

## **Falcon Heights City Council Workshop**

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

### **AGENDA**

**Tuesday, July 16, 2014**

**PLEASE NOTE DATE CHANGE**

- 1) Discussion of Special Revenue and Debt Service Fund Budgets (Attachments)**
- 2) Discussion on the Resignation and Replacement of Councilmember Keith Gosline**

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





*The City That Soars!*

## REQUEST FOR COUNCIL ACTION

<b>Meeting Date</b>	July 16, 2014
<b>Agenda Item</b>	Workshop 1
<b>Attachment</b>	DRAFT 2015 Debt Service & Special Revenue Fund Budgets.
<b>Submitted By</b>	Bart Fischer, City Administrator

<b>Item</b>	Draft 2015 Debt Service and Special Revenue Budgets
<b>Description</b>	<p>Enclosed are the proposed 2015 budgets for the Debt Service and Special Revenue Funds.</p> <p>Fund 306, 311 and 312 are the City's <u>Debt Service Funds</u>.</p> <p><b>Fund 306</b> 2010A, G.O. Equipment Certificates-for Public Works equipment purchases.</p> <p><b>Fund 311</b> 2013A, 2013 G.O. Improvement Bonds-for 2013 Street Improvements</p> <p><b>Fund 312</b> 2013B, G.O. Equipment Certificates-for Fire Ladder Truck</p> <p>The City maintains <u>Special Revenue</u> funds for purposes so described by their titles.</p> <p><b>Fund 201</b> Parks Programs  <b>Fund 203</b> Community Garden  <b>Fund 204</b> Water Fund  <b>Fund 205</b> Emerald Ash Borer Grant  <b>Fund 206</b> Recycling  <b>Fund 208</b> Community Development  <b>Fund 209</b> Street Lighting</p> <p>There are few changes to these funds anticipated for 2015. These funds will be discussed at the workshop and final approval of the 2015 Budget will be later this year.</p>
<b>Budget Impact</b>	Dependent on eventual adoption of 2015 Budget
<b>Attachment(s)</b>	DRAFT 2015 Debt Service and Special Revenue Fund Budgets.

<b>Action(s) Requested</b>	No action required, but guidance on how to proceed will be beneficial as staff continues to refine the 2015 Budget.
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G.O. EQUIPMENT CERTIFICATES, SERIES 2010A (306)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	ESTIMATED 2014	BUDGET 2015	BUDGET TO BUDGET	BUDGET TO ESTIMATE
	<b>REVENUES:</b>							
	<b>FINES &amp; FORFEITS</b>							
30111	DEBT LEVY PROPERTY TAX	71,377	75,705	71,300	71,278	37,485	-47%	-47%
	TOTAL FINES & FORFEITS	71,377	75,705	71,300	71,278	37,485	-47%	-47%
	<b>MISCELLANEOUS</b>							
36211	INTEREST ON INVESTMENTS	(321)	(99)	0	0	0	#DIV/0!	#DIV/0!
36213	CHANGE IN FAIR VALUE OF INVESTMENT	0	(39)	0	0	0	#DIV/0!	#DIV/0!
	TOTAL MISCELLANEOUS	(321)	(138)	0	0	0	#DIV/0!	#DIV/0!
306	TOTAL REVENUES	71,056	75,567	71,300	71,278	37,485	-47%	-47%
	<b>OTHER FINANCING SOURCES</b>							
39200	TRANSFERS	0	0	0	0	0	#DIV/0!	#DIV/0!
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	#DIV/0!	#DIV/0!
	TOTAL REVENUES & OTHER FINANCING SOURCES	71,056	75,567	71,300	71,278	37,485	-47%	-47%
	<b>EXPENDITURES:</b>							
	<b>OTHER SERVICES &amp; CHARGES</b>							
80310	AUDIT	615	626	640	640	680	6%	6%
	TOTAL OTHER SERVICES & CHARGES	615	626	640	640	680	6%	6%
	<b>DEBT SERVICE</b>							
94000	BOND PRINCIPAL	65,000	65,000	70,000	70,000	35,000	-50%	-50%
94500	BOND INTEREST	3,416	2,539	1,400	1,400	350	-75%	-75%
94900	BOND FEES	0	450	2,000	4,000	3,000	50%	-25%
	TOTAL DEBT SERVICE	68,416	67,989	73,400	75,400	38,350	-48%	-49%
-306	TOTAL EXPENDITURES	69,031	68,615	74,040	76,040	39,030	-47%	-49%
	<b>FUND BALANCE - JANUARY 1</b>							
	CHANGE IN FUND BALANCE	402	2,427	9,380	9,380	4,618	-51%	-51%
	FUND BALANCE - DECEMBER 31	2,025	6,953	(2,740)	(4,762)	(1,545)	-44%	-68%
	FUND BALANCE - DECEMBER 31	2,427	9,380	6,640	4,618	3,073	-54%	-33%

2013 G. O. IMPROVEMENT BONDS SERIES 2013A (311)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	ESTIMATED 2014	BUDGET 2015		
	REVENUES:							
	PROPERTY TAXES							
30111	DEBT LEVY PROPERTY TAX	0	0	0	23,002	22,529	#DIV/0!	-2%
	TOTAL PROPERTY TAX LEVY	0	0	0	23,002	22,529	#DIV/0!	-2%
	FINES & FORFEITS							
36100	SPECIAL ASSESSMENTS	0	31,483	20,000	47,000	47,448		137%
	TOTAL FINES & FORFEITS	0	31,483	20,000	47,000	47,448		137%
	MISCELLANEOUS							
36211	INTEREST ON INVESTMENTS	0	4	100	80	30		-63%
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	0	(13)	0	0	0	#DIV/0!	
39130	BOND PROCEEDS	0	3,153	0	0	0	#DIV/0!	-63%
	TOTAL MISCELLANEOUS	0	3,145	100	80	30		
317	TOTAL REVENUES	0	34,628	20,100	70,082	70,007		248%
	OTHER FINANCING SOURCES							
39200	TRANSFERS	0	0	0	0	0	#DIV/0!	
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	#DIV/0!	
	TOTAL REVENUES & OTHER FINANCING SOURCES	0	34,628	20,100	70,082	70,007		248%
	EXPENDITURES:							
	OTHER SERVICES & CHARGES							
80310	AUDIT & OTHER CHARGES	0	0	640	640	680		6%
	TOTAL OTHER SERVICES & CHARGES	0	0	640	640	680		6%
	DEBT SERVICE							
94000	BOND PRINCIPAL	0	0	0	0	60,000	#REF!	
94500	BOND INTEREST	0	0	6,700	6,700	6,870		3%
94900	BOND FEES	0	0	4,000	1,000	4,000		0%
	TOTAL DEBT SERVICE	0	0	10,700	7,700	70,870		562%
	TOTAL EXPENDITURES	0	0	11,340	8,340	71,550		531%
	FUND BALANCE - JANUARY 1	0	0	34,628	34,628	96,370		178%
	CHANGE IN FUND BALANCE	0	34,628	8,760	61,742	(1,543)		-118%
	FUND BALANCE - DECEMBER 31	0	34,628	43,388	96,370	94,827		119%

G.O. EQUIPMENT CERTIFICATES 2013B - FIRE TRUCK BOND (312)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	ESTIMATED 2014	BUDGET 2015		
	<b>REVENUES:</b>							
	PROPERTY TAXES							
30111	DEBT LEVY PROPERTY TAX	0	0	0	44,855	95,369	#DIV/0!	113%
	TOTAL PROPERTY TAX LEVY	0	0	0	44,855	95,369	#DIV/0!	113%
	FINES & FORFEITS							
36100	SPECIAL ASSESSMENTS	0	0	45,000	0	0	#DIV/0!	-100%
	TOTAL FINES & FORFEITS	0	0	45,000	0	0	#DIV/0!	-100%
	MISCELLANEOUS							
36211	INTEREST ON INVESTMENTS	0	0	0	0	10	#DIV/0!	
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	0	0	0	0	0	#DIV/0!	
39130	BOND PROCEEDS	0	0	0	0	0	#DIV/0!	
	TOTAL MISCELLANEOUS	0	0	0	0	10	#DIV/0!	
317	TOTAL REVENUES	0	0	45,000	44,855	95,379		112%
	OTHER FINANCING SOURCES							
39200	TRANSFERS	0	0	0	0	0	#DIV/0!	
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	#DIV/0!	
	TOTAL REVENUES & OTHER FINANCING SOURCES	0	0	45,000	44,855	95,379		112%
	<b>EXPENDITURES:</b>							
	OTHER SERVICES & CHARGES							
80310	AUDIT & OTHER CHARGES	0	0	640	640	680		6%
	TOTAL OTHER SERVICES & CHARGES	0	0	640	640	680		6%
	DEBT SERVICE							
94000	BOND PRINCIPAL	0	0	0	0	30,000	#DIV/0!	
94500	BOND INTEREST	0	0	7,217	7,217	10,917		51%
94900	BOND FEES	0	0	3,000	1,500	3,000		0%
	TOTAL DEBT SERVICE	0	0	10,217	8,717	43,917		330%
-312	TOTAL EXPENDITURES	0	0	10,857	9,357	44,597		311%
	FUND BALANCE - JANUARY 1	0	0	0	0	35,498	#DIV/0!	
	CHANGE IN FUND BALANCE	0	0	34,143	35,498	50,782		49%
	FUND BALANCE - DECEMBER 31	0	0	34,143	35,498	86,280		153%

PARK PROGRAMS (201)

BUDGET TO BUDGET TO ESTIMATE

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	ESTIMATED 2014	BUDGET 2015		
	<b>REVENUES:</b>							
	<b>CHARGES FOR SERVICES</b>							
34310	RECREATION FEES	13,710	18,037	19,000	19,000	22,600	18.9%	18.9%
34340	NON-RESIDENT FEES	21,283	24,050	24,000	24,000	26,000	8.3%	8.3%
34350	5K RUN	0	0	0	0	0	#DIV/0!	#DIV/0!
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>34,993</b>	<b>42,086</b>	<b>43,000</b>	<b>43,000</b>	<b>48,600</b>	<b>13.0%</b>	<b>13.0%</b>
	<b>MISCELLANEOUS</b>							
36211	INTEREST ON INVESTMENTS	192	119	70	90	120	71.4%	33.3%
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	44	(61)	0	0	0	#DIV/0!	#DIV/0!
36232	CONTRIBUTIONS - SCHOLARSHIP	300	950	1,000	0	1,000	0.0%	#DIV/0!
36233	CONTRIBUTIONS - FRIENDS OF REC SPORT PROG	0	0	0	15	0	#DIV/0!	-100.0%
34350	CONTRIBUTION - 5 K RUN	0	0	0	0	0	#DIV/0!	#DIV/0!
36400	MISCELLANEOUS	0	38	0	0	0	#DIV/0!	#DIV/0!
	<b>TOTAL MISCELLANEOUS</b>	<b>536</b>	<b>1,045</b>	<b>1,070</b>	<b>105</b>	<b>1,120</b>	<b>4.7%</b>	<b>966.7%</b>
201	<b>TOTAL REVENUES</b>	<b>35,529</b>	<b>43,131</b>	<b>44,070</b>	<b>43,105</b>	<b>49,720</b>	<b>12.8%</b>	<b>15.3%</b>
	<b>OTHER FINANCING SOURCES</b>							
39200	TRANSFERS	22,000	22,000	22,000	22,000	22,000	0.0%	0.0%
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>	<b>0.0%</b>	<b>0.0%</b>
	<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>57,529</b>	<b>65,131</b>	<b>66,070</b>	<b>65,105</b>	<b>71,720</b>	<b>8.6%</b>	<b>10.2%</b>
	<b>EXPENDITURES:</b>							
	<b>COMPENSATION</b>							
60100	REGULAR SALARIES	13,186	14,025	16,093	14,300	15,500	-3.7%	8.4%
60520	PART-TIME EMPLOYEES	399	0	0	0	0	#DIV/0!	#DIV/0!
60530	SEASONAL EMPLOYEES	18,648	23,240	23,000	21,700	25,500	10.9%	17.5%
64011	PERA CONTRIBUTIONS	1,348	1,521	1,345	1,320	1,160	-13.8%	-12.1%
64012	FICA CONTRIBUTIONS	2,409	2,759	2,675	2,665	3,135	17.2%	17.6%
64031	HOSPITALIZATION	1,967	2,064	600	570	570	-5.0%	0.0%
64032	DENTAL	133	133	145	45	45	-69.0%	0.0%
64033	LONG-TERM DISABILITY	28	28	29	28	29	0.0%	3.6%
64034	LIFE INSURANCE	34	37	38	37	38	0.0%	2.7%
	<b>TOTAL COMPENSATION</b>	<b>38,152</b>	<b>43,808</b>	<b>43,925</b>	<b>40,665</b>	<b>45,977</b>	<b>4.7%</b>	<b>13.1%</b>
	<b>MATERIALS &amp; SUPPLIES</b>							
70100	SUPPLIES	3,006	2,009	1,700	1,700	2,000	17.6%	17.6%
70300	RECREATION SUPPLIES	0	234	0	0	0		
70440	PRINT & PUBLISHING & ADVERTISING	1,186	1,184	2,475	2,475	3,100	25.3%	25.3%
73000	RECREATION EQUIPMENT	281	645	1,200	645	1,200	0.0%	86.0%
	<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>4,472</b>	<b>4,072</b>	<b>5,375</b>	<b>4,820</b>	<b>6,300</b>	<b>17.2%</b>	<b>30.7%</b>
	<b>OTHER SERVICES &amp; CHARGES</b>							
80310	AUDIT	615	626	640	640	680	6.3%	6.3%
86010	MILEAGE	51	651	130	20	600	361.5%	2900.0%
86100	CONFERENCES / EDUCATION / BACKGROUND CKS	358	924	700	500	1,000	42.9%	100.0%
87500	RENTAL OF EQUIP / FACILITIES OPEN GYM	0	0	0	0	0	#DIV/0!	#DIV/0!



87700	INSTRUCTOR - SPECIALTY	11,195	14,775	14,000	15,000	16,000								
88000	INSURANCE & BONDS	0	0	0	0	0								
88500	PAYPAL EXPENSES	56	1,057	1,100	1,100	1,100								
88600	RECREATION - SCHOLARSHIP	0	0	0	0	0								
89000	MISCELLANEOUS	454	380	200	200	0								
	TOTAL OTHER SERVICES & CHARGES	12,729	18,412	16,770	17,460	19,380								
-201	TOTAL EXPENDITURES	55,353	66,292	66,070	62,945	71,657								
	FUND BALANCE - JANUARY 1	10,341	12,517	11,356	11,356	13,516								
	CHANGE IN FUND BALANCE	2,176	(1,161)	0	2,160	63								
	FUND BALANCE - DECEMBER 31	12,517	11,356	11,356	13,516	13,579								

COMMUNITY GARDEN ( 203)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	ESTIMATED 2014	BUDGET 2015		
	REVENUES:						0.0%	0.0%
	CHARGES FOR SERVICES							
34500	COMMUNITY GARDEN PLOT FEE	725	725	725	700	725	0.0%	3.6%
	TOTAL CHARGES FOR SERVICES	725	725	725	700	725	0.0%	3.6%
	MISCELLANEOUS							
36211	INTEREST ON INVESTMENTS	20	19	20	8	10	-50.0%	25.0%
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	9	(17)	0	0	0	#DIV/0!	#DIV/0!
36300	DONATION - COMMUNITY GARDEN	0	500	0	0	0	#DIV/0!	#DIV/0!
36400	MISCELLANEOUS	0	0	0	0	0	#DIV/0!	#DIV/0!
	TOTAL MISCELLANEOUS	29	502	20	8	10	-50.0%	25.0%
203	TOTAL REVENUES	754	1,227	745	708	735	-1.3%	3.8%
	OTHER FINANCING SOURCES							
39200	TRANSFERS	0	0	0	0	0	#DIV/0!	#DIV/0!
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	#DIV/0!	#DIV/0!
	TOTAL REVENUES & OTHER FINANCING SOURCES	754	1,227	745	708	735	-1.3%	3.8%
	EXPENDITURES:							
	MATERIALS & SUPPLIES							
70100	SUPPLIES	873	0	1,000	500	4,000	300.0%	700.0%
	TOTAL MATERIALS & SUPPLIES	873	0	1,000	500	4,000	300.0%	700.0%
	OTHER SERVICES & CHARGES							
80310	AUDIT	0	0	0	0	0	#DIV/0!	#DIV/0!
81900	OTHER PROFESSIONAL SERVICES	0	0	0	0	0	#DIV/0!	#DIV/0!
89000	MISCELLANEOUS	0	0	0	0	0	#DIV/0!	#DIV/0!
	TOTAL OTHER SERVICES & CHARGES	0	0	0	0	0	#DIV/0!	#DIV/0!
-203	TOTAL EXPENDITURES	873	0	1,000	500	4,000	300.0%	700.0%
	FUND BALANCE - JANUARY 1	3,025	2,906	4,133	4,133	4,341	5.0%	5.0%
	CHANGE IN FUND BALANCE	(119)	1,227	(255)	208	(3,265)	1180.4%	-1669.7%
	FUND BALANCE - DECEMBER 31	2,906	4,133	3,878	4,341	1,076	-72.2%	-75.2%

WATER (204)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	ESTIMATED 2014	BUDGET 2015		
	REVENUES:							
	INTERGOVERNMENTAL							
33611	ST PAUL WATER UTILITY	0	0	0	0	0	#DIV/0!	0.0%
	TOTAL INTERGOVERNMENTAL	0	0	0	0	0	#DIV/0!	0.0%
	CHARGES FOR SERVICES							
34180	WATER CHARGES	23,835	32,804	21,000	26,000	26,000	23.8%	0.0%
	TOTAL CHARGES FOR SERVICES	23,835	32,804	21,000	26,000	26,000	23.8%	0.0%
	MISCELLANEOUS							
36211	INTEREST ON INVESTMENTS	434	426	400	400	400	0.0%	0.0%
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	256	(395)	0	0	0	#DIV/0!	0.0%
	TOTAL MISCELLANEOUS	690	27	400	400	400	0.0%	0.0%
204	TOTAL REVENUES	24,525	32,831	21,400	26,400	26,400	23.4%	0.0%
	EXPENDITURES:							
	COMPENSATION							
60100	REGULAR SALARIES	5,422	5,532	5,650	5,650	5,900	4.4%	4.4%
64011	PERA CONTRIBUTIONS	393	401	415	415	442	6.5%	6.5%
64012	FICA CONTRIBUTIONS	373	379	465	432	452	-2.8%	4.6%
64031	HOSPITALIZATION	1,564	1,642	1,825	1,750	1,825	0.0%	4.3%
64032	DENTAL	89	89	95	90	95	0.0%	5.6%
64033	LONG-TERM DISABILITY	6	8	10	8	10	0.0%	25.0%
64034	LIFE INSURANCE	11	11	12	12	12	0.0%	0.0%
	TOTAL COMPENSATION	7,858	8,062	8,472	8,357	8,736	3.1%	4.5%
	OTHER SERVICES & CHARGES							
80310	AUDIT	615	626	640	640	680	6.3%	6.3%
86100	CONFERENCE & EDUCATION	0	0	200	0	200	0.0%	0.0%
87090	REPAIR EQUIPMENT	0	0	1,000	400	1,000	0.0%	150.0%
87120	REPAIRS & MAINTENANCE	0	0	0	0	0	#DIV/0!	#DIV/0!
88500	BILLING FEES	163	381	285	400	400	40.4%	0.0%
89000	MISCELLANEOUS	0	0	100	510	100	0.0%	-80.4%
89070	HYDRANT MARKERS	0	0	500	200	500	0.0%	150.0%
	TOTAL OTHER SERVICES & CHARGES	777	1,007	2,725	2,150	2,880	5.7%	34.0%
	CAPITAL OUTLAY							
94700	INFRASTRUCTURE IMPROVEMENTS	0	0	0	0	0	#DIV/0!	#DIV/0!
	TOTAL CAPITAL OUTLAY	0	0	0	0	0	#DIV/0!	#DIV/0!
-204	TOTAL EXPENDITURES	8,636	9,069	11,197	10,507	11,616		
	OTHER FINANCING USES							
97000	TRANSFERS	0	0	70,000	70,000	0	-100.0%	-100.0%
	TOTAL OTHER FINANCING USES	0	0	70,000	70,000	0	-100.0%	-100.0%

	8,636	9,069	81,197	80,507	11,616	-85.7%	-85.6%
TOTAL EXPENDITURES AND OTHER FINANCING USES							
FUND BALANCE - JANUARY 1	62,420	78,309	102,071	102,071	47,964	-53.0%	-53.0%
CHANGE IN FUND BALANCE	15,889	23,762	(59,797)	(54,107)	14,784	-124.7%	-127.3%
FUND BALANCE - DECEMBER 31	78,309	102,071	42,274	47,964	62,748	48.4%	30.8%

EMERALD ASH BORER GRANT (205)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	ESTIMATED 2014	BUDGET 2015	#VALUE!	#VALUE!
	<b>REVENUES:</b>							
	INTERGOVERNMENTAL							
33610	MN DEPT OF AGRICULTURE	0	21,621	72,000	17,740		-100.0%	-100.0%
	TOTAL INTERGOVERNMENTAL	0	21,621	72,000	17,740	0	-100.0%	-100.0%
	MISCELLANEOUS							
36211	INTEREST ON INVESTMENTS	0	(35)	0	35		#DIV/0!	-100.0%
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	0	(82)	0	0		#DIV/0!	#DIV/0!
	TOTAL MISCELLANEOUS	0	(117)	0	35	0	#DIV/0!	-100.0%
205	TOTAL REVENUES	0	21,504	72,000	17,775	0	-100.0%	-100.0%
	OTHER FINANCING SOURCES							
39200	TRANSFERS	0	20,000	0	0	0	#DIV/0!	#DIV/0!
	TOTAL OTHER FINANCING SOURCES	0	20,000	0	0	0	#DIV/0!	#DIV/0!
	TOTAL REVENUES & OTHER FINANCING SOURCES	0	41,504	72,000	17,775	0	-100.0%	-100.0%
	<b>EXPENDITURES:</b>							
60100	SALARY	0	0	1,500	0		-100.0%	#DIV/0!
64012	FICA EXPENSES	0	0	115	0		-100.0%	#DIV/0!
	TOTAL CERT EXPENSES	0	0	1,615	0	0	-100.0%	#DIV/0!
	MATERIAL & SUPPLIES							
70500	POSTAGE	0	0	0	0	0	#DIV/0!	#DIV/0!
	TOTAL MATERIAL & SUPPLIES	0	0	0	0	0	#DIV/0!	#DIV/0!
	OTHER SERVICES & CHARGES							
80310	AUDIT	0	0	640	640		-100.0%	-100.0%
80330	FORESTRY CONSULTING	0	1,950	2,000	2,000		-100.0%	-100.0%
85000	TREE REMOVALS	0	8,689	50,000	7,800		-100.0%	-100.0%
85100	STUMP GRINDING	0	965	6,000	1,000		-100.0%	-100.0%
86000	TREE REPLANTING	0	10,016	11,745	6,000		-100.0%	-100.0%
	TOTAL OTHER SVCS & CHARGES	0	21,621	70,385	17,440	0	-100.0%	-100.0%
	CAPITAL							
92000	OTHER IMPROVEMENTS	0	0	0	0	0	#DIV/0!	#DIV/0!
	TOTAL CAPITAL	0	0	0	0	0	#DIV/0!	#DIV/0!
-205	TOTAL EXPENDITURES	0	21,621	72,000	17,440	0	-100.0%	-100.0%
	FUND BALANCE - JANUARY 1	0	0	19,883	19,883	20,218	1.7%	1.7%
	CHANGE IN FUND BALANCE	0	19,883	0	335	0	#DIV/0!	-100.0%
	FUND BALANCE - DECEMBER 31	0	19,883	19,883	20,218	20,218	1.7%	0.0%

RECYCLING (206)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	ESTIMATED 2014	BUDGET 2015	
	<b>REVENUES:</b>						
	<b>INTERGOVERNMENTAL</b>						
33610	COUNTY GRANT - RECYCLING	11,040	10,991	11,097	11,097	11,097	0.0%
33611	COUNTY GRANT - BULKY ITEM RECYCLING	0	32,756	0	0	0	0.0%
	<b>TOTAL INTERGOVERNMENTAL</b>	11,040	43,747	11,097	11,097	11,097	0.0%
	<b>CHARGES FOR SERVICES</b>						
34180	SOLID WASTE FEE	70,017	74,581	73,000	73,000	73,000	0.0%
34181	SOLID WASTE PENALTY	0	0	0	0	0	#DIV/0!
34182	SALE OF RECYCLING/COMPOST BINS	0	0	0	0	0	#DIV/0!
34183	COMPOST BINS	0	0	0	0	0	#DIV/0!
	<b>TOTAL CHARGES FOR SERVICES</b>	70,017	74,581	73,000	73,000	73,000	0.0%
	<b>MISCELLANEOUS</b>						
36211	INTEREST ON INVESTMENTS	481	340	325	325	325	0.0%
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	231	(278)	0	0	0	#DIV/0!
	<b>TOTAL MISCELLANEOUS</b>	712	62	325	325	325	0.0%
206	<b>TOTAL REVENUES</b>	81,768	118,390	84,422	84,422	84,422	0.0%
	<b>EXPENDITURES:</b>						
	<b>COMPENSATION</b>						
60100	REGULAR SALARIES	7,141	7,538	7,650	7,800	10,760	40.7%
64011	PERA CONTRIBUTIONS	517	546	550	560	810	47.3%
64012	FICA CONTRIBUTIONS	522	553	590	570	830	40.7%
64031	HOSPITALIZATION	723	823	900	950	1,130	25.6%
64032	DENTAL	41	45	50	60	70	40.0%
64033	LONG-TERM DISABILITY	15	17	20	17	20	0.0%
64034	LIFE INSURANCE	24	24	25	31	32	28.0%
	<b>TOTAL COMPENSATION</b>	8,983	9,546	9,785	9,988	13,652	39.5%
	<b>MATERIALS &amp; SUPPLIES</b>						
70100	SUPPLIES	0	0	300	150	300	0.0%
70420	NEWSLETTERS	116	236	400	240	400	66.7%
70500	POSTAGE	48	294	100	100	100	0.0%
	<b>TOTAL MATERIALS &amp; SUPPLIES</b>	165	531	800	490	800	63.3%
	<b>OTHER SERVICES &amp; CHARGES</b>						
80310	AUDIT	615	626	640	640	680	6.3%
82030	RECYCLING CONTRACT	69,228	69,228	70,000	70,000	70,000	0.0%
82040	BULKY ITEM RECYCLING	0	32,756	0	0	0	#DIV/0!
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	0	30	50	50	50	0.0%
88000	INSURANCE & BONDS	0	0	0	0	0	#DIV/0!
88500	BILLING FEES	155	349	270	420	420	55.6%
89000	MISCELLANEOUS	1,594	0	200	100	200	100.0%
89010	CLEAN-UP DAY & MULCH ACTIVITIES	2,046	2,171	3,000	3,000	3,000	0.0%
	<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	73,637	105,161	74,160	74,210	74,350	0.3%

TOTAL EXPENDITURES

	82,785	115,238	84,745	84,688	88,802
FUND BALANCE - JANUARY 1	81,284	80,268	83,420	83,420	83,154
CHANGE IN FUND BALANCE	(1,016)	3,153	(323)	(732)	(4,380)
FUND BALANCE - DECEMBER 31	80,268	83,420	83,097	83,154	78,774

	4.8%	4.9%
	-0.3%	-0.3%
	1256.0%	1546.6%
	-5.2%	-5.3%

COMMUNITY/ECONOMIC DEVELOPMENT (208)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	ESTIMATED 2014	BUDGET 2015	#VALUE!	#VALUE!
	REVENUES:							
	MISCELLANEOUS							
36211	INTEREST ON INVESTMENTS	60	48	45	100	100		
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	34	(240)	0	0	0	122.2%	0.0%
36220	RENTS & ROYALTIES	1,716	1,717	1,716	1,716	1,716	#DIV/0!	#DIV/0!
36400	MISCELLANEOUS	0	6,187	0	0	0	0.0%	0.0%
36500	DEV ELOPER REIMBURSEMENTS	0	0	0	0	0	#DIV/0!	#DIV/0!
	TOTAL MISCELLANEOUS	1,810	7,712	1,761	1,816	1,816	3.1%	0.0%
208	TOTAL REVENUES	1,810	7,712	1,761	1,816	1,816	3.1%	0.0%
	OTHER FINANCING SOURCES							
39200	TRANSFERS	0	48,418	0	0	0	#DIV/0!	#DIV/0!
	TOTAL OTHER FINANCING SOURCES	0	48,418	0	0	0	#DIV/0!	#DIV/0!
	TOTAL REVENUES & OTHER FINANCING SOURCES	1,810	56,130	1,761	1,816	1,816	3.1%	0.0%
	EXPENDITURES:							
	OTHER SERVICES & CHARGES							
80310	AUDIT	615	626	640	640	680	6.3%	6.3%
81900	OTHER PROFESSIONAL SERVICES	0	6,925	4,000	4,000	15,000	275.0%	275.0%
81905	DEVELOPER EXPENSES	0	0	0	0	0		
89000	MISCELLANEOUS	0	0	0	75	100	#DIV/0!	33.3%
	TOTAL OTHER SERVICES & CHARGES	615	7,551	4,640	4,715	15,780	240.1%	234.7%
-208	TOTAL EXPENDITURES	615	7,551	4,640	4,715	15,780	240.1%	234.7%
	FUND BALANCE - JANUARY 1	8,670	9,865	58,444	58,444	55,545	-5.0%	-5.0%
	CHANGE IN FUND BALANCE	1,195	48,579	(2,879)	(2,899)	(13,964)	385.0%	381.7%
	FUND BALANCE - DECEMBER 31	9,865	58,444	55,565	55,545	41,581	-25.2%	-25.1%



STREET LIGHTING (209)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	ESTIMATED 2014	BUDGET 2015	
	REVENUES:						0.0%
	CHARGES FOR SERVICES						
34180	ELECTRIC CHARGES	41,700	41,568	41,700	41,700	41,700	0.0%
	TOTAL CHARGES FOR SERVICES	41,700	41,568	41,700	41,700	41,700	0.0%
	MISCELLANEOUS						
36211	INTEREST ON INVESTMENTS	79	0	40	5	5	0.0%
36213	CHANGES IN FAIR VALUE OF INTEREST	3	(8)	0	0	0	-87.5% #DIV/0!
	TOTAL MISCELLANEOUS	82	(8)	0	0	0	#DIV/0!
	OTHER FINANCING SOURCES						
39200	TRANSFERS	0	0	0	0	0	#DIV/0!
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	#DIV/0!
209	TOTAL REVENUES	41,782	41,560	41,700	41,700	41,700	0.0%
	EXPENDITURES:						
	MATERIALS AND SUPPLIES						
70100	SUPPLIES	34	30	1,000	200	1,000	0.0%
70180	LED LIGHT SUPPLIES	20,126	0	0	0	0	#DIV/0!
	TOTAL MATERIAL & SUPPLIES	20,161	30	1,000	200	1,000	0.0%
	OTHER SERVICES & CHARGES						
80310	AUDIT	615	626	640	640	680	6.3%
85020	STREET LIGHTING POWER	30,315	29,967	27,500	30,500	30,500	10.9%
87120	REPAIR & MAINTENANCE	919	10,256	3,500	2,000	3,500	0.0%
88500	BILLING FEES	742	504	740	600	600	-18.9%
89000	MISCELLANEOUS	0	0	400	100	400	0.0%
	TOTAL OTHER SERVICES & CHARGES	32,591	41,352	32,780	33,840	35,680	8.8%
-209	TOTAL EXPENDITURES	52,751	41,382	33,780	34,040	36,680	8.6%
	FUND BALANCE - JANUARY 1	16,519	5,550	5,728	5,728	13,388	133.7%
	CHANGE IN FUND BALANCE	(10,240)	178	7,920	7,660	5,020	-36.6%
	FUND BALANCE - DECEMBER 31	5,550	5,728	13,648	13,388	18,408	34.9%