,609	527,174
33405	PERA Rate Increase Aide	1,198	1,198	1,198	599	1,198
33406	Market Value Home Credit	30,650	29,086	-	-	-
	<b>TOTAL STATE AIDE</b>	<b>439,991</b>	<b>452,111</b>	<b>596,639</b>	<b>279,208</b>	<b>528,372</b>
<b>LICENSES AND FEES</b>						
32110	3.2 Alcohol License	130	65	65	-	150
32120	Cigarette License	300	200	200	-	400
32130	Garbage Hauler Licenses	910	1,270	650	1,170	750
32140	HVAC Licenses	770	875	525	240	550
32150	Tree Company License	400	360	160	90	200
32160	Gas Station License	55	55	55	-	55
32180	Rental License Fee	3,353	4,495	2,500	191	3,000
32240	Animal Licenses	380	330	200	160	250
34101	City Hall Rental	2,500	2,805	2,000	2,155	2,500
43103	Administrative Fee	410	650	200	50	200
34105	Sale of Publications	-	-	-	-	-
34109	Copies	111	47	15	18	45
34114	Advertising sales	925	50	-	-	-
34115	Miscellaneous Revenue	-	-	-	-	-
	<b>TOTAL LICENSES AND FEES</b>	<b>10,244</b>	<b>11,202</b>	<b>6,570</b>	<b>4,074</b>	<b>8,100</b>
<b>REVENUE OTHER</b>						
36100	Special Assessments	3,220	1,940	1,000	-	-
36101	Principal	-	-	-	-	38,072
36102	Penalties and Interest	348	155	100	-	-
36103	Tree Removal	-	-	-	-	-
36200	Miscellaneous Revenue	52	63	-	-	50
36211	Investment Interest	28,927	13,852	12,000	6,667	7,000
36230	Donations	-	1,500	-	-	250
36231	Dog Park Donations	-	-	-	50	550
36240	State Surcharge - Construction Permits	325	431	200	215	250
36250	Refunds and Reimbursements	1,409	-	500	6,497	-
36252	LMCIT Insurance Dividend	2,394	1,366	500	-	500
36255	Miscellaneous	60	-	-	-	-
	<b>TOTAL OTHER REVENUE</b>	<b>36,734</b>	<b>19,307</b>	<b>14,300</b>	<b>13,429</b>	<b>7,750</b>
	<b>PUBLIC SAFETY</b>	<b>38,352</b>	<b>42,076</b>	<b>32,050</b>	<b>23,426</b>	<b>36,500</b>
	<b>PLANNING &amp; INSPECTIONS</b>	<b>13,460</b>	<b>16,277</b>	<b>6,800</b>	<b>9,598</b>	<b>10,550</b>
	<b>TRANSFERS FROM OTHER FUNDS</b>	<b>4,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL GENERAL FUND REVENUE</b>	<b>1,063,197</b>	<b>1,054,308</b>	<b>1,214,740</b>	<b>608,387</b>	<b>1,154,105</b>



**GENERAL FUND REVENUE**

	2007 Actual	2008 Actual	2009 Adopted	2009 As of July 31	2010 Proposed
<b>GENERAL FUND EXPENDITURES</b>					
Legislative	22,779	22,711	22,539	8,925	26,410
Administrative	203,625	206,035	229,595	97,612	185,431
Elections	15,853	11,404	10,819	3,373	23,604
Public Safety	-	-	-	-	-
Police	519,500	553,100	583,849	344,665	591,095
Fire	35,202	32,872	37,500	27,476	35,500
Prosecution	12,856	13,379	15,500	7,615	15,500
Public Works	73,943	94,453	106,947	45,787	108,402
Planning & Inspections	29,494	27,856	32,871	10,809	72,394
Parks and Recreation	40,284	65,662	83,002	39,594	68,269
Development	3,043	1,665	3,000	-	7,500
<b>EXPENDITURES BEFORE TRANSFERS</b>	<b>956,579</b>	<b>1,029,138</b>	<b>1,125,622</b>	<b>585,856</b>	<b>1,134,105</b>
Contingency	-	-	15,000	-	20,000
Transfers Out	164,945	14,660	74,118	31,000	-
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>1,121,524</b>	<b>1,043,798</b>	<b>1,214,740</b>	<b>616,856</b>	<b>1,154,105</b>

**GENERAL FUND REVENUE**

	Gross levy does not change	Raise net levy 1.0%	Raise net levy 1.5%	Raise net levy 2.0%	Raise net levy 2.5%	Raise net levy 3.0%	Raise net levy 3.5%	Raise levy to recover some lost aid
Net Tax Levy	445,227	449,679	451,905	454,132	456,358	458,584	460,810	510,314
Fiscal Disparities	113,154	113,154	113,154	113,154	113,154	113,154	113,154	113,154
State Aide	528,372	528,372	528,372	528,372	528,372	528,372	528,372	528,372
Licenses and fees	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100
Other Revenue	7,750	7,750	7,750	7,750	7,750	7,750	7,750	7,750
Public Safety	36,500	36,500	36,500	36,500	36,500	36,500	36,500	36,500
Planning and Inspections	10,550	10,550	10,550	10,550	10,550	10,550	10,550	10,550
Transfers from other funds	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>1,149,653</b>	<b>1,154,105</b>	<b>1,156,331</b>	<b>1,158,558</b>	<b>1,160,784</b>	<b>1,163,010</b>	<b>1,165,236</b>	<b>1,214,740</b>

**GENERAL FUND EXPENDITURES**

Contingency Available for Transfer	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
<b>TOTAL EXPENDITURES</b>	<b>1,149,653</b>	<b>1,154,105</b>	<b>1,156,331</b>	<b>1,158,558</b>	<b>1,160,784</b>	<b>1,163,010</b>	<b>1,165,236</b>	<b>1,214,740</b>
Levy Increase / Decrease in Dollars	-	4,452	6,678	8,905	11,131	13,357	15,583	65,087
% Net Levy Change from 2009	-2.48%	-1.50%	-1.01%	-0.53%	-0.04%	0.45%	0.94%	11.78%

2010 Local Tax Rate (net levy/tax capacity)	25.57%	25.82%	25.95%	26.08%	26.20%	26.33%	26.46%	29.30%
2010 Tax Rate (gross levy/tax capacity)	32.06%	32.32%	32.45%	32.57%	32.70%	32.83%	32.96%	35.80%
2010 Tax on Median Value Home	\$ 475.90	\$ 480.66	\$ 483.04	\$ 485.42	\$ 487.80	\$ 490.18	\$ 492.56	\$ 545.47
2009 Tax on Median Value Home	\$ 478.71	\$ 478.71	\$ 478.71	\$ 478.71	\$ 478.71	\$ 478.71	\$ 478.71	\$ 478.71
<b>Difference</b>	\$ (2.81)	\$ 1.95	\$ 4.33	\$ 6.71	\$ 9.09	\$ 11.47	\$ 13.85	\$ 66.76
2010 Tax on Higher Value Home	\$ 703.05	\$ 710.08	\$ 713.60	\$ 717.11	\$ 720.63	\$ 724.14	\$ 727.66	\$ 805.83
2009 Tax on Higher Value Home	\$ 681.93	\$ 681.93	\$ 681.93	\$ 681.93	\$ 681.93	\$ 681.93	\$ 681.93	\$ 681.93
<b>Difference</b>	\$ 21.12	\$ 28.15	\$ 31.67	\$ 35.18	\$ 38.70	\$ 42.21	\$ 45.73	\$ 123.90

**NOTES:**

- Tax Capacity 2009 1,841,069
- Median home value 2008 payable 2009 193,050
- Higher Value Home (2009 est) 275,000
- Tax Capacity 2010 1,741,515
- Median home value 2009 payable 2010 (est.) 186,150
- Higher Value Home (2010 est) 275,000



<b>ADMINISTRATION &amp; FINANCE (41200)</b>		<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Adopted</b>	<b>2009 As of July 31</b>	<b>2010 Proposed</b>
<b>EXPENDITURES</b>						
<b>Personnel</b>						
101	Full-time employees	114,144	108,289	124,809	56,606	94,127
104	Temp. employees	-	-	-	-	-
121	PERA	6,032	6,494	8,737	3,846	6,589
122	FICA	7,696	8,472	9,548	4,514	7,200
131	Benefits (health, dental, etc)	8,871	9,876	13,752	4,940	10,500
151	Workers Compensation	1,018	1,243	749	-	715
	<b>Subtotal Personnel</b>	<b>137,761</b>	<b>134,374</b>	<b>157,595</b>	<b>69,906</b>	<b>119,131</b>
<b>General Operations</b>						
201	General Supplies	1,906	1,808	2,500	690	2,200
203	Postage	2,102	5,060	2,500	1,185	2,500
208	Water cooler water	175	245	400	203	201,450
301	Auditing	10,864	12,700	13,500	12,704	14,000
305	Legal contract - Civil	17,531	12,934	16,000	1,544	14,000
306	Consulting fees (IT Support)	2,231	3,160	2,500	3,173	6,000
307	Computer Services (Banyon)	1,560	1,560	1,600	1,560	1,600
308	Training and conferences	2,164	1,407	3,000	754	2,200
309	Newspaper - Roseville Review	9,537	8,415	9,100	-	9,100
331	Travel Expenses	1,113	887	1,500	449	1,200
352	Public information and notices	-	-	-	571	2,000
353	Newsletter Printing	3,725	3,968	4,750	1,848	4,050
354	Phonebook Printing	200	3,561	-	-	-
355	Miscellaneous printing & process	1,521	1,595	1,500	148	1,700
361	General liability	5,179	4,599	4,550	-	4,800
391	Telephones/Fax (City Hall)	2,055	1,995	2,000	894	2,000
401	Copier	997	1,466	1,600	379	4,000
404	Computer Repair/Maintenance	-	-	500	-	-
409	Other equipment repair	-	-	-	-	-
438	Dues and Subscriptions	2,685	2,765	3,500	1,474	303,000
440	Meeting Expenses	-	15	-	55	100
442	Miscellaneous expenses	319	2,417	500	72	14,500
	<b>Subtotal General Operations</b>	<b>65,864</b>	<b>70,558</b>	<b>71,500</b>	<b>27,706</b>	<b>66,300</b>
<b>Capital Expenditures</b>						
530	Furniture and equipment	-	-	-	-	-
531	Office equipment	-	-	-	-	-
534	Office furniture	-	-	250	-	-
538	Computers and technology	-	1,103	250	-	-
	<b>Subtotal Capital</b>	<b>-</b>	<b>1,103</b>	<b>500</b>	<b>-</b>	<b>-</b>
	<b>TOTAL EXPENSES</b>	<b>203,625</b>	<b>206,035</b>	<b>229,595</b>	<b>97,612</b>	<b>185,431</b>

\* Auditing & all legal services will be moved to the General Government Fund at the end of 2009

	2007	2008	2009	2009	2010
	Actual	Actual	Adopted	As of July 31	Proposed

**GENERAL GOVERNMENT (41500)**

**EXPENDITURES**

**Personnel**

101	Full-time employees	10,972	6,842	5,901	2,407	13,152
104	Temp. employees	1,503	2,477	2,000	-	1,700
121	PERA	686	329	553	154	921
122	FICA	839	518	604	192	1,006
131	Benefits (health, dental, etc)	1,394	671	864	34	1,500
151	Workers Compensation	-	-	47	-	100
	<b>Subtotal Personnel</b>	<b>15,394</b>	<b>10,837</b>	<b>9,969</b>	<b>2,786</b>	<b>18,379</b>

**General Operations**

201	General Supplies	143	408	275	-	200
327	Other Services	153	159	150	586	700
331	Travel Expenses	69	-	75	-	75
352	Public information & Notices	-	-	-	-	2,000
409	Other equipment and repair	-	-	-	-	-
440	Meeting expenses	74	-	300	-	250
442	Miscellaneous expenses	20	-	50	-	-
	<b>Subtotal General Operations</b>	<b>459</b>	<b>567</b>	<b>850</b>	<b>586</b>	<b>3,225</b>

**Capital Expenditures**

530	Furniture and equipment	-	-	-	-	2,000
531	Office equipment	-	-	-	-	-
534	Office furniture	-	-	-	-	-
538	Computers and technology	-	-	-	-	-
	<b>Subtotal Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000</b>

	<b>TOTAL EXPENSES</b>	<b>15,853</b>	<b>11,404</b>	<b>10,819</b>	<b>3,373</b>	<b>23,604</b>
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For reporting purposes, auditing and legal services will be moved to this fund at the end of 2009

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<b>PUBLIC SAFETY (42100)</b>		<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2009</b>	<b>2010</b>
		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>As of July 31</b>	<b>Proposed</b>
<b>REVENUE</b>						
34202	False Fire Alarm	1,147	794	1,500	397	1,000
34203	Fire Inspection Fee	400	1,050	550	-	3,500
34205	Fire Call Reimbursement				828	
35101	Court Fines (including traffic tickets)	36,805	40,233	30,000	22,202	32,000
	<b>TOTAL REVENUE</b>	<b>38,352</b>	<b>42,076</b>	<b>32,050</b>	<b>23,426</b>	<b>36,500</b>
<b>EXPENDITURES</b>						
<b>General Operations</b>						
305	Legal Fees - Prosecution	10,200	10,326	13,000	6,302	12,000
355	Miscellaneous fees - Printing	2,656	3,053	2,500	1,312	3,500
	<b>Subtotal Proscution</b>	<b>12,856</b>	<b>13,379</b>	<b>15,500</b>	<b>7,615</b>	<b>15,500</b>
319	Police Contract	519,500	548,100	572,749	337,313	578,595
360	General Liability	-	-	5,000	-	5,000
442	Miscellaneous Exp. & 911 Dispatch	-	5,000	6,100	7,353	7,500
	<b>Subtotal Police</b>	<b>519,500</b>	<b>553,100</b>	<b>583,849</b>	<b>344,665</b>	<b>591,095</b>
320	Fire Contract	19,207	19,097	21,000	18,630	18,000
321	Fire Calls	12,616	9,922	12,000	8,449	13,000
322	False Fire Alarms	1,529	2,778	3,000	397	1,000
323	Fire Inspections	1,850	1,075	1,500	-	3,500
	<b>Subtotal Fire</b>	<b>35,202</b>	<b>32,872</b>	<b>37,500</b>	<b>27,476</b>	<b>35,500</b>
	<b>TOTAL EXPENSES</b>	<b>567,558</b>	<b>599,351</b>	<b>636,849</b>	<b>379,756</b>	<b>642,095</b>

\* Prosecuting will be moved to the General Government Fund at the end of 2009

<u>PUBLIC WORKS (43000)</u>		2007 Actual	2008 Actual	2009 Adopted	2009 <u>As of July 31</u>	2010 Proposed
<b>EXPENDITURES</b>						
<b>Personnel</b>						
101	Full-time employees	22,096	35,366	44,638	25,245	30,400
102	Overtime/On-Call	-	1,283	1,000	305	2,000
121	PERA	1,381	2,940	3,125	1,759	2,268
122	FICA	1,729	3,661	3,415	2,054	2,479
131	Benefits (health, dental, etc)	2,096	3,720	5,688	2,815	4,125
151	Workers Compensation	2,666	4,032	2,806	-	2,650
	<b>Subtotal Personnel</b>	<b>29,967</b>	<b>51,002</b>	<b>60,672</b>	<b>32,178</b>	<b>43,922</b>
<b>General Operations</b>						
202	Permanent Supplies	142	-	275	-	200
212	Motor Fuels	2,556	2,219	2,500	614	2,500
213	Lubricants and other fluids	-	-	125	-	-
225	Landscaping Materials	-	-	100	-	-
226	Signs	-	5	150	-	-
227	Tools and Equipment	48	-	200	-	200
228	Miscellaneous Repairs & Supplies	935	1,852	1,250	424	2,000
304	Engineering Contract	8,298	2,990	5,000	-	3,000
308	Training and conferences	165	165	500	165	400
313	Snow and Ice Removal Contact	7,602	11,677	9,000	2,885	15,000
314	Street Sweeping Contract	5,217	4,098	6,000	1,983	6,500
317	Tree Service	5,098	3,654	5,000	654	15,000
324	Alley Repair	-	1,195	1,000	-	1,000
327	Other Services	122	569	500	356	500
328	Street Repair	-	500	1,000	-	500
380	Electricity - street lighting	-	5,726	-	3,068	6,000
381	Electricity	8,197	2,820	6,000	1,187	3,000
382	Water	89	69	75	16	80
383	Gas Utilities	3,507	3,887	3,500	1,917	4,500
384	Refuse Disposal	962	1,202	1,300	632	1,300
391	Telephone/Pagers	459	455	500	229	500
402	Truck repair and Maintenance	482	113	2,000	133	2,000
426	Machinery rental	-	-	-	-	-
442	Miscellaneous	99	257	300	-	300
	<b>Subtotal General Operations</b>	<b>43,976</b>	<b>43,451</b>	<b>46,275</b>	<b>13,609</b>	<b>64,480</b>
<b>Capital Expenditures</b>						
530	Furniture and equipment	-	-	-	-	15,000
538	Land	-	-	-	-	6,480
	<b>Subtotal Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,480</b>
	<b>TOTAL EXPENSES</b>	<b>73,943</b>	<b>94,453</b>	<b>106,947</b>	<b>45,787</b>	<b>108,402</b>

		2007	2008	2009	2009	2010
	<u>PLANNING &amp; INSPECTIONS (43400)</u>	Actual	Actual	Adopted	As of July 31	Proposed
<b>REVENUE</b>						
	Other					
	32210 Building Permits	9,646	10,364	5,000	5,200	7,000
	32211 Zoning Permit Applications	140	345	100	960	200
	32225 Plan Review	2,145	3,658	1,000	2,187	2,000
	32230 Plumbing Permits	544	641	200	644	600
	32270 HVAC Permits	671	1,045	500	607	750
	34110 Variance Fee	150	225	-	-	-
	34112 Conditional Use Permit	165	-	-	-	-
	34113 Zoning Amendment	-	-	-	-	-
	<b>TOTAL REVENUE</b>	<b>13,460</b>	<b>16,277</b>	<b>6,800</b>	<b>9,598</b>	<b>10,550</b>

**EXPENDITURES**

<b>Personnel</b>						
	101 Full-time employees	22,197	19,304	20,834	8,629	28,809
	121 PERA	1,387	1,071	1,458	570	2,017
	122 FICA	1,750	1,552	1,594	695	2,204
	131 Benefits (health, dental, etc)	1,806	1,918	2,808	455	3,750
	151 Workers Compensation	-	-	277	-	1,314
	<b>Subtotal Personnel</b>	<b>27,139</b>	<b>23,844</b>	<b>26,971</b>	<b>10,349</b>	<b>38,094</b>

**General Operations**

	201 General Supplies	-	-	75	-	-
	202 Permanent Supplies	-	46	100	-	-
	203 Postage	280	268	250	100	300
	306 Consulting Fees	203	-	-	-	30,000
	308 Training and conferences	460	425	500	-	500
	312 Building Inspector	699	2,504	2,000	-	2,500
	327 Other Services	-	-	2,000	-	-
	331 Travel Expenses	-	-	100	-	-
	355 Miscellaneous Printing	-	-	175	-	-
	386 Gopher State One Call	489	421	500	318	700
	442 Miscellaneous expenses	-	25	-	-	-
	443 Surcharge Report	224	324	200	43	300
	<b>Subtotal General Operations</b>	<b>2,355</b>	<b>4,012</b>	<b>5,900</b>	<b>460</b>	<b>34,300</b>

**Capital Expenditures**

	530 Furniture and equipment	-	-	-	-	-
	531 Office equipment	-	-	-	-	-
	534 Office furniture	-	-	-	-	-
	538 Computers and technology	-	-	-	-	-
	<b>Subtotal Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL EXPENSES</b>	<b>29,494</b>	<b>27,856</b>	<b>32,871</b>	<b>10,809</b>	<b>72,394</b>



**PARKS AND RECREATION (45200)**

	2007 Actual	2008 Actual	2009 Adopted	2009 <u>As of July 31</u>	2010 Proposed
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**EXPENDITURES**

**Personnel**

101	Full-time employees	26,173	41,244	52,114	28,603	42,425
104	Temp. employees	4,838	5,963	5,500	2,414	6,000
121	PERA	1,636	3,193	4,068	1,969	2,970
122	FICA	2,423	4,388	4,446	2,551	3,705
131	Benefits (health, dental, etc)	2,590	4,027	6,624	2,943	5,813
151	Workers Compensation	2,600	2,096	2,000	-	1,256
	<b>Subtotal Personnel</b>	<b>40,260</b>	<b>60,911</b>	<b>74,752</b>	<b>38,480</b>	<b>62,169</b>

**General Operations**

201	General Supplies	367	103	900	15	500
202	Permanent Supplies	647	212	500	-	500
225	Landscaping Materials	506	64	100	-	20,500
228	Miscellaneous Repairs & Maintenance.	261	211	500	384	Proposed 250
317	Tree Service	-	742	-	-	-
371	Non-Resident Reimbursment	32	32	200	25	200
381	Electric	367	626	1,200	252	700
382	Water	308	196	350	16	300
383	Gas Utility	840	1,090	1,500	489	1,300
384	Refuse	-	-	-	-	-
391	Telephones and Pagers	134	21	100	-	100
403	Mower repair	24	-	300	-	-
412	Warming House Repair	-	10	1,000	-	500
427	Porta Potty Rental	593	1,145	1,100	234	750
442	Miscellaneous	-	300	500	-	500
	<b>Subtotal General Operations</b>	<b>4,078</b>	<b>4,751</b>	<b>8,250</b>	<b>1,115</b>	<b>6,100</b>

**Capital Expenditures**

550	Other Improvements	-	-	-	-	-
	<b>Subtotal Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

	<b>TOTAL EXPENSES</b>	<b>40,284</b>	<b>65,662</b>	<b>83,002</b>	<b>39,594</b>	<b>68,269</b>
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DEVELOPMENT (48100)      2007 Actual      2008 Actual      2009 Adopted      2009 As of July 31      2010 Proposed

REVENUE

Other					-
<b>TOTAL REVENUE</b>					-

EXPENDITURES

General Operations

306	Consulting Fees	3,043	1,665	3,000	-	7,500
442	Miscellaneous expenses				-	-
	<b>Subtotal General Operations</b>	<b>3,043</b>	<b>1,665</b>	<b>3,000</b>	<b>-</b>	<b>7,500</b>
	<b>TOTAL EXPENSES</b>	<b>3,043</b>	<b>1,665</b>	<b>3,000</b>	<b>-</b>	<b>7,500</b>

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		2007	2008	2009	2009	2010
	<u>CONTINGENCY (45300)</u>	Actual	Actual	Adopted	<u>As of July 31</u>	Proposed
<b>REVENUE</b>						
	Other					
	<b>TOTAL REVENUE</b>					
<b>EXPENDITURES</b>						
<b>General Operations</b>						
444	CONTINGENCY FUNDS	-	-	15,000	-	20,000
710	OPERATING TRANSFERS	-	-	-	-	-
	<b>Subtotal General Operations</b>	-	-	<b>15,000</b>	-	<b>20,000</b>
	<b>TOTAL EXPENSES</b>	-	-	<b>15,000</b>	-	<b>20,000</b>

		2007	2008	2009	2009	2010
	<u>TRANSFERS OUT (45400)</u>	Actual	Actual	Adopted	<u>As of July 31</u>	Proposed
<b>REVENUE</b>						
	Other					-
	<b>TOTAL REVENUE</b>					-
<b>EXPENDITURES</b>						
732	Transfers to 302	-	-	31,000	31,000	-
733	Transfers to 303	-	-	-	-	-
734	Transfers to 304	-	-	-	-	-
741	Transfers to 401	79,871	-	-	-	-
742	Transfers to 402	-	-	-	-	-
743	Transfers to 403	-	-	-	-	-
744	Transfers to 404	79,871	14,660	43,118	-	-
745	Transfers to 405	5,203	-	-	-	-
<b>Total Transfers</b>		<b>164,945</b>	<b>14,660</b>	<b>74,118</b>	<b>31,000</b>	<b>-</b>

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# 2009 LAUDERDALE BUDGET

## SUMMARY OF FUNDS 201 - 602

	2006 Actual	2007 Actual	2008 Actual	2009 Adopted	2009 As of July 31	2010 Proposed
<b>Total Revenues</b>						
201 Community Events Fund	4,120	3,994	3,642	3,350	2,354	2,700
202 Communications Fund	15,575	21,600	22,431	16,800	6,327	20,000
203 Recycling Fund	40,565	41,074	41,362	38,366	24,182	38,800
301 TIF Debt Service Fund	154,082	76,950	-	-	-	-
302 2000 Imp Debt Fund	44,971	54,816	48,013	35,826	21,338	-
303 2002 Imp Debt Fund	33,388	52,749	41,424	28,758	18,297	32,026
304 2003 Imp Debt Fund	61,927	75,041	64,834	41,981	28,840	50,411
401 Street Improvement Fund	63,383	18,902	14,760	10,000	6,172	8,000
402 General Capital Impr. Fund	7,220	8,330	4,320	2,500	1,302	2,000
403 Storm Water Impr. Fund	-	58,670	6,048	8,000	2,662	4,000
404 Park Improvement Fund	4,538	2,834	108,725	1,800	2,402	3,000
405 TIF Project Fund	83,296	169,990	162,370	145,000	87,667	140,000
407 Sewer Improvement Fund	3,402	8,003	11,277	4,000	5,340	7,000
409 Water Utility Fund	12,908	2,201	-	-	-	-
601 Sewer Utility Fund	238,329	236,090	229,104	230,500	124,918	228,500
602 Storm Water Utility Fund	-	-	69,192	47,500	26,661	51,000
<b>Revenue Before Transfers</b>	<b>767,704</b>	<b>831,245</b>	<b>827,502</b>	<b>614,381</b>	<b>358,462</b>	<b>587,437</b>
<b>Transfers</b>				<b>74,118</b>	<b>0</b>	<b>0</b>
<b>Total Revenues</b>	<b>767,704</b>	<b>831,245</b>	<b>827,502</b>	<b>688,499</b>	<b>358,462</b>	<b>587,437</b>
<b>Total Expenditures</b>						
201 Community Events Fund	3,371	5,160	4,329	4,200	1,097	3,250
202 Communications Fund	22,917	25,576	15,374	33,940	15,091	22,521
203 Recycling Fund	28,129	29,018	23,391	26,881	17,689	34,298
301 TIF Debt Service Fund	-	-	-	-	2,662	1,000
302 2000 Impr. Debt Fund	121,793	122,186	122,080	122,070	121,500	3,000
303 2002 Impr. Debt Fund	153,294	149,356	150,256	146,153	145,798	146,163
304 2003 Impr. Debt Fund	127,606	120,646	118,608	116,705	116,350	114,011
401 Street Improvement Fund	40,764	-	69,213	45,500	12,189	-
402 General Capital Impr. Fund	37,509	9,657	90,000	41,000	24,918	3,500
403 Storm Water Impr. Fund	401	43,367	32,316	-	-	000
404 Park Improvement Fund	96,680	117,670	81,110	53,000	-	60,000
405 TIF Project Fund	664	713	738	-	66	7
407 Sewer Improvement Fund	-	-	-	-	-	-
601 Sewer Utility Fund	223,654	233,999	212,687	220,250	134,043	247,051
602 Storm Water Utility Fund	31,406	-	36,424	49,268	27,312	53,405
<b>Total Expenditures</b>	<b>888,190</b>	<b>857,349</b>	<b>956,526</b>	<b>858,967</b>	<b>591,135</b>	<b>680,699</b>
<b>Surplus/(deficit)</b>	<b>(120,485)</b>	<b>(26,103)</b>	<b>(129,025)</b>	<b>(170,468)</b>	<b>(232,673)</b>	<b>(93,262)</b>

## Community Events Fund 201

DEPT. 45600	2006	2007	2008	2009	2009	2010
	Actual	Actual	Actual	Adopted	As of July 31	Proposed
<b>BEGINNING BALANCE</b>	4,824	5,573	4,407	3,721	3,721	2,871
<b>REVENUES:</b>						
34785 Fun Run / Walk	-	9	-	-	-	100
34786 Winter Event	1,178	798	609	500	396	100
34787 Garage Sale	-	50	-	50	50	50
34788 Day in the Park	1,483	1,595	1,683	1,250	585	1,400
34789 Music under the trees	-	34	-	-	448	-
34790 Other Events - March Dance	-	-	-	600	-	-
34791 Pop Sales	-	-	-	-	-	-
34792 T-Shirt Sales	-	210	150	50	30	100
34795 Halloween Donations	764	779	779	700	-	700
36211 Investment Interest	198	199	129	100	69	100
36230 Donations	-	-	-	-	30	-
36255 Misc.	498	319	293	100	746	150
<b>Total Revenues</b>	<b>4,120</b>	<b>3,994</b>	<b>3,642</b>	<b>3,350</b>	<b>2,354</b>	<b>2,700</b>
					3,721	2,871
<b>EXPENDITURES:</b>						
20285 Permanent Supplies	214	176	43	-	-	15
36950 Music Under the Trees	-	252	535	600	200	600
37087 Other Events - March Dance	-	-	-	600	-	-
37387 T-Shirts	-	2,201	353	-	-	-
37589 Winter Event	808	857	1,011	800	192	250
37690 Garage Sale	-	-	34	50	-	-
37791 Day in the Park	1,134	1,112	1,500	1,300	46	1,400
37892 Night Out	124	99	103	150	-	150
37995 Halloween Event	700	252	496	400	46	450
38011 Fun Run / Walk	-	-	-	-	-	100
43730 Sales Tax	136	-	-	-	-	-
43035 Misc.	-	-	-	-	491	-
440 Meeting Expenses	256	212	254	300	2,123	300
<b>Total Expenditures</b>	<b>3,371</b>	<b>5,160</b>	<b>4,329</b>	<b>4,200</b>	<b>1,097</b>	<b>3,250</b>
<b>Fund Balance Gain/Loss</b>	<b>749</b>	<b>(1,166)</b>	<b>(686)</b>	<b>(850)</b>	<b>1,257</b>	<b>(550)</b>
39200 Transfers In	-	-	-	-	300	-
710 Transfers Out	-	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>5,573</b>	<b>4,407</b>	<b>3,721</b>	<b>2,871</b>	<b>4,977</b>	<b>2,321</b>

## Communications Fund 202

DEPT. 49500	2006	2007	2008	2009	2009	2010
	Actual	Actual	Actual	Adopted	As of July 31	Proposed
<b>BEGINNING BALANCE</b>	47,988	40,646	36,670	43,727	43,727	26,587
<b>REVENUES:</b>						
36253 Franchise Fees	14,143	19,987	21,278	16,000	5,514	19,000
36250 Refunds & Reimbursements					262	
36211 Investment Interest	1,432	1,613	1,153	800	550	1,000
33600 Grants					-	-
<b>Total Revenues</b>	<b>15,575</b>	<b>21,600</b>	<b>22,431</b>	<b>16,800</b>	<b>6,327</b>	<b>20,000</b>
<b>EXPENDITURES:</b>						
101 Reg. Full Time Employees	13,330	14,815	6,230	6,026	3,970	10,924
121 PERA Contributions	800	865	473	422	274	765
122 FICA Contributions	1,056	1,098	593	461	329	836
131 Group Insurance	1,127	1,193	618	720	368	1,313
151 Workers Comp	-	-	-	36		83
<b>Personnel costs</b>	<b>16,313</b>	<b>17,971</b>	<b>7,913</b>	<b>7,665</b>	<b>4,941</b>	<b>13,921</b>
201 General Supplies					3,727	500
202 Permanent Supplies	-	-	-	-		
307 Web Hosting	300	420	444	475	333	600
327 Other Service	1,637	2,410	1,993	2,800	1,374	2,800
329 Cable Franchise Fee	4,667	4,774	5,023	5,500	5,069	5,200
530 Furniture and Equipment	-	-	-	17,500	3,369	-
<b>Operating Costs</b>	<b>6,604</b>	<b>7,604</b>	<b>7,460</b>	<b>26,275</b>	<b>10,150</b>	<b>8,600</b>
<b>Total Expenditures</b>	<b>22,917</b>	<b>25,576</b>	<b>15,374</b>	<b>33,940</b>	<b>15,091</b>	<b>22,521</b>
<b>Fund Balance Gain/Loss</b>	<b>(7,342)</b>	<b>(3,976)</b>	<b>7,057</b>	<b>(17,140)</b>	<b>(8,765)</b>	<b>(2,521)</b>
39200 Transfers In	-	-	-	-	-	-
710 Transfers Out	-	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>40,646</b>	<b>36,670</b>	<b>43,727</b>	<b>26,587</b>	<b>34,962</b>	<b>24,066</b>

## Recycling Fund 203

DEPT. 50000	2006	2007	2008	2009	2009	2010
	Actual	Actual	Actual	Adopted	As of July 31	Proposed
<b>BEGINNING BALANCE</b>	<b>25,320</b>	<b>37,755</b>	<b>49,812</b>	<b>67,783</b>	<b>67,783</b>	<b>79,268</b>
<b>REVENUES:</b>						
36100 Recycling Fee	34,644	34,734	34,698	33,000	18,223	33,000
36102 Penalties & Interest	-	-	71	-	30	-
33622 SCORE Grant	4,378	4,378	4,758	4,866	4,866	4,800
36211 Investment Interest	1,120	1,898	1,811	500	1,063	1,000
36255 Other	423	64	24	-	-	-
<b>Total Revenues</b>	<b>40,565</b>	<b>41,074</b>	<b>41,362</b>	<b>38,366</b>	<b>24,182</b>	<b>38,800</b>
<b>EXPENDITURES:</b>						
101 Reg. FT Employees	7,774	8,664	3,545	1,714	2,212	5,718
121 PERA Contributions	467	495	283	120	153	400
122 FICA Contributions	631	647	356	131	186	437
131 Group Insurance	570	626	362	216	196	750
151 Workers Comp	-	-	-	10	-	43
<b>Personnel costs</b>	<b>9,442</b>	<b>10,432</b>	<b>4,546</b>	<b>2,191</b>	<b>2,746</b>	<b>7,348</b>
202 Permanent Supplies	-	500	-	-	-	100
327 Other Service	340	339	339	340	339	350
389 Recycling Contract	18,348	17,747	18,506	24,350	14,604	26,500
<b>Operating Costs</b>	<b>18,688</b>	<b>18,586</b>	<b>18,845</b>	<b>24,690</b>	<b>14,942</b>	<b>26,950</b>
<b>Total Expenditures</b>	<b>28,129</b>	<b>29,018</b>	<b>23,391</b>	<b>26,881</b>	<b>17,689</b>	<b>34,298</b>
<b>Fund Balance Gain/Loss</b>	<b>12,435</b>	<b>12,056</b>	<b>17,971</b>	<b>11,485</b>	<b>6,493</b>	<b>4,502</b>
39200 Transfers In	-	-	-	-	-	-
710 Transfers Out	-	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>37,755</b>	<b>49,812</b>	<b>67,783</b>	<b>79,268</b>	<b>74,276</b>	<b>83,770</b>



## 2000 Improvements Debt Service Fund 302

DEPT. 47200		2006	2007	2008	2009	2009	2010
		Actual	Actual	Actual	Adopted	As of July 31	Proposed
<b>BEGINNING BALANCE</b>		284,601	232,779	215,409	141,342	141,342	86,098
<b>REVENUES:</b>							
36102	Penalties and Interest	10,708	8,168	9,738	-	3,589	-
36211	Investment Interest	6,928	8,052	3,713	5,000	712	-
36100	Special Assessments	27,335	38,597	34,561	30,826	17,037	-
<b>Total Revenues</b>		<b>44,971</b>	<b>54,816</b>	<b>48,013</b>	<b>35,826</b>	<b>21,338</b>	<b>-</b>
<b>EXPENDITURES:</b>							
601	Bond Principal	85,000	90,000	95,000	100,000	100,000	-
611	Bond Interest	36,333	31,520	26,433	21,070	21,070	-
621	File Maintenance Charges	461	666	647	1,000	430	-
<b>Total Expenditures</b>		<b>121,793</b>	<b>122,186</b>	<b>122,080</b>	<b>122,070</b>	<b>121,500</b>	<b>-</b>
<b>Fund balance Gain/Loss</b>		<b>(76,822)</b>	<b>(67,370)</b>	<b>(74,067)</b>	<b>(86,244)</b>	<b>(100,162)</b>	<b>-</b>
39200	Transfers In	25,000	50,000	-	31,000	31,000	-
710	Transfers Out	-	-	-	-	-	-
<b>Ending Fund Balance</b>		<b>232,779</b>	<b>215,409</b>	<b>141,342</b>	<b>86,098</b>	<b>72,180</b>	<b>86,098</b>

REV  
 36102 Paid in full in 2009.  
 36211  
 36100  
 Total

EXP  
 601 Bond  
 611 Bon.  
 621 File  
 Total

FUN  
 39200  
 710  
 Total

REV  
 36102  
 36211  
 36100  
 Total

EXP  
 601 Bond  
 611 Bon.  
 621 File  
 Total

FUN  
 39200  
 710  
 Total

## 2002 Improvements Debt Service Fund 303

DEPT. 47300		2006	2007	2008	2009	2009	2010
		Actual	Actual	Actual	Adopted	As of July 31	Proposed
<b>BEGINNING BALANCE</b>		521,518	436,612	390,005	281,174	281,174	163,779
<b>REVENUES:</b>							
36102	Penalties & interest	6,551	5,484	7,839	-	2,858	5,000
36211	Investment Interest	14,942	16,869	8,670	7,000	2,385	5,000
36100	Special Assessments	11,895	30,396	24,916	21,758	13,053	22,026
<b>Total Revenue</b>		<b>33,388</b>	<b>52,749</b>	<b>41,424</b>	<b>28,758</b>	<b>18,297</b>	<b>32,026</b>
<b>EXPENDITURES:</b>							
601	Bond Principal	110,000	110,000	115,000	115,000	115,000	120,000
611	Bond Interest	42,403	38,690	34,609	30,153	30,153	25,363
621	File Maintenance Charges	892	666	647	1,000	645	800
<b>Total Expenditures</b>		<b>153,294</b>	<b>149,356</b>	<b>150,256</b>	<b>146,153</b>	<b>145,798</b>	<b>146,163</b>
<b>Fund Balance Gain/Loss</b>		<b>(119,906)</b>	<b>(96,607)</b>	<b>(108,831)</b>	<b>(117,395)</b>	<b>(127,501)</b>	<b>(114,137)</b>
39200	Transfers In	35,000	50,000	-	-	-	400,000
710	Transfers Out	-	-	-	-	-	-
<b>Ending Fund Balance</b>		<b>436,612</b>	<b>390,005</b>	<b>281,174</b>	<b>163,779</b>	<b>153,673</b>	<b>449,642</b>

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## 2003 Improvements Debt Service Fund 304

DEPT. 47400		2006	2007	2008	2009	2009	2010
		Actual	Actual	Actual	Adopted	As of July 31	Proposed
<b>BEGINNING BALANCE</b>		469,503	473,824	478,218	424,443	424,443	349,719
<b>REVENUES:</b>							
36102	Penalties & interest	12,282	10,745	12,852	-	4,966	8,000
36211	Investment Interest	14,200	20,243	12,784	7,000	5,057	8,000
36100	Special Assessments	35,445	44,053	39,197	34,981	18,818	34,411
<b>Total Revenues</b>		61,927	75,041	64,834	41,981	28,840	50,411
<b>EXPENDITURES:</b>							
601	Bond Principal	100,000	95,000	95,000	95,000	95,000	95,000
611	Bond Interest	26,930	24,980	22,961	20,705	20,705	18,211
621	File Maintenance Charges	676	666	647	1,000	645	800
<b>Total Expenditures</b>		127,606	120,646	118,608	116,705	116,350	114,011
<b>Fund Balance Gain/Loss</b>		(65,679)	(45,606)	(53,775)	(74,724)	(87,510)	(63,600)
39200	Transfers In	70,000	50,000	-	-	-	200,000
710	Transfers Out	-	-	-	-	-	-
<b>Ending Fund Balance</b>		473,824	478,218	424,443	349,719	336,933	486,119

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## Street Improvement Fund 401

DEPT. 48401	2006	2007	2008	2009	2009	2010
	Actual	Actual	Actual	Adopted	As of July 31	Proposed
<b>BEGINNING BALANCE</b>	<b>333,270</b>	<b>355,889</b>	<b>454,662</b>	<b>400,208</b>	<b>400,208</b>	<b>364,708</b>
<b>REVENUES:</b>						
36211 Investment Interest	15,238	18,902	14,243	10,000	6,122	8,000
36200 Miscellaneous Revenue	-	-	517	-	51	-
36102 Penalties & Interest	13,826	-	-	-	-	-
36100 Special Assessments	34,319	-	-	-	-	-
<b>Total Revenue</b>	<b>63,383</b>	<b>18,902</b>	<b>14,760</b>	<b>10,000</b>	<b>6,172</b>	<b>8,000</b>
<b>EXPENDITURES:</b>						
328 Street Repair	40,599	-	49,712	-	4,320	-
Street Reconstruction	-	-	-	-	-	-
Streetscaping	-	-	-	40,000	-	-
304 Engineering	165	-	19,502	5,500	7,869	-
Trees	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>40,764</b>	<b>-</b>	<b>69,213</b>	<b>45,500</b>	<b>12,189</b>	<b>-</b>
<b>Fund Balance Gain/Loss</b>	<b>22,619</b>	<b>18,902</b>	<b>(54,454)</b>	<b>(35,500)</b>	<b>(6,016)</b>	<b>8,000</b>
39200 Transfers In	-	79,871	-	-	-	-
710 Transfers Out	-	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>355,889</b>	<b>454,662</b>	<b>400,208</b>	<b>364,708</b>	<b>394,192</b>	<b>372,708</b>

## General Capital Improvement Fund 402

DEPT. 48000		2006	2007	2008	2009	2009	2010
		Actual	Actual	Actual	Adopted	As of July 31	Proposed
<b>BEGINNING BALANCE</b>		191,346	170,308	168,980	83,301	83,301	44,801
<b>REVENUES:</b>							
36211	Investment Interest	6,710	8,330	4,320	2,500	1,302	2,000
	Depreciation	-	-	-	-	-	-
39999	Other	510	-	-	-	-	-
<b>Total Revenue</b>		<b>7,220</b>	<b>8,330</b>	<b>4,320</b>	<b>2,500</b>	<b>1,302</b>	<b>2,000</b>
<b>EXPENDITURES:</b>							
510	Land	-	-	-	-	-	-
520	Buildings	-	9,657	-	1,000	-	-
521	City Garage	74	-	-	-	-	-
523	Warming House	-	-	-	-	-	-
530	Furniture & Equipment	-	-	-	-	-	-
531	Office Equipment	2,338	-	-	10,000	-	-
532	Copier	-	-	-	-	-	-
535	HVAC	6,835	-	-	-	-	-
538	Computers	-	-	-	-	-	-
540	Machinery & Equipment	-	-	-	-	-	-
543	Tractor	28,262	-	-	30,000	-	-
550	Other Improvements	-	-	-	-	-	-
560	Vehicle	-	-	-	-	-	-
56299	Truck	-	-	-	-	-	-
<b>Total Expenditures</b>		<b>37,509</b>	<b>9,657</b>	<b>-</b>	<b>41,000</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Gain/Loss</b>		<b>(30,289)</b>	<b>(1,327)</b>	<b>4,320</b>	<b>(38,500)</b>	<b>1,302</b>	<b>2,000</b>
39200	Transfers In	9,251	-	-	-	-	-
710	Transfers Out	-	-	90,000	-	-	-
<b>Ending Fund Balance</b>		<b>170,308</b>	<b>168,980</b>	<b>83,301</b>	<b>44,801</b>	<b>84,603</b>	<b>46,801</b>

2,000

46,801

## Storm Sewer Improvement Fund 403

DEPT. 48403	2006	2007	2008	2009	2009	2010
	Actual	Actual	Actual	Adopted	As of July 31	Proposed
<b>BEGINNING BALANCE</b>	173,327	182,447	197,750	171,482	171,482	179,482
<b>REVENUES:</b>						
37300 Storm Sewer Fee		49,668			2,000	-
36211 Investment Interest		9,002	6,048	8,000	2,662	4,000
39999 Other						-
<b>Total Revenues</b>	-	<b>58,670</b>	<b>6,048</b>	<b>8,000</b>	<b>2,662</b>	<b>4,000</b>
<b>EXPENDITURES:</b>						
101 Reg. FT Employees	-	30,557	-	-	-	-
102 On-Call Pay	-	-	-	-	-	-
121 PERA Contributions	-	1,683	-	-	-	-
122 FICA Contributions	-	2,112	-	-	-	-
131 Group Insurance	-	2,584	-	-	-	-
151 Workers Compensation	-	-	-	-	-	-
<b>Personnel Costs</b>	-	<b>36,935</b>	-	-	-	-
304 Engineering	-	6,303	11,816	-	-	-
327 Other Services	401	129	-	-	-	-
442 Misc	-	-	500	-	-	-
444 Contingency Funds	-	-	-	-	-	4,000
554 Storm System Repairs	-	-	-	-	-	-
<b>Operating Costs</b>	<b>401</b>	<b>6,432</b>	<b>12,316</b>	-	-	-
<b>Total Expenditures</b>	<b>401</b>	<b>43,367</b>	<b>12,316</b>	-	-	-
<b>Fund Balance Gain/Loss</b>	<b>(401)</b>	<b>15,303</b>	<b>(6,268)</b>	<b>8,000</b>	<b>2,662</b>	<b>4,000</b>
39200 Transfers In	9,521	-	-	-	-	-
710 Transfers Out	-	-	20,000	-	-	-
<b>Ending Fund Balance</b>	<b>182,447</b>	<b>197,750</b>	<b>171,482</b>	<b>179,482</b>	<b>174,144</b>	<b>183,482</b>

## Park Improvement Fund 404

DEPT. 48404		2006	2007	2008	2009	2009	2010
		Actual	Actual	Actual	Adopted	As of July 31	Proposed
<b>BEGINNING BALANCE</b>		132,288	46,284	126,069	153,684	153,684	145,602
<b>REVENUES:</b>							
33130	Grants	-	-	-	-	-	-
36230	Donations	-	-	-	-	-	-
36211	Investment Interest	4,538	2,834	4,065	1,800	2,402	3,000
<b>Total Revenues</b>		<b>4,538</b>	<b>2,834</b>	<b>4,065</b>	<b>1,800</b>	<b>2,402</b>	<b>3,000</b>
<b>EXPENDITURES:</b>							
304	Engineering	28,082	10,716	17,718	-	-	-
510	Land	-	-	-	-	-	-
524	Picnic Shelter	-	-	-	4,000	-	-
525	Playground	-	151	-	34,000	-	35,000
526	Park Path	-	-	-	-	-	-
527	Gen. Park Improvements	1,681	1,369	63,392	15,000	-	225,000
528	Court Improvements	66,917	105,434	-	-	-	-
<b>Total Expenditures</b>		<b>96,680</b>	<b>117,670</b>	<b>81,110</b>	<b>53,000</b>	<b>153,684</b>	<b>160,000</b>
33130	<b>Fund Balance Gain/Loss</b>	<b>(92,142)</b>	<b>(114,836)</b>	<b>(77,046)</b>	<b>(51,200)</b>	<b>2,402</b>	<b>(57,000)</b>
39200	Transfers In	6,138	194,621	104,660	43,118	-	-
71011	Transfers Out	-	-	-	-	-	-
<b>Ending Fund Balance</b>		<b>46,284</b>	<b>126,069</b>	<b>153,684</b>	<b>145,602</b>	<b>156,086</b>	<b>88,602</b>

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153,684

## TIF Project Fund 405

DEPT. 48500		2006	2007	2008	2009	2009	2010
		Actual	Actual	Actual	Adopted	As of July 31	Proposed
<b>BEGINNING BALANCE</b>		<b>365,808</b>	<b>448,440</b>	<b>468,208</b>	<b>629,840</b>	<b>629,840</b>	<b>774,840</b>
<b>REVENUES:</b>							
36211	Investment Interest	14,024	19,927	17,471	10,000	10,295	5,000
31050	Tax increment	67,617	148,354	137,953	135,000	75,493	135,000
31051	Delinquent Tax increment	827	855	1,959	-	1,879	-
33406	TIF Mrkt Value Homestead Crdt	827	855	4,987	-	-	-
<b>Total Revenues</b>		<b>83,296</b>	<b>169,990</b>	<b>162,370</b>	<b>145,000</b>	<b>87,667</b>	<b>140,000</b>
<b>EXPENDITURES:</b>							
101	FT Employees	-	-	-	-	-	-
121	PERA Contribution	-	-	-	-	-	-
122	FICA Contribution	-	-	-	-	-	-
131	Group Insurance	-	-	-	-	-	-
133	Life Insurance	-	-	-	-	-	-
<b>Total Personnel Costs</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
304	Engineering	-	-	-	-	66	-
305	Legal Fees	-	-	-	-	-	-
327	Other Services	664	713	738	-	-	-
325	Other Imp. (Larpenteur)	-	-	-	-	-	-
<b>General Operating Costs</b>		<b>664</b>	<b>713</b>	<b>738</b>	<b>-</b>	<b>66</b>	<b>-</b>
<b>Total Expenditures</b>		<b>664</b>	<b>713</b>	<b>738</b>	<b>-</b>	<b>66</b>	<b>-</b>
<b>Fund Balance Gain/Loss</b>		<b>82,632</b>	<b>169,278</b>	<b>161,632</b>	<b>145,000</b>	<b>87,601</b>	<b>140,000</b>
39200	Transfers In	-	5,203	-	-	-	-
710	Transfers Out	-	154,713	-	-	-	600,000
<b>Ending Fund Balance</b>		<b>448,440</b>	<b>468,208</b>	<b>629,840</b>	<b>774,840</b>	<b>717,441</b>	<b>314,840</b>



## Sewer Improvement Fund 407

DEPT. 48407	2006	2007	2008	2009	2009	2010
	Actual	Actual	Actual	Adopted	As of July 31	Proposed
<b>BEGINNING BALANCE</b>	83,780	87,182	330,380	341,656	341,656	345,656
<b>REVENUES:</b>						
36211 Investment Interest	3,402	8,003	11,277	4,000	5,340	7,000
36100 Special Assessments	-	-	-	-	-	-
<b>Total Revenues</b>	<b>3,402</b>	<b>8,003</b>	<b>11,277</b>	<b>4,000</b>	<b>5,340</b>	<b>7,000</b>
<b>EXPENDITURES:</b>						
304 Engineering	-	-	-	-	-	-
544 Other	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Gain/Loss</b>	<b>3,402</b>	<b>8,003</b>	<b>11,277</b>	<b>4,000</b>	<b>5,340</b>	<b>7,000</b>
39200 Transfers In	-	235,195	-	-	-	-
710 Transfers Out	-	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>87,182</b>	<b>330,380</b>	<b>341,656</b>	<b>345,656</b>	<b>346,997</b>	<b>352,656</b>

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352,656

## Sanitary Sewer Enterprise Fund 601

DEPT. 49000	2006	2007	2008	2009	2009	2010
	Actual	Actual	Actual	Adopted	As of July 31	Proposed
<b>BEGINNING BALANCE</b>	376,291	390,966	157,862	174,279	174,279	184,529
<b>REVENUES:</b>						
37210 Sewer Charges	225,662	223,878	224,682	225,500	120,537	225,500
36211 Investment Interest	12,667	12,212	4,422	5,000	2,556	3,000
36250 Refunds/Reimbursements	-	-	-	-	-	-
37230 Penalties	-	-	-	-	-	-
36255 Miscellaneous	-	-	-	-	-	-
37240 Sewer Connections	-	-	-	-	1,825	-
39101 Sale of Assets	-	-	-	-	-	-
<b>Total Revenues</b>	<b>238,329</b>	<b>236,090</b>	<b>229,104</b>	<b>230,500</b>	<b>124,918</b>	<b>228,500</b>
<b>EXPENDITURES:</b>						
101 Reg. FT Employees	35,657	42,136	17,451	22,460	10,994	23,465
102 On-Call Pay	15,114	15,053	11,822	17,000	7,259	13,000
121 PERA Contributions	3,046	3,287	1,981	2,762	1,259	2,553
122 FICA Contributions	4,074	4,110	2,469	3,019	1,478	2,790
131 Group Insurance	4,298	5,116	2,536	2,808	1,988	3,000
151 Worker's Comp.	3,278	3,955	858	2,586	-	877
<b>Personnel Costs</b>	<b>65,467</b>	<b>73,657</b>	<b>37,117</b>	<b>50,635</b>	<b>22,977</b>	<b>45,685</b>
201 General Supplies	-	-	-	-	-	-
212 Motor Fuels	258	450	394	500	137	500
227 Tools & Equipment	-	-	289	125	-	300
228 Misc. Repairs/Maint/Supply	(10)	-	-	250	-	250
301 Auditing	3,101	2,716	1,350	1,700	1,588	1,700
304 Engineering	-	7,711	2,997	250	2,301	3,000
308 Training/Conferences	540	580	560	550	-	600
315 Sewer Jetting	-	42	1,444	1,500	-	1,500
316 Sewer Televising	-	-	11,018	2,500	10,994	-
327 Other Services	6,214	8,541	6,040	5,000	5,473	5,000
331 Travel Expenses	-	49	-	50	119	200
361 General Liability	2,466	3,699	1,520	1,365	1,700	1,700
382 Water	90	62	66	50	16	75
387 Met Council Sewer Charges	110,239	100,641	115,587	130,000	85,727	147,000
391 Telephones/Pagers	366	459	228	250	168	250
402 City Truck Repair/Maint.	-	-	-	250	-	-
425 Clothing	1,414	1,460	786	800	516	1,000
442 Misc.	218	641	-	-	23	-
444 Contingency Funds	-	-	-	1,000	-	-
501 Depreciation	33,291	33,291	33,291	-	-	33,291
540 Machinery & Equipment	-	-	-	-	15,000	-
554 System Repairs (I/I)	-	-	-	23,475	-	5,000
<b>Operating Costs</b>	<b>158,187</b>	<b>160,342</b>	<b>175,570</b>	<b>169,615</b>	<b>111,066</b>	<b>201,366</b>
<b>Total Expenses</b>	<b>223,654</b>	<b>233,999</b>	<b>212,687</b>	<b>220,250</b>	<b>134,043</b>	<b>247,051</b>
<b>Fund Balance Gain/Loss</b>	<b>14,675</b>	<b>2,091</b>	<b>16,417</b>	<b>10,250</b>	<b>(9,125)</b>	<b>(18,551)</b>
39200 Transfers In	-	-	-	-	-	-
710 Transfers Out	-	235,195	-	-	-	-
<b>Ending Fund Balance</b>	<b>390,966</b>	<b>157,862</b>	<b>174,279</b>	<b>184,529</b>	<b>165,154</b>	<b>165,978</b>

## Storm Sewer Enterprise Fund 602

DEPT. 49100	2006	2007	2008	2009	2009	2010
	Actual	Actual	Actual	Adopted	As of July 31	Proposed
<b>BEGINNING BALANCE</b>	(27,873)	(4,782)	(4,782)	27,986	27,986	26,218
<b>REVENUES:</b>						
37300 Storm Sewer Fee	47,919	-	48,763	47,000	26,194	50,000
36211 Investment Interest	6,578	-	429	500	467	1,000
39999 Other	-	-	-	-	-	-
<b>Total Revenues</b>	<b>54,497</b>	<b>-</b>	<b>49,192</b>	<b>47,500</b>	<b>26,661</b>	<b>51,000</b>
<b>EXPENDITURES:</b>						
101 Reg. FT Employees	25,602	-	16,112	20,119	9,837	23,465
102 On-Call Pay	-	-	3,792	2,000	2,070	5,000
121 PERA Contributions	1,536	-	1,318	1,548	820	1,993
122 FICA Contributions	2,044	-	1,644	1,692	971	2,178
131 Group Insurance	2,223	-	1,737	2,520	1,285	3,000
151 Workers Compensation	-	-	858	1,399	-	669
<b>Personnel Costs</b>	<b>31,406</b>	<b>-</b>	<b>25,461</b>	<b>29,278</b>	<b>14,983</b>	<b>36,305</b>
201 General Supplies	-	-	-	-	-	-
212 Motor Fuels	-	-	394	500	132	500
227 Tools & Equipment	-	-	51	125	-	100
228 Misc. Repairs/Maint/Supply	-	-	-	250	-	-
301 Auditing	-	-	1,350	1,700	1,588	1,700
304 Engineering	-	-	-	250	5,924	3,000
308 Training/Conferences	-	-	-	500	-	500
327 Other Services	-	-	5,759	5,000	3,921	7,000
352 Public Information Notice	-	-	-	-	80	-
361 General Liability	-	-	1,520	1,365	-	1,700
391 Telephones/Pagers	-	-	228	250	168	300
402 City Truck Repair/Maint.	-	-	-	250	-	-
425 Clothing	-	-	786	800	516	800
438 Dues & Subscriptions	-	-	875	-	-	500
442 Misc. (Public Education)	-	-	-	5,000	-	1,000
444 Contingency Funds	-	-	-	1,000	-	-
501 Depreciation	-	-	-	-	-	-
540 Machinery & Equipment	-	-	-	-	-	-
554 Storm System Repairs	-	-	-	3,000	-	-
<b>Operating Costs</b>	<b>-</b>	<b>-</b>	<b>10,963</b>	<b>19,990</b>	<b>12,329</b>	<b>17,100</b>
<b>Total Expenditures</b>	<b>31,406</b>	<b>-</b>	<b>36,424</b>	<b>49,268</b>	<b>27,312</b>	<b>53,405</b>
<b>Fund Balance Gain/Loss</b>	<b>23,091</b>	<b>-</b>	<b>12,768</b>	<b>(1,768)</b>	<b>(651)</b>	<b>(2,405)</b>
39200 Transfers In	-	-	20,000	-	-	-
710 Transfers Out	-	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>(4,782)</b>	<b>(4,782)</b>	<b>27,986</b>	<b>26,218</b>	<b>27,335</b>	<b>23,813</b>

## LAUDERDALE COUNCIL ACTION FORM

### Action Requested

Consent \_\_\_\_\_  
 Public Hearing \_\_\_\_\_  
 Discussion   X    
 Action   X    
 Resolution \_\_\_\_\_  
 Work Session \_\_\_\_\_

Meeting Date September 8, 2009  
 ITEM NUMBER 9B - City Auditor  
 STAFF INITIAL AB  
 APPROVED BY ADMINISTRATOR \_\_\_\_\_

### DESCRIPTION OF ISSUE AND PAST COUNCIL ACTION:

Andy Berg from Abdo, Eick, and Meyers submitted "engagement letters" for the Council to consider. The first represents a one-year agreement. The total cost would be \$15,400 for the audit, the Management Advisory Letter, and the State Auditor reporting. Completion of the TIF report is an additional \$700. This is their usual scope of work for Lauderdale.

I also asked Andy to provide a two and three year quote. Those totals are found in the second document. He itemized the TIF reporting fee should the Council decide to stay with Abdo for auditing services but have Ehler's prepare the TIF reports. It is a mixed bag as to whether cities have their auditors or their financial advisors prepare the TIF statements. I thought the Council would want to keep their options open as Ehlers will be working more closely with the City on the bond payments and creating a plan for the TIF money prior to the decertification date.

Total Prior Year Costs: 2008 - \$15,880; 2007 - \$15,400; 2006 - \$14,646

Finally, I spoke with Justin Miller about their annual audit. He said they have been with the same auditor for at least a decade and have no plans to change or go out for proposals.

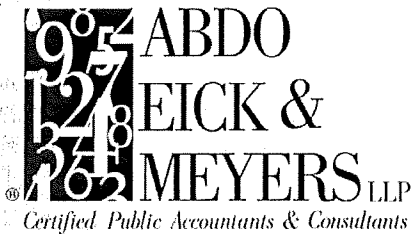
### OPTIONS:

1. Approve a one, two, or three year agreement with Abdo, Eick, and Meyers for auditing services.
2. Ask staff to prepare an RFP for auditing services.

### STAFF RECOMMENDATION:

Motion to approve the option the Council chooses.

### COUNCIL ACTION:



September 2, 2009

5201 Eden Avenue  
Suite 370  
Edina, MN 55436

Honorable Mayor and Council  
City of Lauderdale  
Lauderdale, Minnesota

We are pleased to confirm our understanding of the services we are to provide the City of Lauderdale (the City) for the year ended December 31, 2009. We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of the City as of and for the year ended December 31, 2009. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to accompany the City's basic financial statements. As part of our engagement, we will apply certain limited procedures to City's RSI. These limited procedures will consist principally of inquiries of management regarding the methods of measurement and presentation, which management is responsible for affirming to us in its representation letter. Unless we encounter problems with the presentation of the RSI or with procedures relating to it, we will disclaim an opinion on it. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.

Supplementary information other than RSI also accompanies the City's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and will provide an opinion on it in relation to the basic financial statements:

1. Combining and Individual Fund Financial Statements and Schedules.
2. Summary Financial Report - Revenues and Expenditures for General Operations - Governmental Funds.

#### **Audit Objective**

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the additional information referred to in the first paragraph when considered in relation to the basic financial statements taken as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. If our opinions on the financial statements are other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.



## Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. We will prepare a general ledger trial balance for use during the audit. Our preparation of the trial balance will be limited to formatting information in the general ledger into a working trial balance. As part of the audit we will prepare a draft of your financial statements and related notes. We will also use the financial statements to complete the Office of the State Auditors' City Reporting Form. We will also enter the current year capital asset transactions into our software based on information you provide. You are responsible for making all management decisions and performing all management functions relating to the financial statements and related notes and for accepting full responsibility for such decisions. You will be required to acknowledge in the management representation letter that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you are required to designate an individual with suitable skill, knowledge, or experience to oversee any non-audit services we provide and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City's and the respective changes in financial position and where applicable, cash flows, in conformity with accounting principles generally accepted in the United States of America.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations.

## Audit Procedures - General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.

Because an audit is designed to provide reasonable, but not absolute, assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.



Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

#### **Audit Procedures - Internal Control**

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

#### **Audit Procedures - Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City's compliance with applicable laws and regulations and the provisions of contracts and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

#### **Engagement Administration, Fees, and Other**

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

Andrew K. Berg, CPA is the engagement partner and is responsible for supervising the engagement and signing the report.

Our fee for these services will be \$15,400 for the audit and Office of the State Auditor 2009 reporting form. Our fee for the tax increment financing district reporting forms will be \$700. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.



We appreciate the opportunity to be of service to the City and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

ABDO, EICK & MEYERS, LLP  
*Certified Public Accountants & Consultants*

Andrew K. Berg, CPA  
Governmental Services Partner

**RESPONSE:**

This letter correctly sets forth the understanding of the City of Lauderdale.

Signed: \_\_\_\_\_

Title: \_\_\_\_\_



**9°54' ABDO**  
**12°7' EICK &**  
**2°48' MEYERS LLP**  
*Certified Public Accountants & Consultants*

September 2, 2009

5201 Eden Avenue  
 Suite 370  
 Edina, MN 55436

Honorable Mayor and Council  
 City of Lauderdale  
 1891 Walnut Street  
 Lauderdale, Minnesota 55372

The following sets forth the engagement of our services for the certified audit of the accounts of the City of Lauderdale, Minnesota (the City).

We will audit the financial statements of the City of Lauderdale for the years ending December 31, 2009, 2010 and 2011 in accordance with auditing standards generally accepted in the United States of America. Our audit will include tests of the accounting records and other procedures we consider necessary to enable us to express an opinion that the financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. Because of the concept of reasonable assurance and because we will not perform a detailed examination of all transactions, there is a risk that a material misstatement may exist and not be detected by us. In addition, an audit is not designed to detect errors, fraud, or other illegal acts that are immaterial to the financial statements. However, we will inform you of any material errors and any fraud that comes to our attention. We will also inform you of any other illegal acts that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to matters that might arise during any later periods of which we are not engaged as auditors.

We will perform the auditing services discussed above for the calendar years 2009, 2010 and 2011.

<u>Year</u>	<u>City Audit</u>
2009	\$ 15,400
2010	15,780
2011	16,160

- Our fee includes the City audit, the Management Advisory Letter, and Office of the State Auditor reporting forms.

The tax increment financing district reporting forms will be as follows and can be decided on an annual basis by the City.

<u>Year</u>	<u>TIF Forms</u>
2009	\$ 700
2010	720
2011	740



It is our belief that the proposed three-year audit engagement is in the best interest of the City. Our Firm can provide the City with a fixed three-year fee schedule to facilitate the budgeting process. Further, our ability to provide meaningful assistance through our Management Advisory Letter will improve with each year of continued audit involvement.

It is the policy of our Firm to issue a Management Advisory Letter. As independent auditors, we are in a position to acquire a detailed knowledge of client financial and administrative procedures; the Management Advisory Letter serves to summarize our recommendations toward improving the accounting and administrative controls, strengthening financial structure and developing a more efficient business operation.

Abdo, Eick & Meyers, LLP recognizes that its most important product is prompt and effective service of the highest quality. We will serve the City to its complete satisfaction and will apply the highest level of skills available in our firm to that end.

Sincerely,

ABDO, EICK & MEYERS, LLP  
*Certified Public Accountants & Consultants*

Andrew K. Berg, CPA  
Governmental Services Partner

**RESPONSE:**

This letter correctly sets forth the understanding of the City of Lauderdale.

Signature: \_\_\_\_\_  
Mayor

Date: \_\_\_\_\_

Signature \_\_\_\_\_  
City Administrator

Date: \_\_\_\_\_

**LAUDERDALE COUNCIL  
ACTION FORM**

**Action Requested**

Consent \_\_\_\_\_  
Public Hearing \_\_\_\_\_  
Discussion \_\_\_\_\_  
Action \_\_\_\_\_  
Resolution \_\_\_\_\_  
Work Session   X  

Meeting Date September 8, 2009  
ITEM NUMBER 13A Off-Lease Dogs in CP  
STAFF INITIAL AB  
APPROVED BY ADMINISTRATOR \_\_\_\_\_

**DESCRIPTION OF ISSUE AND PAST COUNCIL ACTION:**

Since the last meeting, staff made the suggested revisions to the document the Council is working from (attached). Chief Ohl will also be attending the meeting to discuss the issue of enforcement that came up at the last meeting.

During the previous council meeting, I believe Councilor Christensen mentioned dogs would still be subject to the dangerous and potential dangerous dog portions of the current ordinance and state law. That is true. Any revisions to the animal control ordinance to allow off-leash dogs would still be subject to the dangerous dog laws. I included a copy of the definitions of dangerous and potentially dangerous dogs for you to review as well.

Finally, I was asked if off-leash dogs posed an additional liability risk to the City. I asked the League of Minnesota Cities Insurance Trust that question; they provided the attached response.

**OPTIONS:**

**STAFF RECOMMENDATION:**

**COUNCIL ACTION:**

## Voice and Sight Dog Control in Lauderdale's City Park

Councilor Denise Hawkinson and I met on August 5, 2009, to discuss ideas for allowing dogs to be off leash while under voice and sight control in certain areas of Lauderdale's City Park.

Sight control means that the dog is always within sight of the owner or handler.

Voice control means that the dog must immediately obey a verbal command. That is, the dog's owner/handler can have the dog come on command the first time the command is given.

The following areas of the park would be off limits to off leash dogs:

- Children's playground
- Tennis court
- Basketball court
- Ball field, if being used for a game

The dog must not charge, chase or display aggression toward other people or dogs. If it does, it must be returned to its leash (maximum 6 foot length).

Police enforcement of the revised ordinance would be to require the owner/handler to demonstrate that the dog will come on command the first time the command is given.

If the dog does not do so, the officer would require the owner/handler to put the dog back on its leash and provide a warning to the owner that a citation would be issued if the dog cannot successfully demonstrate voice control the next time it is off-leash.

Councilor Hawkinson and I would like the council and staff to discuss and improve on the above suggestions and work toward revision of the city's dog ordinance.

Submitted by Councilor Clay Christensen  
August 12, 2009

Revised by Council  
August 25, 2009

**347.50 DEFINITIONS.**

Subdivision 1. **Terms.** For the purpose of sections 347.50 to 347.56, the terms defined in this section have the meanings given them.

Subd. 2. **Dangerous dog.** "Dangerous dog" means any dog that has:

(1) without provocation, inflicted substantial bodily harm on a human being on public or private property;

(2) killed a domestic animal without provocation while off the owner's property; or

(3) been found to be potentially dangerous, and after the owner has notice that the dog is potentially dangerous, the dog aggressively bites, attacks, or endangers the safety of humans or domestic animals.

Subd. 3. **Potentially dangerous dog.** "Potentially dangerous dog" means any dog that:

(1) when unprovoked, inflicts bites on a human or domestic animal on public or private property;

(2) when unprovoked, chases or approaches a person, including a person on a bicycle, upon the streets, sidewalks, or any public or private property, other than the dog owner's property, in an apparent attitude of attack; or

(3) has a known propensity, tendency, or disposition to attack unprovoked, causing injury or otherwise threatening the safety of humans or domestic animals.

Subd. 4. **Proper enclosure.** "Proper enclosure" means securely confined indoors or in a securely enclosed and locked pen or structure suitable to prevent the animal from escaping and providing protection from the elements for the dog. A proper enclosure does not include a porch, patio, or any part of a house, garage, or other structure that would allow the dog to exit of its own volition, or any house or structure in which windows are open or in which door or window screens are the only obstacles that prevent the dog from exiting.

Subd. 5. **Owner.** "Owner" means any person, firm, corporation, organization, or department possessing, harboring, keeping, having an interest in, or having care, custody, or control of a dog.

Subd. 6. **Substantial bodily harm.** "Substantial bodily harm" has the meaning given it under section 609.02, subdivision 7a.

Subd. 6a. **Great bodily harm.** "Great bodily harm" has the meaning given it under section 609.02, subdivision 8.

Subd. 7. **Animal control authority.** "Animal control authority" means an agency of the state, county, municipality, or other governmental subdivision of the state which is responsible for animal control operations in its jurisdiction.

Subd. 8. **Provocation.** "Provocation" means an act that an adult could reasonably expect may cause a dog to attack or bite.

**History:** 1988 c 711 s 1; 1989 c 37 s 3-5; 1994 c 550 s 1; 1Sp2001 c 8 art 8 s 14,15; 2008 c 325 s 2

## Heather Butkowski

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**From:** Smith, Chris [CSmith@lmc.org]  
**Sent:** Wednesday, August 26, 2009 5:05 PM  
**To:** Heather Butkowski  
**Cc:** Biever, Liam  
**Subject:** RE: Lauderdale, dog leashes

There is always the risk that someone will sue the city and that risk is probably increased if the city does not require dogs to be on leashes in city parks. However, that does not mean that the city is liable.

In order for an injured person to recover against the city, the injured person would need to show that the city was negligent. I don't think that not requiring a leash rises to the level of negligence, especially where the city has the type of requirements discussed below, e.g., the dog must be under voice command, aggressive dogs must be leashed, etc. The injured person might have a good negligence claim against the dog's owner but probably not the city.

It is likely that that the issue of negligence may never even come up. If a lawsuit was filed, my guess is that the city's LMCIT defense attorney would try to have the case dismissed on an immunity basis. It's possible the city might be entitled to park and recreation immunity but I think more likely, the city would be entitled to discretionary immunity for its decision not to require leashes. In order to bolster the city's immunity defense, the city should document its decision why leashes are not required.

In conclusion, the city may incur increased defense costs and personnel costs in dealing with a lawsuit, but I think the risk of liability on the part of the city is relatively small.

If you have any questions or need additional information, please let me know.

**Christopher Smith** | Risk Management Attorney

Tel: (651) 281-1269 | Fax: (651) 281-1296

[csmith@lmc.org](mailto:csmith@lmc.org) | [www.lmc.org](http://www.lmc.org)

League of Minnesota Cities

145 University Ave. West | St. Paul, MN 55103

*Connecting & Innovating Since 1913*

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**From:** Biever, Liam  
**Sent:** Wednesday, August 26, 2009 12:50 PM  
**To:** Smith, Chris  
**Subject:** Lauderdale, dog leashes

Hi Chris,

I'm not sure if you've run across this question before and I'm not sure who might have the answer to this question. (maybe research dept?)

The city of Lauderdale wants to know if the city will have a liability exposure for dog attacks if they do not require leashes on dogs in city parks per their city ordinance.