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The City That Soars!

REQUEST FOR CITY COUNCIL ACTION

Meeting Date	July 17, 2019
Agenda Item	Policy D1
Attachment	N/A
Submitted By	Sack Thongvanh, City Administrator

Item	Proposed 2020 Budget
Description	A PowerPoint presentation will include: <ol style="list-style-type: none"> 1. Special Revenue Funds 2. Enterprise Funds (Sanitary Sewer and Storm Sewer) 3. Debt Service
Budget Impact	
Attachment(s)	Proposed Budget Sheets
Action(s) Requested	No action required at this time.

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City of Falcon Proposed 2020 Budget



July 17, 2019
Workshop

Net Tax Levy History

- The City budget is the financial plan for City operations that include different funds and funding sources. The City is required by state statute to adopt a preliminary budget by September and adopt a final budget by end of December. The funds include:
 - General Fund
 - Enterprise Funds
 - Special Revenue Funds
 - Debt Service Funds

Funds

- **Special Revenue Funds**
- **Enterprise Funds (Sanitary Sewer and Storm Sewer)**
- **Debt Service**

2019 Council Priorities

- Each year, Falcon Heights City Council holds a retreat in which it determines the top priorities for the year. The priorities has significant budgetary impact for 2019 and the proposed 2020 budget. Below is the list of the City Council's 2019 priorities and beyond.

2019 Priorities

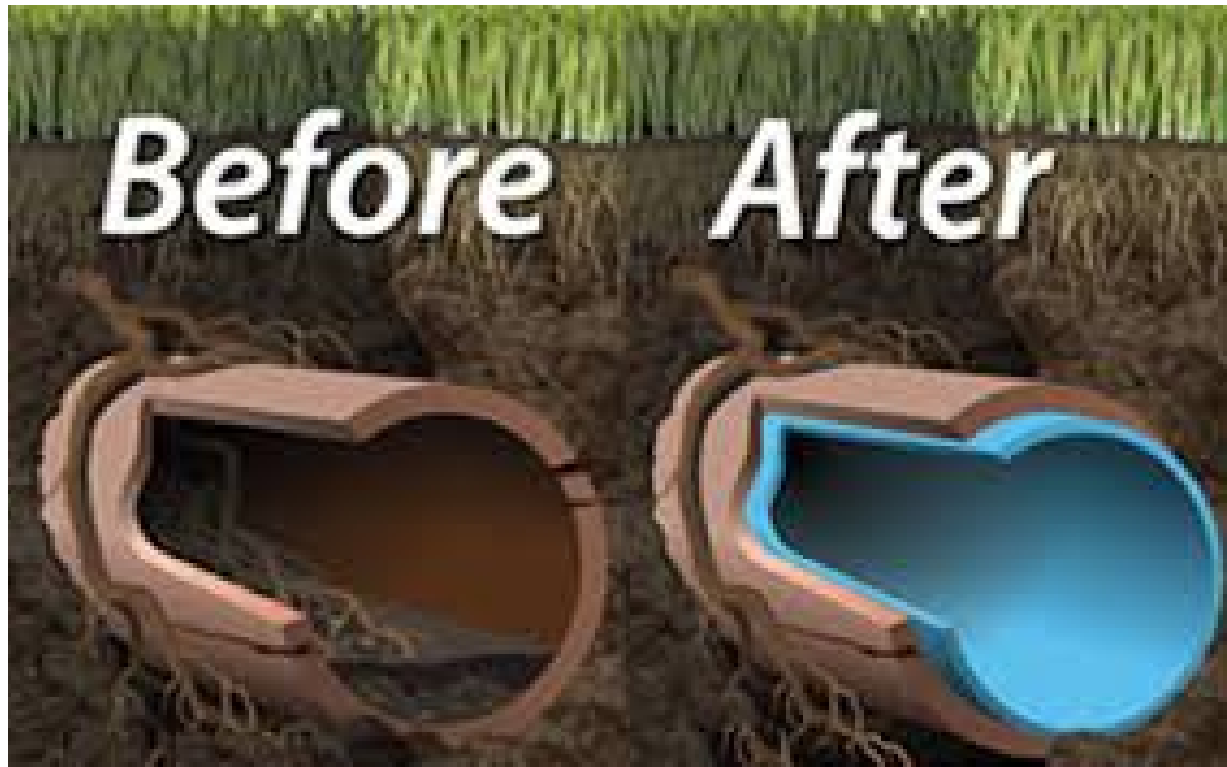
1. Financial Stability – Develop Comprehensive Financial Plan
2. City Infrastructure – Streets
3. City Buildings and Parks
4. Fire Services (Lauderdale Contract and Organization/Structure)
5. Cultivating a Caring Community Efforts
6. Police Service Contract

Future Discussion Items

1. Single Hauler
2. Xcel Franchise Fee – Revenue
3. AirBnb
4. Blue / Red Ocean Strategies

2020 Projects

- MnDOT – Roselawn & Snelling Signal (\$128,000)
- Sanitary Sewer Lining (\$200,000)



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

BUDGETARY OBJECTIVE:

This fund is responsible for the bonds issued for the General Obligation Improvement Bonds Series 2013A. These bonds were issued in 2014.

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

- ⇒ Special Assessments (36100) These assessments were levied against benefited property owners beginning in 2013.
- ⇒ Bond Principal (94000) Bond principal payments.
- ⇒ Bond Interest (94500) Bond interest payments.

DEBT PAYMENT SCHEDULE:

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>
2020	65,000	2,245
2021	65,000	780
<u>TOTAL:</u>	<u>130,000</u>	<u>3,025</u>

G.O. FIRE TRUCK BOND (312)

BUDGETARY OBJECTIVE:

This fund is responsible for the bonds issued for the General Obligation Fire Truck Bond. This bond was issued in 2013.

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

- ⇒ Special Assessments (36100) These assessments were levied against property owners in 2014 for a 10 year period.
- ⇒ Bond Principal (94000) Bond principal payments.
- ⇒ Bond Interest (94500) Bond interest payments.

DEBT PAYMENT SCHEDULE:

YEAR	PRINCIPAL	INTEREST
2020	85,000	6,671
2021	85,000	5056
2022	90,000	3173
2023	90,000	1080
TOTAL:	350,000	15,980

2017 G.O. IMPROVEMENT BOND SERIES 2017A (316)

BUDGETARY OBJECTIVE:

This fund is responsible for the retirement of general obligation bonds issued in 2017 for the 2017 street improvement project in the Grove.

ACCOUNT HIGHLIGHTS:

REVENUES & OTHER FINANCING SOURCES

⇒ Special Assessments (36100) These assessments are levied against benefitted property owners in 2017 for a 7 year period.

DEBT PAYMENT SCHEDULE:

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>
2020	115,000	20,175
2021	115,000	16,725
2022	120,000	13,200
2023	125,000	9,525
2024	125,000	5,775
2025	130,000	1,950
<u>TOTAL:</u>	<u>730,000</u>	<u>67,350</u>

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

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020	BUDGET TO BUDGET	BUDGET TO ESTIMATED
REVENUES:								
<i>PROPERTY TAXES</i>								
30111	DEBT LEVY PROPERTY TAX	26,228	0	23,874	23,874	22,440	-6%	-6%
	TOTAL PROPERTY TAX LEVY	26,228	0	23,874	23,874	22,440	-6%	-6%
<i>FINES & FORFEITS</i>								
36100	SPECIAL ASSESSMENTS	39,328	35,538	31,925	31,925	31,220	-2%	-2%
	TOTAL FINES & FORFEITS	39,328	35,538	31,925	31,925	31,220	-2%	-2%
<i>MISCELLANEOUS</i>								
36211	INTEREST ON INVESTMENTS	789	1,254	800	800	800	0%	0%
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(262)	35	0	0	0	#DIV/0!	#DIV/0!
39130	BOND PROCEEDS	0	0	0	0	0	#DIV/0!	#DIV/0!
	TOTAL MISCELLANEOUS	527	1,289	800	800	800	0%	0%
317	TOTAL REVENUES	66,083	36,827	56,599	56,599	54,460	-4%	-4%
<i>OTHER FINANCING SOURCES</i>								
39200	TRANSFERS	25,000	0	0	0	0	#DIV/0!	#DIV/0!
	TOTAL OTHER FINANCING SOURCES	25,000	0	0	0	0	#DIV/0!	#DIV/0!
	TOTAL REVENUES & OTHER FINANCING SOURCES	91,083	36,827	56,599	56,599	54,460	-4%	-4%
EXPENDITURES:								
<i>OTHER SERVICES & CHARGES</i>								
80310	AUDIT & OTHER CHARGES	781	712	850	688	800	-6%	16%
	TOTAL OTHER SERVICES & CHARGES	781	712	850	688	800	-6%	16%
<i>DEBT SERVICE</i>								
94000	BOND PRINCIPAL	65,000	65,000	65,000	65,000	65,000	#REF!	#REF!
94500	BOND INTEREST	5,606	4,648	3,527	3,526	2,245	-36%	-36%
94900	BOND FEES	4,938	1,643	5,000	5,000	5,000	0%	0%
	TOTAL DEBT SERVICE	75,544	71,291	73,527	73,526	72,245	-2%	-2%
-311	TOTAL EXPENDITURES	76,325	72,003	74,377	74,214	73,045	-2%	-2%
	FUND BALANCE - JANUARY 1	123,364	138,122	102,946	85,168	67,553	-34%	-21%
	CHANGE IN FUND BALANCE	14,758	(35,176)	(17,778)	(17,615)	(18,585)	5%	6%
	FUND BALANCE - DECEMBER 31	138,122	102,946	85,168	67,553	48,968	-43%	-28%

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

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020	BUDGET TO BUDGET	BUDGET TO ESTIMATED
REVENUES:								
<i>PROPERTY TAXES</i>								
30111	DEBT LEVY PROPERTY TAX	99,356	98,330	97,036	98,330	95,474	-2%	-3%
	TOTAL PROPERTY TAX LEVY	99,356	98,330	97,036	98,330	95,474	-2%	-3%
<i>FINES & FORFEITS</i>								
36100	SPECIAL ASSESSMENTS	0	0	0	0	0	#DIV/0!	#DIV/0!
	TOTAL FINES & FORFEITS	0	0	0	0	0	#DIV/0!	#DIV/0!
<i>MISCELLANEOUS</i>								
36211	INTEREST ON INVESTMENTS	654	1,181	1,500	1,000	1,000	-33%	0%
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(247)	45	0	0	0	#DIV/0!	#DIV/0!
39130	BOND PROCEEDS	0	0	0	0	0	#DIV/0!	#DIV/0!
	TOTAL MISCELLANEOUS	407	1,226	1,500	1,000	1,000	-33%	0%
317	TOTAL REVENUES	99,763	99,556	98,536	99,330	96,474	-2%	-3%
<i>OTHER FINANCING SOURCES</i>								
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	99,763	99,556	98,536	99,330	96,474	-2%	-3%
EXPENDITURES:								
<i>OTHER SERVICES & CHARGES</i>								
80310	AUDIT & OTHER CHARGES	781	712	850	688	800	-6%	16%
	TOTAL OTHER SERVICES & CHARGES	781	712	850	688	800	-6%	16%
<i>DEBT SERVICE</i>								
94000	BOND PRINCIPAL	85,000	85,000	85,000	85,000	85,000	0%	0%
94500	BOND INTEREST	9,986	9,136	8,032	8,032	6,671	-17%	-17%
94900	BOND FEES	449	475	4,000	3,000	4,000	0%	33%
	TOTAL DEBT SERVICE	95,435	94,611	97,032	96,032	95,671	-1%	0%
-312	TOTAL EXPENDITURES	96,216	95,323	97,882	96,720	96,471	-1%	0%
	FUND BALANCE - JANUARY 1	124,450	127,997	132,230	132,230	134,840	2%	2%
	CHANGE IN FUND BALANCE	3,547	4,233	654	2,610	3	-100%	-100%
	FUND BALANCE - DECEMBER 31	127,997	132,230	132,884	134,840	134,843	1%	0%

2017 G. O. IMPROVEMENT BONDS SERIES 2017A (316)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020	BUDGET TO BUDGET	BUDGET TO ESTIMATED
REVENUES:								
PROPERTY TAXES								
30111	DEBT LEVY PROPERTY TAX	0	0	112,748	112,748	110,074	-2%	-2%
	TOTAL PROPERTY TAX LEVY	0	0	112,748	112,748	110,074	-2%	-2%
FINES & FORFEITS								
36100	SPECIAL ASSESSMENTS	0	8,040	5,500	5,500	5,500	0%	0%
	TOTAL FINES & FORFEITS	0	8,040	5,500	5,500	5,500	0%	0%
MISCELLANEOUS								
36211	INTEREST ON INVESTMENTS	452	1,668	1,500	400	1,500		
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(267)	40	0	0	0	#DIV/0!	#DIV/0!
	TOTAL MISCELLANEOUS	185	1,708	1,500	400	1,500	0%	275%
316	TOTAL REVENUES	185	9,748	119,748	118,648	117,074	-2%	-1%
OTHER FINANCING SOURCES								
39130	BOND PROCEEDS	13,450	0	0	0	0		
39200	TRANSFERS	125,000	0	0	0	0	#DIV/0!	#DIV/0!
	TOTAL OTHER FINANCING SOURCES	138,450	0	0	0	0	#DIV/0!	#DIV/0!
	TOTAL REVENUES & OTHER FINANCING SOURCES	138,635	9,748	119,748	118,648	117,074	-2%	-1%
EXPENDITURES:								
OTHER SERVICES & CHARGES								
80310	AUDIT & OTHER CHARGES	0	712	850	688	800	-6%	16%
	TOTAL OTHER SERVICES & CHARGES	0	712	850	688	800	-6%	16%
DEBT SERVICE								
94000	BOND PRINCIPAL	0	0	115,000	115,000	115,000	0%	0%
94500	BOND INTEREST	0	26,125	23,625	23,625	20,175	-15%	-15%
94900	BOND FEES	0	4,644	6,000	6,000	6,000	0%	0%
	TOTAL DEBT SERVICE	0	30,769	144,625	144,625	141,175	-2%	-2%
-316	TOTAL EXPENDITURES	0	31,481	145,475	145,313	141,975	-2%	-2%
	FUND BALANCE - JANUARY 1	0	138,635	116,902	116,902	90,237	-23%	-23%
	CHANGE IN FUND BALANCE	138,635	(21,733)	(25,727)	(26,665)	(24,901)	-3%	-7%
	FUND BALANCE - DECEMBER 31	138,635	116,902	91,175	90,237	65,336	-28%	-28%

SANITARY SEWER (601)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
REVENUES:						
<i>CHARGES FOR SERVICES</i>						
34180	SANITARY SEWER CHARGES	874,421	943,408	879,000	870,000	889,140
34181	SANITARY SEWER PENALTIES	0	0	0	0	0
34183	OTHER CHARGES	0	0	0	0	0
34192	SAC CHARGES	4,970	2,485	175,000	2,485	200,000
36100	SPECIAL ASSESSMENTS	0	0	0	0	0
	<i>TOTAL CHARGES FOR SERVICES</i>	<u>879,391</u>	<u>945,893</u>	<u>1,054,000</u>	<u>872,485</u>	<u>1,089,140</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	22,155	33,383	15,000	13,000	18,000
36213	LOAN INTEREST	0	0	0	0	0
36214	CHANGE IN FAIR VALUE OF I	(4,167)	632	0	0	0
36215	STATE PERA CONTRIBUTION	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
36500	GAIN ON SALE OF CAPITAL ASSETS	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>17,988</u>	<u>34,015</u>	<u>15,000</u>	<u>13,000</u>	<u>18,000</u>
601	<i>TOTAL REVENUES</i>	<u>897,379</u>	<u>979,908</u>	<u>1,069,000</u>	<u>885,485</u>	<u>1,107,140</u>
<i>OTHER FINANCING SOURCES</i>						
25315	CONTRIBUTED CAPITAL	0	0	0	0	0
39200	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	<u>897,379</u>	<u>979,908</u>	<u>1,069,000</u>	<u>885,485</u>	<u>1,107,140</u>
EXPENSES:						
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	103,562	106,765	110,000	109,000	113,000
60520	PART-TIME EMPLOYEES	-	1,000	3,000	1,000	1,000
64011	PERA CONTRIBUTIONS	12,405	13,396	8,300	8,200	8,500
64012	FICA CONTRIBUTIONS	7,618	7,830	8,700	8,340	9,050
64031	HOSPITALIZATION	20,598	20,675	24,500	22,000	24,000
64032	DENTAL	1,008	1,020	1,000	1,000	1,060
64033	LONG-TERM DISABILITY	180	210	200	165	0
64034	LIFE INSURANCE	254	254	260	260	0
	<i>TOTAL COMPENSATION</i>	<u>145,625</u>	<u>151,150</u>	<u>155,960</u>	<u>149,965</u>	<u>156,610</u>
<i>MATERIALS & SUPPLIES</i>						
70100	SANITARY SEWER SUPPLIES	0	699	1,000	1,000	3,000
70120	TOOLS	0	0	400	400	400
74000	MOTOR FUEL & LUBRICANTS	0	0	1,200	0	0
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>0</u>	<u>699</u>	<u>2,600</u>	<u>1,400</u>	<u>3,400</u>
<i>OTHER SERVICES & CHARGES</i>						
80100	ENGINEERING	0	209	0	0	0
80310	AUDIT	1,562	1,420	1,700	1,370	1,600
85011	TELEPHONE - LANDLINE	785	937	800	800	850
85015	CELL PHONE	1,106	585	1,200	1,000	1,000
85020	ELECTRIC	172	0	200	170	200
85060	METRO SEWER CHARGES	509,390	480,642	496,350	496,350	616,098
85070	SAC CHARGES	8,930	0	175,000	116,795	200,000
85080	PORTABLE TOILET - PARKS	1,149	1,883	1,800	3,000	3,000
86030	CONFERENCES & SCHOOLS	468	0	200	200	200
86100	TRAINING	655	691	1,600	1,400	1,200
86101	MILEAGE	34	0	50	0	0
87000	REPAIR EQUIPMENT	0	14,306	10,000	800	4,000
87090	REPAIR EQUIP - STUB	0	0	0	0	0
87098	SEWER SUB REPAIR	0	0	0	0	0
87099	MANHOLE COVER REPAIRS	0	0	0	0	0
87100	TELEVISIONING & COMMERCIAL JETTING	16,831	18,154	80,000	76,075	40,000
87200	SEWER LINE REPAIRS	0	0	3,000	0	1,000
87230	CONTROL PANEL (LIFT STATION)	0	0	0	0	0
87300	ROOT TREATMENT	0	0	15,000	0	0
87600	DEPRECIATION	12,013	12,620	13,000	12,000	12,000

88000	INSURANCE & BONDS	6,656	5,663	8,000	6,700	7,000
88030	ONE CALL CONCEPTS-LOCATES	1,184	671	2,000	800	8,000
88500	BILLING FEE-UTILITIES	16,676	16,914	18,000	17,800	18,000
89000	MISCELLANEOUS	0	0	400	0	400
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>577,611</u>	<u>554,695</u>	<u>828,300</u>	<u>735,260</u>	<u>914,548</u>
	<i>CAPITAL OUTLAY</i>					
91000	MACHINERY & EQUIPMENT	0	0	0	0	0
92000	OTHER IMPROVEMENTS	0	0	0	0	0
92400	GROVE RELINING SS PROJECT (NON CAPITALIZED)	0	0	0	0	0
92500	GROVE STREET PROJECT 2017	0	1,742	0	0	0
92800	SEWER LINING PROJ	0	35	204,000	170,777	200,000
	<i>TOTAL CAPITAL OUTLAY</i>	<u>0</u>	<u>1,777</u>	<u>204,000</u>	<u>170,777</u>	<u>200,000</u>
-601	<i>TOTAL EXPENDITURES</i>	<u>723,236</u>	<u>708,321</u>	<u>1,190,860</u>	<u>1,057,402</u>	<u>1,274,558</u>
	<i>OTHER FINANCING USES</i>					
97000	TRANSFERS	400,000	230,000	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>400,000</u>	<u>230,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u>1,123,236</u>	<u>938,321</u>	<u>1,190,860</u>	<u>1,057,402</u>	<u>1,274,558</u>
	NET POSITION - JANUARY 1	2,514,909	2,289,052	2,330,639	2,330,639	2,158,722
	NET INCOME (LOSS)	(225,857)	41,587	(121,860)	(171,917)	(167,418)
	RESTATEMENT CHG IN ACCTING PRINCIPLE	0	0	0	0	0
	NET POSITION - DECEMBER 31	<u>2,289,052</u>	<u>2,330,639</u>	<u>2,208,779</u>	<u>2,158,722</u>	<u>1,991,304</u>

STORM DRAINAGE (602)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020
REVENUES:						
<i>INTERGOVERNMENTAL REVENUE</i>						
33410	OTHER GRANTS	0	0	0	0	0
33430	STATE AID	0	0	0	0	0
	<i>TOTAL INTERNGOVERNMENTAL</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>CHARGES FOR SERVICES</i>						
34180	STORM SEWER CHARGES	169,957	169,172	165,000	160,000	169,950
34181	STORM SEWER PENALTIES	0	0	0	0	0
	<i>TOTAL CHARGES FOR SERVICES</i>	<u>169,957</u>	<u>169,172</u>	<u>165,000</u>	<u>160,000</u>	<u>169,950</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	1,973	3,249	300	2,000	2,000
36213	CHANGE IN FAIR VALUE OF I	(643)	73	0	0	0
36215	STATE PERA CONTRIBUTION	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>1,330</u>	<u>3,322</u>	<u>300</u>	<u>2,000</u>	<u>2,000</u>
602	<i>TOTAL REVENUES</i>	<u>171,287</u>	<u>172,494</u>	<u>165,300</u>	<u>162,000</u>	<u>171,950</u>
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	0	0	0	0	0
39700	CONTRIBUTED CAPITAL	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	<u>171,287</u>	<u>172,494</u>	<u>165,300</u>	<u>162,000</u>	<u>171,950</u>
EXPENDITURES:						
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	52,177	54,025	55,500	54,000	57,200
60520	PART-TIME/SEASONAL EMPLOYEES	0	1,000	3,000	1,000	3,000
64011	PERA CONTRIBUTIONS	3,918	6,555	4,200	4,100	4,300
64012	FICA CONTRIBUTIONS	3,818	4,000	4,500	4,000	4,600
64031	HOSPITALIZATION	11,815	11,845	15,600	12,000	12,700
64032	DENTAL	562	566	600	600	640
64033	LONG-TERM DISABILITY	71	121	140	140	120
64034	LIFE INSURANCE	90	91	145	145	200
	<i>TOTAL COMPENSATION</i>	<u>72,451</u>	<u>78,203</u>	<u>83,685</u>	<u>75,985</u>	<u>82,760</u>
<i>MATERIALS & SUPPLIES</i>						
70200	STORM SUPPLIES	0	276	400	0	600
74000	MOTOR FUEL & LUBRICANTS	1,245	2,770	2,000	1,700	2,000
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>1,245</u>	<u>3,046</u>	<u>2,400</u>	<u>1,700</u>	<u>2,600</u>
<i>OTHER SERVICES & CHARGES</i>						
80100	ENGINEERING SERVICES	223	13,427	500	0	0
80310	AUDIT	781	712	850	685	800
81900	OTHER PROFESSIONAL SERVICES	0	0	0	0	0
83020	VEGETATION MGMT	0	510	0	580	580
83025	SWEEPER PARTS/SUPPLIES	3,278	3,901	8,000	2,400	5,000
83030	SWEEPER EXPS SHARED WITH LITTLE CANADA	5,601	0	0	0	0
84000	STREET SWEEPINGS	753	486	1,200	1,060	1,200
85015	CELL PHONE	201	91	180	100	100
86010	MILEAGE	34	42	50	85	85
86110	MEMBERSHIPS	515	515	515	515	515
87000	REPAIR EQUIPMENT/CATCH BASIN	0	0	2,000	0	2,000
87101	ANNUAL SWEEPER INSPECTION	426	0	430	430	450
87150	CATH BASIN CLEANING/JETTING OF SYSTEM	0	0	0	0	0
87260	GOTFRIEDS STORM WATER	5,717	0	0	0	0
87600	DEPRECIATION	46,866	50,677	50,000	50,000	50,000
88000	INSURANCE & BONDS	2,238	2,640	2,700	2,600	2,700
88500	BILLING FEES	701	700	800	720	720
88600	MISCELLANEOUS FEES & MS4 PERMIT	454	1,220	600	100	500
88700	LIFT STATION REPAIR (GOTFRED PIT)	0	0	0	4,350	1,000
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>67,788</u>	<u>74,921</u>	<u>67,825</u>	<u>63,625</u>	<u>65,650</u>
<i>CAPITAL OUTLAY</i>						
91000	CAPITAL EQUIPMENT	0	0	0	0	0

92010	OTHER IMPROVEMENTS	0	0	0	0	
92050	2015 ROSELAWN	0	0	0	0	0
92100	CURTIS POND DRAINAGE PROJECT	0	0	0	0	0
92300	TROLLEY PATH CATCH BASIN AND POND	0	0	200,000	0	200,000
92450	ROSELAWN STORM DRAIN	0	0	0	0	0
92500	CURTISS FIELD SIDEWALKS	0	0	0	0	0
92600	GROVE STORM IMPROVEMENTS	0	0	0	0	0
92700	ROSELAWN STORM IMPROVEMENTS	1,010	0	0	0	0
	<i>TOTAL CAPITAL OUTLAY</i>	<u>1,010</u>	<u>0</u>	<u>200,000</u>	<u>0</u>	<u>200,000</u>
-602	<i>TOTAL EXPENDITURES</i>	<u>142,494</u>	<u>156,170</u>	<u>353,910</u>	<u>141,310</u>	<u>351,010</u>
	<i>OTHER FINANCING USES</i>					
97000	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u>142,494</u>	<u>156,170</u>	<u>353,910</u>	<u>141,310</u>	<u>351,010</u>
	NET POSITION - JANUARY 1	1,497,177	1,525,970	1,542,294	1,542,294	1,562,984
	NET INCOME (LOSS)	28,793	16,324	(188,610)	20,690	(179,060)
	RESTATEMENT CHG ACCTING PRINCIPLE	0	0	0	0	0
	NET POSITION - DEC 31	<u>1,525,970</u>	<u>1,542,294</u>	<u>1,353,684</u>	<u>1,562,984</u>	<u>1,383,924</u>

PARK PROGRAMS (201)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	BUDGET 2020	BUDGET TO BUDGET	BUDGET TO ESTIMATED
REVENUES:								
INTERGOVERNMENTAL								
33610	GRANTS	0	0	0	1,000	0		
	TOTAL INTERGOVERNMENTAL							
CHARGES FOR SERVICES								
34310	RECREATION FEES	3,231	4,639	5,000	6,500	6,500	30.0%	0.0%
34340	NON-RESIDENT FEES	7,541	5,658	6,000	0	0	-100.0%	#DIV/0!
	TOTAL CHARGES FOR SERVICES	10,772	10,297	11,000	6,500	6,500	-40.9%	0.0%
MISCELLANEOUS								
36211	INTEREST ON INVESTMENTS	190	225	80	150	150	87.5%	0.0%
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(30)	7	0	0	0	#DIV/0!	#DIV/0!
36232	CONTRIBUTIONS - SCHOLARSHIP	0	0	500	0	0	-100.0%	#DIV/0!
36233	CONTRIBUTIONS - FRIENDS OF REC SPORT PROG	1,080	570	0	0	0	#DIV/0!	#DIV/0!
36235	CONTRIBUTIONS LUTHERAN CHURCH REC ON GO	0	500	0	0	0	#DIV/0!	#DIV/0!
36236	CONTRIBUTION - PROGRAM SUPPORT	0	0	0	1,080	1,000	#DIV/0!	#DIV/0!
34350	CONTRIBUTION - 5 K RUN	0	0	0	0	0	#DIV/0!	#DIV/0!
36400	MISCELLANEOUS	0	0	0	0	0	#DIV/0!	#DIV/0!
	TOTAL MISCELLANEOUS	1,240	1,302	580	1,230	1,150	98.3%	-6.5%
201	TOTAL REVENUES	12,012	11,599	11,580	7,730	7,650	-33.9%	-1.0%
OTHER FINANCING SOURCES								
39200	TRANSFERS	22,000	26,000	26,000	26,000	26,000	0.0%	0.0%
	TOTAL OTHER FINANCING SOURCES	22,000	26,000	26,000	26,000	26,000	0.0%	0.0%
	TOTAL REVENUES & OTHER FINANCING SOURCES	34,012	37,599	37,580	33,730	33,650	-10.5%	-0.2%
EXPENDITURES:								
COMPENSATION								
60100	REGULAR SALARIES	15,060	13,964	15,000	9,600	12,500	-16.7%	30.2%
60520	PART-TIME EMPLOYEES	0	4,265	0	0	0	#DIV/0!	#DIV/0!
60530	SEASONAL EMPLOYEES	6,817	4,551	8,000	6,000	8,000	0.0%	33.3%
64011	PERA CONTRIBUTIONS	1,130	937	1,125	720	950	-15.6%	31.9%
64012	FICA CONTRIBUTIONS	1,656	1,729	1,530	1,200	950	-37.9%	-20.8%
64031	HOSPITALIZATION	2,423	2,036	1,800	560	550	-69.4%	-1.8%
64032	DENTAL	132	113	110	100	150	36.4%	50.0%
64033	LONG-TERM DISABILITY	30	27	25	6	30	20.0%	400.0%
64034	LIFE INSURANCE	39	34	25	12	30	20.0%	150.0%
	TOTAL COMPENSATION	27,287	27,656	27,615	18,198	23,160	-16.1%	27.3%
MATERIALS & SUPPLIES								
70100	SUPPLIES	159	890	900	900	900	0.0%	0.0%
70300	RECREATION SUPPLIES	0	0	200	200	200		

70440	PRINT & PUBLISHING & ADVERTISING	878	736	800	650	650	-18.8%	0.0%
73000	RECREATION EQUIPMENT	0	0	0	0	0	#DIV/0!	#DIV/0!
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>1,037</u>	<u>1,626</u>	<u>1,900</u>	<u>1,750</u>	<u>1,750</u>	-7.9%	0.0%
	<i>OTHER SERVICES & CHARGES</i>							
80310	AUDIT	781	712	850	688	800	-5.9%	16.3%
86010	MILEAGE	22	94	75	50	50	-33.3%	0.0%
86100	CONFERENCES / EDUCATION/BACKGROUND CKS	0	0	0	300	300	#DIV/0!	0.0%
87500	RENTAL OF EQUIP/FACILITIES OPEN GYM	0	0	0	0	0	#DIV/0!	#DIV/0!
87700	INSTRUCTOR - SPECIALTY	5,868	4,618	5,000	5,000	5,000	0.0%	0.0%
88000	INSURANCE & BONDS	0	0	0	0	0	#DIV/0!	#DIV/0!
88500	PAYPAL EXPENSES	298	333	350	300	300	-14.3%	0.0%
88600	RECREATION - SCHOLARSHIP	0	0	0	0	0	#DIV/0!	#DIV/0!
88700	TARGET GRANT EXPS	0	0	0	310	690	#DIV/0!	#DIV/0!
89000	MISCELLANEOUS	20	40	0	0	40	#DIV/0!	#DIV/0!
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>6,989</u>	<u>5,797</u>	<u>6,275</u>	<u>6,648</u>	<u>7,180</u>	14.4%	8.0%
-201	<i>TOTAL EXPENDITURES</i>	<u>35,313</u>	<u>35,079</u>	<u>35,790</u>	<u>26,596</u>	<u>32,090</u>	-10.3%	20.7%
	FUND BALANCE - JANUARY 1	17,205	15,904	18,424	18,424	25,558	38.7%	38.7%
	CHANGE IN FUND BALANCE	<u>(1,301)</u>	<u>2,520</u>	<u>1,790</u>	<u>7,134</u>	<u>1,560</u>	-12.8%	-78.1%
	FUND BALANCE - DECEMBER 31	<u>15,904</u>	<u>18,424</u>	<u>20,214</u>	<u>25,558</u>	<u>27,118</u>	34.2%	6.1%

CHARITABLE GAMBLING (202)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL ACTUAL 2017	ACTUAL ACTUAL 2018	BUDGET Budget 2019	ESTIMATED Estimated 2019	BUDGET Budget 2020	BUDGET TO BUDGET	BUDGET TO ESTIMATED
REVENUES:								
<i>MISCELLANEOUS</i>								
36200	3% TAX	0	614	600	600	600	0.0%	0.0%
36211	INTEREST ON INVESTMENTS	0	7	0	0	0	#DIV/0!	#DIV/0!
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	0	0	0	0	0	#DIV/0!	#DIV/0!
36222	10% REQUIREMENT	0	260	50	50	50	0.0%	0.0%
36400	MISCELLANEOUS	0	0	0	0	0	#DIV/0!	#DIV/0!
	<i>TOTAL MISCELLANEOUS</i>	0	881	650	650	650	0.0%	0.0%
202	<i>TOTAL REVENUES</i>	0	881	650	650	650	0.0%	0.0%
<i>OTHER FINANCING SOURCES</i>								
39200	TRANSFERS	0	0	0	0	0	#DIV/0!	#DIV/0!
	<i>TOTAL OTHER FINANCING SOURCES</i>	0	0	0	0	0	#DIV/0!	#DIV/0!
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	0	881	650	650	650	0.0%	0.0%
EXPENDITURES:								
<i>MATERIALS & SUPPLIES</i>								
70100	SUPPLIES	0	0	0	0	0	#DIV/0!	#DIV/0!
	<i>TOTAL MATERIALS & SUPPLIES</i>	0	0	0	0	0	#DIV/0!	#DIV/0!
<i>OTHER SERVICES & CHARGES</i>								
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!
89100	MISC - 3% EXPENSES	0	0	600	0	600	0.0%	#DIV/0!
89200	MISC - 10% EXPENSES	0	0	0	0	0	#DIV/0!	#DIV/0!
	<i>TOTAL OTHER SERVICES & CHARGES</i>	0	0	600	0	600	0.0%	#DIV/0!
-202	<i>TOTAL EXPENDITURES</i>	0	0	600	0	600	0.0%	#DIV/0!
	FUND BALANCE - JANUARY 1	0	0	881	881	1,531	73.8%	73.8%
	CHANGE IN FUND BALANCE	0	881	50	650	50	0.0%	-92.3%
	FUND BALANCE - DECEMBER 31	0	881	931	1,531	1,581	69.8%	3.3%

COMMUNITY GARDEN (203)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL ACTUAL 2017	ACTUAL ACTUAL 2018	BUDGET Budget 2019	ESTIMATED Estimated 2019	BUDGET Budget 2020	BUDGET TO BUDGET	BUDGET TO ESTIMATED
REVENUES:								
<i>CHARGES FOR SERVICES</i>								
34500	COMMUNITY GARDEN PLOT FEE	705	750	725	725	725	0.0%	0.0%
	<i>TOTAL CHARGES FOR SERVICES</i>	705	750	725	725	725	0.0%	0.0%
<i>MISCELLANEOUS</i>								
36211	INTEREST ON INVESTMENTS	34	61	25	20	25	0.0%	25.0%
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(8)	1	0	0	0	#DIV/0!	#DIV/0!
36300	DONATION - COMMUNITY GARDEN	0	0	0	0	0	#DIV/0!	#DIV/0!
36400	MISCELLANEOUS	0	0	0	0	0	#DIV/0!	#DIV/0!
	<i>TOTAL MISCELLANEOUS</i>	26	62	25	20	25	0.0%	25.0%
203	<i>TOTAL REVENUES</i>	731	812	750	745	750	0.0%	0.7%
<i>OTHER FINANCING SOURCES</i>								
39200	TRANSFERS	0	0	0	0	0	#DIV/0!	#DIV/0!
	<i>TOTAL OTHER FINANCING SOURCES</i>	0	0	0	0	0	#DIV/0!	#DIV/0!
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	731	812	750	745	750	0.0%	0.7%
EXPENDITURES:								
<i>MATERIALS & SUPPLIES</i>								
70100	SUPPLIES	72	174	1,000	500	1,000	0.0%	100.0%
	<i>TOTAL MATERIALS & SUPPLIES</i>	72	174	1,000	500	1,000	0.0%	100.0%
<i>OTHER SERVICES & CHARGES</i>								
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!
	<i>TOTAL OTHER SERVICES & CHARGES</i>	0	0	0	0	0	#DIV/0!	#DIV/0!
-203	<i>TOTAL EXPENDITURES</i>	72	174	1,000	500	1,000	0.0%	100.0%
	FUND BALANCE - JANUARY 1	3,042	3,701	4,339	4,339	4,584	5.6%	5.6%
	CHANGE IN FUND BALANCE	659	638	(250)	245	(250)	0.0%	-202.0%
	FUND BALANCE - DECEMBER 31	3,701	4,339	4,089	4,584	4,334	6.0%	-5.5%

WATER (204)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL ACTUAL 2017	ACTUAL ACTUAL 2018	BUDGET Budget 2019	ESTIMATED Estimated 2019	BUDGET Budget 2020	BUDGET TO BUDGET	BUDGET TO ESTIMATED	
REVENUES:									
INTERGOVERNMENTAL									
33611	ST PAUL WATER UTILITY	0	0	0	0	0	#DIV/0!	#DIV/0!	
	TOTAL INTERGOVERNMENTAL	0	0	0	0	0	#DIV/0!	#DIV/0!	
CHARGES FOR SERVICES									
34180	WATER CHARGES	34,326	44,404	34,000	35,000	35,000	2.9%	0.0%	
	TOTAL CHARGES FOR SERVICES	34,326	44,404	34,000	35,000	35,000	2.9%	0.0%	
MISCELLANEOUS									
36211	INTEREST ON INVESTMENTS	1,018	1,935	700	1,800	1,800	157.1%	0.0%	
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(233)	52	0	0	0	#DIV/0!	#DIV/0!	
	TOTAL MISCELLANEOUS	785	1,987	700	1,800	1,800	157.1%	0.0%	
204	TOTAL REVENUES	35,111	46,391	34,700	36,800	36,800	6.1%	0.0%	
EXPENDITURES:									
COMPENSATION									
60100	REGULAR SALARIES	6,166	6,473	6,700	6,700	6,900	3.0%	3.0%	
64011	PERA CONTRIBUTIONS	463	486	515	510	520	1.0%	2.0%	
64012	FICA CONTRIBUTIONS	420	443	520	515	530	1.9%	2.9%	
64031	HOSPITALIZATION	1,930	1,935	2,900	2,100	2,300	-20.7%	9.5%	
64032	DENTAL	88	92	105	100	106	1.0%	6.0%	
64033	LONG-TERM DISABILITY	7	18	10	10	12	20.0%	20.0%	
64034	LIFE INSURANCE	11	11	12	12	12	0.0%	0.0%	
	TOTAL COMPENSATION	9,085	9,458	10,762	9,947	10,380	-3.5%	4.4%	
OTHER SERVICES & CHARGES									
80310	AUDIT	782	712	850	688	800	-5.9%	16.3%	
86100	CONFERENCE & EDUCATION	0	0	300	0	0	-100.0%	#DIV/0!	
87090	REPAIR EQUIPMENT	0	0	1,000	5,000	4,000	300.0%	-20.0%	
87120	REPAIRS & MAINTENANCE	189	0	600	220	300	-50.0%	36.4%	
88500	BILLING FEES	763	762	770	770	770	0.0%	0.0%	
89000	MISCELLANEOUS	0	0	100	0	100	0.0%	#DIV/0!	
89070	HYDRANT MARKERS	0	0	200	200	200	0.0%	0.0%	
	TOTAL OTHER SERVICES & CHARGES	1,734	1,474	3,820	6,878	6,170	61.5%	-10.3%	
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	10,819	10,932	14,582	16,825	16,550			

		<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	0	0	#DIV/0!	#DIV/0!
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	#DIV/0!	#DIV/0!
	<i>TOTAL EXPENDITURES AND OTHER FINANCING USES</i>	<u>10,819</u>	<u>10,932</u>	<u>14,582</u>	<u>16,825</u>	<u>16,550</u>	13.5%	-1.6%
	FUND BALANCE - JANUARY 1	101,703	125,995	161,454	161,454	181,429	12.4%	12.4%
	CHANGE IN FUND BALANCE	<u>24,292</u>	<u>35,459</u>	<u>20,118</u>	<u>19,975</u>	<u>20,250</u>	0.7%	1.4%
	FUND BALANCE - DECEMBER 31	<u>125,995</u>	<u>161,454</u>	<u>181,572</u>	<u>181,429</u>	<u>201,679</u>	11.1%	11.2%

RECYCLING (206)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL ACTUAL 2017	ACTUAL ACTUAL 2018	BUDGET Budget 2019	ESTIMATED Estimated 2019	BUDGET Budget 2020	BUDGET TO BUDGET	BUDGET TO ESTIMATED
REVENUES:								
<i>INTERGOVERNMENTAL</i>								
33610	COUNTY GRANT - RECYCLING	13,363	12,950	15,318	15,318	15,500	1.2%	1.2%
33611	COUNTY GRANT - BULKY ITEM RECYCLING	0	0	0	0	0		
	<i>TOTAL INTERGOVERNMENTAL</i>	13,363	12,950	15,318	15,318	15,500	1.2%	1.2%
<i>CHARGES FOR SERVICES</i>								
34180	SOLID WASTE FEE	74,446	74,566	76,000	74,500	76,000	0.0%	2.0%
34181	SOLID WASTE PENALTY	0	0	0	0	0	#DIV/0!	#DIV/0!
34182	SALE OF RECYCLING/COMPOST BINS	0	0	0	0	0	#DIV/0!	#DIV/0!
34183	COMPOST BINS	0	0	0	0	0	#DIV/0!	#DIV/0!
	<i>TOTAL CHARGES FOR SERVICES</i>	74,446	74,566	76,000	74,500	76,000	0.0%	2.0%
<i>MISCELLANEOUS</i>								
36211	INTEREST ON INVESTMENTS	814	1,289	600	1,200	1,400	133.3%	16.7%
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(180)	33	0	0	0	#DIV/0!	#DIV/0!
	<i>TOTAL MISCELLANEOUS</i>	634	1,322	600	1,200	1,400	133.3%	16.7%
206	<i>TOTAL REVENUES</i>	88,443	88,838	91,918	91,018	92,900	1.1%	2.1%
EXPENDITURES:								
<i>COMPENSATION</i>								
60100	REGULAR SALARIES	11,468	11,076	12,500	5,500	10,800	-13.6%	96.4%
64011	PERA CONTRIBUTIONS	860	794	910	800	850	-6.6%	6.3%
64012	FICA CONTRIBUTIONS	897	861	930	820	860	-7.5%	4.9%
64031	HOSPITALIZATION	1,295	1,302	3,600	1,200	1,500	-58.3%	25.0%
64032	DENTAL	59	61	60	50	60	0.0%	20.0%
64033	LONG-TERM DISABILITY	23	17	18	15	18	0.0%	20.0%
64034	LIFE INSURANCE	21	15	22	15	20	-9.1%	33.3%
	<i>TOTAL COMPENSATION</i>	14,623	14,126	18,040	8,400	14,108	-21.8%	68.0%
<i>MATERIALS & SUPPLIES</i>								
70100	SUPPLIES	0	0	300	100	300	0.0%	200.0%
70420	NEWSLETTERS	215	204	500	500	500	0.0%	0.0%
70500	POSTAGE	0	0	150	260	300	100.0%	15.4%
	<i>TOTAL MATERIALS & SUPPLIES</i>	215	204	950	860	1,100	15.8%	27.9%
<i>OTHER SERVICES & CHARGES</i>								
80310	AUDIT	781	712	850	688	800	-5.9%	16.3%
82030	RECYCLING CONTRACT	69,228	69,581	76,000	75,000	76,000	0.0%	1.3%
82035	BULKY WASTE STUDY	0	0	0	0	0	#DIV/0!	#DIV/0!
82040	BULKY ITEM RECYCLING	0	151	0	0	0	#DIV/0!	#DIV/0!
86010	MILEAGE	0	0	0	0	0	#DIV/0!	#DIV/0!
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	0	0	0	0	0	#DIV/0!	#DIV/0!

88000	INSURANCE & BONDS	0	0	0	0	0	#DIV/0!	#DIV/0!
88500	BILLING FEES	673	673	750	750	750	0.0%	0.0%
89000	MISCELLANEOUS	0	57	0	0	0	#DIV/0!	#DIV/0!
89010	CLEAN-UP DAY & MULCH ACTIVITIES	290	400	2,000	400	2,000	0.0%	400.0%
	TOTAL OTHER SERVICES & CHARGES	70,972	71,574	79,600	76,838	79,550	-0.1%	3.5%
-206	TOTAL EXPENDITURES	85,810	85,904	98,590	86,098	94,758	-3.9%	10.1%
	FUND BALANCE - JANUARY 1	97,319	99,952	102,886	102,886	107,806	4.8%	4.8%
	CHANGE IN FUND BALANCE	2,633	2,934	(6,672)	4,920	(1,858)	-72.2%	-137.8%
	FUND BALANCE - DECEMBER 31	99,952	102,886	96,214	107,806	105,948	10.1%	-1.7%

COMMUNITY/ECONOMIC DEVELOPMENT (208)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL ACTUAL 2017	ACTUAL ACTUAL 2018	BUDGET Budget 2019	ESTIMATED Estimated 2019	BUDGET Budget 2020	BUDGET TO BUDGET	BUDGET TO ESTIMATED
REVENUES:								
INTERGOVERNMENTAL								
33610	CITY WIDE RESILENCY GRANT	0	0	0	0	0		
	TOTAL GOVERNMENTAL	0	0	0	0	0		
MISCELLANEOUS								
36211	INTEREST ON INVESTMENTS	534	756	500	500	500		
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(144)	8	0	0	0	#DIV/0!	#DIV/0!
36220	RENTS & ROYALTIES	1,895	0	1,895	1,895	1,895	0.0%	0.0%
36400	MISCELLANEOUS	0	1,000	0	0	0		
36410	CONDUIT DEBT	0	0	0	0	0		
36500	DEV ELOPER REIMBURSEMENTS	0	0	0	0	0	#DIV/0!	#DIV/0!
	TOTAL MISCELLANEOUS	2,285	1,764	2,395	2,395	2,395	0.0%	0.0%
208	TOTAL REVENUES	2,285	1,764	2,395	2,395	2,395	0.0%	0.0%
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	2,285	1,764	2,395	2,395	2,395	0.0%	0.0%
EXPENDITURES:								
COMPENSATION								
60100	REGULAR SALARIES	0	0	10,000	0	0		
64011	PERA CONTRIBUTIONS	0	0	750	0	0		
64012	FICA CONTRIBUTIONS	0	0	765	0	0		
64031	HOSPITALIZATION	0	0	0	0	0		
64032	DENTAL	0	0	0	0	0		
64033	LONG-TERM DISABILITY	0	0	0	0	0		
64034	LIFE INSURANCE	0	0	0	0	0		
	TOTAL COMPENSATION	0	0	11,515	0	0		
OTHER SERVICES & CHARGES								
80310	AUDIT	781	712	850	688	800	-5.9%	16.3%
81900	OTHER PROFESSIONAL SERVICES	1,411	32,797	25,000	12,000	12,000	-52.0%	0.0%
81905	DEVELOPER EXPENSES	0	0	0	0	0		
81910	RESILIANCY GRANT EXPENSES	0	0	0	0	0		
89000	MISCELLANEOUS	1,532	436	0	0	300	#DIV/0!	#DIV/0!
	TOTAL OTHER SERVICES & CHARGES	3,724	33,945	25,850	12,688	13,100	-49.3%	3.2%

-208

TOTAL EXPENDITURES

	<u>3,724</u>	<u>33,945</u>	<u>37,365</u>	<u>12,688</u>	<u>13,100</u>	-64.9%	3.2%
FUND BALANCE - JANUARY 1	55,830	54,391	22,210	22,210	11,917	-46.3%	-46.3%
CHANGE IN FUND BALANCE	<u>(1,439)</u>	<u>(32,181)</u>	<u>(34,970)</u>	<u>(10,293)</u>	<u>(10,705)</u>	-69.4%	4.0%
FUND BALANCE - DECEMBER 31	<u>54,391</u>	<u>22,210</u>	<u>(12,760)</u>	<u>11,917</u>	<u>1,212</u>	-109.5%	-89.8%

STREET LIGHTING (209)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL ACTUAL 2017	ACTUAL ACTUAL 2018	BUDGET Budget 2019	ESTIMATED Estimated 2019	BUDGET Budget 2020	BUDGET TO BUDGET	BUDGET TO ESTIMATED
REVENUES:								
<i>CHARGES FOR SERVICES</i>								
34180	ELECTRIC CHARGES	41,772	41,804	41,000	41,000	41,000	0.0%	0.0%
	<i>TOTAL CHARGES FOR SERVICES</i>	41,772	41,804	41,000	41,000	41,000	0.0%	0.0%
<i>MISCELLANEOUS</i>								
36211	INTEREST ON INVESTMENTS	229	254	200	70	200	0.0%	185.7%
36213	CHANGES IN FAIR VALUE OF INTEREST	(30)	7	0	0	0	#DIV/0!	#DIV/0!
	<i>TOTAL MISCELLANEOUS</i>	199	261	200	70	200	0.0%	185.7%
<i>OTHER FINANCING SOURCES</i>								
39200	TRANSFERS	0	0	0	0	0	#DIV/0!	#DIV/0!
	<i>TOTAL OTHER FINANCING SOURCES</i>	0	0	0	0	0	#DIV/0!	#DIV/0!
209	<i>TOTAL REVENUES</i>	41,971	42,065	41,200	41,070	41,200	0.0%	0.3%
EXPENDITURES:								
<i>MATERIALS AND SUPPLIES</i>								
70100	SUPPLIES	14	0	1,000	0	1,000	0.0%	#DIV/0!
70180	LED LIGHT SUPPLIES	0	0	0	0	0	#DIV/0!	#DIV/0!
	<i>TOTAL MATERIAL & SUPPLIES</i>	14	0	1,000	0	1,000	0.0%	#DIV/0!
<i>OTHER SERVICES & CHARGES</i>								
80310	AUDIT	781	712	850	712	850	0.0%	19.4%
85020	STREET LIGHTING POWER	28,714	31,449	31,000	30,000	31,000	0.0%	3.3%
87120	REPAIR & MAINTENANCE	24,441	6,149	6,000	6,000	6,000	0.0%	0.0%
88500	BILLING FEES	692	692	700	700	700	0.0%	0.0%
89000	MISCELLANEOUS	0	0	400	0	400	0.0%	#DIV/0!
	<i>TOTAL OTHER SERVICES & CHARGES</i>	54,628	39,002	38,950	37,412	38,950	0.0%	4.1%
-209	<i>TOTAL EXPENDITURES</i>	54,642	39,002	39,950	37,412	39,950	0.0%	6.8%
	FUND BALANCE - JANUARY 1	33,613	20,942	24,005	24,005	27,663	15.2%	15.2%
	CHANGE IN FUND BALANCE	(12,671)	3,063	1,250	3,658	1,250	0.0%	-65.8%
	FUND BALANCE - DECEMBER 31	20,942	24,005	25,255	27,663	28,913	14.5%	4.5%

COMMUNITY INCLUSION (210)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL ACTUAL 2017	ACTUAL ACTUAL 2018	BUDGET Budget 2019	ESTIMATED Estimated 2019	BUDGET Budget 2020	BUDGET TO BUDGET	BUDGET TO ESTIMATED	
REVENUES:									
INTERGOVERNMENTAL									
33610	GRANT	0	14,601	0	5,399	0	#DIV/0!	-100.0%	
	TOTAL INTERGOVERNMENTAL	0	14,601	0	5,399	0	#DIV/0!	-100.0%	
MISCELLANEOUS									
36211	INTEREST ON INVESTMENTS	0	66	0	50	0	#DIV/0!	-100.0%	
36233	CONTRIBUTIONS FROM PARTICIPANTS	0	3	0	35	50	#DIV/0!	42.9%	
	TOTAL MISCELLANEOUS	0	69	0	85	50	#DIV/0!	-41.2%	
210	TOTAL REVENUES	0	14,670	0	5,484	50	#DIV/0!	#DIV/0!	
							#DIV/0!	-99.1%	
OTHER FINANCING SOURCES									
39200	TRANSFERS	0	0	40,000	30,000	0	-100.0%	-100.0%	
	TOTAL OTHER FINANCING SOURCES	0	0	40,000	30,000	0	-100.0%	-100.0%	
	TOTAL REVENUES & OTHER FINANCING SOURCES	0	14,670	40,000	35,484	50	#DIV/0!	#DIV/0!	
							#DIV/0!	#DIV/0!	
							-99.9%	-99.9%	
EXPENDITURES:									
WAGES, SALRIES & COMP									
60100	REGULAR SALARY	0	0	17,500	0	0	-100.0%	#DIV/0!	
64011	PERA CONTRIBUTIONS	0	0	1,310	0	0	-100.0%	#DIV/0!	
64012	FICA CONTRIBUTIONS	0	0	1,340	0	0	-100.0%	#DIV/0!	
64031	HOSPITALIZATION	0	0	0	0	0	#DIV/0!	#DIV/0!	
64032	DENTAL	0	0	0	0	0	#DIV/0!	#DIV/0!	
64033	LONG TERM DISABILITY	0	0	0	0	0	#DIV/0!	#DIV/0!	
64034	LIFE INSURANCE	0	0	0	0	0	#DIV/0!	#DIV/0!	
	TOTAL WAGES SALARIES AND COMP	0	0	20,150	0	0	-100.0%	#DIV/0!	
MATERIALS AND SUPPLIES									
70100	SUPPLIES	0	994	2,000	34	0	-100.0%	-100.0%	
70420	NEWSLETTER/PRINTING & PUBLISHING	0	2,514	1,000	0	0	-100.0%	#DIV/0!	
70500	POSTAGE	0	0	500	0	0	-100.0%	#DIV/0!	
	TOTAL MATERIAL AND SUPPLIES	0	3,508	3,500	34	0	-100.0%	-100.0%	
OTHER SERVICES AND CHARGES									
80310	AUDIT	0	0	0	688	800	#DIV/0!	16.3%	
80600	PERSONNEL/CONTRACT SVCS	0	4,000	0	4,003	0	#DIV/0!	-100.0%	
86010	MILEAGE AND PARKING	0	0	0	0	0	#DIV/0!	#DIV/0!	
86100	CONFERENCES & EDUCATION	0	0	0	10	0	#DIV/0!	-100.0%	
86105	INCLUSION TNG	0	6,863	15,000	500	0	-100.0%	-100.0%	
86110	MEMBERSHIPS	0	0	0	0	0	#DIV/0!	#DIV/0!	
88000	INSURANCE AND BONDS	0	0	0	0	0	#DIV/0!	#DIV/0!	
89000	MISCELLANEOUS	0	230	0	0	0	#DIV/0!	#DIV/0!	
	TOTAL OTHER SERVICES AND CHARGES	0	11,093	15,000	5,201	800	-94.7%	-84.6%	
-210	TOTAL EXPENDITURES	0	14,601	38,650	5,235	800	-97.9%	-84.7%	

		<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	0	0	#DIV/0!	#DIV/0!
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	#DIV/0!	#DIV/0!
		<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>						
		<u>0</u>	14,601	38,650	5,235	800	-97.9%	-84.7%
	FUND BALANCE - JANUARY 1	FUND BALANC						
	CHANGE IN FUND BALANCE	0	69	1,350	30,249	(750)	43839.1%	43839.1%
	FUND BALANCE - DECEMBER 31	<u>0</u>	69	1,419	30,318	29,568	-155.6%	-102.5%
							#DIV/0!	#DIV/0!
							1983.7%	-2.5%

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The City That Soars!

REQUEST FOR CITY COUNCIL ACTION

Meeting Date	July 17, 2019
Agenda Item	Policy D2
Attachment	N/A
Submitted By	Sack Thongvanh, City Administrator

Item	Strategic Planning
Description	This is the first step to starting the long-range financial plan process for the City. My hope for HUELIFE is to develop an initial plan to guide staff and the City Council for the next two to five years that will be integrated into the Long-Range Financial Plan.
Budget Impact	The cost will range from \$4,500 to \$6,500 for 2019 to 2020.
Attachment(s)	<ul style="list-style-type: none"> • HUELIFE • City of Victoria Strategic Planning Process
Action(s) Requested	Staff is looking for direction.

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A leading cause of delays, overspending, wasted time, rework, disengagement and confusion is not having a clear strategic plan. If City leadership has little or no established consensus on where the community and organization is headed, it will wander aimlessly with fits and starts. City Hall focus will be changing constantly with employees confused about work priorities.



A Strategic Plan



Sets direction and establishes priorities: Stop chasing shiny objects without clear, long-term intent. The plan will set an inspirational vision for the community, define success and prioritize the activities that will make this view a reality.



Provides focus and direction to move to action: Most organizations have hard-working employees who put their best efforts into areas that have no effect on strategic success or accomplishing important goals and objectives. The strategic plan will help staff, volunteers, and council prioritize what should be worked on and what should be shelved.



Drives organizational alignment: A strategic plan isn't just a document to keep everyone on track. Having everyone participate in the strategic planning process fosters collegiality and creates an opportunity for discussion on the direction of the organization, often resulting in cultural transformation.



Communicates your message: City leaders want to inspire confidence and engage with residents. Sharing in the creation of the plan and making intentions easy to understand and track will result in higher trust and sense of community.

HUELIFE planning process gets all stakeholders quickly on board and results in a long range vision, effective strategies and action plans that everyone feels empowered to implement. Each community and organization is in a unique place with different needs. The following table provides varied intensity of time and outcomes.

Product	1 or 2-year Goal Setting	Complete Strategic Plan	Community Aided Complete Strategic Plan
Time 	<ul style="list-style-type: none"> 1 day prep time Review community trends and artifacts 4-8 hours on Site Retreat 	<ul style="list-style-type: none"> 1-3days prep time Review Financials and other artifacts Interview participants Assess the health of the organization 2-day retreat 	<ul style="list-style-type: none"> 1 Week – 2 Months Prep Meet with Citizens Hold community forums Online community survey Interview Council/Staff Review organization Preliminary Findings Report to the Elected 2-Day Capstone Retreat
Who 	<ul style="list-style-type: none"> Elected Officials/ Key Staff 	<ul style="list-style-type: none"> Elected Officials/Key Staff + Commissions 	<ul style="list-style-type: none"> Elected Officials/Key Staff / commissions + Community members/ Students/ Civic Organizations /businesses/ etc.
What 	<p>One-day retreat designed to evaluate immediate needs of the organization and community and develop a work plan.</p>	<p>2-Day retreat designed to identify the Mission, Vision, and direction of the organization and community. Create action plan for implementation.</p>	<p>Community-wide planning event designed to assess the current state of the City, Services, and direction. Vision together the desired community and the plan to achieve it.</p>
Outcomes 	<ul style="list-style-type: none"> 1-2 year goals identified and prioritized Tasks and Assignments 	<ul style="list-style-type: none"> Mission of Organization/ Community Vision of the Future Goals and Tasks Assignments/ Milestones Calendar of Events Success Criteria 	<ul style="list-style-type: none"> Active and Engaged Citizens Mission Vision of the Future Goals to reaching Vision Tasks Assignments/ Milestones Calendar of Events Performance Review/realign Success Criteria
Fees	<ul style="list-style-type: none"> \$1,500 -\$3,500 	<ul style="list-style-type: none"> \$4,500 -\$6,500 	<ul style="list-style-type: none"> \$10,000-\$50,000

HUELIFE Strategic Planning focuses on the most critical issues of government and communities to identify high leverage directions that lead to renewal and vitality. Collaborative strategic planning provides all participants a way of thinking about long-term responses to the effects of internal and external issues such as changes in products and services, social trends, politics, community needs, and technology.

Why this approach works

- * Looks at existing data with a fresh perspective
- * It builds authentic consensus, building positive relationships
- * Invigorates the whole group with "team" spirit
- * Allows to start implementation right away

A Sampling of Organizations where the HUELIFE Process is used



**Where is your Community and Organization headed?
STRATEGIC PLANNING THAT WORKS**



City of Victoria

STRATEGIC PLAN 2019

SUMMARY OF STRATEGIC OBJECTIVES

The City of Victoria has identified six visionary outcome areas for 2019-2025. These visionary outcomes are expanded into strategic directions, 2-year successes and one-year goals.

VISION FOR 2025



In 2025 Victoria is a year-round recreation destination



In 2025 Victoria has an expanded and unique downtown



In 2025 Victoria is attracting jobs to the community



In 2025 Victoria has lifecycle housing opportunities



In 2025 Victoria is a well-planned, financially sound community with high-quality services



In 2025 Victoria is a safe, connected pedestrian-friendly community



STRATEGIC DIRECTION ONE

Expand and enhance our local economy

INITIATIVES

- DEVELOP 13.5 ACRES
- UPDATE DOWNTOWN PLAN
- INCREASE ECONOMIC ACTIVITY
- INCREASE JOBS AND DIVERSITY OF TAX BASE



First Year Imperatives

1. Hire developer for 13.5 (P)
2. Review and update DT plan (P)
3. DT design (P) guidelines
4. Small area plan (P)
5. Talk to underdeveloped property owners
6. Complete parking signs (P)
7. Develop a packet to promote further investment in Victoria
8. Contact neighboring attractions (winery, bike course)
9. Engage the public (advertise, social media)
10. Create joint events

2-Year Results

1. 13.5 acres underway with streets built and one building
2. Downtown plan is updated and being implemented
3. Improved parking
4. Small area plan is complete and being implemented
5. Make decision to hire a contractor or partner with others



STRATEGIC DIRECTION TWO

Adopt Guiding Principles

INITIATIVES

- **DEVELOP L-T FINANCIAL PLAN/STRATEGY**
- **INCREASE PUBLIC ENGAGEMENT**
- **DEVELOP AND APPLY NEW WORK FLOW TO STRATEGICALLY EVAL OPPS**



First Year Imperatives

1. Reformat staff reports and templates
2. Tie all decisions, actions, projects back to vision (staff reports)
3. Develop policies related to reporting
4. "Deep dive" workshops on individual topics to set direction and est. policy

2-Year Results

1. Policies updated
2. Consistent reaction (answer) from anyone one the tame
3. Clear protocols
4. Public is aware of what city is doing (of what is going on)



STRATEGIC DIRECTION THREE

BUILDING INFRASTRUCTURE

INITIATIVES

- ESTABLISH PARTNERSHIP WITH SCHOOL DISTRICTS
- DEVELOP 5-YR PARK/TRAIL PLAN AND COMPLETE WASSERMAN PARK AND 1-2 TRAIL CONNECTIONS
- DEVELOP CITY OPERATIONS/FACILITY PLAN



First Year Imperatives

1. Plans, specs, bids done
2. Financing plan determined
3. Write grant requests
4. Determine alignment and costs for trails
5. Space needs assessment done
6. Plan and financing for cold storage
7. Finalize design analyze costs
8. Coordinate with School Districts
9. Staff Create initial map "Big Victoria" with infrastructure
10. Council review and provide direction on "Big Victoria" (workshop)
11. Staff implements vision, monitors and reports on progress

2-Year Results

1. Wasserman Park built
2. 1 trail connection is built
3. 2 controlled intersections built (county)
4. Master facilities plan is developed (short (5)- mid (10)- Long term (>20) include finance
5. Marsh Lake Rd complete



WELCOME

What do we want to see in place in VICTORIA in 5 Years as a result of our actions today?

April 25 and 27, 2019



QUALITY OF LIFE
EXPANDED,
UNIQUE and
VIBRANT Downtown



The City That Soars!

REQUEST FOR CITY COUNCIL ACTION

Meeting Date	July 17, 2019
Agenda Item	Policy D3
Attachment	N/A
Submitted By	Sack Thongvanh, City Administrator

Item	Fire Department Structure Updates
Description	The Mayor and I have completed meeting with the Assistant Fire Chief, Captains and each Firefighters. The meetings included a SWOT (Strengths, Weaknesses, Opportunities, and Threats) Analysis and a list of questions.
Budget Impact	N/A
Attachment(s)	<ul style="list-style-type: none"> • SWOT Analysis
Action(s) Requested	Staff will discuss options and provide a recommendation for the short-term and plan a roadmap to the future of the department.

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S Strengths	W Weaknesses	O Opportunities	T Threats
<ul style="list-style-type: none"> *Things your department does well *Qualities that separate you from other fire departments *Internal resources such as skilled, knowledge staff, equipment..etc *Tangible assests - things your department does that others do not 	<ul style="list-style-type: none"> *development improvements *Things other fire departments do better than you *Resource limitations *What can be improved 	<ul style="list-style-type: none"> *Underserved markets for specific resources *Emerging needs *Press/media coverage of your department *Leverage Strengths 	<ul style="list-style-type: none"> *Emerging competitors *Changing needs and fire service environment *Negative Press/Media Coverage *Changing customer attitudes towards your department