



# 2024

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# *Adopted Budget*



Volumes No.1 and No. 2

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# CITY MANAGER BUDGET MESSAGE

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Dear Fridley Community,

The City's 2024 Budget represents a spending plan based on the City Council Vision Statement: *We believe Fridley will be a safe, vibrant, friendly and stable home for families and businesses.* To fulfill this vision, I am pleased to present the attached 2024 Budget for the City of Fridley.

The City continues its commitment to improving the quality of life through investments in parks, infrastructure, equipment, and people. With the intention of delivering good value for taxes paid. In 2024, major investments in Moore Lake Park will be completed and attention will be directed to Commons Park, Edgewater Garden Park, Sylvan Hills Park, Logan Park, and others. Street, water, sewer and storm water improvements will continue as planned, assuring a reliable infrastructure.

Costs associated with personnel (wages, benefits, taxes, training) continue to make up the single largest expense within the 2024 Budget. Compensation for about 60% of the employees is determined by a policy that recognizes merit, length of service and fairness within the organization and in comparison, to other cities. The City's workforce has become younger due to numerous retirements but remains talented and dedicated. As a result, a significant number of employees are moving through the pay steps thus creating higher expenses than in previous years. The City has no vacancies in key positions and the Police Department is fully staffed.

The impact of the City's portion of the overall property tax is about \$3.25/day to the median value home. The amount represents a \$37 annual decrease from last year. Services include public safety, parks and recreation, public works, general administration but do not include enterprise services such as water and sewer.

Respectfully submitted,

Walter T. Wysopal  
City Manager



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# BUDGET ORGANIZATION



## Budget Structure

The 2024 Budget for the City contains the following volumes and supplemental budget documents and/or appendices.

<b>Figure No.1: Budget Structure and Volumes</b>		
<b>Volume No.</b>	<b>Title</b>	<b>Description</b>
I	Budget Overview and Summary	<p>A summary of the overall budget containing a brief history of the organization, demographic and economic trends, organizational structure, budget summaries, major budget assumptions and factors, and analysis and discussion of budget decisions along with a review of fund balances and debt service.</p> <p>The summary also includes discussion of common budget terms and information about any underlying assumptions as appendices, if needed.</p>
II	Budget Detail and Financial Reports	A detailed review of all budgeted revenues and expenditures, including personnel, materials and supplies. The volume represents the adopted budget for the purposes of budget authority and compliance.
III	Capital Investment Program (CIP)	<p>A summary and detailed review of the various capital budgets and funds of the City including individual project analysis, debt service and other considerations. This volume represents the adopted budget for the purposes of budget authority and compliance for all capital project funds.</p> <p>Due to its length, the City compiles the Final 2024–2028 CIP as a separate document.</p>
Other	Financial Management Policies	Each volume and/or section of this budget is adopted in compliance with the various financial management polices as adopted by the City Council. For more information on these policies, please contact the Finance Department.

# BUDGET AUTHORITY



The Budget for the City of Fridley, Minnesota (City, Fridley) for the Fiscal Year beginning January 1, 2024, and ending December 31, 2024.

Pursuant to Section 7.04 and 7.05, and other applicable chapters or sections of the City Charter, this document and its associated volumes and appendices shall be considered the estimates as prepared by the City Manager and the complete financial plan for the City for the ensuing fiscal year. This document contains the sums to be raised and from what sources, and the sums to be spent and for what purposes. For the purposes of compliance, these documents, assembled in three volumes, shall be the Adopted 2024 Budget.

With the support of the City Manager and other staff, the City Council reviewed this budget on May 8, July 24, September 11, September 11, September 25, October 23, November 13 and November 27, 2023. The City Council and other applicable officials involved in the development of this budget are listed below.

## Elected Officials

		4 Year Terms Expiring December
Mayor	Scott J. Lund	2024
Councilmember At-Large	David Ostwald	2024
Councilmember, Ward No. 1	Thomas Tillberry	2026
Councilmember, Ward No. 2	Ryan Evanson	2026
Councilmember, Ward No. 3	Ann R. Bolkcom	2026

## Appointed Officials

City Manager	Walter T. Wysopal
City Attorney, Civil Affairs	Sarah J. Sonsalla
City Attorney, Criminal Affairs	City of Coon Rapids
City Clerk	Melissa M. Moore

## Department Directors

Director of Community Development	Scott J. Hickok
Director of Parks and Recreation	Michael W. Maher
Director of Employee Resources	Rebecca A. Hellegers
Director of Finance and City Treasurer	Joseph A. Starks
Director of Public Safety and Chief of Police	Ryan N. George
Director of Public Works and City Engineer	James P. Kosluchar

# Volume No. 1

## Budget Overview and Summary



# INTRODUCTION AND BUDGET SUMMARY

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This section of the 2024 Budget provides information regarding the following budget areas or topics:

- Introduction;
- Budget goals and objectives;
- Budget challenges and issues; and
- Budget-at-a-Glance.

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## Introduction

The City of Fridley (City) seeks to provide its residents, businesses and their visitors with a remarkable community. As part of this commitment, the City Council and City Manager strive to provide an organization that meets the expectations and needs of the community through a thoughtful and fiscally responsible annual budget. In order to guide and inform the development of the annual budget, the City relies upon a series of guiding principles and documents, principally the Vision Statement, Organizational Values and the strategic plan, known as Focus on Fridley.

**Vision Statement and Organizational Values.** In 2015, the City Council adopted the following Vision Statement to generally guide the operations, programs and projects of the City. The City Council reaffirmed this Vision Statement in 2019: *We believe Fridley will be a safe, vibrant, friendly and stable home for families and businesses.*

The City Council also established three primary Organizational Values to guide the behaviors and culture of the organization. In all things, the City shall be: *Friendly, Responsive and Driven*. These values are always at the center of any discussion about changes in the budget. In fact, any major budget adjustment or request submitted by the City Manager identifies the Organizational Value(s) enhanced by the change.

**Focus of Fridley.** More specifically, in 2019, the City Council, through two strategic planning workshops, discussed their ideas and thoughts for the City over the next several years. Using these discussions, the City Council eventually compiled a strategic plan, known as Focus on Fridley. Along with several specific projects, the City Council identified five strategic goals or “focus areas” to guide other City initiatives and programs. In no particular order, these Focus Areas are:

- Community Identity and Relationship Building;
- Public Safety and Environmental Stewardship;
- Vibrant Neighborhoods and Places;
- Financial Stability and Commercial Prosperity; and
- Organizational Excellence.

These Focus Areas provide guidance throughout the development of the budget and serve as direction for daily activities and expenditures of the organization. Based on previous practices, the City Council may conduct another strategic planning exercise in 2024, which will have a similar impact on the budget development process.

## **Budget Goals and Objectives**

Like other local governments, and consistent with the Guiding Principles outlined above, the City Council continues its effort to provide excellent public services at a fiscally responsible cost to the property tax- and utility rate payers. Under these general goals and objectives, the City Council relies upon a series of specific guidelines to inform the development of the annual budget:

- To stabilize ongoing revenues and expenditures, and eliminate unanticipated variances;
- To maintain structural balance and appropriate fund balance levels;
- To increase accountability and transparency throughout the budget process;
- To make greater use of existing City resources; and
- To ensure a financially competitive organization while maintaining strong service levels.

In addition to these activities, the City also strives to improve the financial awareness and literacy of both internal staff and external stakeholders. As such, the City conducts monthly internal meetings to review key financial data and changes in applicable fiscal policies. Additionally, the City conducts or plans to conduct several community events to improve the understanding of the public with respect to City services and to provide an important avenue for the public to express their critiques, ideas and thoughts regarding City operations, projects and ultimately the budget.

## **Budget Challenges and Issues, Short-Term**

Along with the goals and objectives, the City also actively acknowledges and seeks to address various challenges and issues concerning the financial health of the organization. The City further acknowledges that some of these issues may be beyond its exclusive control. However, the City Council works diligently to limit these and other risks for the City and its stakeholders.

**Inflationary Pressures.** Multi-decade high inflation continues to have a profound impact on the City. The October 2023 inflation rate slowed slightly from a multi-decade high of 9.1% in June 2022 to 3.2%. The Federal Reserve has aggressively increased the Federal Funds Rate from 0.25% at the end of 2021 to a current target of 5.25-5.50%, with further increases not certain but possible. The intention behind increasing the Federal Funds Rate is to slow down the economy, thereby lowering inflation. The impact from inflationary pressures on the 2024 Budget is factored in albeit at a lower impact than 2023.

**American Rescue Plan Act (ARPA).** In 2022, the City received a second settlement of \$1,520,444 in ARPA fund from the Federal Government. The City has planned to use these funds towards significant, necessary, and critical utility infrastructure projects. By utilizing the funds in this way, it benefits the community in multiple ways. It keeps the City's aging utility infrastructure safe and maintained and

keeps utility rates stable for the community by reducing the need for debt issuances to fund utility infrastructure improvements, thereby saving interest that otherwise would have been paid if debt was issued. For 2024, \$1,510,000 in ARPA funds are budgeted to be spent.

**Park System Improvement Plan.** In 2022, the City issued \$20.7 million in General Obligation Tax Abatement Bonds as a means for financing a majority of the \$30 mil. Park System Improvement Plan (PSIP), with the remaining amount being funded from internal City funds, specifically the Community Investment Fund. The project is estimated to span approximately 8 years. Debt service payments for the bonds were levied beginning in 2023 and repaid over 15 years. There will be a significant amount of capital expenditures in the Parks Capital Fund beginning in 2023 and continuing for the next several years as the PSIP progresses. For 2024, there is \$4,247,000 in capital expenditures budgeted for the PSIP.

Additional information related to the Park System Improvement Plan can be found at <https://www.ci.fridley.mn.us/1412/Park-System-Improvement-Plan>

**State Aids and Grants.** The State of Minnesota (State) provides the City with various financial aids to defray the costs of certain activities and programs, including, but not limited to Local Government Aid (LGA), Municipal State Aid (MSA), Police State Aid and Fire State Aid. These various funding sources tend to fluctuate based on the financial health of the State and political will of elected State officials. To protect the City and its operations from this volatility, the City has limited the reliance on these types of aid for General Fund revenues. Similar to the Adopted 2023 Budget, the 2024 Budget appropriates approximately 11% of these funding sources, including about 4% from LGA, to the General Fund, satisfying the desire of the City Council.

**Economic Health.** In addition to thoughtfully budgeting State funding sources, the City also actively monitors the statuses of the local, regional, national and international economies. The City remains home to several national and international corporations. In fact, as of assessment year 2023, taxes payable year 2024, commercial and industrial uses account for almost 46% of the property tax base. As such, any downturn in the economy, particularly the manufacturing sector, will have an impact on the City. The City continues efforts to diversify its property tax base through several redevelopment efforts, mostly notably through the addition of single- and multi-family housing. In fact, between 2016 and 2022, the City added approximately 1,046 units of housing.

The 2024 Budget assumes a period of general economic deceleration as measured by a general slowing in US Real GDP from 5.9% in 2021, to 2.1% in 2022, with 2.4% projected for 2023 and 0.8% projected for 2024. This is largely the result of monetary policy (i.e., federal funds interest rates) becoming more restrictive (higher rates) than accommodative (lower rates) for growth. Conservative revenue projections are included in this proposal to align with a general slowing of the economy.

## **Budget Challenges and Issues, Long-Term**

Apart from these short-term considerations, the City must also weigh several long- or longer-term issues and/or goals against the immediate needs of the organization and/or community. Generally, the 2024 Budget successfully balanced these needs and provided an opportunity for the City to either address or move toward addressing these challenges.

**Park System Improvement Plan.** As mentioned above, in 2022, the City issued \$20.7 million in General Obligation Tax Abatement Bonds as a means for financing a majority of the \$30 mil. Park System Improvement Plan (PSIP), with the remaining amount being funded from internal City funds, specifically the Community Investment Fund. The project is estimated to span approximately 8 years. Debt service payments for the bonds were levied beginning in 2023 and repaid over 15 years. There will be a significant amount of capital expenditures in the Parks Capital Fund beginning in 2023 and continuing for the next several years as the PSIP progresses.

Additional information related to the Park System Improvement Plan can be found at <https://www.ci.fridley.mn.us/1412/Park-System-Improvement-Plan>

**Demands for Service.** As the population of the City continues to increase and become more diverse, the City will experience new and greater demands for programs and services. For example, an increasing population will result in a need for more public safety personnel and equipment, and place greater stress on City infrastructure. Understanding these dynamics will be key for ensuring the appropriate use of City resources.

To address this challenge, the City continues to explore various strategies and programs, such as the formation of a continuous improvement effort, known as the Process Management Team, to eliminate waste and improve the efficiency of City services. More specifically, the City constructed a new Fridley Civic Campus, which opened in 2018, to provide the organization with facilities to respond to the increasing demand for City services.

**Organizational Competitiveness.** Like any local government or private business, the City strives to maintain its competitiveness with surrounding communities within a variety of areas, such as local amenities, quality of services, property tax rates and public utility rates. The City regularly reviews the activities and costs-of-living of area municipalities to ensure a strong return on investment for residents and businesses. In addition to these efforts, the City Council and City Manager work diligently to make the City an excellent place to work with competitive pay and benefits to both attract and retain a talented workforce. Additionally, in 2021 and 2022, the City reviewed the Compensation Plan with the assistance of an external consultant. The review included a benchmark market analysis and



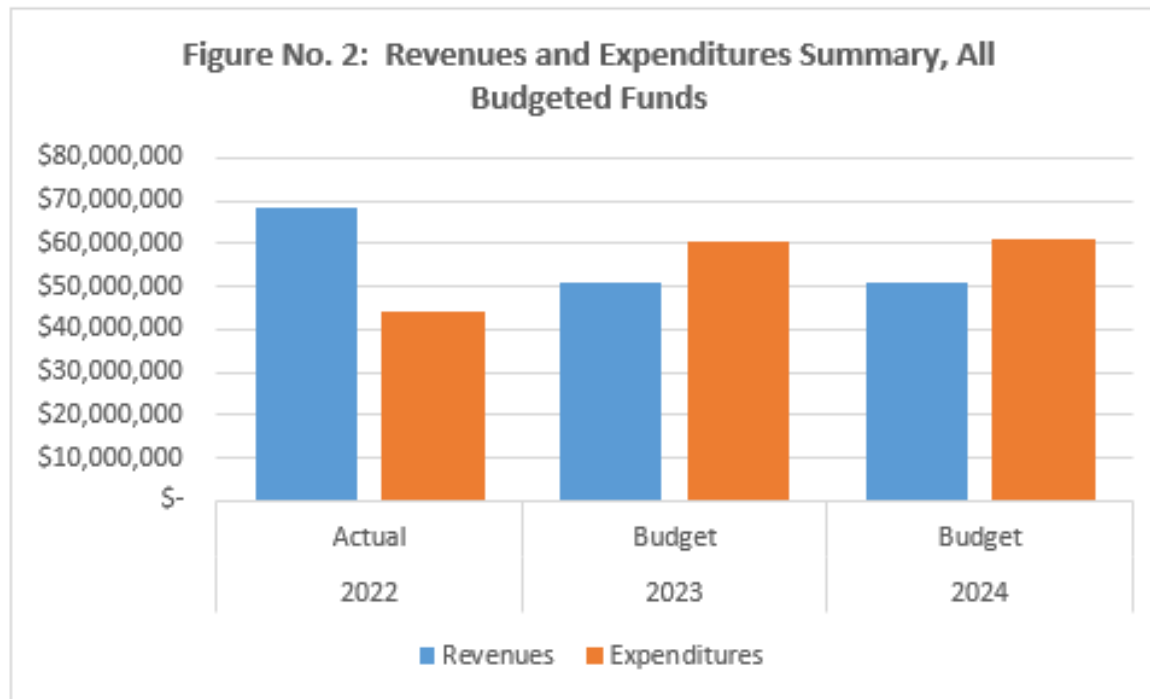
Compensation Plan design adjustments. The plan was implemented in 2022 with 2022 budget authority. The City will continue to be thoughtful in supporting both competitive wages and property taxes through the thoughtful reallocation of existing financial resources.

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## Budget-at-a-Glance

The 2024 Budget authorizes up to \$61,360,600 of expenditures for all budgeted funds, an increase of about \$597,800 or 1.0% compared to the previous year. Generally, this change reflects a series of budget adjustments among the various budget categories, most notably an increase in 1) in personnel services expenditures capital expenditures of \$1,491,200 or 7.4% largely due employment cost pressures and contractual agreements, as well as having 3 elections in 2024 and none in 2023, and a decrease in 2) capital expenditures \$1,306,000 or 8.0% due to the timing of projects and those that would be authorized for 2024.

The 2024 Budget supports these expenditures with \$51,185,000 of revenues across all budgeted funds, an increase of about \$225,800 or less than 1% compared to the previous year. Primarily, the increase in revenues reflects an increase of \$202,800 or 1.00% in in proprietary revenues, which are revenues for the Enterprise Funds, including the Water Utility Fund, Sanitary Sewer Utility Fund, Storm Water Utility Fund and Municipal Liquor Fund.



Based on these changes, the 2024 Budget reflects a planned, negative variance of \$10,175,600 across all budgeted funds. To support these costs, the City plans to make use of a variety of internal funding sources, including but not limited to:

- About \$154,700 of fund balance from among the Special Revenue Funds;
- About \$6,624,100 of fund balance from various Capital Project Funds (due to projects budgeted for but not completed in 2023, as well as the use of fund balance related to bond proceeds received in 2022 for the Park System Improvement Plan);
- About \$3,396,800 of fund balance from various Enterprise Funds (for capital outlay projects); and

Generally, these uses of fund balance support capital projects supported by the capital project and enterprise funds as outlined in the 2024–2028 Capital Investment Program (CIP). The City typically plans for these capital projects over a series of years, often accruing fund balances specifically to support their extraordinary costs. The City may also support these projects through the use of debt or

### Summary (Enterprise and Governmental Funds)

	2022 Actual	2023 Budget	2024 Budget	2025 Forecast	2026 Forecast
<b>Revenues</b>					
41 - Taxes	\$ 14,195,880	\$ 14,455,700	\$ 15,620,500	\$ 16,384,000	\$ 17,316,400
42 - Special Assessments	606,798	1,083,800	650,500	800,500	610,500
43 - Licenses and Permits	1,092,842	1,371,700	1,309,000	1,309,000	1,309,000
44 - Intergovernmental	6,384,692	8,211,900	7,337,000	7,402,300	5,193,000
45 - Charges for Services	3,267,934	3,695,300	3,723,300	3,872,300	4,027,100
46 - Fines and Forfeitures	120,612	133,400	132,500	132,500	132,500
47 - Miscellaneous	(418,233)	756,400	1,134,000	926,600	798,400
48 - Proprietary Revenue	19,472,304	20,205,900	20,408,700	21,414,900	22,340,500
49 - Other Financing Sources	23,887,564	1,045,100	869,500	2,632,500	3,937,500
<b>Total Revenues</b>	<b>\$ 68,610,393</b>	<b>\$ 50,959,200</b>	<b>\$ 51,185,000</b>	<b>\$ 54,874,600</b>	<b>\$ 55,664,900</b>
<b>Expenditures</b>					
50 - Cost of Goods Sold	\$ 4,713,669	\$ 5,198,600	\$ 4,845,900	\$ 4,942,800	\$ 5,041,600
61 - Personnel Services	18,498,248	20,062,100	21,553,300	22,280,900	23,254,900
62 - Supplies	1,693,584	1,612,200	1,721,900	1,884,800	1,775,200
63 - Other Services & Charges	13,938,994	15,734,600	16,520,700	16,083,400	17,317,500
70 - Capital Outlay	4,580,746	16,289,000	14,983,000	18,120,000	17,210,000
80 - Debt Service	205,675	1,286,200	993,300	997,500	995,900
99 - Other Financing Uses	509,715	580,100	742,500	746,700	751,000
<b>Total Expenditures</b>	<b>\$ 44,140,631</b>	<b>\$ 60,762,800</b>	<b>\$ 61,360,600</b>	<b>\$ 65,056,100</b>	<b>\$ 66,346,100</b>
<b>Net Fund Balance Supported</b>	<b>\$ 24,469,762</b>	<b>\$ (9,803,600)</b>	<b>\$(10,175,600)</b>	<b>\$(10,181,500)</b>	<b>\$(10,681,200)</b>

interfund loans. Simply put, the City planned to use its “savings” for these needs. The table on the previous page outlines the various funding sources and expenditure areas for all budgeted funds between 2022 and the current budget year.

**Governmental Funds and Enterprise Funds.** The City maintains two primary sets of funds: 1) governmental funds; and 2) proprietary funds. Governmental funds account for typical government programs and tax-supported operations. For the 2024 Budget, governmental funds comprise approximately 56.8% and 58.5% of all budgeted revenues and expenditures, respectively. In total, the 2024 Budget authorizes governmental fund revenues totaling about \$29,088,200 and expenditures totaling about \$35,867,000, or a decrease of less than 1.0% and 4.2%, respectively, compared to 2023. These changes may be attributed to a decrease in capital outlay in 2024. The table on the next page outlines government fund activities between 2022 and the 2026 forecasted year.

In total, the 2024 Budget anticipates an \$6,778,800 use of fund balance in governmental funds. Generally, the use of fund balance may be attributed to the use of \$6,624,100 from various capital project funds, namely \$3,806,000 from the Parks Capital Projects Fund from bond proceeds received in 2022 to pay for costs associated with the approved Park System Improvement Plan (PSIP). These uses of fund balance are the result of long-planned capital projects and consistent with previous City practices regarding the financing of capital projects. It is important to note that governmental funds include the General, Special Revenue and Capital Projects Funds.

Per the Government Accounting Standard Board, enterprises funds “are employed to report on activities financed primarily by revenues generated by the activities themselves, such as a municipal utility.” At present, the City maintains four such funds to support three public utilities and the municipal liquor enterprise. The table on the next page summarizes these funds between 2022 and the 2026 forecasted year.

For the 2024 Budget, Enterprise funds comprise approximately 43.2% and 41.5% of all budgeted revenues and expenses, respectively. In total, the 2024 Budget authorizes Enterprise fund revenues totaling about \$22,096,800 and expenses totaling about \$25,493,600, or an increase of 1.1% in revenues and an increase of 9.3% in expenses, compared to 2023. The changes in expenses are the result of an increase in capital outlay of \$2,200,000 planned for 2024. The increase in revenue may be attributed to the recommended changes in public utility rates.

### Governmental Funds

<b>Revenues</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Forecast</b>	<b>2026 Forecast</b>
41 - Taxes	\$ 14,195,880	\$ 14,455,700	\$ 15,620,500	\$ 16,384,000	\$ 17,316,400
42 - Special Assessments	606,560	1,083,300	650,000	800,000	610,000
43 - Licenses and Permits	1,092,842	1,371,700	1,309,000	1,309,000	1,309,000
44 - Intergovernmental	5,038,785	6,867,400	5,827,000	7,402,300	5,193,000
45 - Charges for Services	3,266,254	3,695,300	3,723,300	3,872,300	4,027,100
46 - Fines and Forfeitures	120,612	133,400	132,500	132,500	132,500
47 - Miscellaneous	(81,032)	468,700	956,400	746,400	616,400
49 - Other Financing Sources	23,870,014	1,045,100	869,500	2,632,500	3,937,500
<b>Total Revenues</b>	<b>\$ 48,109,915</b>	<b>\$ 29,120,600</b>	<b>\$ 29,088,200</b>	<b>\$ 33,279,000</b>	<b>\$ 33,141,900</b>
<b>Expenditures</b>					
61 - Personnel Services	\$ 16,010,390	\$ 17,345,200	\$ 18,622,900	\$ 19,263,300	\$ 20,146,600
62 - Supplies	1,238,528	1,204,500	1,187,200	1,334,100	1,207,900
63 - Other Services & Charges	4,790,245	5,120,400	5,674,900	5,720,900	5,934,400
70 - Capital Outlay	2,686,883	13,534,000	10,028,000	13,988,000	11,065,000
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	171,215	241,600	354,000	358,200	362,500
<b>Total Expenditures</b>	<b>\$ 24,897,261</b>	<b>\$ 37,445,700</b>	<b>\$ 35,867,000</b>	<b>\$ 40,664,500</b>	<b>\$ 38,716,400</b>
<b>Net Fund Balance Supported</b>	<b>\$ 23,212,654</b>	<b>\$ (8,325,100)</b>	<b>\$ (6,778,800)</b>	<b>\$ (7,385,500)</b>	<b>\$ (5,574,500)</b>

## Enterprise Funds

<b>Revenues</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Forecast</b>	<b>2026 Forecast</b>
42 - Special Assessments	\$ 238	\$ 500	\$ 500	\$ 500	\$ 500
44 - Intergovernmental	1,345,907	1,344,500	1,510,000	-	-
45 - Charges for Services	1,680	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	(337,201)	287,700	177,600	180,200	182,000
48 - Proprietary Revenue	19,472,304	20,205,900	20,408,700	21,414,900	22,340,500
49 - Other Financing Sources	17,550	-	-	-	-
<b>Total Revenues</b>	<b>\$ 20,500,478</b>	<b>\$ 21,838,600</b>	<b>\$ 22,096,800</b>	<b>\$ 21,595,600</b>	<b>\$ 22,523,000</b>
<b>Expenditures</b>					
50 - Cost of Goods Sold	\$ 4,713,669	\$ 5,198,600	\$ 4,845,900	\$ 4,942,800	\$ 5,041,600
61 - Personnel Services	2,487,858	2,716,900	2,930,400	3,017,600	3,108,300
62 - Supplies	455,056	407,700	534,700	550,700	567,300
63 - Other Services & Charges	9,148,749	10,614,200	10,845,800	10,362,500	11,383,100
70 - Capital Outlay	1,893,863	2,755,000	4,955,000	4,132,000	6,145,000
80 - Debt Service	205,675	1,286,200	993,300	997,500	995,900
99 - Other Financing Uses	338,500	338,500	388,500	388,500	388,500
<b>Total Expenditures</b>	<b>\$ 19,243,370</b>	<b>\$ 23,317,100</b>	<b>\$ 25,493,600</b>	<b>\$ 24,391,600</b>	<b>\$ 27,629,700</b>
<b>Net Fund Balance Supported</b>	<b>\$ 1,257,108</b>	<b>\$ (1,478,500)</b>	<b>\$ (3,396,800)</b>	<b>\$ (2,796,000)</b>	<b>\$ (5,106,700)</b>

# ORGANIZATION AND BUDGET OVERVIEW

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This section of the 2024 Budget provides information regarding the following budget areas or topics:

- Brief history;
- Land use information;
- Demographic and economic trends;
- Organizational governance and structure;
- Financial policies and procedures; and
- Budget assumptions and considerations;
- Property tax levy analysis; and
- Debt service.

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## Brief History of the City of Fridley

As with most urban areas, the City may trace its initial settlement to its proximity to the Mississippi River and its tributaries, principally Rice Creek. In fact, the original name for the community was Manomin, a variant on an Ojibwe word meaning “wild rice” or “wild river.” In the early years, traders used the Mississippi River to bring their goods to market. The fur trading route along the Mississippi River became known as the Red River Ox Cart Trail, which would later become a military road between Point Douglas and Fort Ripley. The area that would become Fridley was a key ferry crossing of the Mississippi River established in 1854. In 1879, the area or township was renamed for one of its early settlers and land holders, Abram Fridley. The military road, now known as East River Road, developed into a center of commerce, particularly at the confluence of Rice Creek and the Mississippi River.

In 1949, Fridley Township incorporated as a village, which the community now celebrates during its annual “49er Days” festival. In 1957, the Village of Fridley officially incorporated as a “home rule” municipality and became the fourteenth largest community in the State of Minnesota (State) by 1965, due in-part to rapid post-World War II expansion. In that same year, the City experienced two natural disasters – a significant flood of the Mississippi River and a series of tornadoes on May 6, 1965, which destroyed about one out of every four homes. Despite these events, the community rebuilt and continues to grow to this day.

## Land Use and Development History

Apart from the access to water transportation, the City also enjoyed access to modern conveyances, most notably the St. Paul and Pacific Railroads – the forerunners of the Burlington Northern Santa Fe (BNSF) Railway Company. Additionally, the City maintained access to Minneapolis via two streetcar lines, which allowed people to commute to and from their places of employment. With the development of the interstate highway system, and the conversion of State Highway 100 into Interstate 694, the City enjoyed access to another significant transportation route. As such, other State, Anoka County (Anoka) and local routes developed around Interstate 694, including East River Road, State Trunk Highways 47 (University Avenue) and 65 (Central Avenue).

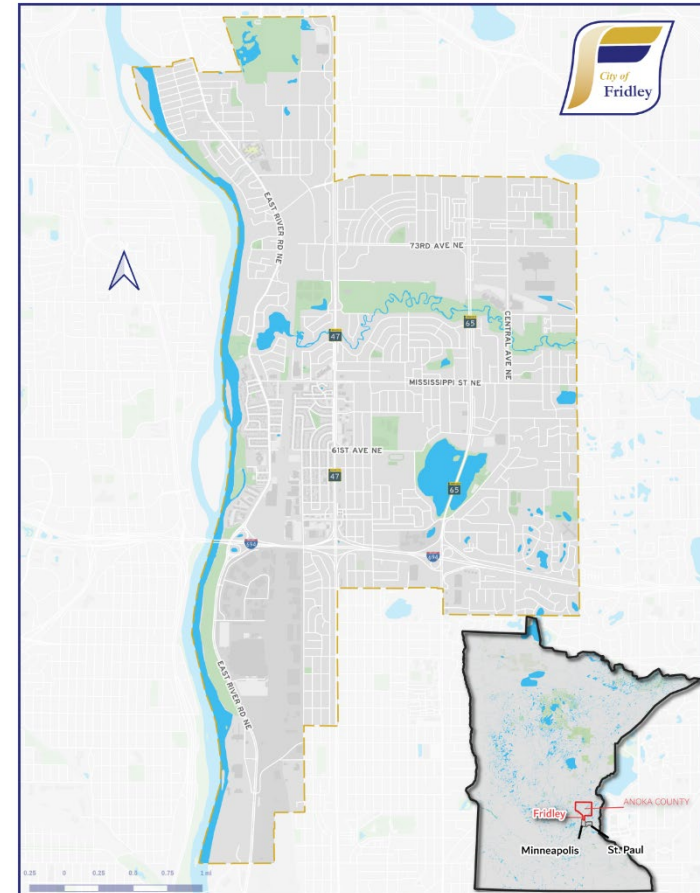
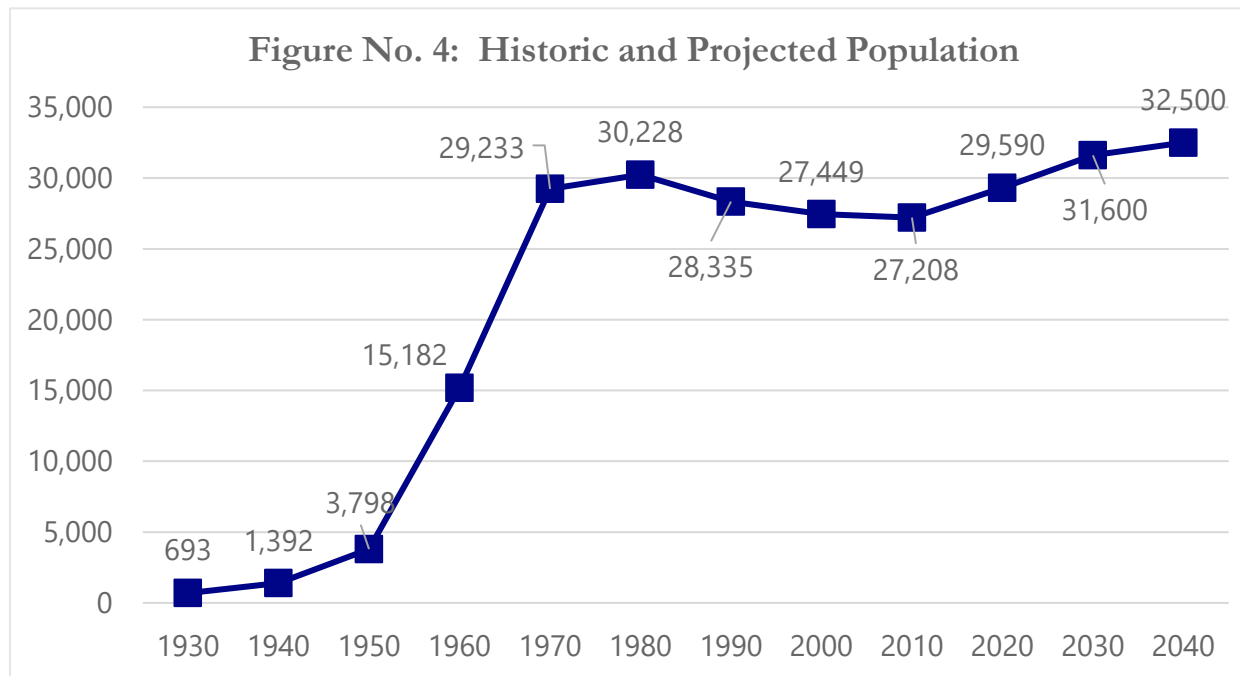


Figure No. 3: Fridley Map

These roadways, combined with a major railway access and many public transportation options, make the City a transportation hub attracting considerable commercial and industrial development. The physical divisions created by these features create other development, infrastructure and planning challenges, which the City still addresses to this day and may be reflected in this budget. At present, the City covers a jurisdiction of approximately 11 square miles. Given the size of the community, and its status as a first-ring suburb, the Metropolitan Council, a regional planning agency, considers the City to be completely developed.

### Demographic and Economic Trends

Following the expansion of transportation infrastructure, and the momentum built from the war-time economy, the City quickly converted from principally agricultural activities and uses to industrial ones. With the location of these significant centers of employment, the City attracted thousands of new residents and rapidly changed into a full-service, fully-developed community. Since 1970, its population has been at or near approximately 28,000 residents. Based on the 2020 Census, the City remains home to about 29,590 people. However, with a planned increase in density, the City projects the population to increase by about 9.8% to 32,500 by 2040.



**Age.** Along with this projected increase, the City anticipates the age of the population to decrease on average in the immediate future. As of 2019 (the latest year of Census data readily available), about 50% of the population remains below the age 35, while about 20% is above the age 60. Between 2017 and 2019, the Median Age for the City decreased from 36.9 years to 35.4 years, respectively. As such, the average age of the population remains below the average for the State. Figure No. 5 outlines the age ranges of the community.

**Race.** While the population of the City continues to decrease in average age, it also continues to become more ethnically and racially diverse. In fact, as of the 2000 Census, nearly 89% of the population identified as white or Caucasian, compared to about 69% in 2019. In that same time period, the fastest growing racial group was those identifying as Black or African American increasing from 3.4% of the population in 2000 to just over 16% in 2019. The City anticipates these trends to continue for the foreseeable future. Figure No. 6 provides a breakdown of the total population by race.

**Figure No. 5: Total Population by Age Group**

Age Range	2010	2019
Under 5 years	5.8%	6.8%
5 to 9 years	6.3%	6.6%
10 to 14 years	7.2%	6.7%
15 to 19 years	7.4%	4.2%
20 to 24 years	7.1%	6.7%
25 to 29 years	6.1%	9.1%
30 to 34 years	4.9%	8.8%
35 to 39 years	8.2%	7.6%
40 to 44 years	7.5%	4.7%
45 to 49 years	7.9%	5.5%
50 to 54 years	6.8%	6.2%
55 to 59 years	5.5%	7.4%
60 to 64 years	5.3%	4.6%
65 to 69 years	4.7%	4.6%
70 to 74 years	3.4%	3.7%
75 to 79 years	2.4%	3.1%
80 to 84 years	2.2%	2.2%
85 years and over	1.2%	1.5%
<b>Total Population</b>	<b>27,208</b>	<b>29,590*</b>

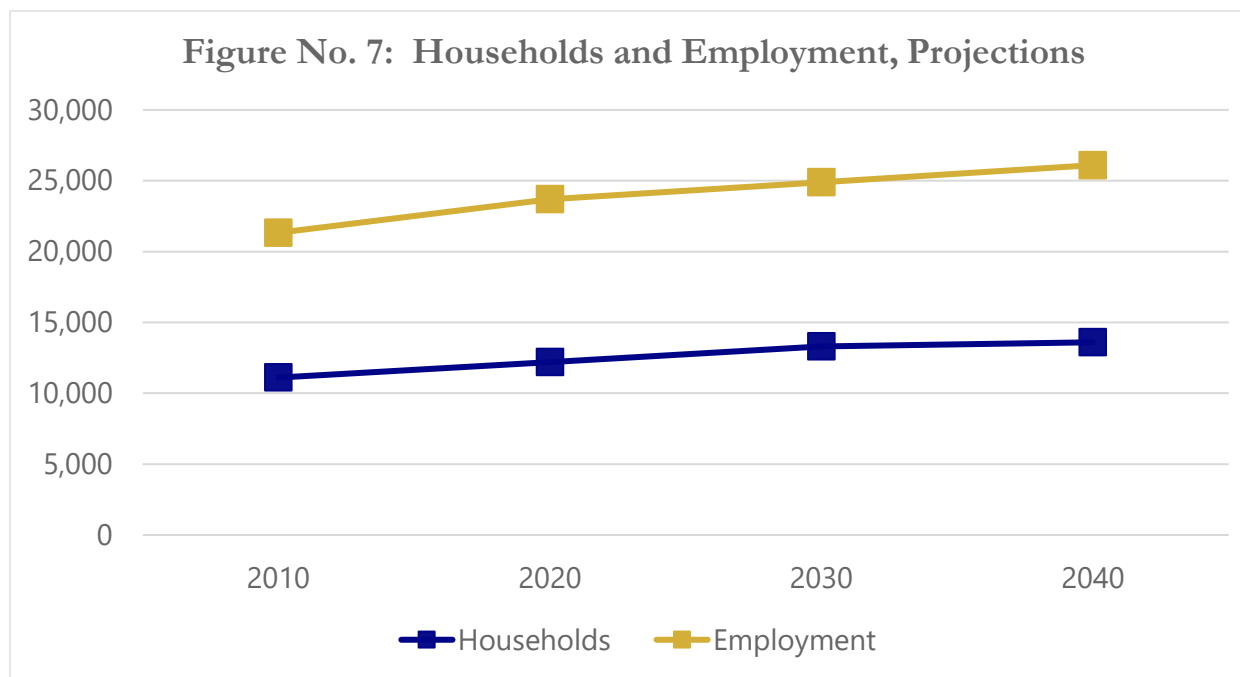
\*Source: 2020 Census Data

**Figure No. 6: Total Population by Race**

Race	2000	2010	2019
White	88.7%	81.9%	68.8%
Black or African American	3.4%	12.4%	16.3%
American Indian/Alaska Native	0.8%	2.4%	1.6%
Asian	3.0%	5.4%	5.6%
Some Other Race	1.2%	0.0%	3.8%
Two or More Races	2.9%	3.0%	3.9%
<b>Total Population</b>	<b>27,449</b>	<b>27,208</b>	<b>29,590*</b>

**Income.** Generally, the City hosts a disproportionate number of commercial and manufacturing industries and their associated jobs. As a result, the City maintained a median household income of about \$63,800 in 2019, which remains below the median household income for both the County and State. The community also maintains a poverty rate of approximately 9.6%, which compared negatively to the County (5.9%), but positively with the national trend (13.4%).

Despite being one of the geographically smaller communities in the area, the City hosts the greatest number of employees in the County and anticipates this trend to continue for the foreseeable future. In fact, the Metropolitan Council projects an increase in the number of employees and households like those mentioned above for population. Figure No. 7 below details these long-term projections.



Source: Thrive MSP 2040 - Forecasts as of January 1, 2021

These and other factors inform the development, review and adoption of the annual budget. Additionally, the City maintains a series of community indicators and performance measurements, which capture and measure the happenings of City operations and community trends. They are compiled as a separate Performance Measures Report adopted annually by the City Council. For more information on these performance measures, please see Volume 2 of this document and/or visit the City website.

## Organizational Governance and Structure

Generally, the budget and/or policy development process involves the City Council, City Manager and the respective Advisory Commission, if applicable. The City Charter and Fridley City Code (City Code) outlines the expectations and responsibilities for each party. Along with these actors, the budget and policy development process also include the advice and insight of City staff and various external stakeholders, such as local civic organizations and interested government agencies (i.e., County, State).

**City Charter.** Pursuant to Article XII of the Minnesota Constitution and Minnesota Statute § 410, the City operates as a charter or “home rule” municipality and may exercise any powers and authorities established by the City Charter, assuming the same do not conflict with State or Federal law. As such, the City Charter defines the structure of the City, and the framework under which it operates. The City Charter addresses the structure of the City Council; the powers and duties of the City Manager; development of the budget; the authority to establish taxes and fees; and the operation of public utilities, among other areas.

Consistent with the abovementioned constitutional provisions and State law, the City Council also receives advice and guidance pertaining to the City Charter from a Charter Commission. The Charter Commission regularly reviews the City Charter and makes recommendations for amendments as may be required from time-to-time. The Charter Commission consists of 15 members and meets at least once per year.

**City Council.** The City Charter creates a City Council–City Manager form of local government. Pursuant to City Charter § 2.01.2, “All discretionary powers of the City, both legislative and executive, shall vest in and be exercised by the City Council. It shall have complete control over the City administration but shall exercise this control exclusively through the City Manager and shall not itself attempt to perform any administrative duties.” It also establishes the City Council as a five-member, non-partisan body, including a Mayor and four Councilmembers. The Mayor serves as the presiding officer of the City Council, may vote as a full member of the body and does not enjoy any veto powers. Figure No. 8 summarizes the elected officials of the City and their respective offices and terms.

<b>Figure No. 8: Mayor and City Council</b>			
<b>Position</b>	<b>Name</b>	<b>Start of Term</b>	<b>End of Term</b>
Mayor	Scott Lund	January 1, 2021	December 31, 2024
Councilmember, At-Large	David Ostwald	January 1, 2021	December 31, 2024
Councilmember, Ward No. 1	Thomas Tillberry	January 1, 2019	December 31, 2026
Councilmember, Ward No. 2	Ryan Evanson	January 1, 2019	December 31, 2026
Councilmember, Ward No. 3	Ann Bolkcom	January 1, 2019	December 31, 2026

Consistent with the City Charter, the Mayor and the Councilmember-at-Large shall be elected in the same interval as the President of the United States of America to a term of four years. The other three Councilmembers shall be elected in the same interval as Governor of the State of Minnesota, also to a four-year term. The City Charter also controls for vacancies in the City Council and similar circumstances.

**City Manager.** Pursuant to City Charter § 6.01, the City Manager serves as the Chief Administrative Officer of the City, shall be appointed by a simple majority of the City Council for an indefinite period in an at-will capacity. The City Manager need not be a resident of the City but must be a citizen of the United States of America. The City Manager also serves as the Executive Director of the Housing and Redevelopment Authority (HRA). In 2013, the City Council appointed Walter T. Wysopal as City Manager.

The City Charter, in a variety of chapters and sections, outlines various responsibilities and powers of the City Manager, including, but not limited to:

- To ensure the enforcement of all applicable laws, ordinances and resolutions of the City and City Council;
- To appoint and remove any and all City employees;
- To exercise control over all City affairs through the various departments and divisions of the City;
- To prepare the annual budget and supervise all contracts and purchases of the City;
- To keep the City Council advised of the financial condition of the City; and
- To recommend for adoption any such actions or measures for the welfare of the City and its residents, including the City budget.

**Advisory Commissions.** In addition to the advice and insight of the City Manager and other staff, the City Council also relies upon several standing, advisory commissions and/or committees as it may establish by ordinance or other action. As of December 31, 2023, the City Council maintains the Advisory Commissions as outlined in Figure No. 9, which may be found on the next page. Each of the commissions meet on a regular basis and their members serve without compensation, except for the reimbursement of eligible expenses.

**Figure No. 9: Advisory Commissions**

Commission	Description
<p><b>Planning Commission</b>                      Seven Members                      Three-Year Term</p>	<p>The Planning Commission is responsible for community planning and development of comprehensive goals and policies, including but not limited to land use, housing, public services, human services, and other related community activities. It also makes recommendations on amendments to the zoning ordinance, special use permits, and subdivision requests.</p>
<p><b>Environmental Quality and Energy Commission (EQEC)</b>                      Seven Members                      Three-Year Term</p>	<p>The EQEC advises the City Council on a broad range of environmental policies and programs and the management of environmental resources. It provides the City Council with accurate information to assist in making and implementing sound environmental policy in such areas as solid waste abatement programming, environmental education, waste reduction and water resource management.</p>
<p><b>Parks and Recreation Commission</b>                      Five Members                      Three-Year Term</p>	<p>The Parks and Recreation Commission provides for the comprehensive development of park facilities and recreational activities for the well-being of the City residents. It recommends actions to enhance the park and recreation opportunities in Fridley and provides direction for related City goals and policies.</p>
<p><b>Housing and Redevelopment Authority</b>                      Five Members                      Five-Year Term</p>	<p>The HRA implements housing rehabilitation programs and redevelopment projects that create new housing opportunities to meet local housing needs. It also administers programs that are designed to enlarge the tax base, create jobs and create vital, attractive businesses in blighted or underdeveloped areas of the City. It also administers any Tax Increment Financing (TIF) Districts established in the City.</p>

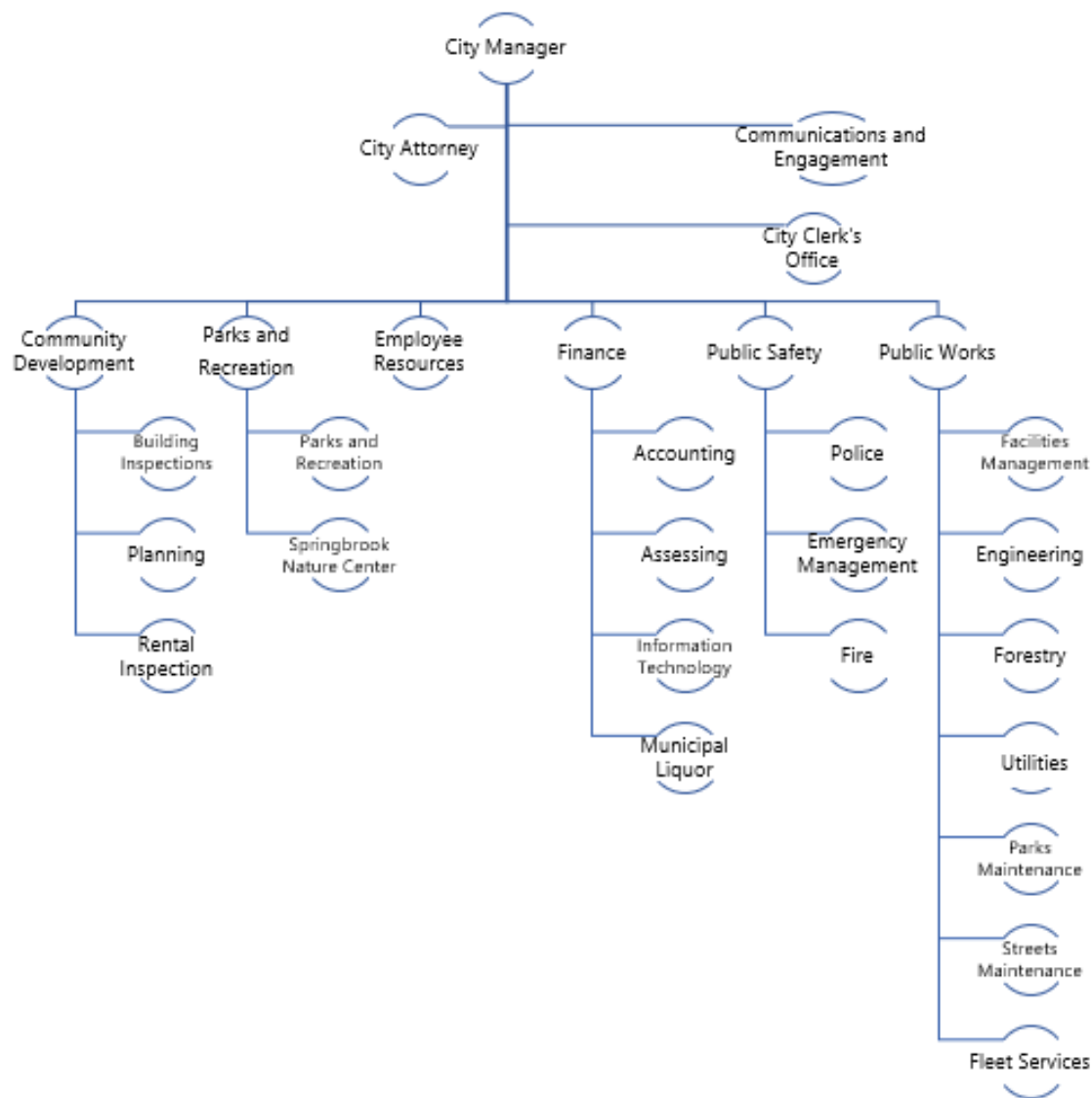
Due to its activities and significant financial resources, the City recognizes the HRA as a component unit for accounting and budget purposes. As such, the HRA Board of Commissioners adopts a separate budget and property tax levy independent of the City budget, but subject to the authority of the City Council. Therefore, this budget document does not establish any budget authority, nor does it contain additional financial information, for the HRA or its associated activities and/or projects. However, it may from time-to-time address budget authority for cost-sharing arrangements between the City and the HRA.

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**Organizational Structure.** Per the direction of the City Manager, and as ratified by the City Council as of September 26, 2019, the City maintains the organizational structure outlined in Figure No. 10.

**Figure No. 10: Organizational Structure**



## **Financial Policies and Procedures**

Along with determining the manner of presentation for the budget, the City Charter also establishes the protocol for the passage and enforcement of the budget. Most notably, City Charter § 7.07 stipulates the process for amending a duly adopted annual budget, specifically “the [City] Council shall not have power to increase the amounts therein fixed in the budget resolution, whether by the insertion of new items or otherwise, beyond the estimated revenues, unless the actual receipts shall exceed such estimates, and in that event, not beyond such actual receipts. The [City] Council may at any time, by resolution passed by a vote of at least four (4) members of the [City] Council, reduce the sums appropriated for any purpose by the budget resolution or authorize the transfer of sums from the unexpended balances of the budget to other purposes.” The City Charter also makes provisions for emergency appropriations, which may not exceed more than 10% of the total budget for those funds as identified by the City Manager.

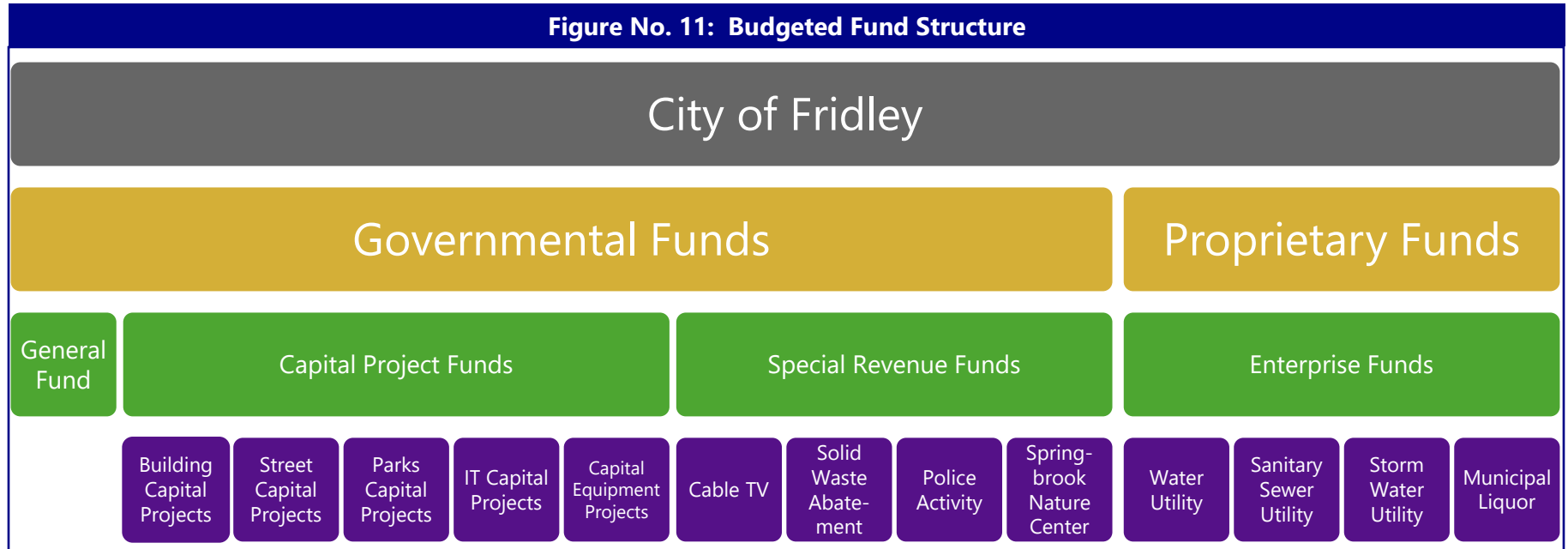
In addition to applicable City Charter, State and Federal regulations, the City maintains a series of ordinances, policies and procedures that guide and underpin the budget development process, including, but not limited to:

- Capital Investment Program Policy;
- Community Investment Fund Policy;
- Debt Management Policy;
- Fund Balance Policy;
- Investment Policy;
- Operating Budget Policy;
- Public Purpose Expenditure Policy;
- Public Utilities Revenue and Remittance Policy;
- Revenue Policy; and
- Self-Insurance Fund Policy.

In general, these policies and procedures are adopted as a single Financial Management Policy Manual (Manual). Due to its length, the manual is included in Volume 2 of this document.

**Budgeted Funds and Structure.** Consistent with the City Charter § 7.04, the City Manager must prepare the annual budget estimates for all funds as identified by the City Manager as requiring annual budget estimates. Figure No. 9 identifies those funds with budget estimates as prepared at the direction of the City Manager. It also identifies the internal structure of those funds.

**Figure No. 11: Budgeted Fund Structure**



City Charter § 7.04 also stipulates the structure of the budget estimates and their presentation, including comparative figures for the current budget year and actual figures for the two preceding fiscal years by organizational unit. Additionally, the section requires the budget estimates to be expressed in their major subdivisions: salaries and wages; ordinary expenses (expenditures); and capital outlay. The budget estimates included in each of the volumes that comprise this budget document are designed to fulfill this requirement.

Additionally, Figure No. 12 outlines the primary fund structure for the various departments and divisions as authorized by the City Council as of September 26, 2019.

<b>Figure No. 12: Fund Structure by Department and Division</b>					
<b>Department/Division</b>		<b>Primary Fund</b>	<b>Department/Division</b>		<b>Primary Fund</b>
<b>Legislative Department</b>			Police Forfeiture	Forfeiture	
City Council	General		<b>Public Works Department</b>		
<b>City Management Department</b>			Facilities Management	General	
City Management	General		Engineering	General	
Legal	General		Street Lighting	General	
Non-Departmental	General		Park Maintenance	General	
Emergency Reserves	General		Street Maintenance	General	
Communications and Engagement	General		Fleet Services	General	
Elections	General		Building Capital Projects	Building Capital	
City Clerk	General		Street Capital Projects	Street Capital	
Cable Television	Cable Television		Parks Capital Projects	Parks Capital	
<b>Employee Resources Department</b>			Equipment Capital Projects	Equipment Capital	
Employee Resources	General		Water Utility Operations	Water Utility	
<b>Community Services Department</b>			Sanitary Sewer Utility Operations	Sanitary Sewer Utility	
Parks and Recreation	General		Storm Water Utility Operations	Storm Water Utility	
Springbrook Nature Center (SNC)	SNC		<b>Finance Department</b>		
<b>Community Development Department</b>			Accounting	General	
Building Inspections	General		Assessing	General	
Planning	General		Information Technology (IT)	General	
Rental Inspections	General		IT Capital Projects	IT Capital Projects	
Solid Waste Abatement	Solid Waste Abatement		Water Utility Administration	Water Utility	
<b>Public Safety Department</b>			Sanitary Sewer Utility Administration	Sanitary Sewer Utility	
Police	General		Storm Water Utility Administration	Storm Water Utility	
Emergency Management	General		Municipal Liquor	Municipal Liquor	
Fire	General				
Police Activity	Police Activity				

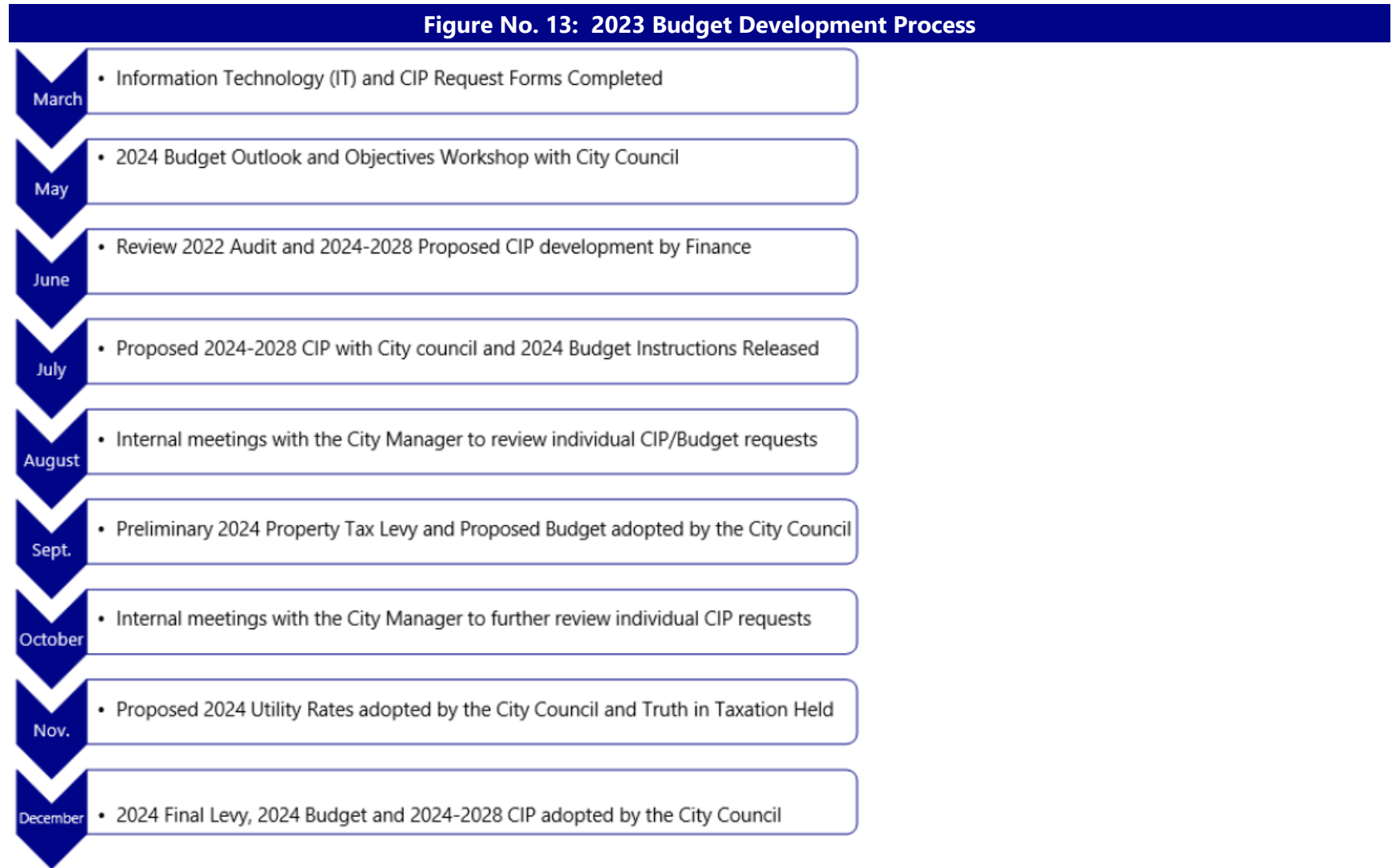
**Basis of Accounting and Budgeting.** Governmental funds are budgeted and accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Reported fund balance is considered a measure of “available spendable resources.” Governmental fund operating statements represent increases (i.e., revenues, other financing sources) and decreases (i.e., expenditures, other financing uses) in net current assets.

Proprietary funds are budgeted and accounted for on a flow of economic resources measurement focus. This means that all assets, including fixed assets, and all liabilities, including long-term liabilities, associated with their activity are included on their balance sheets. Their reported fund equity is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. Proprietary funds are accounted for using the accrual basis of accounting. Revenues are recognized when earned, and expenses are recorded at the time the liabilities are incurred.

Governmental and fiduciary funds are budgeted and accounted for using the modified accrual basis of accounting. Their revenues are recognized when susceptible to accrual (i.e., when they become measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible with the current period or soon enough thereafter to be used to pay liabilities of the current period.

Major revenues that are susceptible to accrual include property taxes (excluding delinquent taxes received over 60 days after year-end), special assessments, intergovernmental revenues, charges for services, and interest on investments. Major revenues that are not susceptible to accrual include fees and miscellaneous revenues; such revenues are recorded only as received because they are not measurable until collected. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term debt, which is recognized when due.

**Budget Development Process.** To ensure appropriate analysis and review for the City Council and staff, the City adheres to the following budget development schedule.



## Budget Assumptions and Considerations

As part of the budget development process, the City makes a variety of assumptions regarding several factors or variables. Generally, these assumptions and other considerations include estimates or projections about compensation adjustments, economic conditions, inflationary pressures, insurance costs and non-property tax levy revenues, among other factors.

Per the direction of the City Council, the City relies upon a conservative budget model. As a general rule, the City normally budgets for slightly less than anticipated revenues and slightly more than anticipated expenditures. The model tends to eliminate unanticipated budget variances and prevent budget “holes.” As such, the City makes limited modifications to external funding sources or revenues and alters anticipated expenditures using a three-year rolling average with adjustments based on specific needs identified by the City Council and/or City Manager. Figure No. 14 outlines a few of the assumptions used to form the annual budget.

<b>Figure No. 14: Major Budget Assumptions, Expenditures (Selected)</b>		
<b>Category</b>	<b>Adjustment</b>	<b>Comments</b>
Salaries/Wages (not including step movement)	3.0%	For all City staff; per collective bargaining agreements
Health, Dental Insurance	0.0%	Per current figures received from vendor.
MCES Sanitary Sewer Utility Charge	4.45%	Based on amount received from Met Council.

Along with these assumptions, the annual budget remains consistent with the previous actions of the City Council and/or City Manager. Specifically, it relies upon guidance from various plans, including, but not limited to, the 2040 Comprehensive Plan, Focus of Fridley Strategic Plan, Active Transportation Plan, Americans with Disabilities Act (ADA) Transition Plan, Pavement Management Plan, and the University Avenue and Trunk Highway 65 Corridor Development Study. In addition to these plans and studies, the City Council or City Manager may execute agreements and/or contracts that also inform budget development, such as collective bargaining agreements, fringe benefit contracts, property leases and software maintenance agreements.

Figure No. 15, on the next page, outlines the various revenue assumptions for the 2024 Budget. Generally, these revenue assumptions reflect adjustment to previous estimates based on market conditions and information known as of this date.

**Figure No. 15: Major Budget Assumptions, Revenues (Selected)**

<b>Category</b>	<b>Adjustment</b>	<b>Comments</b>
Property Taxes (proposed tax levy)	7.99%	Proposed, certified tax levy
Licenses and Permits	-3.82%	Per trend and average redevelopment activity
Intergovernmental	19.82%	Police aid, fire aid (pass through) and Local Government Aid
Charges for Service	2.07%	Primarily Public Safety security services and administrative charges/interfund chargebacks
Miscellaneous	56.38%	Primarily interest revenue on the investment of City funds

The 2024 Budget assumes a period of general economic deceleration as measured by a general slowing in US Real GDP from 5.9% in 2021, to 2.1% in 2022, with 2.4% projected for 2023 and 0.8% projected for 2024. This is largely the result of monetary policy (i.e., federal funds interest rates) becoming more restrictive (higher rates) than accommodative (lower rates) for growth. Conservative revenue projections are included in this proposal to align with a general slowing of the economy. As such, the 2024 Budget decreases licenses and permits revenue for the Building Inspection Division to align with recent trends, average redevelopment activity and a general slowing of the economy.

### **Property Tax**

In Minnesota, property tax administration typically occurs at the county-level of government with assistance from the Minnesota Department of Revenue. Although most counties provide property assessment services for their respective municipalities and townships, the City provides a local or City Assessor to determine the market value of every property within Fridley. The City opted for this model due to its considerable commercial/industrial property tax base.

Per Minnesota Statute § 275.065, all home rule and statutory cities must certify a Property Tax Levy to their respective county auditor on or before five working days after December 20 in each year. For the City, the Property Tax Levy supports four separate budget areas: 1) General Fund; 2) Information Technology (IT) Capital Equipment Fund; 3) Springbrook Nature Center (SNC) Fund; and 4) various debt service funds.

**Process.** Generally, the process for determining the property tax against any property begins with determining its estimated market value or the value of property as if it were sold in the open market under competitive circumstances. Per State law, the acceptable sales ratio of purchase price to assessed value must be 90% to 105%.



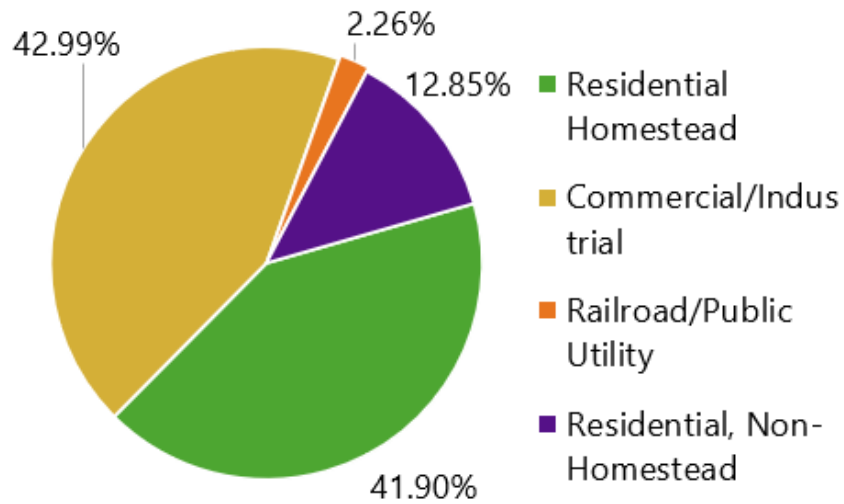
Along with assessed or market value, each parcel receives a property class. These property classes correspond to Class Rates, which affect the amount of property tax assessable against each type of property. For example, the Class Rate for commercial/industrial properties is 2.0%, whereas the class rate for residential homestead property is 1.0%. Applying the Class Rate to the estimated assessed or market value determines the tax capacity of the individual parcel, and the aggregate of all property within the community may be referred to as the Net Tax Capacity.

To calculate the property tax for a particular property, the City and/or county must determine the Property Tax Rate, or the Property Tax Levy as determined by the City Council as a fixed amount of money, divided by the Net Tax Capacity. By multiplying the Property Tax Rate by Class Rate by the estimated assessed or market value, the City and/or county determine the actual property tax payable by a given parcel subject to property tax. Pursuant to Minnesota Statute § 272.02, certain uses, such as places of worship or institutions of public charity, may be exempt from property taxes. Additionally, State law also permits certain valuation exclusions for property tax purposes, most notably for residential homesteads.

Along with this form of property taxation, the State also allows for market value property tax referenda, a property tax against the assessed or market value of a property based on a rate established by State law or a local referendum. In Fridley, the City determines the property tax levy for the Springbrook Nature Center in this manner. Therefore, in order to determine the property taxes payable in any given year for a parcel, the City and/or county needs to perform both calculations based on net tax capacity and market value referenda. In addition to these property tax calculations, the City remains subject to the Fiscal Disparities Program, or a property tax base sharing program among the seven-county metropolitan area concerning commercial/industrial properties. The Fiscal Disparities Program is quite complex and beyond the scope of this budget document.

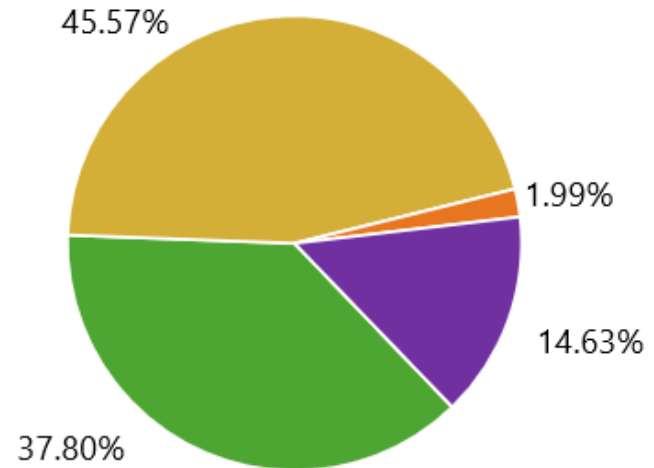
**Analysis.** After performing the various property tax calculations, the City may determine its Net Tax Capacity and other pertinent property tax information. Figure No. 16, on the next page, describes the Net Tax Capacity for Fridley. Unlike other municipalities, the property tax base for the City is disproportionately commercial/industrial. In Minnesota, the average municipality would be between 30% and 35% commercial/industrial, making the City somewhat more sensitive to certain shifts in the economy. The figure also shows the shifting in tax base for 2024, with Commercial/Industrial and Residential Non-homestead (apartment, multi-family, etc.) encompassing more of the total tax capacity and Residential Homestead encompassing less.

## Net Tax Capacity by Classification



Property Taxes Payable for 2023  
Median Value Homestead: \$288,300

## Net Tax Capacity by Classification



Property Taxes Payable for 2024  
Median Value Homestead: \$283,100

**Property Tax Levy History and Detail**

<b>Levy Component</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024P</b>	<b>23-24 Change %</b>
General Fund	13,220,201	13,682,908	13,844,706	14,950,600	7.99%
IT Capital Projects Fund	63,405	68,477	73,955	79,872	8.00%
SNC Fund	427,249	461,429	498,343	538,211	8.00%
Bonded Indebtedness (2017A & 2022A)	3,179,229	3,179,256	5,203,866	5,009,116	-3.74%
<b>Totals</b>	<b>16,890,084</b>	<b>17,392,070</b>	<b>19,620,870</b>	<b>20,577,799</b>	<b>4.88%</b>

Based on this change, the estimated City property taxes for a residential homestead with a median assessed value of \$283,100 for 2024 (compared to approximately \$288,300 for 2023) will decrease by approximately \$37, from about \$1,223 for 2023 to approximately \$1,186 for 2024. These projections are based on property tax estimates and may be subject to change upon the release of audited property tax information by the County.

**City Property Taxes Payable (Residential Homestead)**

<b>Payable Year</b>	<b>Levy Change</b>	<b>Median Value</b>	<b>Est. City Taxes</b>	<b>Change (\$) vs. PY</b>
2020	3.97%	217,200	954	68
2021	4.85%	234,000	1,014	60
2022	2.97%	247,200	1,051	37
2023	12.82%	288,300	1,223	172
2024	4.88%	283,100	1,186	(37)

## Debt Service

Like many local governments, the City finances some of its capital projects with debt. Generally, the process a municipality uses to borrow money may be referred to as “bonding,” named for the most common type of indebtedness used by local governments. In its simplest terms, a municipal bond is a loan from a bond holder (i.e., investor) to the City (i.e., issuer or borrower) with an agreement to repay the loan over a fixed period with interest at certain intervals, usually semi-annually. The City services \$76,920,000 in outstanding debt. In total, the City will levy \$5,009,116 in property taxes to service outstanding debt in 2023; the City does not plan to issue any debt as part of the 2024 Budget. Figure No. 18 outlines the debt service profile for the City.

<b>Figure No. 18: Outstanding Debt Service, December 31, 2023</b>			
<b>Series</b>	<b>Type</b>	<b>Outstanding Principal</b>	<b>Maturity</b>
2016A	General Obligation, Utility Revenue	2,440,000	2031
2017A	General Obligation, Capital Improvement	41,780,000	2042
2019A	General Obligation, Tax Increment	9,510,000	2035
2020A	General Obligation, Tax Increment	2,460,000	2026
2022A	General Obligation, Tax Abatement	20,730,000	2038
	<b>Total</b>	<b>\$76,920,000</b>	

Using this debt service and market value for property taxes payable in 2023 of \$4,068,533,300, the City currently maintains a total debt-to-market value ratio of approximately 1.89%. When excluding debt supported by utility revenues and tax increment, the total debt-to-market value ratio decreases to 1.54%. Assuming an estimated population of 29,590 in 2020, the per capita debt for the former is approximately \$2,600 and about \$2,110 for the latter; both amounts, and ratios are sustainable for the community. As of December 31, 2023, the City maintains an Aa2, or the third highest, credit rating from Moody’s Investors Service, Inc.

In Minnesota, several sections of State law, as well as various Federal regulations, control the issuance, repayment and limits related to these, and other types of financial obligations applicable to municipalities. While most of these regulations are too complex for this budget document, the City regularly monitors its debt limit as controlled by Minnesota State 475.53, which limits so-called statutory debt to not more than three percent of the estimated market value of a municipality. Figure No. 19 addresses this limit as well as the statutory debt reserve established by administrative policy of the City Manager.

<b>Figure No. 19: Statutory Debt Limit, as of December 31, 2023</b>		
<b>Criteria</b>	<b>Action</b>	<b>Value</b>
Estimated Market Value	n/a	\$4,068,533,300
Estimated Debt Limit (per Minnesota Statute § 475.53)	Multiply	3.0%
Statutory Debt Limit	Subtotal	\$122,055,999
General Obligation Debt, Paid Solely from Property Taxes (excludes Tax Abatement as not part of debt limit)	Subtract	\$41,780,000
<b>Unused Statutory Debt Limit</b>	<b>Total</b>	\$80,275,999
Statutory Debt Reserve	Subtract	\$20,000,000
<b>Remaining Statutory Debt Limit</b>	<b>Total</b>	<b>\$60,275,999</b>

# GENERAL FUND

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This section of the 2024 Budget provides information regarding the following departments and their respective divisions as supported by the General Fund:

- Summary;
- Legislative Department;
- General Management Department;
- Finance Department;
- Public Safety Department;
- Public Works Department;
- Community Services and Employee Resources Department; and
- Community Development Department.

## General Fund Summary

The 2024 Budget for the General Fund authorizes \$22,639,700 of expenditures, an increase of about \$1,585,200 or 7.5%, compared to the previous fiscal year. As outlined below, the 2024 Budget supports these expenditures with \$22,639,700 of revenues, resulting in the same increase as expenditures from the previous fiscal year. Based on the budget authority for 2024, the General Fund accounts for about 44.2% and 36.9% of all budgeted revenues and expenditures, respectively.

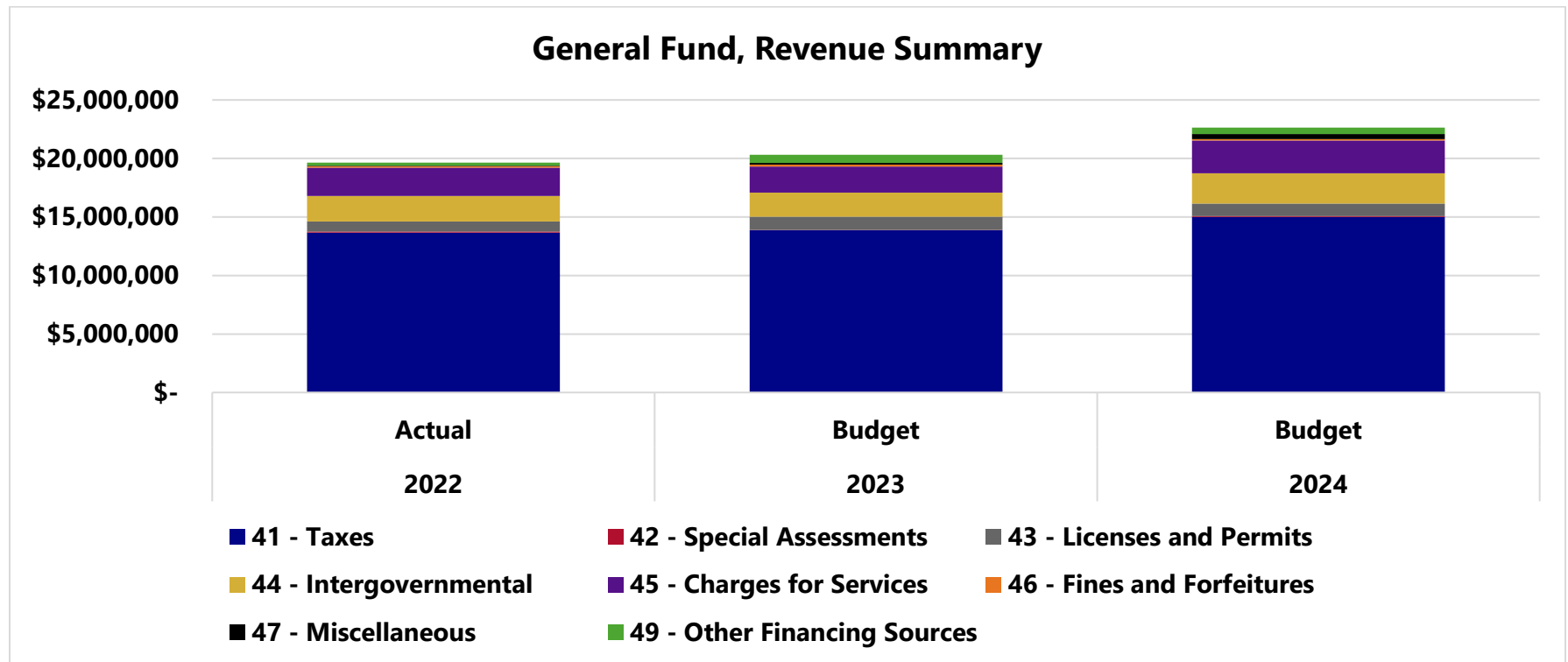
<b>General Fund Summary</b>					
	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Forecast</b>	<b>Forecast</b>
41 - Taxes	\$ 13,666,861	\$ 13,883,600	\$ 15,002,400	\$ 15,716,400	\$ 16,595,400
42 - Special Assessments	92,978	53,300	60,000	60,000	60,000
43 - Licenses and Permits	849,967	1,121,800	1,079,000	1,079,000	1,079,000
44 - Intergovernmental	2,188,508	2,162,600	2,591,200	2,515,500	2,516,200
45 - Charges for Services	2,422,009	2,743,900	2,800,800	2,912,900	3,029,400
46 - Fines and Forfeitures	120,612	133,400	132,500	132,500	132,500
47 - Miscellaneous	47,815	275,800	431,300	431,300	431,300
49 - Other Financing Sources	259,715	680,100	542,500	542,500	542,500
<b>Total Revenues</b>	<b>\$ 19,648,465</b>	<b>\$ 21,054,500</b>	<b>\$ 22,639,700</b>	<b>\$ 23,390,100</b>	<b>\$ 24,386,300</b>
<b>Expenditures</b>					
61 - Personnel Services	\$ 15,110,564	\$ 16,327,000	\$ 17,575,800	\$ 18,174,300	\$ 19,014,100
62 - Supplies	915,927	880,500	923,700	951,400	980,000
63 - Other Services & Charges	3,630,531	3,847,000	4,140,200	4,264,400	4,392,200
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 19,657,022</b>	<b>\$ 21,054,500</b>	<b>\$ 22,639,700</b>	<b>\$ 23,390,100</b>	<b>\$ 24,386,300</b>
<b>Net Property Tax Supported</b>	<b>\$ (8,557)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund Balance</b>	<b>\$ 10,725,339</b>	<b>\$ 10,725,339</b>	<b>\$ 10,725,339</b>	<b>\$ 10,725,339</b>	<b>\$ 10,725,339</b>
<b>Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### 2025/2026 Forecast Assumptions:

- 4% Increase for Charges for Services Revenue
- 4% Increase for Personnel Services Expenditures (includes wages, benefits and worker's compensation insurance)
- 3% Increase for Supplies Expenditures
- 3% Increase for Other Services & Charges Expenditures

**General Fund Revenue.** The General Fund receives a variety of revenues to support City operations, including charges-for-service, intergovernmental aid, licenses and permits, and property taxes among other funding sources. Like most other municipalities, the property tax levy comprises most of the General Fund revenue. For 2024, property taxes represent about 66.0% of all revenues received by the fund. In total, the property tax levy for the General Fund totals \$14,950,600 in 2024, an increase of about \$1,105,900 or 8.0% compared to the previous fiscal year.

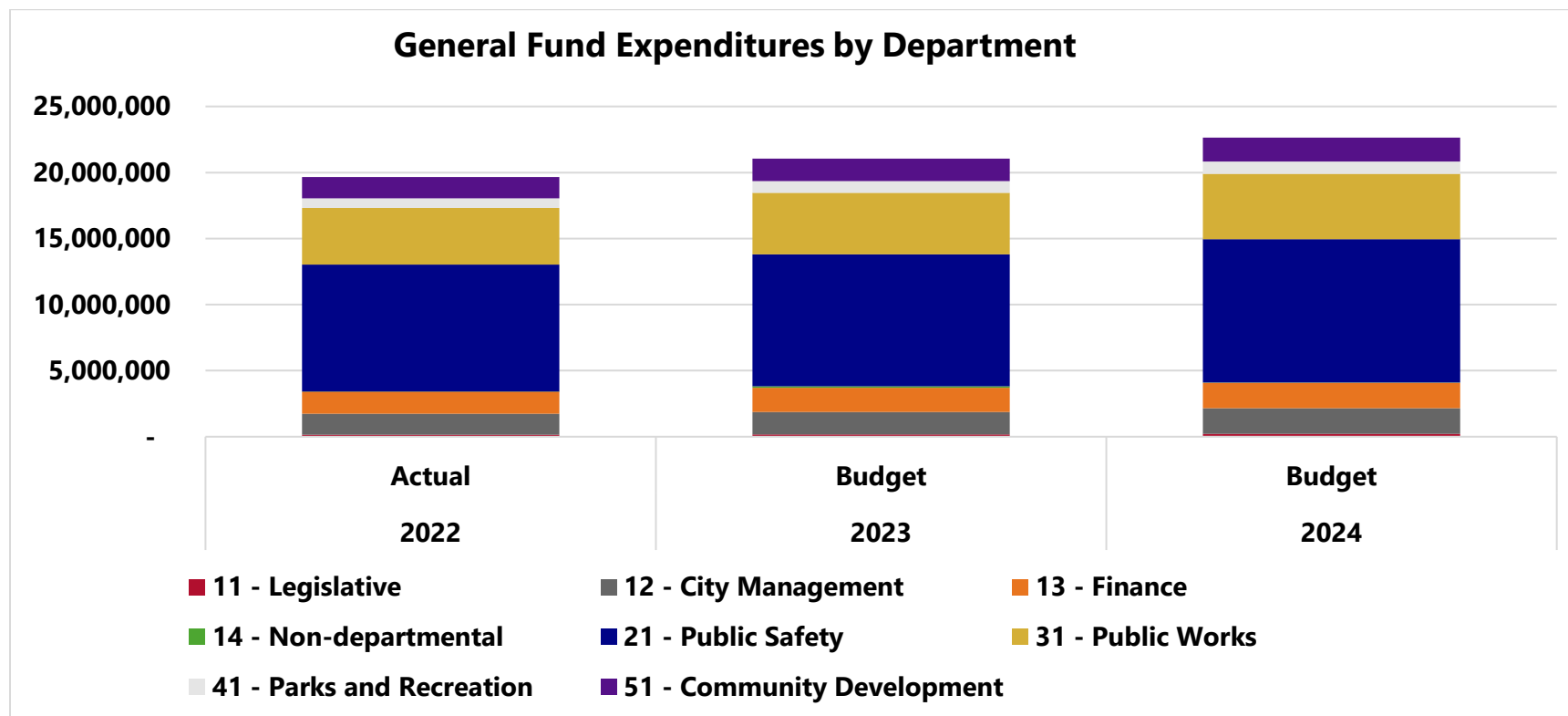
The 2024 Budget also assumes other changes to various revenue sources, including a \$428,600 increase in intergovernmental aid, primary due to Police Aid, Fire Aid (which is passed through to the Fire Relief Association), Municipal State Aid and Local Government Aid (LGA). For 2024, General Fund revenues otherwise total \$22,639,700, an increase of about \$1,585,200 compared to the Adopted 2023 Budget.





**General Fund Expenditures.** Consistent with previous years, the Public Safety Department continues to account for the plurality of General Fund expenditures accounting for about 48.0% of all budget authority in 2024, followed by Public Works Department at about 22.0% with all other departments accounting for about 30.0% of the expenditures for the General Fund. Figure No. 21 below outlines this breakdown in greater detail.

Like previous years, Personnel Services account 77.6% of all General Fund expenditures and Other Services and Charges comprises about 18.2%, with the remaining balance supporting Supplies. As part of the 2024 Budget, Personnel Services, which includes salaries and benefits, increased approximately \$1,248,800, or 7.6% compared to the previous fiscal year, due primarily to increases in workers compensation insurance and wages, respectively including 3 elections for 2024. For 2024, General Fund expenditures totaled \$22,639,700, an increase of about \$1,585,200 compared to the Adopted 2023 Budget.



Department: Legislative  
 Division: City Council (111)

Mayor: Scott Lund

**Areas of Responsibility.** The City Council sets policy for the City within guidelines of the City Charter and provides administrative directives through the City Manager. The City Council has two regular meetings scheduled each month for the purposes of setting policy and other official business. Four commissions provide advice to the City Council: Charter, Planning, Parks and Recreation, and Environmental Quality and Energy Commissions. The Charter Commission is a semi-autonomous body charged with reviewing the City Charter; members are appointed by the Chief District Judge.

	2022 Actual	2023 Budget	2024 Budget	2025 Forecast	2026 Forecast
<b>Revenues</b>					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>					
61 - Personnel Services	\$ 89,644	\$ 90,400	\$ 112,700	\$ 117,200	\$ 121,900
62 - Supplies	734	2,400	2,400	2,500	2,600
63 - Other Services & Charges	57,130	76,200	97,400	100,300	103,300
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 147,508</b>	<b>\$ 169,000</b>	<b>\$ 212,500</b>	<b>\$ 220,000</b>	<b>\$ 227,800</b>
<b>Net Property Tax Supported</b>	<b>\$ (147,508)</b>	<b>\$ (169,000)</b>	<b>\$ (212,500)</b>	<b>\$ (220,000)</b>	<b>\$ (227,800)</b>

## **Department: City Management Summary**

City Manager: Walter Wysopal

**Description.** The General Management Department, also referred to generally as the City Manager’s Office, provides administrative and executive oversight for all City activities and projects. Specifically, the department includes the following divisions:

- City Management (also known as the City Manager’s Office);
- Communications and Engagement;
- Employee Resources;
- Legal (City Attorney’s Office);
- Non-Departmental;
- Elections;
- City Clerk; and
- Emergency Reserves.

For operational and leadership purposes, Employee Resources functions as a standalone department despite being located within the City Manager’s Office (CMO). For strategic leadership purposes, it is served by a department-level position to reflect the organizational-wide responsibilities. It is structured as a division for budgetary purposes due to the amount of financial resources under its oversight and control and is located within a grouping of similar sized functional areas within the CMO.

**2023 Update.** The City Management Department made significant progress on several of the goals and objectives outlined in the Adopted 2023 Budget.

Communications and Engagement:

- The Division, as an internal service provider, focuses the majority of its time supporting the marketing, communications and engagement needs of other departments. As such, the Division fulfilled 350 Service Desk tickets and produced 100 video projects.
- The Division lead two important engagement efforts: Night to Unite with 86 parties and the City-wide garage sale with 158 registered participants.

- The Division created an internal communications strategy, Inside Fridley, that leverages staff organization-wide to generate content to be shared internally. This purpose-driven plan better informs employees, maintains unity and fosters community by giving departments an outlet to celebrate accomplishments and a training opportunity for staff to learn and develop new skills.
- The Division spent time developing internal policies, including a Language Access policy and Digital Engagement Policy.

#### City Clerk:

- The Division managed the City's continuing recodification effort by updating two titles of the Code: Health, Safety and Welfare, and the Public Nuisance. These two titles include 31 chapters of Code that involved facilitation of every department.
- The Division took responsibility for liquor, tobacco, pawn, solicitor and massage business licenses, issuing 70 to local business owners. Related to that work, the Division facilitated the creation of two new business licenses: Hemp THC Product Shop and Food Trucks.
- The Division hired a City Management Intern whose work collaborates with the Housing and Redevelopment Authority and various City Clerk functions such as City Council support, elections management, data practices, records management and legal research.

#### Elections:

- 2023 was an off year for elections in the City so the work performed in this Division was to prepare for 2024.
- Staff focused on reimagining Election Judge recruitment efforts, conducting a wage study and writing job descriptions for election workers.
- The Division has begun preparations for the 2024 election cycle where the City will conduct three elections in one year beginning as early as March 2024.

#### Employee Resources:

- In May, a new collective bargaining agreement for our Police Technician employee unit was approved. This was a newly formed union, so it involved developing a new labor contract to memorialize the terms and conditions of employment for that employee unit.
- Continue to nurture a culture that boosts morale and encourages employee engagement by launching an employee appreciation page to allow employees to celebrate fellow employees and conducting employee engagement pulse surveys to better define our efforts and actions that maintain or improve employee satisfaction.
- Recruit and retain high performing employees by promoting positions at the schools and at community events, highlighting employment benefits, ensuring competitive wages, and offering training and development opportunities.

**2024 Significant Issues and Priorities.** Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

#### Communications and Engagement:

- The Division will continue to serve its internal clients by providing proactive training and consultation related to communications and engagement through guided strategizing exercises.
- The Division will focus on policy development to support clear expectations of its services. Policies that will be considered are related to video production services, emergency communications and social media use.
- The Division anticipates a significant change to its staffing. In anticipation, the Division is working to revise job responsibilities to reimagine the responsibilities of all staff in the Division.
- The Division will manage a survey going to approximately 500 randomly selected residents to measure the satisfaction of residents related to City services and City communications.
- The Division will manage a complete redesign of FridleyMN.gov and its sub-sites based on performance statistics and recommendations from industry-leading designers. The Division will facilitate new content creation with each department to build each page from a value-driven perspective to residents.

#### City Clerk

- The Division will continue to lead the charge on recodifying the City Code with the goal of completing the Lands and Building, and Zoning titles. The Division may begin work on the Licensing toward the end of the year.
- The Division will continue to drive policy development by refining the City's Data Practices Policy, leading the development of a generative artificial intelligence (AI) use policy and facilitating the creation of policies regarding email use and retention and Housing Improvement Areas.
- The Division will lead a reorganization of the City's records repository, Laserfiche. There is an opportunity to make the program more user friendly and intuitive for more efficient use by City staff.

#### Elections

- The Division will administer three elections: the Presidential Nominating Primary on March 12, the State Primary on August 13 and the General Election on November 5. The Division will hire and train 120 Election Judges for each election and administer early voting at City Hall for 46 days prior to each election.

#### Employee Resources

- During the 2023 legislative session, the Minnesota House and Senate passed a variety of new laws related to labor relations, paid sick and safe leave, paid family leave, and adult use cannabis. It is crucial to focus attention on navigating through these new, complex laws in order to implement them to the City workforce appropriately.
- The Employee Resources department continues to review and revise current employee policies and the different employee handbooks that cover our regular, part-time, and seasonal staff. This is done to ensure compliance, identify gaps, and respond to changing regulations, as well as ensuring the items are easily accessible for employee use.
- Focus efforts on developing current staff by designing and delivering high-quality training and development, targeting new and emerging leaders within the organization.
- Trends in technology use, such as increased use of AI, automation, and analytics may require adaptation in how we work in order to streamline processes, improve decision-making, and enhance the employee experience, including the implementation of new technologies in the future.

## City Management Summary

Revenues	2022 Actual	2023 Budget	2024 Budget	2025 Forecast	2026 Forecast
41 - Taxes	\$ 13,666,861	\$ 13,883,600	\$ 15,002,400	\$ 15,716,400	\$ 16,595,400
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	97,807	115,300	115,900	115,900	115,900
44 - Intergovernmental	676,955	709,400	948,900	823,900	773,900
45 - Charges for Services	1,250,400	1,353,100	1,431,700	1,489,000	1,548,600
46 - Fines and Forfeitures	120,612	132,200	132,500	132,500	132,500
47 - Miscellaneous	129,091	88,100	129,200	129,200	129,200
49 - Other Financing Sources	259,715	680,100	542,500	542,500	542,500
<b>Total Revenues</b>	<b>\$ 16,201,441</b>	<b>\$ 16,961,800</b>	<b>\$ 18,303,100</b>	<b>\$ 18,949,400</b>	<b>\$ 19,838,000</b>
Expenditures					
61 - Personnel Services	\$ 1,061,732	\$ 1,095,600	\$ 1,273,900	\$ 1,220,200	\$ 1,381,900
62 - Supplies	8,544	13,200	14,400	14,800	15,200
63 - Other Services & Charges	539,961	699,300	691,900	712,600	733,900
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,610,237</b>	<b>\$ 1,808,100</b>	<b>\$ 1,980,200</b>	<b>\$ 1,947,600</b>	<b>\$ 2,131,000</b>
<b>Net Property Tax Supported</b>	<b>\$ 14,591,204</b>	<b>\$ 15,153,700</b>	<b>\$ 16,322,900</b>	<b>\$ 17,001,800</b>	<b>\$ 17,707,000</b>

**Division: City Management (City Manager’s Office) (121)**

Manager: Walter Wysopal

**Areas of Responsibility.** The City Manager provides general administrative supervision for all City departments. This role includes review and approval of budgets, employee and labor management, and the development of policy recommendations for the City Council. The City Manager's Office also prepares City Council agendas and has responsibility for communication with staff, the City Council, the general public and other governmental agencies.

	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Forecast</b>	<b>2026 Forecast</b>
<b>Revenues</b>					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>					
61 - Personnel Services	\$ 372,570	\$ 371,300	\$ 391,100	\$ 406,700	\$ 423,000
62 - Supplies	2,636	5,300	5,300	5,500	5,700
63 - Other Services & Charges	16,343	14,600	14,400	14,800	15,200
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 391,549</b>	<b>\$ 391,200</b>	<b>\$ 410,800</b>	<b>\$ 427,000</b>	<b>\$ 443,900</b>
<b>Net Property Tax Supported</b>	<b>\$ (391,549)</b>	<b>\$ (391,200)</b>	<b>\$ (410,800)</b>	<b>\$ (427,000)</b>	<b>\$ (443,900)</b>



Division: Legal (City Attorney's Office) (124)

Manager: Walter Wysopal

**Areas of Responsibility.** The City Attorney's Office provides legal counsel to the City Council and City staff on legal issues or questions and prosecutes criminal offenses. At present, two separate entities provide these services: 1) Kennedy and Graven, Chartered, for civil affairs; and 2) City of Coon Rapids, for criminal affairs. Kennedy and Graven, Chartered attends City Council meetings, provides legal opinions, and aids in the development of ordinances and resolutions. The City of Coon Rapids prosecutes criminal offenses on behalf of the City.

	2022 Actual	2023 Budget	2024 Budget	2025 Forecast	2026 Forecast
<b>Revenues</b>					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	117,112	129,700	130,000	130,000	130,000
47 - Miscellaneous	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 117,112</b>	<b>\$ 129,700</b>	<b>\$ 130,000</b>	<b>\$ 130,000</b>	<b>\$ 130,000</b>
<b>Expenditures</b>					
61 - Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
62 - Supplies	-	-	-	-	-
63 - Other Services & Charges	388,790	406,600	460,500	474,300	488,500
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 388,790</b>	<b>\$ 406,600</b>	<b>\$ 460,500</b>	<b>\$ 474,300</b>	<b>\$ 488,500</b>
<b>Net Property Tax Supported</b>	<b>\$ (271,678)</b>	<b>\$ (276,900)</b>	<b>\$ (330,500)</b>	<b>\$ (344,300)</b>	<b>\$ (358,500)</b>

**Division: Employee Resources (126)**

Director: Becca Hellegers

**Areas of Responsibility.** The Employee Resources Divisions supports and maintains the human resources of the City. It addresses all human resources matters of the organization, including: compensation analysis; employee recruitment and retention; employee benefits; labor relations and negotiations; personnel regulation and policy compliance; and workforce development. The Employee Resources Division also works closely with the Accounting Division in support of payroll administration.

	2022 Actual	2023 Budget	2024 Budget	2025 Forecast	2026 Forecast
<b>Revenues</b>					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>					
61 - Personnel Services	\$ 310,149	\$ 348,100	\$ 383,600	\$ 398,900	\$ 414,900
62 - Supplies	2,604	3,600	3,600	3,700	3,800
63 - Other Services & Charges	32,564	60,200	62,400	64,300	66,200
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 345,317</b>	<b>\$ 411,900</b>	<b>\$ 449,600</b>	<b>\$ 466,900</b>	<b>\$ 484,900</b>
<b>Net Property Tax Supported</b>	<b>\$ (345,317)</b>	<b>\$ (411,900)</b>	<b>\$ (449,600)</b>	<b>\$ (466,900)</b>	<b>\$ (484,900)</b>

**Division: Communications and Engagement (127)**

Manager: Melissa Moore

**Areas of Responsibility.** The Marketing and Communications Division supports the marketing and promotional efforts of the City, including: media relations; municipal liquor store marketing; newsletter production; social media management; special events and programs; and video production. Financially, the costs of its activities are shared with the Cable Television Fund (225).

	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Forecast</b>	<b>2026 Forecast</b>
<b>Revenues</b>					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	10,520	11,000	15,000	15,000	15,000
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 10,520</b>	<b>\$ 11,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>
<b>Expenditures</b>					
61 - Personnel Services	\$ 161,143	\$ 140,700	\$ 148,400	\$ 154,300	\$ 162,000
62 - Supplies	1,675	3,300	3,300	3,400	3,500
63 - Other Services & Charges	54,899	68,000	84,800	87,300	89,900
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 217,717</b>	<b>\$ 212,000</b>	<b>\$ 236,500</b>	<b>\$ 245,000</b>	<b>\$ 255,400</b>
<b>Net Property Tax Supported</b>	<b>\$ (207,197)</b>	<b>\$ (201,000)</b>	<b>\$ (221,500)</b>	<b>\$ (230,000)</b>	<b>\$ (240,400)</b>

**Division: City Clerk/Records Management (City Clerk’s Office) (128)**

Manager: Melissa Moore

**Areas of Responsibility.** The City Clerk’s Office supervises the City’s records management program and document imaging system; Minnesota Government Data Practices Act compliance; and the Elections Division. It also maintains the City Code and City Charter, monitors local and state legislation, provide research and analysis services, draft city ordinances, resolutions, policies and procedures, and provide general information to public officials, general public and city personnel on various regulations. The City Clerk’s Office also serves as the staff liaison to the City Charter Commission.

	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Forecast</b>	<b>2026 Forecast</b>
<b>Revenues</b>					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	97,807	115,300	115,900	115,900	115,900
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	3,500	2,500	2,500	2,500	2,500
47 - Miscellaneous	54,121	60,000	52,200	52,200	52,200
49 - Other Financing Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 155,428</b>	<b>\$ 177,800</b>	<b>\$ 170,600</b>	<b>\$ 170,600</b>	<b>\$ 170,600</b>
<b>Expenditures</b>					
61 - Personnel Services	\$ 170,826	\$ 235,500	\$ 250,300	\$ 260,300	\$ 273,300
62 - Supplies	228	1,000	1,000	1,000	1,000
63 - Other Services & Charges	16,123	21,600	21,300	21,900	22,600
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 187,177</b>	<b>\$ 258,100</b>	<b>\$ 272,600</b>	<b>\$ 283,200</b>	<b>\$ 296,900</b>
<b>Net Property Tax Supported</b>	<b>\$ (31,749)</b>	<b>\$ (80,300)</b>	<b>\$ (102,000)</b>	<b>\$ (112,600)</b>	<b>\$ (126,300)</b>

**Division: Elections (129)**

Manager: Melissa Moore

**Areas of Responsibility.** The Elections Division administers elections and works to minimize any delays experienced by voters. It also serves as an important impartial authority for encouraging voter registration, for recruiting and assigning election judges, assisting in the accuracy of the voting equipment, counting of ballots and the certification of elections results and petitions.

	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Forecast</b>	<b>2026 Forecast</b>
<b>Revenues</b>					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>					
61 - Personnel Services	\$ 47,044	\$ -	\$ 100,500		\$ 108,700
62 - Supplies	434	-	1,200	1,200	1,200
63 - Other Services & Charges	15,909	16,300	19,300	19,900	20,500
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 63,387</b>	<b>\$ 16,300</b>	<b>\$ 121,000</b>	<b>\$ 21,100</b>	<b>\$ 130,400</b>
<b>Net Property Tax Supported</b>	<b>\$ (63,387)</b>	<b>\$ (16,300)</b>	<b>\$ (121,000)</b>	<b>\$ (21,100)</b>	<b>\$ (130,400)</b>

**Division: Non-Departmental (141)**

Manager: Walter Wysopal

**Areas of Responsibility.** Established in 1990, the Non-Departmental Division accounts for those revenues and expenditures that are not easily allocated to more specific departments and/or divisions within the General Fund. Additionally, the division accounts for all property tax revenue received by the General Fund.

	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Forecast</b>	<b>2026 Forecast</b>
<b>Revenues</b>					
41 - Taxes	\$ 13,666,861	\$ 13,883,600	\$ 15,002,400	\$ 15,716,400	\$ 16,595,400
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	666,435	698,400	933,900	808,900	758,900
45 - Charges for Services	1,250,400	1,353,100	1,431,700	1,489,000	1,548,600
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	74,970	28,100	77,000	77,000	77,000
49 - Other Financing Sources	259,715	680,100	542,500	542,500	542,500
<b>Total Revenues</b>	<b>\$ 15,918,381</b>	<b>\$ 16,643,300</b>	<b>\$ 17,987,500</b>	<b>\$ 18,633,800</b>	<b>\$ 19,522,400</b>
<b>Expenditures</b>					
61 - Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
62 - Supplies	162	-	-	-	-
63 - Other Services & Charges	15,333	23,700	29,200	30,100	31,000
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 15,495</b>	<b>\$ 23,700</b>	<b>\$ 29,200</b>	<b>\$ 30,100</b>	<b>\$ 31,000</b>
<b>Net Property Tax Supported</b>	<b>\$ 15,902,886</b>	<b>\$ 16,619,600</b>	<b>\$ 17,958,300</b>	<b>\$ 18,603,700</b>	<b>\$ 19,491,400</b>

**Division: Emergency Reserves (142)**

Manager: Walter Wysopal

**Areas of Responsibility.** The Emergency Reserves Division absorbs any unexpected costs that were not otherwise anticipated or budgeted, such as unforeseen legal expenditures, natural disaster response and equipment failure. It also provides funds to continue City business without interruption of services to taxpayers, and to shield the City from negative variances in funding sources.

	2022 Actual	2023 Budget	2024 Budget	2025 Forecast	2026 Forecast
<b>Revenues</b>					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>					
61 - Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
62 - Supplies	805	-	-	-	-
63 - Other Services & Charges	-	88,300	-	-	-
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 805</b>	<b>\$ 88,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Property Tax Supported</b>	<b>\$ (805)</b>	<b>\$ (88,300)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Department: Finance Summary

Director: Joe Starks

**Description.** As an internal service department, the Finance Department provides advice, guidance and financial services for all other departments and divisions of the City. Additionally, the Department supervises the activities of the Municipal Liquor Division, which may be reviewed in greater detail in the Enterprise Fund section of this budget document. In addition to supervising the Municipal Liquor Division, the department includes the following divisions:

- Accounting;
- Assessing;
- Information Technology;

**2023 Update.** The Finance Department made significant progress on several of the goals and objectives outlined in the Adopted 2023 Budget.

- Prepared first ever Popular Annual Financial Report (PAFR)
- Successfully brought investment management in house and without the use of a paid investment advisory services agreement, creating cost savings and increased investment income.
- Creation of Finance Department Strategic Plan In Process.
- Creating resiliency with backup coverage in multiple areas.
- Rolled out new education plan to enhance cybersecurity, mitigate risk and build awareness.
- Successfully filled open Network Systems Administrator and IT Support Specialist positions.

**2024 Significant Issues and Priorities.** Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

- Assessing – year-round PT staffing, continue pursuit of paperless processes, including scanning the remaining historical documents and parcel data into property files by end of 2024.
- IT – bolster cybersecurity measures by enhancing system monitoring, implementing active threat detection and response mechanisms, continue to enhance disaster recovery and incident response planning and develop and deliver comprehensive technical training material to staff to enhance their skills and knowledge.
- Accounting – implementing paperless purchasing card system, streamline payment processing internally and increasing transparent, readily accessible and understandable financial reporting.



## Finance Department Summary

<b>Revenues</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Forecast</b>	<b>2026 Forecast</b>
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	6,105	5,000	5,000	5,200	5,400
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	(233,064)	176,100	245,000	245,000	245,000
49 - Other Financing Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ (226,959)</b>	<b>\$ 181,100</b>	<b>\$ 250,000</b>	<b>\$ 250,200</b>	<b>\$ 250,400</b>
<b>Expenditures</b>					
61 - Personnel Services	\$ 1,224,650	\$ 1,393,700	\$ 1,381,100	\$ 1,436,300	\$ 1,493,800
62 - Supplies	6,066	11,600	9,500	9,800	10,100
63 - Other Services & Charges	436,264	439,900	527,400	543,200	559,500
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,666,980</b>	<b>\$ 1,845,200</b>	<b>\$ 1,918,000</b>	<b>\$ 1,989,300</b>	<b>\$ 2,063,400</b>
<b>Net Property Tax Supported</b>	<b>\$ (1,893,939)</b>	<b>\$ (1,664,100)</b>	<b>\$ (1,668,000)</b>	<b>\$ (1,739,100)</b>	<b>\$ (1,813,000)</b>

**Division: Accounting (131)**

Manager: Korrie Johnson

**Areas of Responsibility.** The Accounting Division administers, supervises and plans for all the City's financial activities. These activities include: financial reporting; utility billing and collections; accounts payable and revenue collections; investments management; debt management; risk management; grant management; payroll processing; and budget preparation. It provides financial information to the City Council and City staff. The Accounting Division also provides financial management services for the Fridley Housing and Redevelopment Authority (HRA) and supervises the "front desk" of the Fridley Civic Campus.

	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Forecast</b>	<b>2026 Forecast</b>
<b>Revenues</b>					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	6,105	5,000	5,000	5,200	5,400
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	(233,064)	176,100	245,000	245,000	245,000
49 - Other Financing Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ (226,959)</b>	<b>\$ 181,100</b>	<b>\$ 250,000</b>	<b>\$ 250,200</b>	<b>\$ 250,400</b>
<b>Expenditures</b>					
61 - Personnel Services	\$ 600,087	\$ 685,700	\$ 718,100	\$ 746,800	\$ 776,700
62 - Supplies	2,308	4,200	4,200	4,300	4,400
63 - Other Services & Charges	94,861	90,000	96,900	99,800	102,800
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 697,256</b>	<b>\$ 779,900</b>	<b>\$ 819,200</b>	<b>\$ 850,900</b>	<b>\$ 883,900</b>
<b>Net Property Tax Supported</b>	<b>\$ (924,215)</b>	<b>\$ (598,800)</b>	<b>\$ (569,200)</b>	<b>\$ (600,700)</b>	<b>\$ (633,500)</b>

**Division: Assessing (City Assessor’s Office) (132)**

Manager: Patrick Maghrak

**Areas of Responsibility.** The City Assessor’s Office implements various property tax and valuation related statutes of the State of Minnesota (State) as they apply to the City. It classifies all taxable property and determines the appraised value of all real estate within the City. The division also assists with special assessment, development review and other special projects, as assigned.

	2022 Actual	2023 Budget	2024 Budget	2025 Forecast	2026 Forecast
<b>Revenues</b>					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>					
61 - Personnel Services	\$ 273,619	\$ 288,600	\$ 309,300	\$ 321,700	\$ 334,600
62 - Supplies	1,692	2,200	2,300	2,400	2,500
63 - Other Services & Charges	13,782	15,800	37,600	38,700	39,900
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 289,093</b>	<b>\$ 306,600</b>	<b>\$ 349,200</b>	<b>\$ 362,800</b>	<b>\$ 377,000</b>
<b>Net Property Tax Supported</b>	<b>\$ (289,093)</b>	<b>\$ (306,600)</b>	<b>\$ (349,200)</b>	<b>\$ (362,800)</b>	<b>\$ (377,000)</b>

**Division: Information Technology (133)**

Manager: Mike Grundman

**Areas of Responsibility.** The Information Technology Division provides information system support, networking support and application development for all City departments. It also coordinates the City's use of information technology through long-range planning, policy development and facilitates communication between the City and its citizens through development of the website and other information resources or tools.

	2022 Actual	2023 Budget	2024 Budget	2025 Forecast	2026 Forecast
<b>Revenues</b>					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>					
61 - Personnel Services	\$ 350,944	\$ 419,400	\$ 353,700	\$ 367,800	\$ 382,500
62 - Supplies	2,066	5,200	3,000	3,100	3,200
63 - Other Services & Charges	327,621	334,100	392,900	404,700	416,800
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 680,631</b>	<b>\$ 758,700</b>	<b>\$ 749,600</b>	<b>\$ 775,600</b>	<b>\$ 802,500</b>
<b>Net Property Tax Supported</b>	<b>\$ (680,631)</b>	<b>\$ (758,700)</b>	<b>\$ (749,600)</b>	<b>\$ (775,600)</b>	<b>\$ (802,500)</b>

## Department: Public Safety Summary

Director: Ryan George

**Description.** Established in 2018, the Public Safety Department supervises all public safety and emergency response activities and programs for the City. In addition to the Police Activity Fund (outlined in another section of the budget as a Special Revenue Fund), the department includes the following divisions:

- Police;
- Emergency Management; and
- Fire.

**2023 Update.** The Public Safety Department made significant progress on several of the goals and objectives outlined in the Adopted 2023 Budget.

### Police Division

- We have maintained full staffing levels and attracted qualified and talented new staff in several positions. This has allowed us to maintain a high level of service.

Cost increases have impacted our ability to provide advanced training and to obtain some supplies.

### Emergency Management

- The city's Emergency Operations Plan has undergone a significant update, and adoption of the plan is anticipated in 2023.

### Fire Division

- The Fire Division has recruited more Paid On-Call Firefighters and is closer to achieving its goal of having 40 POC Firefighters.

**2024 Significant Issues and Priorities.** Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

### Public Safety - Overall

- The overall goal of the Public Safety Department in 2024 will be to maintain a high level of professionalism, accountability, and commitment.
- The recruitment, retention, and development of staff is still one of the top priorities.

#### Police Division

- The Police Division needs modernization with some systems related to training, policy management, and complaint tracking.
- We are working to secure grant funding to embed a social worker within the Police Division. The embedded social worker would respond to calls with police officers and provide support and resources for persons experiencing mental health crises.
- The Police Division is committed to embracing modern technology while combatting crime in our community. We will continue to use the most current hardware and software to conduct digital forensic investigations.
- We are working with community partners to use new technology to combat thefts and violent crimes.

#### Emergency Management

- A renewed focus is being placed on our outdoor warning sirens since they need ongoing maintenance. A county-wide siren project is scheduled for 2024 and may require some technology updates to Fridley's sirens.
- More emphasis has been placed on planning, hazard mitigation, and emergency response for the city's largest events. Additional personnel, equipment, technology, and resources are being used to maintain a safe environment.

#### Fire Division

- The Fire Division is close to achieving its goal of having 40 POC Firefighters. More efforts are being made to recruit firefighters from within the response area so that more firefighters can respond to callbacks.
- An increased focus has been placed on training and development of fire staff.
- New fire apparatus and modern equipment are helping the Fire Division reduce down time and maintenance costs.

## Public Safety Department Summary

Revenues	2022 Actual	2023 Budget	2024 Budget	2025 Forecast	2026 Forecast
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	10,357	20,000	20,000	20,000	20,000
44 - Intergovernmental	975,369	1,005,000	1,146,000	1,180,400	1,215,800
45 - Charges for Services	484,139	521,300	510,600	531,000	552,300
46 - Fines and Forfeitures	-	1,200	-	-	-
47 - Miscellaneous	73,752	8,200	37,500	37,500	37,500
49 - Other Financing Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 1,543,617</b>	<b>\$ 1,555,700</b>	<b>\$ 1,714,100</b>	<b>\$ 1,768,900</b>	<b>\$ 1,825,600</b>
Expenditures					
61 - Personnel Services	\$ 8,331,115	\$ 8,814,800	\$ 9,529,600	\$ 9,910,800	\$ 10,307,200
62 - Supplies	375,174	342,400	380,000	391,400	403,100
63 - Other Services & Charges	903,790	820,100	923,700	951,400	979,900
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 9,610,079</b>	<b>\$ 9,977,300</b>	<b>\$ 10,833,300</b>	<b>\$ 11,253,600</b>	<b>\$ 11,690,200</b>
<b>Net Property Tax Supported</b>	<b>\$ (8,066,462)</b>	<b>\$ (8,421,600)</b>	<b>\$ (9,119,200)</b>	<b>\$ (9,484,700)</b>	<b>\$ (9,864,600)</b>

**Division: Police (211)**

Manager: Ryan George

**Areas of Responsibility.** The Police Division promotes the safety of the City by partnering with the community to preserve life and protect property. It provides professional police services, including: law enforcement; crime investigation and prevention; apprehension of violators; and medical emergency response. The Police Division collaborates with the community through a school resources officer and other programs. Members of the Division also serve on various groups, such as the Anoka–Hennepin Narcotics and Violent Crimes Taskforce. In its efforts to address the needs of the City, the Police Division places an emphasis on community partnerships.

	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Forecast</b>	<b>2026 Forecast</b>
<b>Revenues</b>					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	750,292	786,600	900,000	927,000	954,800
45 - Charges for Services	480,874	519,600	487,300	506,800	527,100
46 - Fines and Forfeitures	-	1,200	-	-	-
47 - Miscellaneous	73,752	8,200	34,500	34,500	34,500
49 - Other Financing Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 1,304,918</b>	<b>\$ 1,315,600</b>	<b>\$ 1,421,800</b>	<b>\$ 1,468,300</b>	<b>\$ 1,516,400</b>
<b>Expenditures</b>					
61 - Personnel Services	\$ 7,065,363	\$ 7,477,200	\$ 8,069,600	\$ 8,392,400	\$ 8,728,100
62 - Supplies	285,546	247,900	272,600	280,800	289,200
63 - Other Services & Charges	479,259	427,800	492,900	507,700	522,900
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 7,830,168</b>	<b>\$ 8,152,900</b>	<b>\$ 8,835,100</b>	<b>\$ 9,180,900</b>	<b>\$ 9,540,200</b>
<b>Net Property Tax Supported</b>	<b>\$ (6,525,250)</b>	<b>\$ (6,837,300)</b>	<b>\$ (7,413,300)</b>	<b>\$ (7,712,600)</b>	<b>\$ (8,023,800)</b>



**Division: Emergency Management (215)**

Manager: Ryan George

**Areas of Responsibility.** The Emergency Management Division plans and implements the response to local, regional and national emergencies on behalf of the City and in accordance with applicable guidelines or regulations. In addition to maintaining the Emergency Operations Center, the Division trains personnel for emergencies, supports a team of volunteer reserves and maintains the outdoor emergency warning sirens.

	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Forecast</b>	<b>2026 Forecast</b>
<b>Revenues</b>					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	3,000	3,000	3,000
49 - Other Financing Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>
<b>Expenditures</b>					
61 - Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
62 - Supplies	3,662	3,500	3,500	3,600	3,700
63 - Other Services & Charges	11,771	11,100	11,200	11,500	11,800
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 15,433</b>	<b>\$ 14,600</b>	<b>\$ 14,700</b>	<b>\$ 15,100</b>	<b>\$ 15,500</b>
<b>Net Property Tax Supported</b>	<b>\$ (15,433)</b>	<b>\$ (14,600)</b>	<b>\$ (11,700)</b>	<b>\$ (12,100)</b>	<b>\$ (12,500)</b>

**Division: Fire (219)**

Manager: Maddison Zikmund

**Areas of Responsibility.** The Fire Division provides emergency response and management for all hazards, including: fires, medical emergencies; rescues; and accidental releases of dangerous materials. It also conducts building and building plan inspections for fire code compliance. The Fire Division also supports a variety of community programs, such as the annual fire prevention training in local elementary schools. It offers 24-hour services through a team of full-time and paid-on-call firefighters. The Fire Division staff also

	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Forecast</b>	<b>2026 Forecast</b>
<b>Revenues</b>					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	10,357	20,000	20,000	20,000	20,000
44 - Intergovernmental	225,077	218,400	246,000	253,400	261,000
45 - Charges for Services	3,265	1,700	23,300	24,200	25,200
46 - Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -
47 - Miscellaneous	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 238,699</b>	<b>\$ 240,100</b>	<b>\$ 289,300</b>	<b>\$ 297,600</b>	<b>\$ 306,200</b>
<b>Expenditures</b>					
61 - Personnel Services	\$ 1,265,752	\$ 1,337,600	\$ 1,460,000	\$ 1,518,400	\$ 1,579,100
62 - Supplies	85,966	91,000	103,900	107,000	110,200
63 - Other Services & Charges	412,760	381,200	419,600	432,200	445,200
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,764,478</b>	<b>\$ 1,809,800</b>	<b>\$ 1,983,500</b>	<b>\$ 2,057,600</b>	<b>\$ 2,134,500</b>
<b>Net Property Tax Supported</b>	<b>\$ (1,525,779)</b>	<b>\$ (1,569,700)</b>	<b>\$ (1,694,200)</b>	<b>\$ (1,760,000)</b>	<b>\$ (1,828,300)</b>

serves on various interagency taskforces (e.g., Minnesota State Chemical Assessment Team for the North Metro). It operates two fire stations.

## **Department: Public Works Summary**

Director: James Kosluchar

### **Description.**

The Public Works Department is responsible for engineering, design and maintenance of City streets, sidewalks, parks, water, sanitary and storm water utility systems, City Hall and City Garage, and maintenance of equipment. Technical support in the form of surveys, drafting, research and utility location is provided by Engineering for the development of improvements plans, construction and safety programs for the City. The department includes the following divisions:

- Facilities Management;
- Engineering;
- Street Lighting;
- Parks Maintenance;
- Utilities;
- Street Maintenance; and
- Fleet Services.

**2023 Update.** The Public Works Department made significant progress on several of the goals and objectives outlined in the Adopted 2023 Budget.

**Department-wide:** Review of Department policies, succession planning. Input on recodification is ongoing.

**Facilities:** Consolidating facilities services and budgets is complete with regard to Civic Campus.

**Engineering:** Large number of projects continues; permitting processes updated with Citizenseve and new staff assignments and continues with relevant ordinance changes; seeking funding opportunities with Anoka County, MnDOT, and MCES on projects with community-wide corridor projects. Applications for federal funding for projects submitted with some in process for deadlines at the end of year. Leading implementation of Parks Master Plan improvements.

**Street Lighting:** Working on a plan for retrofit or abandonment of decorative streetlights on 57<sup>th</sup> Ave and Osborne Road.

**Forestry:** Improved response to EAB and hazardous trees through staff assignments.

**Parks Maintenance:** Improving all trail/walk access year-round (incl. non-City); aid in Parks Implementation Plan.

**Street Maintenance:** Assessment of supplemental budgetary authority in Pavement Management Program complete and funding solution developed with Finance Department; work on Pavement Management Plan for trails has yet to start.

**Fleet Services:** Beginning to work on vehicle idling and vehicle pooling plans.

**2024 Significant Issues and Priorities.** Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

**Department-wide:** The Public Works Department will be working on emergency response plans, training and safety programs, and staff succession planning in 2024.

**Facilities:** Will be working on incorporating new park facilities and reviewing energy usage, along with adding maintenance for security systems that have not previously been assigned to other budgets.

**Engineering:** City project workload should stabilize somewhat with MnDOT joint projects being an area of focus, along with funding for community-wide corridor projects to include a funding strategy for 73<sup>rd</sup> Avenue NE. The Division is planning to incorporate staffing for GIS services provided to staff citywide and ending regular contracted services.

**Street Lighting:** Plans will be completed, and construction will begin for the University Lighting project.

**Forestry:** Staff will be utilizing new equipment in addressing more forestry work in house, with workload driven largely by EAB.

**Parks Maintenance:** Improving all trail/walk access year-round (incl. non-City); aid in Parks Implementation Plan.

**Street Maintenance:** Long-range planning will be improved on streets and trails citywide, including development of a comprehensive strategy for responding to sealcoat stripping.

**Fleet Services:** Initiate a review of real-time diagnostics for city vehicles and stabilize the schedule for leased vehicles.

## Public Works Department Summary

<b>Revenues</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Forecast</b>	<b>2026 Forecast</b>
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	39,234	31,000	20,000	20,000	20,000
44 - Intergovernmental	536,184	448,200	496,300	511,200	526,500
45 - Charges for Services	287,352	396,900	408,900	425,300	442,300
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	3,367	600	600	600	600
49 - Other Financing Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 866,137</b>	<b>\$ 876,700</b>	<b>\$ 925,800</b>	<b>\$ 957,100</b>	<b>\$ 989,400</b>
<b>Expenditures</b>					
61 - Personnel Services	\$ 2,566,807	\$ 2,910,900	\$ 3,154,500	\$ 3,280,800	\$ 3,412,000
62 - Supplies	494,156	449,300	472,700	486,900	501,600
63 - Other Services & Charges	1,213,948	1,310,500	1,327,500	1,367,400	1,408,400
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 4,274,911</b>	<b>\$ 4,670,700</b>	<b>\$ 4,954,700</b>	<b>\$ 5,135,100</b>	<b>\$ 5,322,000</b>
<b>Net Property Tax Supported</b>	<b>\$ (3,408,774)</b>	<b>\$ (3,794,000)</b>	<b>\$ (4,028,900)</b>	<b>\$ (4,178,000)</b>	<b>\$ (4,332,600)</b>

**Division: Facilities Management (311)**

Manager: Jeff Jensen

**Areas of Responsibility.** The Facilities Management Division maintains the exteriors and interiors of the Fridley Civic Campus, Public Works Building and other City buildings, as assigned. It strives to maintain all City facilities in a manner that ensures safety and extends their useful life.

	2022 Actual	2023 Budget	2024 Budget	2025 Forecast	2026 Forecast
<b>Revenues</b>					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>					
61 - Personnel Services	\$ 288,649	\$ 310,500	\$ 327,100	\$ 340,200	\$ 353,800
62 - Supplies	43,943	43,400	60,000	61,800	63,700
63 - Other Services & Charges	362,844	382,900	440,400	453,600	467,200
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 695,436</b>	<b>\$ 736,800</b>	<b>\$ 827,500</b>	<b>\$ 855,600</b>	<b>\$ 884,700</b>
<b>Net Property Tax Supported</b>	<b>\$ (695,436)</b>	<b>\$ (736,800)</b>	<b>\$ (827,500)</b>	<b>\$ (855,600)</b>	<b>\$ (884,700)</b>

**Division: Engineering (314)**

Manager: Brandon Brodhag

**Areas of Responsibility.** The Engineering Division develops plans, sets specifications and determines estimates for capital improvement projects and programs. It is also responsible for the design and construction of streets, sanitary sewer collection systems, storm water facilities, and water treatment and distribution systems. The Engineering Division also maintains records on various projects in the City (i.e., "as-built"), and utility service locations. Also, the GIS Geographic Information System (GIS) functions are housed in the Engineering Division and maintain the mapping and graphics systems for the City.

	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Forecast</b>	<b>2026 Forecast</b>
<b>Revenues</b>					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	39,234	31,000	20,000	20,000	20,000
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	281,052	395,000	405,000	421,200	438,000
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 320,286</b>	<b>\$ 426,000</b>	<b>\$ 425,000</b>	<b>\$ 441,200</b>	<b>\$ 458,000</b>
<b>Expenditures</b>					
61 - Personnel Services	\$ 268,132	\$ 380,700	\$ 457,800	\$ 476,100	\$ 495,100
62 - Supplies	8,336	9,200	8,200	8,400	8,700
63 - Other Services & Charges	137,080	111,000	45,200	46,600	48,000
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 413,548</b>	<b>\$ 500,900</b>	<b>\$ 511,200</b>	<b>\$ 531,100</b>	<b>\$ 551,800</b>
<b>Net Property Tax Supported</b>	<b>\$ (93,262)</b>	<b>\$ (74,900)</b>	<b>\$ (86,200)</b>	<b>\$ (89,900)</b>	<b>\$ (93,800)</b>

**Division: Forestry (315)**

Manager: Jeff Jensen

**Areas of Responsibility.** The Forestry Division provides for the health of the trees and other foliage of the City. Generally, it provides for maintenance of trees located in parks, streets and other areas either owned or operated by the City, including removal, replacement, planting, trimming and inspection services. The Forestry Division also provides for the removal and replacement of private trees consistent with tree replacement programming.

<b>Revenues</b>	<b>2022 Actual</b>	<b>2023 Forecast</b>	<b>2024 Budget</b>	<b>2025 Forecast</b>	<b>2026 Forecast</b>
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	49,860	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 49,860</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>					
61 - Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
62 - Supplies	15,610	18,100	19,100	19,700	20,300
63 - Other Services & Charges	110,117	63,800	65,800	67,800	69,800
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 125,727</b>	<b>\$ 81,900</b>	<b>\$ 84,900</b>	<b>\$ 87,500</b>	<b>\$ 90,100</b>
<b>Net Property Tax Supported</b>	<b>\$ (75,867)</b>	<b>\$ (81,900)</b>	<b>\$ (84,900)</b>	<b>\$ (87,500)</b>	<b>\$ (90,100)</b>



**Division: Park Maintenance (316)**

Manager: Jeff Jensen

**Areas of Responsibility.** The Park Maintenance Division plans, designs, constructs and maintains both the active and passive areas of the Park System in coordination with the Parks and Recreation Division. It also supports the activities of the Parks and Recreation Commission and assists with community celebrations and festivals.

	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Forecast</b>	<b>2026 Forecast</b>
<b>Revenues</b>					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	1,492	-	-	-	-
45 - Charges for Services	3,900	1,900	3,900	4,100	4,300
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	2,500	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 7,892</b>	<b>\$ 1,900</b>	<b>\$ 3,900</b>	<b>\$ 4,100</b>	<b>\$ 4,300</b>
<b>Expenditures</b>					
61 - Personnel Services	\$ 731,825	\$ 856,300	\$ 914,800	\$ 951,400	\$ 989,500
62 - Supplies	105,770	106,100	107,100	110,300	113,600
63 - Other Services & Charges	125,802	127,200	135,400	139,500	143,700
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 963,397</b>	<b>\$ 1,089,600</b>	<b>\$ 1,157,300</b>	<b>\$ 1,201,200</b>	<b>\$ 1,246,800</b>
<b>Net Property Tax Supported</b>	<b>\$ (955,505)</b>	<b>\$ (1,087,700)</b>	<b>\$ (1,153,400)</b>	<b>\$ (1,197,100)</b>	<b>\$ (1,242,500)</b>

**Division: Street Lighting (317)**

Manager: Jeff Jensen

**Areas of Responsibility.** The Lighting Division maintains the overhead lighting throughout the City, including all park lights, streetlights, traffic signals and other lighting services.

	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Forecast</b>	<b>2026 Forecast</b>
<b>Revenues</b>					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>					
61 - Personnel Services	\$ 17,374	\$ 18,700	\$ 19,100	\$ 19,900	\$ 20,700
62 - Supplies	1,670	6,500	3,000	3,100	3,200
63 - Other Services & Charges	202,893	250,000	255,000	262,700	270,600
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 221,937</b>	<b>\$ 275,200</b>	<b>\$ 277,100</b>	<b>\$ 285,700</b>	<b>\$ 294,500</b>
<b>Net Property Tax Supported</b>	<b>\$ (221,937)</b>	<b>\$ (275,200)</b>	<b>\$ (277,100)</b>	<b>\$ (285,700)</b>	<b>\$ (294,500)</b>

**Division: Street Maintenance (318)**

Manager: Jeff Jensen

**Areas of Responsibility.** The Street Maintenance Division performs the necessary tasks to reduce the depreciation and wear of City streets. It also strives to maintain the desirable standards of appearance, serviceability and safety, which includes street sweeping, repair of street surfaces, and snow and/or ice prevention and removal.

	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Forecast</b>	<b>2026 Forecast</b>
<b>Revenues</b>					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	484,832	448,200	496,300	511,200	526,500
45 - Charges for Services	2,400	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 487,232</b>	<b>\$ 448,200</b>	<b>\$ 496,300</b>	<b>\$ 511,200</b>	<b>\$ 526,500</b>
<b>Expenditures</b>					
61 - Personnel Services	\$ 859,170	\$ 917,500	\$ 993,900	\$ 1,033,700	\$ 1,075,000
62 - Supplies	290,886	244,500	252,000	259,600	267,400
63 - Other Services & Charges	263,106	354,200	357,400	368,100	379,100
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,413,162</b>	<b>\$ 1,516,200</b>	<b>\$ 1,603,300</b>	<b>\$ 1,661,400</b>	<b>\$ 1,721,500</b>
<b>Net Property Tax Supported</b>	<b>\$ (925,930)</b>	<b>\$ (1,068,000)</b>	<b>\$ (1,107,000)</b>	<b>\$ (1,150,200)</b>	<b>\$ (1,195,000)</b>

**Division: Fleet Services (319)**

Manager: Kelly Odenthal

**Areas of Responsibility.** The Fleet Services Division provides for the maintenance and upkeep of all City-owned equipment and vehicles, including dump trucks, fire trucks, lawnmowers, passenger vehicles, pick-up trucks, squad cars and sport utility vehicles. It may also refer certain activities and repairs to external organizations, as need or required by warranty.

	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Forecast</b>	<b>2026 Forecast</b>
<b>Revenues</b>					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	867	600	600	600	600
49 - Other Financing Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 867</b>	<b>\$ 600</b>	<b>\$ 600</b>	<b>\$ 600</b>	<b>\$ 600</b>
<b>Expenditures</b>					
61 - Personnel Services	\$ 401,657	\$ 427,200	\$ 441,800	\$ 459,500	\$ 477,900
62 - Supplies	27,941	21,500	23,300	24,000	24,700
63 - Other Services & Charges	12,106	21,400	28,300	29,100	30,000
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 441,704</b>	<b>\$ 470,100</b>	<b>\$ 493,400</b>	<b>\$ 512,600</b>	<b>\$ 532,600</b>
<b>Net Property Tax Supported</b>	<b>\$ (440,837)</b>	<b>\$ (469,500)</b>	<b>\$ (492,800)</b>	<b>\$ (512,000)</b>	<b>\$ (532,000)</b>

## **Department: Parks & Recreation**

Director: Mike Maher

**Description.** Recreation engages the community in a variety of year-round activities and events. In addition to supervising the Springbrook Nature Center (outlined in another section of the budget as a Special Revenue Fund), the department includes the following divisions:

- Parks and Recreation.

**2023 Update.** The Parks & Recreation Department made significant progress on several of the goals and objectives outlined in the Adopted 2023 Budget.

- Summer programming and event attendance have rebounded to pre-pandemic levels, and we are meeting or exceeding budget revenue goals for summer programming (SNC and Recreation)
- While not directly impacting the SNC and Recreation budgets, 2023 has been a very positive year for grant awards with a \$150,000 matching grant being awarded by the Minnesota DNR for the SNC nature play area and a \$500,000 grant being awarded by the State of Minnesota for an inclusive playground at Commons Park (SNC and Recreation)
- We have seen a sharp increase in expenditures related to credit card processing with nearly all program enrollments occurring through the online Xplor Recreation program (Recreation)
- Pumpkin Night in the Park event at Springbrook was a very fun and successful event that brought in over \$38,000 in revenue (SNC)

**2024 Other Significant Issues and Priorities.** Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

### **Recreation**

- A proposed increase of \$10,000 for deer management would raise project costs to \$20,000.
- The Recreation Division is requesting an additional summer intern at a cost of approximately \$12,000 and additional temporary staffing to cover new programs and rentals at Moore Lake Park and Locke Park with a requested line-item increase of \$5,000.
- Recreation is requesting modest increases of about 3% across the temporary pay scale in order to keep pace with market pay rates in other communities.

- Budgeting was done with the assumption that rental revenues from the Moore Lake Park building would be credited to the Recreation Division and that Recreation would staff rentals, events, etc. but not be responsible for maintenance costs of the facility.
- The operational model of the Moore Lake Community Building may drive temporary employee costs within Parks and Recreation. A hybrid model of staffing some rentals is expected but the exact demand for staffing is unknown until registrations begin.

**Springbrook Nature Center**

- SNC is requesting a more substantive increase of about 6% to seasonal pay rates to keep pace with market rates in other communities. SNC naturalists are required to have a four-year degree and competition for quality candidates is high among neighboring park agencies.
- Springbrook Nature Center projects additional revenues from summer day camps and special events to offset requested expense increases for seasonal staffing.

**Division: Parks & Recreation (410)**

Manager: Margo Numedahl

**Areas of Responsibility.** The Parks & Recreation Division provides a wide variety of year-round leisure activities, which contribute toward the physical, social and emotional well-being of participants of all ages. It provides programs in the following areas: instructional recreation activities; competitive athletic leagues; fitness activities; special events; cultural arts; and outings. Beginning in 2020, this Parks & Recreation Division ceased operation of a Senior Center.

	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Forecast</b>	<b>2026 Forecast</b>
<b>Revenues</b>					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	142,950	155,500	166,500	173,200	180,100
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	3,690	2,800	4,000	4,000	4,000
49 - Other Financing Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 146,640</b>	<b>\$ 158,300</b>	<b>\$ 170,500</b>	<b>\$ 177,200</b>	<b>\$ 184,100</b>
<b>Expenditures</b>					
61 - Personnel Services	\$ 584,479	\$ 681,800	\$ 723,900	\$ 752,900	\$ 783,000
62 - Supplies	25,934	48,200	31,300	32,200	33,200
63 - Other Services & Charges	124,615	159,900	186,400	192,000	197,800
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 735,028</b>	<b>\$ 889,900</b>	<b>\$ 941,600</b>	<b>\$ 977,100</b>	<b>\$ 1,014,000</b>
<b>Net Property Tax Supported</b>	<b>\$ (588,388)</b>	<b>\$ (731,600)</b>	<b>\$ (771,100)</b>	<b>\$ (799,900)</b>	<b>\$ (829,900)</b>

## **Department: Community Development**

Director: Scott Hickok

**Description.** The Community Development Department coordinates and plans for all the different real estate developments in the City including: commercial; industrial; and residential (both single family and multi-family homes). The department promotes commercial and industrial development to expand the job base with livable wage employment opportunities and to increase the tax base. In addition to serving as the primary staff liaison to the Housing and Redevelopment Authority (HRA), the Planning Commission and the Environmental Quality and Energy Commission, the department includes the following divisions:

- Building Inspections;
- Planning; and
- Rental Inspections.

**2023 Update.** The Community Development Department made significant progress on several of the goals and objectives outlined in the Adopted 2023 Budget.

### **Building Inspections**

- Achieved proficiency of CitizenServe for staff and applications.

### **Planning**

- Continued work on the recodification process with a focus on the zoning code. Update will be modern and easily understandable to staff, residents, businesses, and developers.
- Achieved proficiency in CitizenServe related to code enforcement and land use application process for staff and applications.
- Focused on redevelopment opportunities identified in the Comprehensive Plan

### **Rental Inspections**

- Worked to implement the Rental application, inspections and billing processes into CitizenServe



**2024 Other Significant Issues and Priorities.** Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

### **Building Inspections**

- Continue contact relationship with State Electrical Inspector
- Continue refining CitizenServe as necessary to provide the highest level of customer efficiency, data tracking, reporting, fee payments, etc.
- Continue training as required for certifications of inspectors and provide training to Permit Technician/License Coordinator

### **Planning**

- Continuing re-write of the zoning elements in the Code as part of the City's recodification process. As part of this process, staff has engaged the consulting services of HKGI to complete a portion of the tasks and to assure we include a broader world view of how the codes can be laid out for the highest level of customer understanding, with plan text and graphics where necessary.
- Continue future planning efforts on redevelopments such as the Charles, Anna and Georgetown areas, as well as new redevelopments such as the Mississippi Central housing development.
- Continue to refine and perfect the Code Enforcement processes and related data collection efforts, relative to further improving neighborhood appearance.

### **Rental Inspections**

- Continued work to bring CitizenServe online in March 2024 for all applications, letters, follow-up documentation from individual inspectors and financial data.
- Preparing to bring on new staff to replace two inspectors retiring in early 2024.
- Modifying 2 inspector positions from 32 hours per week (with benefits) to 40 hours per week (with benefits)

## Community Development Department Summary

<b>Revenues</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Forecast</b>	<b>2026 Forecast</b>
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	92,978	53,300	60,000	60,000	60,000
43 - Licenses and Permits	702,569	955,500	923,100	923,100	923,100
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	251,063	312,100	278,100	289,200	300,700
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	70,979	-	15,000	15,000	15,000
49 - Other Financing Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 1,117,589</b>	<b>\$ 1,320,900</b>	<b>\$ 1,276,200</b>	<b>\$ 1,287,300</b>	<b>\$ 1,298,800</b>
<b>Expenditures</b>					
61 - Personnel Services	\$ 1,252,137	\$ 1,339,800	\$ 1,400,100	\$ 1,456,100	\$ 1,514,300
62 - Supplies	5,319	13,400	13,400	13,800	14,200
63 - Other Services & Charges	354,823	341,100	385,900	397,500	409,400
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,612,279</b>	<b>\$ 1,694,300</b>	<b>\$ 1,799,400</b>	<b>\$ 1,867,400</b>	<b>\$ 1,937,900</b>
<b>Net Property Tax Supported</b>	<b>\$ (494,690)</b>	<b>\$ (373,400)</b>	<b>\$ (523,200)</b>	<b>\$ (580,100)</b>	<b>\$ (639,100)</b>

**Division: Building Inspections (511)**

Manager: Tony DeForge

**Areas of Responsibility.** The Building Inspections Division enforces the building code and applicable ordinances within the City in order to prevent health and safety hazards. It also provides applicable information to homeowners and businesses and reviews building plans and provides coordination of inspections.

	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Forecast</b>	<b>2026 Forecast</b>
<b>Revenues</b>					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	520,907	785,600	742,200	742,200	742,200
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	5,530	67,000	25,000	26,000	27,000
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	70,979	-	15,000	15,000	15,000
49 - Other Financing Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 597,416</b>	<b>\$ 852,600</b>	<b>\$ 782,200</b>	<b>\$ 783,200</b>	<b>\$ 784,200</b>
<b>Expenditures</b>					
61 - Personnel Services	\$ 334,733	\$ 358,000	\$ 363,500	\$ 378,000	\$ 393,100
62 - Supplies	1,668	6,100	6,100	6,300	6,500
63 - Other Services & Charges	180,284	132,000	172,700	177,900	183,200
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 516,685</b>	<b>\$ 496,100</b>	<b>\$ 542,300</b>	<b>\$ 562,200</b>	<b>\$ 582,800</b>
<b>Net Property Tax Supported</b>	<b>\$ 80,731</b>	<b>\$ 356,500</b>	<b>\$ 239,900</b>	<b>\$ 221,000</b>	<b>\$ 201,400</b>

**Division: Planning (512)**

Manager: Stacy Stromberg

**Areas of Responsibility.** The Planning Division oversees all land development activities and efforts in the City in compliance with the Comprehensive Plan. It also maintains compliance with ordinances related to public nuisances, subdivisions and zoning. The Planning Division serves as the liaison to the Planning Commission and the Environmental Quality and Energy Commission. It is also responsible for the administration of the various waste reduction programs provided by the City and partnering agencies.

	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Forecast</b>	<b>2026 Forecast</b>
<b>Revenues</b>					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	92,978	53,300	60,000	60,000	60,000
43 - Licenses and Permits	2,610	5,900	5,900	5,900	5,900
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	210,376	227,500	223,100	232,000	241,300
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 305,964</b>	<b>\$ 286,700</b>	<b>\$ 289,000</b>	<b>\$ 297,900</b>	<b>\$ 307,200</b>
<b>Expenditures</b>					
61 - Personnel Services	\$ 689,238	\$ 737,000	\$ 774,100	\$ 805,100	\$ 837,300
62 - Supplies	2,711	4,400	4,400	4,500	4,600
63 - Other Services & Charges	170,772	201,000	185,500	191,100	196,800
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 862,721</b>	<b>\$ 942,400</b>	<b>\$ 964,000</b>	<b>\$ 1,000,700</b>	<b>\$ 1,038,700</b>
<b>Net Property Tax Supported</b>	<b>\$ (556,757)</b>	<b>\$ (655,700)</b>	<b>\$ (675,000)</b>	<b>\$ (702,800)</b>	<b>\$ (731,500)</b>

**Division: Rental Inspections (514)**

Manager: Mary Doohar

**Areas of Responsibility.** The Rental Inspections Division provides for the systematic inspection and licensing of all rental units located in the City. In doing so, it protects the health, safety and well-being of the Fridley community, and preserves valuable housing stock for current and future residents.

	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Forecast</b>	<b>2026 Forecast</b>
<b>Revenues</b>					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	179,052	164,000	175,000	175,000	175,000
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	35,157	17,600	30,000	31,200	32,400
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 214,209</b>	<b>\$ 181,600</b>	<b>\$ 205,000</b>	<b>\$ 206,200</b>	<b>\$ 207,400</b>
<b>Expenditures</b>					
61 - Personnel Services	\$ 228,166	\$ 244,800	\$ 262,500	\$ 273,000	\$ 283,900
62 - Supplies	940	2,900	2,900	3,000	3,100
63 - Other Services & Charges	3,767	8,100	27,700	28,500	29,400
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 232,873</b>	<b>\$ 255,800</b>	<b>\$ 293,100</b>	<b>\$ 304,500</b>	<b>\$ 316,400</b>
<b>Net Property Tax Supported</b>	<b>\$ (18,664)</b>	<b>\$ (74,200)</b>	<b>\$ (88,100)</b>	<b>\$ (98,300)</b>	<b>\$ (109,000)</b>

# SPECIAL REVENUE FUNDS

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This section of the 2024 Budget provides information regarding the following departments and their respective divisions as supported by Special Revenue Funds:

- Summary;
- Cable Television Fund;
- Solid Water Abatement (i.e., Recycling) Fund;
- Police Activity Fund; and
- Springbrook Nature Center Fund.

## Summary

Special Revenue Funds are designed to account for the activities of a specific revenue source and are legally restricted for a specific purpose. At present, the City maintains budgeted funds for Cable Television, Solid Waste Abatement (i.e., recycling), Police Activity and the Springbrook Nature Center (SNC). The City budgets for these funds in a similar manner to the General Fund.

The 2024 Budget assumes a total of \$1,858,600 in Special Revenue Fund expenditures, an increase of about \$143,500 or 8.3%, compared to the Adopted 2023 Budget, largely due to a recommended increase in the solid waste abatement fee for curbside recycling. Along with this increase, the 2024 Budget also includes about \$168,700 in additional expenditures, largely due to an increase in cost of the new curbside recycling contract in the Solid Waste Abatement Fund due to a decrease in value of recycling commodities.

**Fund: Cable Television (225)**

Department: Community Services and Employee Relations  
 Division: Communications and Engagement

City Manager: Wally Wysopal  
 Manager: Melissa Moore

**Areas of Responsibility.** The Cable TV Fund supports the Fridley Municipal Television Channel 17, website and social media programming as well as programming for Public Access Channel 15. All regular City Council meetings are broadcast live and for playback on Channel 17. Staff produce more than 90 programs a year. The Cable TV Fund also provides equipment necessary for the operations of Channel 17.

	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Forecast</b>	<b>2026 Forecast</b>
<b>Revenues</b>					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	242,875	249,900	230,000	230,000	230,000
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	48,575	78,400	77,600	80,700	83,900
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	(31,971)	21,000	15,000	15,000	15,000
49 - Other Financing Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 259,479</b>	<b>\$ 349,300</b>	<b>\$ 322,600</b>	<b>\$ 325,700</b>	<b>\$ 328,900</b>
<b>Expenditures</b>					
61 - Personnel Services	\$ 175,847	\$ 193,300	\$ 204,600	\$ 212,800	\$ 221,300
62 - Supplies	11,512	47,600	52,200	53,800	55,400
63 - Other Services & Charges	135,551	201,500	244,900	252,200	259,800
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 322,909</b>	<b>\$ 442,400</b>	<b>\$ 501,700</b>	<b>\$ 518,800</b>	<b>\$ 536,500</b>
<b>Net Fund Balance Supported</b>	<b>\$ (63,430)</b>	<b>\$ (93,100)</b>	<b>\$ (179,100)</b>	<b>\$ (193,100)</b>	<b>\$ (207,600)</b>
<b>Fund Balance</b>	<b>\$ 1,127,595</b>	<b>\$ 1,034,495</b>	<b>\$ 855,395</b>	<b>\$ 662,295</b>	<b>\$ 454,695</b>
<b>Change in Fund Balance</b>	<b>\$ 19,669</b>	<b>\$ (93,100)</b>	<b>\$ (179,100)</b>	<b>\$ (193,100)</b>	<b>\$ (207,600)</b>

**Fund: Solid Waste Abatement (237)**

Department: Community Development  
 Division: Recycling

Director: Scott Hickok  
 Coordinator: Rachel Workin

**Areas of Responsibility.** Established in 1991, the Solid Waste Abatement Fund supports various activities, including: curbside recycling; drop-off events to eliminate electronics and appliances; and marketing and educational activities. Generally, the Fund seeks to reduce or prevent items from entering the waste stream that may be handled in some other form or fashion.

	2022 Actual	2023 Budget	2024 Budget	2025 Forecast	2026 Forecast
<b>Revenues</b>					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	129,931	126,800	126,800	126,800	126,800
45 - Charges for Services	390,888	322,300	411,500	428,000	445,100
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	2,899	2,200	2,200	2,200	2,200
49 - Other Financing Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 523,717</b>	<b>\$ 451,300</b>	<b>\$ 540,500</b>	<b>\$ 557,000</b>	<b>\$ 574,100</b>
<b>Expenditures</b>					
61 - Personnel Services	\$ 60,561	\$ 64,000	\$ 57,800	\$ 60,100	\$ 62,500
62 - Supplies	16,242	12,200	8,700	9,000	9,300
63 - Other Services & Charges	447,755	384,200	472,500	486,700	501,300
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 524,557</b>	<b>\$ 460,400</b>	<b>\$ 539,000</b>	<b>\$ 555,800</b>	<b>\$ 573,100</b>
<b>Net Fund Balance Supported</b>	<b>\$ (840)</b>	<b>\$ (9,100)</b>	<b>\$ 1,500</b>	<b>\$ 1,200</b>	<b>\$ 1,000</b>
<b>Fund Balance</b>	<b>\$ 86,770</b>	<b>\$ 77,670</b>	<b>\$ 79,170</b>	<b>\$ 80,370</b>	<b>\$ 81,370</b>
<b>Change in Fund Balance</b>	<b>\$ (3,341)</b>	<b>\$ (9,100)</b>	<b>\$ 1,500</b>	<b>\$ 1,200</b>	<b>\$ 1,000</b>



**Fund: Police Activity (260)**

Department: Public Safety  
 Division: Police

Director: Ryan George  
 Manager: Steve Monsrud

**Areas of Responsibility.** The Police Activity Fund receives grants and intergovernmental aid designed to support public safety activities. In most cases, the grants are provided on a reimbursement basis. However, in some situations, funds are provided in advance and expended on specific activities or projects. The Police Activity Fund supports the Public Safety Data System (PSDS) System, a county-wide data sharing service for public safety agencies. The City physically houses the personnel associated with the PSDS System.

	2022 Actual	2023 Budget	2024 Budget	2025 Forecast	2026 Forecast
<b>Revenues</b>					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	226,953	218,800	226,000	235,000	244,400
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 226,953</b>	<b>\$ 218,800</b>	<b>\$ 226,000</b>	<b>\$ 235,000</b>	<b>\$ 244,400</b>
<b>Expenditures</b>					
61 - Personnel Services	\$ 155,423	\$ 163,500	\$ 168,400	\$ 175,100	\$ 182,100
62 - Supplies	1,546	4,200	4,200	4,300	4,400
63 - Other Services & Charges	74,762	50,900	50,900	52,400	54,000
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 231,731</b>	<b>\$ 218,600</b>	<b>\$ 223,500</b>	<b>\$ 231,800</b>	<b>\$ 240,500</b>
<b>Net Fund Balance Supported</b>	<b>\$ (4,778)</b>	<b>\$ 200</b>	<b>\$ 2,500</b>	<b>\$ 3,200</b>	<b>\$ 3,900</b>
<b>Fund Balance</b>	<b>\$ 22,598</b>	<b>\$ 22,798</b>	<b>\$ 25,298</b>	<b>\$ 28,498</b>	<b>\$ 32,398</b>
<b>Change in Fund Balance</b>	<b>\$ (4,778)</b>	<b>\$ 200</b>	<b>\$ 2,500</b>	<b>\$ 3,200</b>	<b>\$ 3,900</b>

**Fund: Springbrook Nature (270)**

Department: Community Services and Employee Relations  
 Division: Springbrook Nature Center

Director: Mike Maher  
 Manager: Tara Rogness

**Areas of Responsibility.** The Springbrook Nature Center (SNC) Fund supports activities and programs related to the Springbrook Nature Center, a premier park and open space reserve. The fund also supports the maintenance and operation of the Interpretive Center, a multi-use facility that provides natural resources programming and classroom space. The SNC partners with local school districts and non-profits to provide a variety of educational opportunities. The entire park area may be explored by the general public.

	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Forecast</b>	<b>2026 Forecast</b>
<b>Revenues</b>					
41 - Taxes	\$ 460,519	\$ 498,100	\$ 538,200	\$ 581,300	\$ 627,800
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	175,329	171,900	207,400	215,700	224,300
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	17,443	25,700	23,900	23,900	23,900
49 - Other Financing Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 653,291</b>	<b>\$ 695,700</b>	<b>\$ 769,500</b>	<b>\$ 820,900</b>	<b>\$ 876,000</b>
<b>Expenditures</b>					
61 - Personnel Services	\$ 507,994	\$ 597,400	\$ 616,300	\$ 641,000	\$ 666,600
62 - Supplies	41,220	36,000	38,400	39,600	40,800
63 - Other Services & Charges	59,846	89,800	94,400	97,200	100,100
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 609,061</b>	<b>\$ 723,200</b>	<b>\$ 749,100</b>	<b>\$ 777,800</b>	<b>\$ 807,500</b>
<b>Net Fund Balance Supported</b>	<b>\$ 44,231</b>	<b>\$ (27,500)</b>	<b>\$ 20,400</b>	<b>\$ 43,100</b>	<b>\$ 68,500</b>
<b>Fund Balance</b>	<b>\$ 231,116</b>	<b>\$ 203,616</b>	<b>\$ 224,016</b>	<b>\$ 267,116</b>	<b>\$ 335,616</b>
<b>Change in Fund Balance</b>	<b>\$ 57,131</b>	<b>\$ (27,500)</b>	<b>\$ 20,400</b>	<b>\$ 43,100</b>	<b>\$ 68,500</b>

# CAPITAL PROJECT FUNDS

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This section of the 2024 Budget provides information regarding the following funds and their respective divisions as supported by Enterprise Funds:

- Summary;
- Building Capital Projects Fund
- Street Capital Projects Fund;
- Parks Capital Projects Fund;
- Information Technology Capital Projects Fund; and
- Equipment Capital Projects Fund.

For additional information and analysis regarding the 2024 Budget for the Capital Projects Funds, please refer to the 2024–2028 Capital Investment Program on the Finance page on the City’s website. A summary of projects included in the 2024-2028 CIP is included in Volume 2.

## Summary

Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Often these funds make use of fund balances to finance the sometimes–extraordinary cost of certain capital projects. At present, the City maintains budgeted funds for Buildings, Streets, Parks, Information Technology and Equipment.

The 2024 Budget includes a total of \$11,214,000 of Capital Projects Funds expenditures, a decrease of about \$3,332,600, or about 22.9%, compared to the previous year. Generally, this decrease may be attributed to the planned Park System Improvement Plan and planned capital expenditures in the Streets Capital Projects Funds. For the Streets Capital Projects Fund, the City plans to complete one major capital project (2024 Street Rehabilitation Project) with plans to spend approximately \$3,601,000, resulting in a total decrease in expenditures of \$2,189,600 or 37.8%. Apart from these increases, the 2024 Budget includes \$4,401,000 in expenditures for the Parks Capital Projects Fund related to the approved Park System Improvement Plan, or a decrease of about \$1,888,000, or 30.0% compared to 2023. Consistent with City Council guidance, the City may ultimately expend up to \$30,000,000 on park system related capital projects over an approximate 8-year period beginning in 2023.

**Fund: Building Capital Projects (405)**

Department: Public Works

Director: James Kosluchar

The Building Capital Projects Fund accounts for funds accumulated for the acquisition, construction, improvement and/or major repairs of public buildings, including: the Fridley Civic Campus (i.e., City Hall, Police Station, Fire Station No. 1); the Public Works Building; and other municipal buildings that may not be otherwise supported by other Capital Project Funds. The City may also use the fund to finance the acquisition of real estate for the City and its component units.

	2022 Actual	2023 Budget	2024 Budget	2025 Forecast	2026 Forecast
<b>Revenues</b>					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	20,000	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	(22,805)	40,000	40,000	40,000	40,000
49 - Other Financing Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ (2,805)</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>
<b>Expenditures</b>					
61 - Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
62 - Supplies	1,962	-	-	-	-
63 - Other Services & Charges	87,933	20,000	33,000	20,000	120,000
70 - Capital Outlay	100,909	20,000	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 190,804</b>	<b>\$ 40,000</b>	<b>\$ 33,000</b>	<b>\$ 20,000</b>	<b>\$ 120,000</b>
<b>Net Fund Balance Supported</b>	<b>\$ (193,609)</b>	<b>\$ -</b>	<b>\$ 7,000</b>	<b>\$ 20,000</b>	<b>\$ (80,000)</b>
<b>Fund Balance</b>	<b>\$ 1,766,624</b>	<b>\$ 1,766,624</b>	<b>\$ 1,773,624</b>	<b>\$ 1,793,624</b>	<b>\$ 1,713,624</b>
<b>Change in Fund Balance</b>	<b>\$ (73,557)</b>	<b>\$ -</b>	<b>\$ 7,000</b>	<b>\$ 20,000</b>	<b>\$ (80,000)</b>

**Fund: Streets Capital Projects (406)**

Department: Public Works

Director: James Kosluchar

The Street Capital Projects Fund accounts for funds accumulated for the acquisition, construction, improvement and/or major repairs of transportation infrastructure, including: curb and gutter; bridges; sidewalks; streets; streetlights; traffic signals and signage; and trails. The City may expend funds on such facilities under its jurisdiction or in partnership with an area agency controlling similar assets within the City.

	2022 Actual	2023 Budget	2024 Budget	2025 Forecast	2026 Forecast
<b>Revenues</b>					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	513,582	1,030,000	590,000	740,000	550,000
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	1,514,578	3,483,000	1,714,000	3,190,000	1,210,000
45 - Charges for Services	-	160,000	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	(65,353)	30,000	30,000	30,000	30,000
49 - Other Financing Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 1,962,807</b>	<b>\$ 4,703,000</b>	<b>\$ 2,334,000</b>	<b>\$ 3,960,000</b>	<b>\$ 1,790,000</b>
<b>Expenditures</b>					
61 - Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
62 - Supplies	18,161	-	-	-	-
63 - Other Services & Charges	22,632	285,000	245,000	145,000	100,000
70 - Capital Outlay	1,944,991	5,408,000	3,165,000	3,790,000	1,590,000
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	103,800	106,600	200,000	200,000	200,000
<b>Total Expenditures</b>	<b>\$ 2,089,584</b>	<b>\$ 5,799,600</b>	<b>\$ 3,610,000</b>	<b>\$ 4,135,000</b>	<b>\$ 1,890,000</b>
<b>Net Fund Balance Supported</b>	<b>\$ (126,777)</b>	<b>\$ (1,096,600)</b>	<b>\$ (1,276,000)</b>	<b>\$ (175,000)</b>	<b>\$ (100,000)</b>
<b>Fund Balance</b>	<b>\$ 2,529,230</b>	<b>\$ 2,427,630</b>	<b>\$ 1,151,630</b>	<b>\$ 976,630</b>	<b>\$ 876,630</b>
<b>Change in Fund Balance</b>	<b>\$ 33,553</b>	<b>\$ (101,600)</b>	<b>\$ (1,276,000)</b>	<b>\$ (175,000)</b>	<b>\$ (100,000)</b>

**Fund: Parks Capital Projects (407)**

Department: Public Works/Community Services and Employee Resources

Director: James Kosluchar/Mike Maher

The Parks Capital Projects Fund accounts for funds accumulated for the acquisition, construction, improvement and/or major repairs of parks and open spaces maintained by the City, including: community and neighborhood parks; playground and recreation equipment; recreation facilities; trails located in and around park units; and related activities.

	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Forecast</b>	<b>2026 Forecast</b>
<b>Revenues</b>					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	128,000	80,000	200,000	550,000	80,000
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	20,000	55,000	395,000	185,000	55,000
49 - Other Financing Sources	23,311,771	-	-	-	2,991,000
<b>Total Revenues</b>	<b>\$ 23,459,771</b>	<b>\$ 135,000</b>	<b>\$ 595,000</b>	<b>\$ 735,000</b>	<b>\$ 3,126,000</b>
<b>Expenditures</b>					
61 - Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
62 - Supplies	1,928	-	-	-	-
63 - Other Services & Charges	69,767	70,000	85,000	30,000	30,000
70 - Capital Outlay	377,166	6,084,000	4,162,000	7,571,000	8,662,000
80 - Debt Service	556,599	-	-	-	-
99 - Other Financing Uses	67,415	135,000	154,000	158,200	162,500
<b>Total Expenditures</b>	<b>\$ 1,072,875</b>	<b>\$ 6,289,000</b>	<b>\$ 4,401,000</b>	<b>\$ 7,759,200</b>	<b>\$ 8,854,500</b>
<b>Net Fund Balance Supported</b>	<b>\$ 22,386,896</b>	<b>\$ (6,154,000)</b>	<b>\$ (3,806,000)</b>	<b>\$ (7,024,200)</b>	<b>\$ (5,728,500)</b>
<b>Fund Balance</b>	<b>\$ 23,335,188</b>	<b>\$ 17,181,188</b>	<b>\$ 13,375,188</b>	<b>\$ 6,350,988</b>	<b>\$ 622,488</b>
<b>Change in Fund Balance</b>	<b>\$ 22,206,535</b>	<b>\$ (6,154,000)</b>	<b>\$ (3,806,000)</b>	<b>\$ (7,024,200)</b>	<b>\$ (5,728,500)</b>

**Fund: Information Technology Capital Projects (409)**

Department: Finance

Director: Joe Starks

The Information Technology (IT) Capital Projects Fund accounts for funds accumulated for the acquisition, expansion, improvement, replacement and/or major repairs of IT resources and systems, including: computers; enterprise-level or major software; networking equipment; servers; and other significant hardware. The IT Capital Projects Fund may not support ongoing IT costs or operations, such as licensing and maintenance fees.

	2022 Actual	2023 Budget	2024 Budget	2025 Forecast	2026 Forecast
<b>Revenues</b>					
41 - Taxes	\$ 68,500	\$ 74,000	\$ 79,900	\$ 86,300	\$ 93,200
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	200,000	250,000	305,000	330,000	250,000
45 - Charges for Services	2,500	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	(7,948)	4,000	4,000	4,000	4,000
49 - Other Financing Sources					
<b>Total Revenues</b>	<b>\$ 263,052</b>	<b>\$ 328,000</b>	<b>\$ 388,900</b>	<b>\$ 420,300</b>	<b>\$ 347,200</b>
<b>Expenditures</b>					
61 - Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
62 - Supplies	47,784	188,000	45,000	30,000	30,000
63 - Other Services & Charges	183,078	172,000	30,000	20,000	20,000
70 - Capital Outlay	63,176	115,000	448,000	440,000	240,000
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 294,038</b>	<b>\$ 475,000</b>	<b>\$ 523,000</b>	<b>\$ 490,000</b>	<b>\$ 290,000</b>
<b>Net Fund Balance Supported</b>	<b>\$ (30,986)</b>	<b>\$ (147,000)</b>	<b>\$ (134,100)</b>	<b>\$ (69,700)</b>	<b>\$ 57,200</b>
<b>Fund Balance</b>	<b>\$ 390,214</b>	<b>\$ 261,214</b>	<b>\$ 127,114</b>	<b>\$ 57,414</b>	<b>\$ 114,614</b>
<b>Change in Fund Balance</b>	<b>\$ 104,777</b>	<b>\$ (129,000)</b>	<b>\$ (134,100)</b>	<b>\$ (69,700)</b>	<b>\$ 57,200</b>

**Fund: Equipment Capital Projects Fund (410)**

Department: Finance

Director: Joe Starks

The Equipment Capital Projects Fund, also known as the Capital Equipment Program (CEP) accounts for funds accumulated for the acquisition, replacement and/or major repairs of larger or more expensive equipment, including: public works and public safety vehicles and equipment; parks and landscaping equipment; and other major equipment needs as determined by the City Manager and City Council.

	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Forecast</b>	<b>2026 Forecast</b>
<b>Revenues</b>					
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	857,768	765,000	890,000	690,000	1,010,000
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	(41,112)	15,000	15,000	15,000	15,000
49 - Other Financing Sources	298,528	365,000	327,000	2,090,000	404,000
<b>Total Revenues</b>	<b>\$ 1,115,184</b>	<b>\$ 1,145,000</b>	<b>\$ 1,232,000</b>	<b>\$ 2,795,000</b>	<b>\$ 1,429,000</b>
<b>Expenditures</b>					
61 - Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
62 - Supplies	182,247	36,000	115,000	246,000	88,000
63 - Other Services & Charges	78,391	-	279,000	353,000	357,000
70 - Capital Outlay	200,641	1,907,000	2,253,000	2,187,000	573,000
80 - Debt Service	-	-	-	-	346,800
99 - Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 461,279</b>	<b>\$ 1,943,000</b>	<b>\$ 2,647,000</b>	<b>\$ 2,786,000</b>	<b>\$ 1,364,800</b>
<b>Net Fund Balance Supported</b>	<b>\$ 653,905</b>	<b>\$ (798,000)</b>	<b>\$ (1,415,000)</b>	<b>\$ 9,000</b>	<b>\$ 64,200</b>
<b>Fund Balance</b>	<b>\$ 2,005,625</b>	<b>\$ 2,241,625</b>	<b>\$ 826,625</b>	<b>\$ 835,625</b>	<b>\$ 899,825</b>
<b>Change in Fund Balance</b>	<b>\$ 1,494,348</b>	<b>\$ 236,000</b>	<b>\$ (1,415,000)</b>	<b>\$ 9,000</b>	<b>\$ 64,200</b>



# ENTERPRISE FUNDS

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This section of the 2024 Budget provides information regarding the following funds and their respective divisions as supported by Enterprise Funds:

- Summary;
- Water Utility Fund;
- Sanitary Sewer Utility Fund;
- Storm Water Utility Fund; and
- Municipal Liquor Fund.

For additional information and analysis regarding the various capital projects for Enterprise Funds, please refer to the 2024–2028 CIP, found on the Finance page within the City’s website. A summary of projects included in the 2024–2028 CIP is included in Volume 2.

## Summary

Enterprise Funds are funds designed to account for proprietary activities in which fees or rates are charged to external users for goods or services. At present, the City maintains such funds for Water Utility, Sanitary Sewer Utility, Storm Water Utility and Municipal Liquor. For these funds, the City prepares a five–year budget projection for each fund and determines the appropriate fees and rates for end users. Additionally, the City regularly engages third–party consultants to review fund activities to ensure proper fund management and adequate financial resources. Ideally, these funds are self-sustaining, supporting both their operating and capital project needs.

The 2024 Budget includes a total of \$25,493,600 of Enterprise Fund expenses, an increase of about \$2,176,500, or about 9.3%, compared to the previous year. Generally, this change may be attributed to an increase in capital outlay expenditures, which are increasing \$2,200,000 or 79.9%.

## **Fund: Water Utility Fund**

Department: Public Works

Director: James Kosluchar

**Areas of Responsibility.** The Water Utility Fund provides for the treatment, distribution, and metering of safe drinking water to properties within the City. The fund also maintains water pressure and fire hydrants used for fire suppression throughout the City. Additionally, the fund supports the cost of all debt service associated with capital improvements for the water utility.

**2023 Update.** The Public Works Department made significant progress on several of the goals and objectives outlined in the Adopted 2023 Budget.

- The Water Operations Division continued an investigation of Per- and Polyfluoroalkyl Substances (PFAS) investigation for Well No. 10 and is considering the future of Wells No. 1 and No. 13, which operate on standby service historically.
- The Water Operations Division continued to work on funding for Locke Park WTP upgrade to address PFAS.
- The Adopted 2023 Budget assumed a 3% increase in Water Utility Rates to support operating expenses, ordinary capital project expenses, to maintain appropriate cash and fund balances and service interfund loans.

**2024 Significant Issues and Priorities.** Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

- The Water Operations Division will continue with expenses similar to the Adopted 2023 Budget. Also, the division anticipates an increased reliance on contracted services for the repair of aging infrastructure.
- A significant project this year will involve the construction and interconnection of the existing and new water distribution system.
- Water distribution upgrades will be done in conjunction with street projects.
- The remaining American Rescue Plan Act (ARPA) funds will be spent on reconditioning of water pumps and Water Treatment Plant security projects.
- Generally, the Adopted 2024 Budget assumes a 3% increase in Water Utility Rates to support operating expenses, ordinary capital project expenses, to maintain appropriate cash and fund balances and service interfund loans.

Division: Administration and Operations

Operations Manager: Jason Wiehle  
Administration Manager: Korrie Johnson

**2025/2026 Forecast Assumptions:**

- 3% Increase for Water Utility Fee (Proprietary Revenue) in 2025 & 2026
- 4% Increase for Personnel Services Expenditures (includes wages, benefits and worker's compensation insurance)
- 3% Increase for Supplies Expenditures
- 3% Increase for Other Services & Charges Expenditures

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Revenues</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Forecast</b>	<b>Forecast</b>
42 - Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
44 - Intergovernmental	7,229	614,500	410,000	-	-
45 - Charges for Services	1,680	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	(194,100)	54,400	90,500	92,300	94,100
48 - Proprietary Revenue	4,543,604	4,544,900	4,676,200	4,816,500	4,961,000
49 - Other Financing Sources	17,550	-	-	-	-
<b>Total Revenues</b>	<b>\$ 4,375,963</b>	<b>\$ 5,213,800</b>	<b>\$ 5,176,700</b>	<b>\$ 4,908,800</b>	<b>\$ 5,055,100</b>
<b>Expenditures</b>					
50 - Cost of Goods Sold	\$ -	\$ -	-	-	-
61 - Personnel Services	857,650	871,800	920,800	957,600	995,900
62 - Supplies	312,043	297,400	402,900	415,000	427,500
63 - Other Services & Charges	1,903,930	2,189,300	2,183,500	2,101,300	2,129,400
70 - Capital Outlay	649,143	1,291,000	2,650,000	1,635,000	4,446,000
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,722,766</b>	<b>\$ 4,649,500</b>	<b>\$ 6,157,200</b>	<b>\$ 5,108,900</b>	<b>\$ 7,998,800</b>
<b>Net Fund Balance Supported</b>	<b>\$ 653,197</b>	<b>\$ 564,300</b>	<b>\$ (980,500)</b>	<b>\$ (200,100)</b>	<b>\$ (2,943,700)</b>
<b>Fund Balance</b>	<b>\$ 15,236,661</b>	<b>\$ 13,524,761</b>	<b>\$ 12,544,261</b>	<b>\$ 12,344,161</b>	<b>\$ 9,400,461</b>
<b>Change in Fund Balance</b>	<b>\$ 3,697,960</b>	<b>\$ (1,711,900)</b>	<b>\$ (980,500)</b>	<b>\$ (200,100)</b>	<b>\$ (2,943,700)</b>

Division: Debt Service

Manager: Korrie Johnson

	2022 Actual	2023 Budget	2024 Budget	2025 Forecast	2026 Forecast
<b>Revenues</b>					
42 - Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
48 - Proprietary Revenue	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>					
50 - Cost of Goods Sold	\$ -	\$ -	\$ -	\$ -	\$ -
61 - Personnel Services	-	-	-	-	-
62 - Supplies	-	-	-	-	-
63 - Other Services & Charges	-	-	-	-	-
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	154,668	1,210,200	913,700	914,400	919,600
99 - Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 154,668</b>	<b>\$ 1,210,200</b>	<b>\$ 913,700</b>	<b>\$ 914,400</b>	<b>\$ 919,600</b>
<b>Net Fund Balance Supported</b>	<b>\$ (154,668)</b>	<b>\$ (1,210,200)</b>	<b>\$ (913,700)</b>	<b>\$ (914,400)</b>	<b>\$ (919,600)</b>

## **Fund: Sanitary Sewer Utility Fund**

Department: Public Works

Director: James Kosluchar

**Areas of Responsibility.** The Sanitary Sewer Utility Fund provides for maintenance of trunk and collector sanitary sewer systems and sanitary sewer lift stations maintained by the City. The fund also provides support for wastewater treatment in concert with the Metropolitan Council. Additionally, the fund supports the cost of all debt service associated with capital improvements for the utility.

**2023 Update.** The Public Works Department made significant progress on several of the goals and objectives outlined in the Adopted 2023 Budget.

- The Sanitary Sewer Operations Division focused on coordination for the upcoming street rehabilitation projects and the minor rehabilitation of certain lift stations.
- Sources of inflow/infiltration continue to be a top priority. The division coordinated with Metropolitan Council Environmental Services (MCES) on Phase No. 1 of an Inflow and Infiltration Study
- In 2023, the Municipal Wastewater Charge (MWC) increased approximately \$406,000 or 8.45% to about \$5,212,000.
- The Adopted 2023 Budget assumed a 3% increase in Sanitary Sewer Utility Rates to support operating expenses, ordinary capital project expenses, to maintain appropriate cash and fund balances and service debt as well as interfund loans. This did not cover the large MWC increase.

**2024 Significant Issues and Priorities.** Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

- In 2024, the Municipal Wastewater Charge (MWC) increased approximately \$232,000 or 4.4% to about \$5,443,800. This fee alone accounts for 80% of the operating expenses.
- With the continued increases in the MWC, the City has determined that a larger increase is needed to Sanitary Sewer Utility Fees. The increase for 2024 will be 4.5% with future increases forecasted to be higher.
- The largest project taking place will be a Collection System Lining project. This is a cured-in-place-pipe lining of the existing sanitary sewer collection system. The 2024 project is funded with American Rescue Plan Act (ARPA) Funds.

Division: Administration, Operations and Capital

Operations Manager: Jason Wiehle  
Administration Manager: Korrie Johnson

**2025/2026 Forecast Assumptions:**

- 9% Increase for Sanitary Sewer Utility Fee (Proprietary Revenue) in 2025 & 2026
- 4% Increase for Personnel Services Expenditures (includes wages, benefits and worker's compensation insurance)
- 3% Increase for Supplies Expenditures

<b>Revenues</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Forecast</b>	<b>2026 Forecast</b>
42 - Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
44 - Intergovernmental	547,348	550,000	1,100,000	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	(76,635)	131,100	36,100	36,800	36,800
48 - Proprietary Revenue	6,639,735	6,613,000	6,910,600	7,532,600	8,210,500
49 - Other Financing Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 7,110,448</b>	<b>\$ 7,294,100</b>	<b>\$ 8,046,700</b>	<b>\$ 7,569,400</b>	<b>\$ 8,247,300</b>
<b>Expenditures</b>					
50 - Cost of Goods Sold	\$ -	\$ -	\$ -	\$ -	\$ -
61 - Personnel Services	437,015	481,500	540,800	562,400	584,900
62 - Supplies	72,153	51,500	60,500	62,300	64,200
63 - Other Services & Charges	5,732,873	6,222,900	6,454,300	6,556,100	6,793,600
70 - Capital Outlay	542,543	883,000	1,690,000	1,227,000	679,000
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 6,784,584</b>	<b>\$ 7,638,900</b>	<b>\$ 8,745,600</b>	<b>\$ 8,407,800</b>	<b>\$ 8,121,700</b>
<b>Net Fund Balance Supported</b>	<b>\$ 325,864</b>	<b>\$ (344,800)</b>	<b>\$ (698,900)</b>	<b>\$ (838,400)</b>	<b>\$ 125,600</b>
<b>Fund Balance</b>	<b>\$ 9,541,473</b>	<b>\$ 8,630,273</b>	<b>\$ 7,931,373</b>	<b>\$ 7,092,973</b>	<b>\$ 7,218,573</b>
<b>Change in Fund Balance</b>	<b>\$ 1,200,508</b>	<b>\$ (911,200)</b>	<b>\$ (698,900)</b>	<b>\$ (838,400)</b>	<b>\$ 125,600</b>

	2022 Actual	2023 Budget	2024 Budget	2025 Forecast	2026 Forecast
<b>Revenues</b>					
42 - Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
48 - Proprietary Revenue	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>					
50 - Cost of Goods Sold	\$ -	\$ -	\$ -	\$ -	\$ -
61 - Personnel Services	-	-	-	-	-
62 - Supplies	-	-	-	-	-
63 - Other Services & Charges	-	-	-	-	-
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	4,200	43,400	42,600	46,800	45,800
99 - Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 4,200</b>	<b>\$ 43,400</b>	<b>\$ 42,600</b>	<b>\$ 46,800</b>	<b>\$ 45,800</b>
<b>Net Fund Balance Supported</b>	<b>\$ (4,200)</b>	<b>\$ (43,400)</b>	<b>\$ (42,600)</b>	<b>\$ (46,800)</b>	<b>\$ (45,800)</b>

## **Fund: Storm Water Utility Fund**

Department: Public Works

Director: James Kosluchar

**Areas of Responsibility.** The Storm Water Utility Fund provides for maintenance of trunk and collector storm water systems maintained by the City. The fund also establishes and maintains improvements and programs provided to meet storm water quality objectives as established by the Metropolitan Council and other agencies. Additionally, the fund supports the cost of all debt service associated with capital improvements for the utility.

**2023 Update.** The Public Works Department made significant progress on several of the goals and objectives outlined in the Adopted 2023 Budget.

- The Storm Water Operations Division continued efforts to implement the new Municipal Separate Storm Sewer System (MS4) permit requirements through modifications to certain operations and the completion of planned capital projects.
- Due to the high dollar amount of future Storm Water Utility capital projects, the City increased Storm Water Utility rates for 2023, and is forecasted to do so in future years, which will generate approximately \$1,750,000 in additional user fees. With this revenue, the City is trying to avoid the issuance of debt to support planned and largely mandated capital projects and save on interest expense.

**2024 Significant Issues and Priorities.** Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

- The Storm Water Operations Division will continue to operate at expense levels similar to the Adopted 2023 Budget.
- Storm Water Utility Fees will increase by 10%.
- Storm Water System Upgrades will take place both independently of street and in conjunction with street projects.
- Other significant projects to take place will include Total Maximum Daily Load (TMDL) Water Quality Projects, Sediment Removal Projects and Storm Water Maintenance.



Division: Administration and Operations

Operations Manager: Jeff Jensen  
Administration Manager: Korrie Johnson

**2025/2026 Forecast Assumptions:**

- 10% Increase for Storm Water Utility Fee (Proprietary Revenue) in 2025 & 3% in 2026
- 4% Increase for Personnel Services Expenditures (includes wages, benefits and worker's compensation insurance)
- 3% Increase for Supplies Expenditures

	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Forecast</b>	<b>2026 Forecast</b>
<b>Revenues</b>					
42 - Special Assessments	\$ 238	\$ 500	\$ 500	\$ 500	\$ 500
44 - Intergovernmental	791,330	180,000	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	(35,435)	94,900	36,000	36,000	36,000
48 - Proprietary Revenue	1,767,347	1,909,300	2,102,100	2,312,400	2,381,800
49 - Other Financing Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 2,523,480</b>	<b>\$ 2,184,700</b>	<b>\$ 2,138,600</b>	<b>\$ 2,348,900</b>	<b>\$ 2,418,300</b>
<b>Expenditures</b>					
50 - Cost of Goods Sold	\$ -	\$ -	\$ -	\$ -	\$ -
61 - Personnel Services	532,588	631,100	747,300	777,200	808,300
62 - Supplies	28,048	33,700	40,200	41,400	42,600
63 - Other Services & Charges	907,508	1,484,600	1,471,000	1,086,300	1,811,400
70 - Capital Outlay	702,177	471,000	560,000	1,270,000	1,020,000
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 2,170,321</b>	<b>\$ 2,620,400</b>	<b>\$ 2,818,500</b>	<b>\$ 3,174,900</b>	<b>\$ 3,682,300</b>
<b>Net Fund Balance Supported</b>	<b>\$ 353,159</b>	<b>\$ (435,700)</b>	<b>\$ (679,900)</b>	<b>\$ (826,000)</b>	<b>\$ (1,264,000)</b>
<b>Fund Balance</b>	<b>\$ 11,441,649</b>	<b>\$ 11,147,349</b>	<b>\$ 10,467,449</b>	<b>\$ 9,641,449</b>	<b>\$ 8,377,449</b>
<b>Change in Fund Balance</b>	<b>\$ 1,348,439</b>	<b>\$ (294,300)</b>	<b>\$ (679,900)</b>	<b>\$ (826,000)</b>	<b>\$ (1,264,000)</b>

	2022 Actual	2023 Budget	2024 Budget	2025 Forecast	2026 Forecast
<b>Revenues</b>					
42 - Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
48 - Proprietary Revenue	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>					
50 - Cost of Goods Sold	\$ -	\$ -	\$ -	\$ -	\$ -
61 - Personnel Services	-	-	-	-	-
62 - Supplies	-	-	-	-	-
63 - Other Services & Charges	-	-	-	-	-
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	3,100	32,600	37,000	36,300	30,500
99 - Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,100</b>	<b>\$ 32,600</b>	<b>\$ 37,000</b>	<b>\$ 36,300</b>	<b>\$ 30,500</b>
<b>Net Fund Balance Supported</b>	<b>\$ (3,100)</b>	<b>\$ (32,600)</b>	<b>\$ (37,000)</b>	<b>\$ (36,300)</b>	<b>\$ (30,500)</b>

## **Fund: Municipal Liquor**

Department: Finance

Director: Joe Starks

**Areas of Responsibility.** Established in 1949, the Municipal Liquor operation consists of two retail locations with annual sales in excess of \$6,000,000 annually, with a portion of the net profits benefiting the General Fund and the Equipment Capital Projects Fund. Generally, the fund “pours its profits” back into the City and alleviates the property tax burden on businesses and residents of the community. The fund contains two divisions – one for each store.

**2023 Update.** The Finance Department and Municipal Liquor Division made significant progress on several of the goals and objectives outlined in the Adopted 2023 Budget.

- Fridley Liquor continued to expand on its role in the community by:
  - Working with the State and a non–profit partner to provide employment opportunities for persons with disabilities;
  - Planning to give back about one percent of net profits to the community for social responsibility related programs; and
  - Partnering with community non–profit organizations to assist in fundraising (e.g., Fridley Historical Society).
- Fridley Liquor undertook a Security System Upgrade and Replacement at Store No. 1 to ensure the safety for employees and customers.
- Saw increased amounts of applications for open liquor store positions.

**2024 Significant Issues and Priorities.** Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

- Fridley Liquor will need to maintain market share against new off–sale liquor operations in Spring Lake Park and Coon Rapids. As mentioned above, the City plans to continue efforts and strategies to improve the reputation of Fridley Liquor as a community asset and a business that provide superior customer service and product selection. Additionally, Fridley Liquor plans to explore a delivery service coupled with the new online ordering system.
- Due the COVID–19 pandemic and otherwise strong demand for retail employees, Fridley Liquor continues to experience higher than average turnover in part–time positions. As such, the City plans to examine its hiring effort, retention strategies and compensation related to the municipal liquor stores.
- As part of the effort to further capitalize on the online ordering system and other strategic initiatives, Fridley Liquor, with the assistance of the Marketing and Engagement Division, continues to refine and implement its marketing plans, which includes billboards, community event participation, organizational fundraising, promotional items and social media marketing among other efforts.

- Fridley Liquor will undertake a similar Security System Upgrade and Replacement at Store No. 2 to ensure the safety of employees and customers.
- Fridley Liquor will also need to determine the ultimate transience, if any, of the increase in sales related to the COVID-19 pandemic and the shift in consumer habits. 2020 and 2021 were largely historic years in terms of sales and the 2024 Budget assumes sales levels that are back to a more realistic, pre-pandemic level.
- The implementation of new laws and regulations, i.e., earned sick and safe time part-time employees will be significant in 2024.
- Fridley Liquor will also need to monitor the legalization of marijuana and its impact on liquor sales.

	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Forecast</b>	<b>2026 Forecast</b>
<b>Revenues</b>					
42 - Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	(31,031)	7,300	15,000	15,100	15,100
48 - Proprietary Revenue	5,436,387	5,953,500	5,600,200	5,628,200	5,656,300
49 - Other Financing Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 5,405,356</b>	<b>\$ 5,960,800</b>	<b>\$ 5,615,200</b>	<b>\$ 5,643,300</b>	<b>\$ 5,671,400</b>
<b>Expenditures</b>					
50 - Cost of Goods Sold	\$ 3,884,342	\$ 4,317,500	\$ 4,005,600	\$ 4,085,700	\$ 4,167,400
61 - Personnel Services	546,704	591,500	589,600	583,200	576,500
62 - Supplies	29,829	21,900	27,900	28,700	29,600
63 - Other Services & Charges	512,523	641,300	655,300	534,600	562,000
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	43,707	-	-	-	-
99 - Other Financing Uses	278,500	278,500	328,500	328,500	328,500
<b>Total Expenditures</b>	<b>\$ 5,295,605</b>	<b>\$ 5,850,700</b>	<b>\$ 5,606,900</b>	<b>\$ 5,560,700</b>	<b>\$ 5,664,000</b>
<b>Net Fund Balance Supported</b>	<b>\$ 109,751</b>	<b>\$ 110,100</b>	<b>\$ 8,300</b>	<b>\$ 82,600</b>	<b>\$ 7,400</b>
<b>Fund Balance (w/ Store No. 2)</b>	<b>\$ 2,200,167</b>	<b>\$ 2,224,067</b>	<b>\$ 2,179,867</b>	<b>\$ 2,245,867</b>	<b>\$ 2,217,167</b>
<b>Change in Fund Balance</b>	<b>\$ 102,158</b>	<b>\$ 23,900</b>	<b>\$ (44,200)</b>	<b>\$ 66,000</b>	<b>\$ (28,700)</b>

Division: Store No. 2 Manager: Kyle Birkholz

<b>Revenues</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Forecast</b>	<b>2026 Forecast</b>
42 - Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
48 - Proprietary Revenue	1,085,231	1,185,200	1,119,600	1,125,200	1,130,900
49 - Other Financing Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 1,085,231</b>	<b>\$ 1,185,200</b>	<b>\$ 1,119,600</b>	<b>\$ 1,125,200</b>	<b>\$ 1,130,900</b>
<b>Expenditures</b>					
50 - Cost of Goods Sold	\$ 829,327	\$ 881,100	\$ 840,300	\$ 857,100	\$ 874,200
61 - Personnel Services	113,901	141,000	131,900	137,200	142,700
62 - Supplies	12,983	3,200	3,200	3,300	3,400
63 - Other Services & Charges	91,915	76,100	81,700	84,200	86,700
70 - Capital Outlay	-	110,000	55,000	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	60,000	60,000	60,000	60,000	60,000
<b>Total Expenditures</b>	<b>\$ 1,108,126</b>	<b>\$ 1,271,400</b>	<b>\$ 1,172,100</b>	<b>\$ 1,141,800</b>	<b>\$ 1,167,000</b>
<b>Net Fund Balance Supported</b>	<b>\$ (22,895)</b>	<b>\$ (86,200)</b>	<b>\$ (52,500)</b>	<b>\$ (16,600)</b>	<b>\$ (36,100)</b>

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## SUMMARY OF FULL TIME EQUIVALENT (FTE) POSITIONS

<b>Department</b>	<b>Division</b>	<b>2022 FTE</b>	<b>2023 FTE</b>	<b>2024 FTE</b>	<b>Explanation for 2024</b>
<b>Public Safety</b>	Police	57.7	57.7	58.2	A
	Police Activity Fund	1.0	1.0	1.0	
	Fire	6.0	6.0	6.0	
	<b>Subtotal</b>	<b>64.7</b>	<b>64.7</b>	<b>65.2</b>	
<b>Public Works</b>	Municipal Center	2.9	2.9	2.9	
	Engineering	1.8	2.8	3.8	B
	Park Maintenance	6.1	7.1	7.1	
	Street Lighting	0.2	0.2	0.2	
	Street Maintenance	8.1	8.1	8.1	
	Fleet Maintenance	3.9	3.9	3.9	
	Water Utility	8.1	8.1	8.1	
	Sewer Utility	4.6	4.6	4.6	
	Storm Water Utility	6.1	6.1	6.1	
<b>Subtotal</b>	<b>41.8</b>	<b>43.8</b>	<b>44.8</b>		
<b>Parks and Recreation</b>	Recreation Department	6.0	6.0	6.0	
	Springbrook Nature Center	5.5	5.5	5.5	
	<b>Subtotal</b>	<b>11.5</b>	<b>11.5</b>	<b>11.5</b>	
<b>Community Development:</b>	Planning	4.4	5.4	5.4	
	Building Inspections	3.0	3.0	3.0	
	Rental Inspection	2.1	2.1	2.5	C
	Solid Waste Abatement	0.5	0.5	0.5	
	<b>Subtotal</b>	<b>10.0</b>	<b>11.0</b>	<b>11.4</b>	
<b>City Manager's Office</b>	General Management	2.0	2.0	2.0	
	City Clerk	1.0	1.8	1.8	
	Human Resources	3.0	3.0	3.0	
	Marketing and Communications	2.0	1.5	1.5	
	Cable TV	2.0	1.7	1.7	
	<b>Subtotal</b>	<b>10.0</b>	<b>10.0</b>	<b>10.0</b>	
<b>Finance</b>	Accounting	5.5	5.5	5.5	
	Assessing	2.0	2.0	2.0	
	Information Technology	3.0	3.0	3.0	
	Municipal Liquor Store	9.5	9.5	9.5	
	<b>Subtotal</b>	<b>20.0</b>	<b>20.0</b>	<b>20.0</b>	
<b>Total</b>		<b>158.0</b>	<b>161.0</b>	<b>162.9</b>	

**Notes:**

Includes full-time employees and permanent part-time employees. Does not include seasonals or interns.

Employees allocated out to department/division based on % activity.

A - 0.5 FTE desk officer added for 2024 funded through grant revenue.

B - 1.0 FTE GIS position added for 2024 to replace GIS consultant (offset by consulting expense savings).

C - 2 - .8 FTE budgeted to 1.0 FTE (0.4 total addition). Funded by restructuring positions as a result of pending retirements and increased rental inspection revenue.



# GLOSSARY

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**Accounting System.** The total structure of records and procedures which record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

**Accounts Payable.** A liability account reflecting amounts on an open account owing to private persons or organizations for goods and services received by a government.

**Accounts Receivable.** An asset account reflecting amounts owing on an open account from private persons or organizations for goods and services furnished by a government.

**Accrual Basis of Accounting.** Method of accounting that recognizes the financial effect of transactions, events, and interfund activity when they occur, regardless of the timing of the related cash flows.

**Adopted Budget.** Refers to the budget amounts as originally approved by the city council at the beginning of the year and also to budget document which consolidates all beginning-of - the-year operating appropriations and new capital project appropriations.

**Appropriation.** An authorization made by the legislative body of a government, which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

**Assessed Valuation.** Valuation that a government sets on real estate or other property as a basis for levying taxes. Tax-exempt property is excluded from the assessable base.

**Assets.** Property and equipment owned by a government which has monetary value.

**Balanced Budget.** A budget in which the sources of funds (revenues) are equal to the uses (expenditures).

**Basis of Accounting.** The technical term that describes the criteria governing the timing of the recognition of transactions and events.

**Bonds.** A written promise to pay a specified sum of money called principal at specified dates, including interest at a designated time. Bonds are typically used for long-term debt.

**Budget.** A financial operations plan of Final or adopted expenditures for a given period and the Final or adopted revenues to finance them.

**Capital Investment Program (CIP).** A plan for capital expenditures to be incurred each year for a fixed period of years and the estimated resources to finance the projected expenditures.

**Capital Outlay or Expenditure.** Expenditures which result in the acquisition of or addition to fixed assets which have a value of \$10,000 or more and have a useful life of more than one year.

**Capital Project.** The largely one-time cost for acquisition construction, improvement, replacement, or renovation of land, structures and improvements thereon.

**Capital Project Fund.** Fund type used to account for financial resources that are restricted, committed, or assigned to expenditures for capital outlays including the acquisition or construction of capital facilities and other capital assets.

**Current Assets.** Those assets which are available or can be made readily available to finance current operations or to pay current liabilities.

**Current Liabilities.** Liabilities which are payable within one year.

**Debt.** An obligation resulting from the borrowing of money or the purchase of goods or services.

**Debt Service Fund.** Governmental fund type used to account for accumulations of resources that are restricted, committed, or assigned to expenditure for principal and interest.

**Deficit.** An excess of expenditures over revenues, a loss in business operations.

**Depreciation.** In accounting for depreciation, the cost of a fixed asset, less any salvage value is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

**Division.** A major organization unit within a department. Usually, divisions are responsible for carrying out a major component of the department.

**Encumbrance.** Commitments related to unperformed (executor) contracts for goods or services.

**Enterprise Fund.** Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.

**Expenditure/Expense.** Where accounts are kept on the modified accrual or accrual basis of accounting, the cost of goods received, or services rendered.

**Fee.** A general term used for any fixed charge levied by the government associated with providing a service permitting an activity or imposing a fine or penalty. Major types of fees include business and non-business licenses, fines, and user charges.

**Fiscal Disparities.** A revenue sharing program comprised of local government units within the Twin Cities Metropolitan area. Under this program a portion of growth in commercial, industrial, and public utility property value of each community is contributed to a tax base sharing pool. Each community receives a distribution of property value from the pool based on market value and population of each city.

**Fiscal Year.** The twelve-month period to which the annual budget applies and at the end of which the City determines its financial position. The City's fiscal year is January 1st to December 31st.

**Fixed Asset.** Long-term tangible assets which are "fixed" in nature, such as building, land, and equipment.

**Fund.** An accounting entity with a self-balancing set of accounts in which assets, liabilities, and equity are recorded for a specific activity or objective.

**Fund Balance.** Net position of a governmental fund (difference between assets, liabilities, deferred outflow of resources, and deferred inflows of resources).

**Governmental Accounting Standards Board (GASB).** The authoritative accounting and financial reporting standard-setting body for state and local governments.

**General Fund.** One of the five governmental fund types. The general fund typically serves as the chief operating fund of a government. The general fund is used to account for all financial resources not accounted for in some other fund.

**General Obligation (GO) Bonds.** Bonds that are backed by the full faith and credit of the City.

**Goal.** A statement of direction, purpose, or intent that describes the future state of condition or result to achieve.

**Governmental Funds.** Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds.

**Grant.** A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments.

**Housing and Redevelopment Authority (HRA) of the City of Fridley.** The HRA was formed by the City to provide housing and redevelopment assistance to Richfield citizens and businesses.

**Infrastructure.** Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets.

**Intergovernmental Aid.** Revenues from other governments in the form of grants, entitlements or shared revenues.

**Internal Service Fund.** Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

**Investment.** Securities permitted by law are purchased and held for the production of income in the form of interest.

**Liquidity.** The amount of time that is expected to elapse until an asset is realized or otherwise converted into cash or until a liability must be paid.

**Local Government Aid (LGA).** An aid program consisting of sales and income revenues collected by the State of Minnesota and redistributed to local governments to reduce local property tax burdens.

**Market Value.** The value determined by the County Assessor for real estate or property used for levying taxes.

**Modified Accrual Basis.** The basis of accounting which recognizes increases and decreases in financial resources only to the extent that they reflect near-term inflows or outflows of cash. Revenues are recognized to the degree that they are available to finance expenditures of the fiscal period. Similarly, debt service payments and a number of specific accrued liabilities are only recognized as expenditures when payment is due because it is only at that time that they normally are liquidated with expendable available financial resources.

**Municipal State Aid (MSA).** An aid program consisting of gas tax revenues collected by the State of Minnesota redistributed to local governments for road improvements.

**Objective.** An achievement that can be attained only if the attempts are made in a particular direction.

**Program.** A group of activities, operations, or operational units directed to attain a specific purpose or objective.

**Project.** A temporary endeavor with a beginning and an end and it must be used to create a unique product, service or result.

**Final Budget.** The recommended city budget submitted by the city manager to the city council.

**Proprietary Fund.** Funds that focus on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. There are two types of proprietary funds: enterprise funds and internal service funds.

**Reserves.** Funds set aside for unanticipated expenditures or unforeseen emergencies, as well as to have adequate working capital for current operating needs to avoid short-term borrowing.

**Revenue.** Funds collected as income to offset operational expenditures including property taxes, charges for service, licenses and permits, etc.

**Special Assessment.** A levy made against a property to defray all, or part of the cost of a capital improvement or service deemed to benefit that property.

**Special Revenue Fund.** A fund established used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

**Tax Capacity Value.** The taxable portion of the market value which is based on classification rates determined by the type of property tax.

**Tax Capacity Rate.** The old "mill rate" derived in same manner mill rates were determined. Tax capacity rate is equal to levy divided by tax capacity (old, assessed value). New tax capacity rates will be expressed as percentages.

**Tax Increment Financing.** Financing secured by the anticipated incremental increase in tax revenues, resulting from the redevelopment of an area.

**Tax Levy.** The amount of property taxes levied to finance operations that are not funded by other services.

**Taxes.** Compulsory charges levied by a government to finance services performed for the common benefit.

**Working Capital.** The difference between current assets and current liabilities.

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# Volume No. 2

## Budget Detail and Financial Reports



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City of Fridley, MN

# Budget Worksheet Account Summary

For Fiscal: 2023 Period Ending: 12/31/2023

		Defined Budgets						
		2021 Total Budget	2021 YTD Activity	2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 2024 Proposed
<b>Fund: 101 - General Fund</b>								
<b>Division: 111 - Legislative</b>								
<b>Expense</b>								
<a href="#">101-1110-611110</a>	City Council / Temp Employee-...	50,100.00	46,063.39	42,800.00	42,753.36	42,800.00	39,464.64	42,800.00
<a href="#">101-1110-612100</a>	City Council / Medicare Contrib...	1,000.00	925.77	900.00	847.79	900.00	491.75	600.00
<a href="#">101-1110-612110</a>	City Council / PERA Contribution	2,100.00	2,182.97	2,100.00	2,137.98	2,100.00	1,973.52	2,100.00
<a href="#">101-1110-612120</a>	City Council / Social Security C...	4,400.00	3,957.33	3,900.00	3,624.47	3,800.00	2,102.21	2,500.00
<a href="#">101-1110-612140</a>	City Council / Health Insurance	14,600.00	14,750.19	16,300.00	17,796.05	17,600.00	48,146.56	52,500.00
<a href="#">101-1110-612150</a>	City Council / Dental Insurance	0.00	0.00	0.00	37.50	0.00	587.50	600.00
<a href="#">101-1110-612160</a>	City Council / Life Insurance	200.00	174.24	200.00	172.80	200.00	126.72	100.00
<a href="#">101-1110-612170</a>	City Council / Cash Benefit	22,900.00	22,973.22	22,900.00	22,225.05	22,900.00	10,342.35	11,400.00
<a href="#">101-1110-612180</a>	City Council / Workers' Compe...	200.00	66.48	200.00	49.35	100.00	49.34	100.00
<a href="#">101-1110-621120</a>	City Council / Office Supplies	200.00	392.17	200.00	536.18	300.00	160.17	300.00
<a href="#">101-1110-621130</a>	City Council / Operating Suppli...	2,080.00	355.27	2,100.00	197.49	2,100.00	765.36	2,100.00
<a href="#">101-1110-631100</a>	City Council / Services-Professi...	3,320.00	3,060.86	3,400.00	3,060.86	3,400.00	5,565.20	37,700.00
<a href="#">101-1110-632100</a>	City Council / Dues & Subscript...	43,750.00	43,762.00	44,600.00	44,411.00	46,900.00	45,493.00	47,800.00
<a href="#">101-1110-632120</a>	City Council / Conferences & Sc...	500.00	217.37	500.00	375.21	500.00	651.05	500.00
<a href="#">101-1110-633100</a>	City Council / Advertising	510.00	0.00	500.00	37.44	500.00	0.00	500.00
<a href="#">101-1110-633110</a>	City Council / Printing & Binding	500.00	0.00	200.00	0.00	200.00	20.09	200.00
<a href="#">101-1110-633120</a>	City Council / Communication	20,500.00	28,431.99	700.00	492.59	700.00	382.30	700.00
<a href="#">101-1110-635100</a>	City Council / Services Contract...	2,810.00	2,182.25	24,000.00	8,753.08	24,000.00	9,599.89	10,000.00
	<b>Expense Total:</b>	<b>169,670.00</b>	<b>169,495.50</b>	<b>165,500.00</b>	<b>147,508.20</b>	<b>169,000.00</b>	<b>165,921.65</b>	<b>212,500.00</b>
	<b>Division: 111 - Legislative Total:</b>	<b>169,670.00</b>	<b>169,495.50</b>	<b>165,500.00</b>	<b>147,508.20</b>	<b>169,000.00</b>	<b>165,921.65</b>	<b>212,500.00</b>
<b>Division: 121 - City Management</b>								
<b>Expense</b>								
<a href="#">101-1210-611100</a>	Gen Mgmt / FT Employee-Regu...	243,800.00	244,755.50	254,100.00	252,612.80	262,500.00	242,632.63	272,900.00
<a href="#">101-1210-611110</a>	Gen Mgmt / Temp Employee-R...	5,000.00	2,341.18	15,000.00	14,437.87	15,500.00	12,925.44	20,600.00

Budget Worksheet

For Fiscal: 2023 Period Ending: 12/31/2023  
 Defined Budgets

		2021 Total Budget	2021 YTD Activity	2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 2024 Proposed
<a href="#">101-1210-611300</a>	Gen Mgmt / Employee Leave	0.00	17,144.64	0.00	16,168.54	0.00	0.00	0.00
<a href="#">101-1210-612100</a>	Gen Mgmt / Medicare Contribu...	3,600.00	3,809.04	3,800.00	4,099.42	4,000.00	3,696.47	4,200.00
<a href="#">101-1210-612110</a>	Gen Mgmt / PERA Contribution	18,300.00	18,356.65	18,800.00	18,945.96	19,700.00	19,163.09	22,000.00
<a href="#">101-1210-612120</a>	Gen Mgmt / Social Security Con...	15,300.00	14,044.54	13,900.00	15,156.71	14,600.00	14,256.69	16,000.00
<a href="#">101-1210-612130</a>	Gen Mgmt / Deferred Comp Co...	8,900.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">101-1210-612135</a>	Gen Mgmt / RHS-Retirement H...	0.00	8,941.86	9,200.00	9,174.88	9,500.00	8,723.52	9,700.00
<a href="#">101-1210-612140</a>	Gen Mgmt / Health Insurance	34,300.00	34,963.33	38,800.00	38,962.85	42,200.00	38,697.34	42,200.00
<a href="#">101-1210-612150</a>	Gen Mgmt / Dental Insurance	700.00	602.50	700.00	600.00	600.00	550.00	600.00
<a href="#">101-1210-612160</a>	Gen Mgmt / Life Insurance	200.00	154.40	200.00	153.12	200.00	140.36	200.00
<a href="#">101-1210-612180</a>	Gen Mgmt / Workers' Compen...	1,200.00	1,178.39	1,300.00	1,047.67	1,200.00	1,029.39	1,400.00
<a href="#">101-1210-612190</a>	Gen Mgmt / Short Term Disabili..	600.00	691.76	600.00	650.21	700.00	612.70	700.00
<a href="#">101-1210-612195</a>	Gen Mgmt / Long Term Disabili...	500.00	600.89	500.00	560.35	600.00	526.90	600.00
<a href="#">101-1210-621120</a>	Gen Mgmt / Office Supplies	1,820.00	1,003.58	1,800.00	576.36	1,800.00	475.02	1,800.00
<a href="#">101-1210-621130</a>	Gen Mgmt / Operating Supplies	3,500.00	2,656.92	3,500.00	2,059.57	3,500.00	1,892.70	3,500.00
<a href="#">101-1210-631100</a>	Gen Mgmt / Services-Professio...	2,110.00	6,580.00	2,100.00	0.00	2,100.00	0.00	2,100.00
<a href="#">101-1210-631130</a>	Gen Mgmt / Insurance Policies	4,200.00	4,200.00	3,700.00	3,699.96	500.00	500.04	500.00
<a href="#">101-1210-632100</a>	Gen Mgmt / Dues & Subscripti...	5,240.00	4,614.75	5,200.00	5,685.08	5,200.00	4,537.36	5,000.00
<a href="#">101-1210-632120</a>	Gen Mgmt / Conferences & Sc...	2,400.00	513.11	2,400.00	1,463.12	2,400.00	1,013.86	2,400.00
<a href="#">101-1210-633100</a>	Gen Mgmt / Advertising	2,520.00	110.05	2,500.00	0.00	2,500.00	41.61	2,500.00
<a href="#">101-1210-633110</a>	Gen Mgmt / Printing & Binding	0.00	190.00	200.00	0.00	200.00	0.00	200.00
<a href="#">101-1210-633120</a>	Gen Mgmt / Communication (p...	0.00	1,707.97	1,500.00	1,654.17	1,500.00	1,590.20	1,500.00
<a href="#">101-1210-635100</a>	Gen Mgmt / Services Contracte...	200.00	0.00	200.00	0.00	200.00	0.00	200.00
<a href="#">101-1210-635130</a>	Gen Mgmt / Hardware & Softw...	0.00	0.00	0.00	3,808.35	0.00	0.00	0.00
	<b>Expense Total:</b>	<b>354,390.00</b>	<b>369,161.06</b>	<b>380,000.00</b>	<b>391,516.99</b>	<b>391,200.00</b>	<b>353,005.32</b>	<b>410,800.00</b>
	<b>Division: 121 - City Management Total:</b>	<b>354,390.00</b>	<b>369,161.06</b>	<b>380,000.00</b>	<b>391,516.99</b>	<b>391,200.00</b>	<b>353,005.32</b>	<b>410,800.00</b>
	<b>Division: 124 - Legal</b>							
	<b>Revenue</b>							
<a href="#">101-1240-461100</a>	Legal / Fines	160,700.00	126,048.76	155,900.00	117,111.92	129,700.00	127,776.82	130,000.00
	<b>Revenue Total:</b>	<b>160,700.00</b>	<b>126,048.76</b>	<b>155,900.00</b>	<b>117,111.92</b>	<b>129,700.00</b>	<b>127,776.82</b>	<b>130,000.00</b>
	<b>Expense</b>							
<a href="#">101-1240-631100</a>	Legal / Services-Professional	397,750.00	384,425.56	406,100.00	388,290.13	406,100.00	392,669.91	460,000.00

**Budget Worksheet**

**For Fiscal: 2023 Period Ending: 12/31/2023**  
**Defined Budgets**

		2021	2021	2022	2022	2023	2023	2024
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2024 Proposed
<a href="#">101-1240-631130</a>	Legal / Insurance Policies	500.00	500.04	500.00	500.04	500.00	500.04	500.00
	<b>Expense Total:</b>	<b>398,250.00</b>	<b>384,925.60</b>	<b>406,600.00</b>	<b>388,790.17</b>	<b>406,600.00</b>	<b>393,169.95</b>	<b>460,500.00</b>
	<b>Division: 124 - Legal Surplus (Deficit):</b>	<b>-237,550.00</b>	<b>-258,876.84</b>	<b>-250,700.00</b>	<b>-271,678.25</b>	<b>-276,900.00</b>	<b>-265,393.13</b>	<b>-330,500.00</b>
<b>Division: 126 - Employee Resources</b>								
<b>Expense</b>								
<a href="#">101-1260-611100</a>	ER-Empl Resources / FT Emplo...	284,200.00	282,001.44	251,800.00	253,747.35	279,500.00	254,567.05	297,400.00
<a href="#">101-1260-611200</a>	ER-Empl Resources / FT Emplo...	4,200.00	0.00	4,200.00	0.00	4,300.00	0.00	0.00
<a href="#">101-1260-611300</a>	ER-Empl Resources / Employee ...	0.00	-15,370.51	0.00	-12,820.07	0.00	0.00	0.00
<a href="#">101-1260-612100</a>	ER-Empl Resources / Medicare ...	4,200.00	3,782.28	3,400.00	3,594.54	4,400.00	3,742.62	4,400.00
<a href="#">101-1260-612110</a>	ER-Empl Resources / PERA Cont...	21,600.00	18,685.82	18,200.00	19,031.04	21,300.00	19,092.53	22,300.00
<a href="#">101-1260-612120</a>	ER-Empl Resources / Social Sec...	17,900.00	16,172.28	14,600.00	15,369.71	18,700.00	16,003.25	18,600.00
<a href="#">101-1260-612140</a>	ER-Empl Resources / Health Ins...	29,100.00	38,585.27	47,400.00	14,780.37	0.00	18,327.19	25,900.00
<a href="#">101-1260-612150</a>	ER-Empl Resources / Dental Ins...	700.00	615.00	700.00	137.50	0.00	212.50	300.00
<a href="#">101-1260-612160</a>	ER-Empl Resources / Life Insur...	100.00	104.54	100.00	103.68	100.00	95.04	100.00
<a href="#">101-1260-612170</a>	ER-Empl Resources / Cash Bene...	5,700.00	5,523.25	2,900.00	13,643.10	17,200.00	11,882.70	11,400.00
<a href="#">101-1260-612180</a>	ER-Empl Resources / Workers' ...	1,300.00	1,155.18	1,400.00	982.94	1,000.00	1,028.46	1,400.00
<a href="#">101-1260-612190</a>	ER-Empl Resources / Short Ter...	900.00	865.32	700.00	859.73	900.00	886.49	1,000.00
<a href="#">101-1260-612195</a>	ER-Empl Resources / Long Term...	800.00	709.23	500.00	718.71	700.00	743.71	800.00
<a href="#">101-1260-613125</a>	ER-Empl Resources / Miscellan...	0.00	0.00	0.00	0.00	0.00	25.00	0.00
<a href="#">101-1260-621120</a>	ER-Empl Resources / Office Su...	790.00	408.04	800.00	105.28	800.00	189.87	600.00
<a href="#">101-1260-621130</a>	ER-Empl Resources / Operating...	2,800.00	271.54	2,800.00	2,499.20	2,800.00	1,405.56	3,000.00
<a href="#">101-1260-631100</a>	ER-Empl Resources / Services-P...	15,540.00	20,615.10	28,500.00	15,058.96	28,500.00	1,059.20	28,500.00
<a href="#">101-1260-631130</a>	ER-Empl Resources / Insurance...	500.00	500.04	500.00	500.04	500.00	500.04	500.00
<a href="#">101-1260-632100</a>	ER-Empl Resources / Dues & S...	5,500.00	438.00	3,000.00	875.00	3,000.00	4,238.08	3,000.00
<a href="#">101-1260-632110</a>	ER-Empl Resources / Transport...	200.00	0.00	200.00	18.60	200.00	0.00	200.00
<a href="#">101-1260-632120</a>	ER-Empl Resources / Conferen...	1,000.00	1,520.67	11,000.00	1,905.00	12,000.00	3,855.94	12,000.00
<a href="#">101-1260-633100</a>	ER-Empl Resources / Advertising	1,580.00	211.58	1,000.00	16.19	1,000.00	0.00	1,000.00
<a href="#">101-1260-633110</a>	ER-Empl Resources / Printing &...	700.00	0.00	500.00	32.56	400.00	361.35	400.00
<a href="#">101-1260-633120</a>	ER-Empl Resources / Communi...	100.00	400.00	600.00	600.00	600.00	400.00	600.00
<a href="#">101-1260-635100</a>	ER-Empl Resources / Services C...	14,850.00	62.50	0.00	0.00	0.00	0.00	0.00

**Budget Worksheet**

**For Fiscal: 2023 Period Ending: 12/31/2023**  
**Defined Budgets**

		2021 Total Budget	2021 YTD Activity	2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 2024 Proposed
<a href="#">101-1260-635130</a>	ER-Empl Resources / Hardware...	13,000.00	12,539.13	13,000.00	13,589.78	14,000.00	12,501.90	16,200.00
	<b>Expense Total:</b>	<b>427,260.00</b>	<b>389,795.70</b>	<b>407,800.00</b>	<b>345,349.21</b>	<b>411,900.00</b>	<b>351,118.48</b>	<b>449,600.00</b>
	<b>Division: 126 - Employee Resources Total:</b>	<b>427,260.00</b>	<b>389,795.70</b>	<b>407,800.00</b>	<b>345,349.21</b>	<b>411,900.00</b>	<b>351,118.48</b>	<b>449,600.00</b>
<b>Division: 127 - Communications &amp; Engagement</b>								
<b>Revenue</b>								
<a href="#">101-1270-445100</a>	Comm & Engage / TC Gateway ...	6,000.00	3,500.00	9,500.00	10,520.00	11,000.00	15,220.00	15,000.00
	<b>Revenue Total:</b>	<b>6,000.00</b>	<b>3,500.00</b>	<b>9,500.00</b>	<b>10,520.00</b>	<b>11,000.00</b>	<b>15,220.00</b>	<b>15,000.00</b>
<b>Expense</b>								
<a href="#">101-1270-611100</a>	Comm & Engage / FT Employee...	75,500.00	89,395.01	140,500.00	119,696.41	105,000.00	96,754.42	111,700.00
<a href="#">101-1270-612100</a>	Comm & Engage / Medicare Co...	1,100.00	1,230.11	1,900.00	1,658.08	1,500.00	1,343.97	1,600.00
<a href="#">101-1270-612110</a>	Comm & Engage / PERA Contri...	5,700.00	6,343.80	10,500.00	8,703.53	7,900.00	7,256.67	8,400.00
<a href="#">101-1270-612120</a>	Comm & Engage / Social Securi...	4,600.00	5,258.14	8,100.00	7,088.60	6,300.00	5,746.37	6,700.00
<a href="#">101-1270-612140</a>	Comm & Engage / Health Insur...	14,400.00	16,810.24	33,600.00	22,389.13	18,400.00	16,855.90	18,400.00
<a href="#">101-1270-612150</a>	Comm & Engage / Dental Insur...	0.00	206.48	500.00	293.84	300.00	275.00	300.00
<a href="#">101-1270-612160</a>	Comm & Engage / Life Insurance	0.00	40.88	100.00	56.99	100.00	47.62	100.00
<a href="#">101-1270-612180</a>	Comm & Engage / Workers' C...	500.00	403.13	500.00	448.99	500.00	391.38	500.00
<a href="#">101-1270-612190</a>	Comm & Engage / Short Term D..	300.00	353.38	500.00	450.71	400.00	388.44	400.00
<a href="#">101-1270-612195</a>	Comm & Engage / Long Term D...	200.00	281.10	400.00	357.06	300.00	307.82	300.00
<a href="#">101-1270-613125</a>	Comm & Engage / Miscellaneo...	0.00	0.00	0.00	0.00	0.00	12.50	0.00
<a href="#">101-1270-621120</a>	Comm & Engage / Office Suppli...	0.00	61.14	300.00	25.15	300.00	0.00	300.00
<a href="#">101-1270-621130</a>	Comm & Engage / Operating S...	0.00	83.86	12,700.00	1,649.98	3,000.00	256.82	3,000.00
<a href="#">101-1270-631100</a>	Comm & Engage / Services-Pro...	0.00	4,440.00	13,000.00	9,064.00	13,200.00	7,400.00	9,600.00
<a href="#">101-1270-632100</a>	Comm & Engage / Dues & Subs...	0.00	0.00	400.00	1,422.36	400.00	2,259.77	400.00
<a href="#">101-1270-632110</a>	Comm & Engage / Transportati...	0.00	0.00	200.00	0.00	200.00	0.00	200.00
<a href="#">101-1270-632120</a>	Comm & Engage / Conferences...	0.00	0.00	1,500.00	475.00	1,500.00	694.92	1,500.00
<a href="#">101-1270-633100</a>	Comm & Engage / Advertising	0.00	1,308.63	600.00	5,217.57	3,600.00	3,904.15	7,000.00
<a href="#">101-1270-633110</a>	Comm & Engage / Printing & Bi...	18,810.00	20,388.59	24,500.00	20,827.86	24,500.00	28,498.04	28,800.00
<a href="#">101-1270-633120</a>	Comm & Engage / Communicat...	27,920.00	24,805.00	19,000.00	17,892.03	24,600.00	18,349.54	25,200.00
<a href="#">101-1270-635100</a>	Comm & Engage / Services Con...	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00

**Budget Worksheet**

**For Fiscal: 2023 Period Ending: 12/31/2023**  
**Defined Budgets**

		2021 Total Budget	2021 YTD Activity	2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 2024 Proposed
<a href="#">101-1270-635130</a>	Comm & Engage / Hardware & ...	0.00	0.00	0.00	0.00	0.00	0.00	12,100.00
	<b>Expense Total:</b>	<b>149,030.00</b>	<b>171,409.49</b>	<b>270,800.00</b>	<b>217,717.29</b>	<b>212,000.00</b>	<b>190,743.33</b>	<b>236,500.00</b>
	<b>Division: 127 - Communications &amp; Engagement Surplus (Deficit):</b>	<b>-143,030.00</b>	<b>-167,909.49</b>	<b>-261,300.00</b>	<b>-207,197.29</b>	<b>-201,000.00</b>	<b>-175,523.33</b>	<b>-221,500.00</b>
	<b>Division: 128 - City Clerk</b>							
	<b>Revenue</b>							
<a href="#">101-1280-431100</a>	City Clerk / Alcohol Licenses	68,400.00	75,790.00	66,500.00	63,040.00	73,800.00	51,010.00	65,000.00
<a href="#">101-1280-431300</a>	City Clerk / Dog Licenses	3,300.00	6,820.00	4,100.00	4,630.00	4,900.00	4,330.00	4,900.00
<a href="#">101-1280-431900</a>	City Clerk / All Other Licenses	31,700.00	35,326.63	36,600.00	30,137.50	36,600.00	40,585.00	46,000.00
<a href="#">101-1280-451100</a>	City Clerk / Sale of Maps, Copie...	200.00	12.00	100.00	0.25	0.00	11.75	0.00
<a href="#">101-1280-461100</a>	City Clerk / Fines	0.00	1,500.00	2,700.00	3,500.00	2,500.00	1,500.00	2,500.00
<a href="#">101-1280-475200</a>	City Clerk / 2% Gambling Tax	39,390.00	78,488.79	35,000.00	54,120.81	60,000.00	24,326.41	52,200.00
	<b>Revenue Total:</b>	<b>142,990.00</b>	<b>197,937.42</b>	<b>145,000.00</b>	<b>155,428.56</b>	<b>177,800.00</b>	<b>121,763.16</b>	<b>170,600.00</b>
	<b>Expense</b>							
<a href="#">101-1280-611100</a>	City Clerk / FT Employee-Regul...	72,400.00	81,187.20	112,900.00	112,030.89	167,900.00	152,049.28	176,200.00
<a href="#">101-1280-611300</a>	City Clerk / Employee Leave	0.00	2,690.49	0.00	13,191.91	0.00	0.00	0.00
<a href="#">101-1280-612100</a>	City Clerk / Medicare Contribut...	1,000.00	1,087.84	1,400.00	1,669.38	1,300.00	2,088.26	2,400.00
<a href="#">101-1280-612110</a>	City Clerk / PERA Contribution	5,400.00	6,089.04	7,500.00	8,405.50	12,600.00	11,441.47	13,200.00
<a href="#">101-1280-612120</a>	City Clerk / Social Security Contr..	4,300.00	4,651.45	6,000.00	7,137.64	5,700.00	8,929.02	10,200.00
<a href="#">101-1280-612140</a>	City Clerk / Health Insurance	21,100.00	21,379.09	23,600.00	26,982.39	46,300.00	32,667.40	46,000.00
<a href="#">101-1280-612150</a>	City Clerk / Dental Insurance	0.00	0.00	0.00	87.56	300.00	275.00	300.00
<a href="#">101-1280-612160</a>	City Clerk / Life Insurance	0.00	34.85	0.00	41.80	100.00	57.16	100.00
<a href="#">101-1280-612170</a>	City Clerk / Cash Benefit	0.00	0.00	0.00	220.05	0.00	2,640.60	0.00
<a href="#">101-1280-612180</a>	City Clerk / Workers' Compensa...	600.00	383.06	700.00	423.47	400.00	613.01	800.00
<a href="#">101-1280-612190</a>	City Clerk / Short Term Disability	300.00	293.72	300.00	353.07	500.00	543.65	600.00
<a href="#">101-1280-612195</a>	City Clerk / Long Term Disability	200.00	233.81	200.00	282.77	400.00	464.02	500.00
<a href="#">101-1280-621120</a>	City Clerk / Office Supplies	290.00	103.11	300.00	121.94	300.00	34.08	300.00
<a href="#">101-1280-621130</a>	City Clerk / Operating Supplies	690.00	472.48	700.00	106.94	700.00	39.25	700.00
<a href="#">101-1280-632100</a>	City Clerk / Dues & Subscription..	400.00	555.00	400.00	606.96	600.00	680.00	800.00
<a href="#">101-1280-632110</a>	City Clerk / Transportation	300.00	181.44	300.00	0.00	300.00	14.00	300.00
<a href="#">101-1280-632120</a>	City Clerk / Conferences & Sch...	2,000.00	1,225.00	2,000.00	3,750.09	3,000.00	2,963.94	3,000.00
<a href="#">101-1280-633100</a>	City Clerk / Advertising	1,980.00	1,143.63	3,000.00	550.08	4,000.00	2,520.18	3,000.00

**Budget Worksheet**

**For Fiscal: 2023 Period Ending: 12/31/2023**  
**Defined Budgets**

		<b>2021</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
		<b>Total Budget</b>	<b>YTD Activity</b>	<b>Total Budget</b>	<b>YTD Activity</b>	<b>Total Budget</b>	<b>YTD Activity</b>	<b>2024 Proposed</b>
<a href="#">101-1280-633110</a>	City Clerk / Printing & Binding	690.00	34.83	500.00	26.60	500.00	0.00	500.00
<a href="#">101-1280-633120</a>	City Clerk / Communication(ph...	400.00	605.00	400.00	545.00	1,200.00	587.50	1,200.00
<a href="#">101-1280-635100</a>	City Clerk / Services Contracted,..	500.00	756.50	2,000.00	344.50	1,400.00	373.39	700.00
<a href="#">101-1280-635130</a>	City Clerk / Hardware & Softwa...	0.00	0.00	0.00	10,300.00	10,600.00	10,665.99	11,800.00
	<b>Expense Total:</b>	<b>112,550.00</b>	<b>123,107.54</b>	<b>162,200.00</b>	<b>187,178.54</b>	<b>258,100.00</b>	<b>229,647.20</b>	<b>272,600.00</b>
	<b>Division: 128 - City Clerk Surplus (Deficit):</b>	<b>30,440.00</b>	<b>74,829.88</b>	<b>-17,200.00</b>	<b>-31,749.98</b>	<b>-80,300.00</b>	<b>-107,884.04</b>	<b>-102,000.00</b>

**Division: 129 - Elections**

**Revenue**

<a href="#">101-1290-451400</a>	Elections / Filing Fees	0.00	0.00	0.00	40.00	0.00	0.00	0.00
	<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>40.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Expense**

<a href="#">101-1290-611110</a>	Elections / Temp Employee-Re...	0.00	0.00	65,000.00	46,268.25	0.00	0.00	100,500.00
<a href="#">101-1290-612100</a>	Elections / Medicare Contributi...	0.00	0.00	0.00	116.95	0.00	0.00	0.00
<a href="#">101-1290-612120</a>	Elections / Social Security Contr...	0.00	0.00	0.00	500.05	0.00	0.00	0.00
<a href="#">101-1290-612180</a>	Elections / Workers' Compensat..	0.00	0.00	0.00	158.51	0.00	1.50	0.00
<a href="#">101-1290-621120</a>	Elections / Office Supplies	690.00	0.00	700.00	10.17	0.00	0.00	700.00
<a href="#">101-1290-621130</a>	Elections / Operating Supplies	500.00	349.12	500.00	424.05	0.00	592.59	500.00
<a href="#">101-1290-631130</a>	Elections / Insurance Policies	0.00	0.00	6,600.00	6,600.00	9,800.00	9,800.04	8,500.00
<a href="#">101-1290-632110</a>	Elections / Transportation	200.00	0.00	200.00	78.00	0.00	8.00	300.00
<a href="#">101-1290-633100</a>	Elections / Advertising	2,000.00	0.00	1,000.00	640.80	0.00	0.00	1,000.00
<a href="#">101-1290-633110</a>	Elections / Printing & Binding	500.00	0.00	500.00	0.00	0.00	0.00	500.00
<a href="#">101-1290-633120</a>	Elections / Communication (ph...	200.00	239.22	200.00	1,009.68	0.00	266.95	500.00
<a href="#">101-1290-635100</a>	Elections / Services Contracted,...	6,560.00	5,672.65	22,600.00	6,505.00	6,500.00	6,510.66	6,500.00
<a href="#">101-1290-635110</a>	Elections / Rentals	1,490.00	0.00	1,500.00	1,075.45	0.00	0.00	2,000.00
	<b>Expense Total:</b>	<b>12,140.00</b>	<b>6,260.99</b>	<b>98,800.00</b>	<b>63,386.91</b>	<b>16,300.00</b>	<b>17,179.74</b>	<b>121,000.00</b>
	<b>Division: 129 - Elections Surplus (Deficit):</b>	<b>-12,140.00</b>	<b>-6,260.99</b>	<b>-98,800.00</b>	<b>-63,346.91</b>	<b>-16,300.00</b>	<b>-17,179.74</b>	<b>-121,000.00</b>

**Division: 131 - Accounting**

**Revenue**

<a href="#">101-1310-451210</a>	Accounting / Administrative Ch...	5,500.00	4,546.21	5,000.00	6,084.74	5,000.00	0.00	5,000.00
<a href="#">101-1310-451320</a>	Accounting / NSF Service Charge	100.00	35.00	100.00	20.00	0.00	35.00	0.00
<a href="#">101-1310-471110</a>	Accounting / Interest Earnings	100,200.00	144,043.99	101,300.00	97,596.09	176,100.00	0.00	225,000.00
<a href="#">101-1310-471120</a>	Accounting / Unrealized Gain/L...	0.00	-193,729.40	0.00	-334,692.71	0.00	401,465.68	0.00

Budget Worksheet

For Fiscal: 2023 Period Ending: 12/31/2023  
 Defined Budgets

		2021	2021	2022	2022	2023	2023	2024
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2024 Proposed
<a href="#">101-1310-475800</a>	Accounting / Cash Over / Short	0.00	-0.82	0.00	14.24	0.00	5.56	0.00
<a href="#">101-1310-475900</a>	Accounting / Misc Revenue	0.00	5,204.87	4,000.00	4,018.37	0.00	21,687.00	20,000.00
	<b>Revenue Total:</b>	<b>105,800.00</b>	<b>-39,900.15</b>	<b>110,400.00</b>	<b>-226,959.27</b>	<b>181,100.00</b>	<b>423,193.24</b>	<b>250,000.00</b>
	<b>Expense</b>							
<a href="#">101-1310-611100</a>	Accounting / FT Employee-Regu..	449,300.00	466,736.91	474,800.00	463,810.48	533,000.00	492,880.44	564,000.00
<a href="#">101-1310-611105</a>	Accounting / PT Permanent-Re...	37,100.00	15,359.34	0.00	714.67	0.00	0.00	0.00
<a href="#">101-1310-611200</a>	Accounting / FT Employee - Ov...	1,000.00	413.63	1,000.00	171.94	1,100.00	0.00	500.00
<a href="#">101-1310-611300</a>	Accounting / Employee Leave	0.00	-16,453.09	0.00	9,420.48	0.00	0.00	0.00
<a href="#">101-1310-612100</a>	Accounting / Medicare Contrib...	7,200.00	6,859.77	6,800.00	6,858.14	7,600.00	7,080.32	8,100.00
<a href="#">101-1310-612110</a>	Accounting / PERA Contribution	36,600.00	34,068.08	35,700.00	34,852.49	39,400.00	36,966.21	42,300.00
<a href="#">101-1310-612120</a>	Accounting / Social Security Co...	30,900.00	29,331.91	29,200.00	29,324.57	32,900.00	30,273.81	34,300.00
<a href="#">101-1310-612140</a>	Accounting / Health Insurance	17,800.00	17,212.03	42,800.00	37,736.06	54,400.00	27,376.48	50,500.00
<a href="#">101-1310-612150</a>	Accounting / Dental Insurance	600.00	452.59	900.00	702.52	800.00	480.80	800.00
<a href="#">101-1310-612160</a>	Accounting / Life Insurance	200.00	194.55	200.00	185.92	200.00	175.03	200.00
<a href="#">101-1310-612170</a>	Accounting / Cash Benefit	11,400.00	12,366.81	11,400.00	11,442.60	11,400.00	13,863.15	11,400.00
<a href="#">101-1310-612180</a>	Accounting / Workers' Compen...	2,300.00	1,570.34	2,500.00	1,783.53	1,800.00	2,006.17	2,700.00
<a href="#">101-1310-612190</a>	Accounting / Short Term Disabil..	1,500.00	1,526.17	1,700.00	1,663.62	1,700.00	1,629.89	1,800.00
<a href="#">101-1310-612195</a>	Accounting / Long Term Disabili..	1,300.00	1,287.26	1,400.00	1,420.11	1,400.00	1,374.23	1,500.00
<a href="#">101-1310-621120</a>	Accounting / Office Supplies	1,430.00	2,432.60	1,200.00	359.71	2,200.00	423.62	2,200.00
<a href="#">101-1310-621130</a>	Accounting / Operating Supplies	1,040.00	1,920.02	1,400.00	1,948.64	2,000.00	1,661.24	2,000.00
<a href="#">101-1310-631100</a>	Accounting / Services-Professi...	47,400.00	41,684.25	47,400.00	32,976.75	50,500.00	51,800.00	53,400.00
<a href="#">101-1310-631130</a>	Accounting / Insurance Policies	11,900.00	11,900.04	10,700.00	10,700.04	500.00	500.04	700.00
<a href="#">101-1310-632100</a>	Accounting / Dues & Subscripti...	690.00	934.00	700.00	883.95	500.00	585.00	900.00
<a href="#">101-1310-632110</a>	Accounting / Transportation	750.00	25.76	700.00	797.71	700.00	1,058.33	1,400.00
<a href="#">101-1310-632120</a>	Accounting / Conferences & Sc...	2,100.00	265.00	6,100.00	10,488.58	2,100.00	3,068.78	4,800.00
<a href="#">101-1310-633100</a>	Accounting / Advertising	1,680.00	2,456.92	1,800.00	1,342.08	2,300.00	1,472.56	2,100.00
<a href="#">101-1310-633110</a>	Accounting / Printing & Binding	100.00	0.00	100.00	26.45	100.00	19.04	100.00
<a href="#">101-1310-633120</a>	Accounting / Communication (...)	2,500.00	1,805.57	2,200.00	1,880.73	2,000.00	1,743.53	2,200.00
<a href="#">101-1310-635100</a>	Accounting / Services Contract...	1,250.00	17,788.27	17,600.00	12,792.61	7,300.00	2,915.76	4,800.00
<a href="#">101-1310-635130</a>	Accounting / Hardware & Soft...	22,000.00	21,891.30	23,000.00	22,971.56	24,000.00	23,804.59	26,500.00



Budget Worksheet

For Fiscal: 2023 Period Ending: 12/31/2023  
Defined Budgets

		2021	2021	2022	2022	2023	2023	2024
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2024 Proposed
<a href="#">101-1310-638140</a>	Accounting / Miscellaneous Ex...	0.00	125.00	0.00	0.00	0.00	0.00	0.00
	<b>Expense Total:</b>	<b>690,040.00</b>	<b>674,155.03</b>	<b>721,300.00</b>	<b>697,255.94</b>	<b>779,900.00</b>	<b>703,159.02</b>	<b>819,200.00</b>
	<b>Division: 131 - Accounting Surplus (Deficit):</b>	<b>-584,240.00</b>	<b>-714,055.18</b>	<b>-610,900.00</b>	<b>-924,215.21</b>	<b>-598,800.00</b>	<b>-279,965.78</b>	<b>-569,200.00</b>
<b>Division: 132 - Assessing</b>								
<b>Revenue</b>								
<a href="#">101-1320-451300</a>	Assessing / Assessment Search...	0.00	0.00	0.00	15.00	0.00	0.00	0.00
	<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense</b>								
<a href="#">101-1320-611100</a>	Assessing / FT Employee-Regul...	189,900.00	190,634.47	200,600.00	199,512.00	211,200.00	195,196.16	221,700.00
<a href="#">101-1320-611110</a>	Assessing / Temp Employee-Re...	20,900.00	7,959.90	20,900.00	15,129.18	15,000.00	7,430.36	22,500.00
<a href="#">101-1320-611300</a>	Assessing / Employee Leave	0.00	2,256.15	0.00	323.55	0.00	0.00	0.00
<a href="#">101-1320-612100</a>	Assessing / Medicare Contribut...	3,000.00	2,827.34	3,100.00	3,003.24	3,200.00	2,823.25	3,400.00
<a href="#">101-1320-612110</a>	Assessing / PERA Contribution	15,800.00	14,297.58	14,700.00	14,963.40	15,800.00	14,639.71	16,600.00
<a href="#">101-1320-612120</a>	Assessing / Social Security Cont...	12,900.00	12,089.37	13,100.00	12,841.65	13,700.00	12,072.12	14,700.00
<a href="#">101-1320-612140</a>	Assessing / Health Insurance	22,500.00	23,144.79	25,400.00	25,047.26	26,900.00	24,683.34	26,900.00
<a href="#">101-1320-612150</a>	Assessing / Dental Insurance	700.00	602.50	700.00	600.00	600.00	550.00	600.00
<a href="#">101-1320-612160</a>	Assessing / Life Insurance	100.00	69.70	100.00	69.12	100.00	63.36	100.00
<a href="#">101-1320-612180</a>	Assessing / Workers' Compensa...	900.00	861.42	1,000.00	814.36	800.00	1,139.52	1,500.00
<a href="#">101-1320-612190</a>	Assessing / Short Term Disability	700.00	752.36	700.00	710.20	700.00	668.36	700.00
<a href="#">101-1320-612195</a>	Assessing / Long Term Disability	600.00	631.73	600.00	605.25	600.00	570.90	600.00
<a href="#">101-1320-613125</a>	Assessing / Miscellaneous Pay	0.00	0.00	0.00	0.00	0.00	25.00	0.00
<a href="#">101-1320-621100</a>	Assessing / Fuels & Lubes	500.00	333.55	500.00	1,228.94	700.00	678.19	800.00
<a href="#">101-1320-621110</a>	Assessing / Clothing & Laundry	990.00	1,069.26	1,000.00	195.40	700.00	128.75	700.00
<a href="#">101-1320-621120</a>	Assessing / Office Supplies	400.00	123.96	400.00	117.16	200.00	142.14	200.00
<a href="#">101-1320-621130</a>	Assessing / Operating Supplies	200.00	73.69	200.00	38.50	200.00	28.86	200.00
<a href="#">101-1320-621160</a>	Assessing / Work Order Transfe...	400.00	262.37	400.00	112.27	400.00	363.04	400.00
<a href="#">101-1320-631100</a>	Assessing / Services-Profession...	8,600.00	10,000.00	7,600.00	8,196.80	8,000.00	1,900.00	28,000.00
<a href="#">101-1320-631130</a>	Assessing / Insurance Policies	500.00	500.04	500.00	500.04	500.00	500.04	500.00
<a href="#">101-1320-632100</a>	Assessing / Dues & Subscription...	1,490.00	2,803.50	2,500.00	2,520.50	5,200.00	5,842.78	7,100.00
<a href="#">101-1320-632110</a>	Assessing / Transportation	300.00	0.00	300.00	70.00	100.00	0.00	100.00
<a href="#">101-1320-632120</a>	Assessing / Conferences & Sch...	1,000.00	160.00	1,000.00	1,612.26	1,200.00	1,192.59	1,700.00

**Budget Worksheet**

**For Fiscal: 2023 Period Ending: 12/31/2023**

Defined Budgets

		2021	2021	2022	2022	2023	2023	2024
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2024 Proposed
<a href="#">101-1320-633100</a>	Assessing / Advertising	350.00	202.71	300.00	256.60	200.00	61.62	200.00
<a href="#">101-1320-633110</a>	Assessing / Printing & Binding	300.00	454.60	300.00	459.00	200.00	0.00	0.00
<a href="#">101-1320-633120</a>	Assessing / Communication (p...	550.00	134.61	500.00	166.77	200.00	172.10	0.00
<a href="#">101-1320-635100</a>	Assessing / Services Contracted,...	100.00	0.00	100.00	0.00	0.00	76.67	0.00
<a href="#">101-1320-635130</a>	Assessing / Hardware & Softwa...	0.00	145.00	200.00	0.00	200.00	0.00	0.00
	<b>Expense Total:</b>	<b>283,680.00</b>	<b>272,390.60</b>	<b>296,700.00</b>	<b>289,093.45</b>	<b>306,600.00</b>	<b>270,948.86</b>	<b>349,200.00</b>
	<b>Division: 132 - Assessing Surplus (Deficit):</b>	<b>-283,680.00</b>	<b>-272,390.60</b>	<b>-296,700.00</b>	<b>-289,078.45</b>	<b>-306,600.00</b>	<b>-270,948.86</b>	<b>-349,200.00</b>
<b>Division: 133 - Information Technology</b>								
<b>Expense</b>								
<a href="#">101-1330-611100</a>	IT / FT Employee-Regular	267,700.00	248,918.42	305,700.00	278,237.21	319,000.00	197,884.96	289,200.00
<a href="#">101-1330-611300</a>	IT / Employee Leave	0.00	-1,931.96	0.00	-11,130.07	0.00	0.00	0.00
<a href="#">101-1330-612100</a>	IT / Medicare Contribution	3,800.00	3,450.01	3,900.00	3,792.31	4,500.00	3,013.29	4,200.00
<a href="#">101-1330-612110</a>	IT / PERA Contribution	20,100.00	18,668.88	20,700.00	20,014.40	23,900.00	14,664.63	21,700.00
<a href="#">101-1330-612120</a>	IT / Social Security Contribution	16,300.00	14,750.97	16,600.00	16,215.58	19,400.00	12,884.37	18,000.00
<a href="#">101-1330-612140</a>	IT / Health Insurance	36,500.00	37,522.45	41,400.00	34,750.78	43,100.00	0.00	0.00
<a href="#">101-1330-612150</a>	IT / Dental Insurance	700.00	613.75	700.00	525.00	600.00	0.00	300.00
<a href="#">101-1330-612160</a>	IT / Life Insurance	100.00	104.26	100.00	92.16	100.00	69.12	100.00
<a href="#">101-1330-612170</a>	IT / Cash Benefit	5,700.00	5,743.30	5,700.00	5,721.30	5,700.00	9,902.25	17,200.00
<a href="#">101-1330-612180</a>	IT / Workers' Compensation	1,400.00	1,170.02	1,300.00	1,078.92	1,200.00	737.54	900.00
<a href="#">101-1330-612190</a>	IT / Short Term Disability	900.00	1,011.92	900.00	895.56	1,000.00	651.00	1,100.00
<a href="#">101-1330-612195</a>	IT / Long Term Disability	800.00	848.98	800.00	750.91	900.00	562.13	1,000.00
<a href="#">101-1330-613125</a>	IT / Miscellaneous Pay	0.00	0.00	0.00	0.00	0.00	25.00	0.00
<a href="#">101-1330-621120</a>	IT / Office Supplies	300.00	0.00	300.00	0.00	0.00	0.00	0.00
<a href="#">101-1330-621130</a>	IT / Operating Supplies	4,700.00	4,285.18	4,700.00	1,657.40	4,700.00	1,685.96	2,700.00
<a href="#">101-1330-621150</a>	IT / Tools & Minor Equipment	150.00	407.53	100.00	408.64	500.00	64.30	300.00
<a href="#">101-1330-631100</a>	IT / Services-Professional	1,000.00	0.00	1,000.00	185.00	0.00	136.00	0.00
<a href="#">101-1330-631130</a>	IT / Insurance Policies	500.00	500.04	500.00	500.04	500.00	500.04	500.00
<a href="#">101-1330-632100</a>	IT / Dues & Subscript, Permit r...	0.00	0.00	0.00	0.00	0.00	588.95	0.00
<a href="#">101-1330-632110</a>	IT / Transportation	100.00	0.00	100.00	0.00	100.00	0.00	0.00
<a href="#">101-1330-632120</a>	IT / Conferences & School	7,700.00	2,277.31	7,700.00	555.97	4,000.00	1,354.70	6,000.00
<a href="#">101-1330-633120</a>	IT / Communication (phones, p...	53,400.00	69,376.89	72,300.00	84,267.27	82,800.00	76,706.35	91,100.00

Budget Worksheet

For Fiscal: 2023 Period Ending: 12/31/2023  
Defined Budgets

		2021	2021	2022	2022	2023	2023	2024
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2024 Proposed
<a href="#">101-1330-635100</a>	IT / Services Contracted, Non-p...	0.00	15,394.82	0.00	15,640.32	13,000.00	12,084.25	17,000.00
<a href="#">101-1330-635130</a>	IT / Hardware & Software Supp...	202,730.00	158,035.66	192,600.00	226,472.75	233,700.00	225,696.57	278,300.00
	<b>Expense Total:</b>	<b>624,580.00</b>	<b>581,148.43</b>	<b>677,100.00</b>	<b>680,631.45</b>	<b>758,700.00</b>	<b>559,211.41</b>	<b>749,600.00</b>
	<b>Division: 133 - Information Technology Total:</b>	<b>624,580.00</b>	<b>581,148.43</b>	<b>677,100.00</b>	<b>680,631.45</b>	<b>758,700.00</b>	<b>559,211.41</b>	<b>749,600.00</b>
<b>Division: 141 - Non-departmental</b>								
<b>Revenue</b>								
<a href="#">101-1410-411100</a>	Non-Dept / Current Ad Valorem	12,931,600.00	13,180,742.04	13,614,500.00	13,641,482.79	13,844,700.00	7,178,940.01	14,967,600.00
<a href="#">101-1410-411200</a>	Non-Dept / Delinquent Ad Valo...	87,400.00	79,963.44	14,800.00	8,405.64	26,800.00	47,316.10	9,800.00
<a href="#">101-1410-415100</a>	Non-Dept / Penalties&Interest ...	12,700.00	41,157.00	8,100.00	16,972.67	12,100.00	24,082.52	25,000.00
<a href="#">101-1410-415200</a>	Non-Dept / Forfeited Tax Sale ...	0.00	4,464.28	0.00	0.00	0.00	0.00	0.00
<a href="#">101-1410-443100</a>	Non-Dept / Local Government ...	744,700.00	774,700.00	662,300.00	666,435.00	698,400.00	413,369.00	933,900.00
<a href="#">101-1410-451220</a>	Non-Dept / Adm Charges from...	1,156,700.00	1,185,442.04	1,239,800.00	1,250,400.08	1,353,100.00	1,284,499.92	1,431,700.00
<a href="#">101-1410-474100</a>	Non-Dept / Insurance Reimbur...	22,000.00	57,032.84	0.00	39,592.20	20,000.00	0.00	40,000.00
<a href="#">101-1410-474110</a>	Non-Dept / Other Reimburse...	0.00	0.00	1,500.00	0.00	0.00	0.00	0.00
<a href="#">101-1410-475300</a>	Non-Dept / Sale of Miscellaneo...	3,000.00	1,967.10	2,000.00	1,662.35	2,000.00	2,682.42	2,000.00
<a href="#">101-1410-475900</a>	Non-Dept / Miscellaneous Rev...	5,500.00	43,717.16	6,100.00	33,715.56	6,100.00	6,878.86	35,000.00
<a href="#">101-1410-493100</a>	Non-Dept / Transfer In From O...	186,700.00	189,600.00	263,800.00	259,715.37	680,100.00	330,099.96	542,500.00
	<b>Revenue Total:</b>	<b>15,150,300.00</b>	<b>15,558,785.90</b>	<b>15,812,900.00</b>	<b>15,918,381.66</b>	<b>16,643,300.00</b>	<b>9,287,868.79</b>	<b>17,987,500.00</b>
<b>Expense</b>								
<a href="#">101-1410-611100</a>	Non-Dept / FT Employee-Regul...	168,490.00	0.00	95,300.00	0.00	0.00	0.00	0.00
<a href="#">101-1410-612100</a>	Non-Dept / Medicare Contribut...	500.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">101-1410-612120</a>	Non-Dept / Social Security Cont...	2,200.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">101-1410-621130</a>	Non-Dept / Operating Supplies	0.00	491.64	0.00	161.78	0.00	755.35	0.00
<a href="#">101-1410-631100</a>	Non-Dept / Services-Profession...	2,480.00	0.00	2,500.00	0.00	2,500.00	0.00	2,500.00
<a href="#">101-1410-632120</a>	Non-Dept / Conferences & Sch...	18,800.00	10,833.00	18,800.00	11,010.80	18,800.00	13,283.48	18,800.00
<a href="#">101-1410-633100</a>	Non-Dept / Advertising	0.00	67.50	0.00	0.00	0.00	0.00	0.00
<a href="#">101-1410-633120</a>	Non-Dept / Communication	690.00	1,585.19	2,400.00	533.40	2,400.00	3,477.77	2,400.00
<a href="#">101-1410-635110</a>	Non-Dept / Rental	0.00	5,051.16	0.00	3,788.37	0.00	5,051.16	5,500.00
<a href="#">101-1410-638140</a>	Non-Dept / Miscellaneous Exp...	-114,700.00	0.00	0.00	0.00	0.00	0.00	0.00

Budget Worksheet

For Fiscal: 2023 Period Ending: 12/31/2023  
 Defined Budgets

		2021 Total Budget	2021 YTD Activity	2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 2024 Proposed
<a href="#">101-1410-993100</a>	Non-Dept / Transfer Out to Ot...	0.00	4,321,388.00	0.00	0.00	0.00	0.00	0.00
	<b>Expense Total:</b>	<b>78,460.00</b>	<b>4,339,416.49</b>	<b>119,000.00</b>	<b>15,494.35</b>	<b>23,700.00</b>	<b>22,567.76</b>	<b>29,200.00</b>
	<b>Division: 141 - Non-departmental Surplus (Deficit):</b>	<b>15,071,840.00</b>	<b>11,219,369.41</b>	<b>15,693,900.00</b>	<b>15,902,887.31</b>	<b>16,619,600.00</b>	<b>9,265,301.03</b>	<b>17,958,300.00</b>
	<b>Division: 142 - Emergency Reserves</b>							
	<b>Expense</b>							
<a href="#">101-1420-621130</a>	Emergency Reserves / Operatin...	0.00	644.70	0.00	0.00	0.00	0.00	0.00
<a href="#">101-1420-631100</a>	Emergency Reserves / Services...	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00
<a href="#">101-1420-633120</a>	Emergency Reserves / Commun..	0.00	1,498.55	0.00	805.46	0.00	0.00	0.00
<a href="#">101-1420-635100</a>	Emergency Reserves / Services ...	0.00	6,738.00	0.00	0.00	0.00	0.00	0.00
<a href="#">101-1420-638140</a>	Emergency Reserves / Miscella...	88,360.00	0.00	88,300.00	0.00	88,300.00	0.00	0.00
	<b>Expense Total:</b>	<b>88,360.00</b>	<b>13,881.25</b>	<b>88,300.00</b>	<b>805.46</b>	<b>88,300.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Division: 142 - Emergency Reserves Total:</b>	<b>88,360.00</b>	<b>13,881.25</b>	<b>88,300.00</b>	<b>805.46</b>	<b>88,300.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Division: 211 - Police</b>							
	<b>Revenue</b>							
<a href="#">101-2110-441100</a>	Police / Federal Grants	160,000.00	107,331.98	165,000.00	106,461.79	165,000.00	98,429.87	165,000.00
<a href="#">101-2110-443200</a>	Police / POST-Police Training Re..	40,000.00	44,305.88	42,000.00	42,622.31	42,000.00	43,438.53	43,000.00
<a href="#">101-2110-443220</a>	Police / Insurance Premium Tax...	347,000.00	385,321.86	407,000.00	414,012.55	395,000.00	477,319.70	480,000.00
<a href="#">101-2110-453100</a>	Police / School Resource Officer..	240,000.00	213,890.45	212,000.00	246,475.00	256,000.00	264,580.00	201,300.00
<a href="#">101-2110-453110</a>	Police / Police Security	23,100.00	131,755.00	190,000.00	175,767.50	210,000.00	225,315.00	227,500.00
<a href="#">101-2110-453120</a>	Police / False Alarms	2,300.00	1,931.25	2,200.00	3,368.50	2,000.00	84.00	2,000.00
<a href="#">101-2110-453150</a>	Police / Pawn Transaction Fees	60,000.00	56,907.00	40,000.00	53,928.00	40,000.00	28,242.00	55,000.00
<a href="#">101-2110-453160</a>	Police / Police Reports & Photos	2,400.00	1,505.00	1,900.00	1,334.50	1,500.00	873.00	1,500.00
<a href="#">101-2110-461100</a>	Police / Parking Tickets	0.00	0.00	0.00	0.00	0.00	3,335.00	0.00
<a href="#">101-2110-473100</a>	Police / General Contributions ...	8,800.00	7,878.00	5,000.00	49,739.00	7,000.00	25,000.00	7,000.00
<a href="#">101-2110-474100</a>	Police / Insurance Reimburse...	1,900.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">101-2110-474200</a>	Police / Reimbs from other Gov...	10,100.00	32,521.15	10,100.00	21,413.45	10,100.00	38,101.32	25,000.00
<a href="#">101-2110-475120</a>	Police / Restitution Pmts	700.00	3,436.88	1,000.00	1,357.05	1,200.00	4,183.61	1,300.00
<a href="#">101-2110-475300</a>	Police / Sale of Misc.Property	900.00	1,279.82	900.00	555.76	0.00	518.50	0.00
<a href="#">101-2110-475900</a>	Police / Misc Revenue	1,200.00	3,133.21	1,400.00	686.83	1,200.00	1,852.06	1,200.00
<a href="#">101-2112-443400</a>	Pol-Auto Theft / State Grants	0.00	65,453.24	184,600.00	187,195.54	184,600.00	190,119.81	212,000.00
	<b>Revenue Total:</b>	<b>898,400.00</b>	<b>1,056,650.72</b>	<b>1,263,100.00</b>	<b>1,304,917.78</b>	<b>1,315,600.00</b>	<b>1,401,392.40</b>	<b>1,421,800.00</b>

Budget Worksheet

For Fiscal: 2023 Period Ending: 12/31/2023  
 Defined Budgets

		2021	2021	2022	2022	2023	2023	2024
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2024 Proposed
<b>Expense</b>								
<a href="#">101-2110-611100</a>	Police / FT Employee-Regular	4,655,500.00	4,399,909.36	4,769,800.00	4,651,696.65	4,999,600.00	4,551,536.43	5,295,400.00
<a href="#">101-2110-611105</a>	Police / PT Permanent-Regular	145,800.00	130,691.30	154,500.00	114,874.77	117,400.00	149,838.32	220,500.00
<a href="#">101-2110-611200</a>	Police / FT Employee - Overtime	244,200.00	377,957.69	404,200.00	420,877.05	400,000.00	408,525.90	425,000.00
<a href="#">101-2110-611210</a>	Police / Temp & PT Employee - ...	0.00	2,908.61	0.00	2,280.63	0.00	2,973.96	2,300.00
<a href="#">101-2110-611300</a>	Police / Employee Leave	0.00	19,775.42	0.00	55,525.45	0.00	0.00	0.00
<a href="#">101-2110-612100</a>	Police / Medicare Contribution	73,300.00	71,158.41	74,500.00	76,148.86	80,900.00	73,389.63	85,600.00
<a href="#">101-2110-612110</a>	Police / PERA Contribution	830,000.00	794,291.84	848,600.00	848,176.98	925,500.00	818,883.33	962,400.00
<a href="#">101-2110-612120</a>	Police / Social Security Contribu..	33,400.00	38,819.00	40,100.00	36,946.82	33,600.00	32,109.25	41,200.00
<a href="#">101-2110-612140</a>	Police / Health Insurance	407,600.00	444,221.54	499,400.00	445,564.01	470,100.00	468,433.83	558,100.00
<a href="#">101-2110-612150</a>	Police / Dental Insurance	8,600.00	8,231.25	10,400.00	8,000.00	8,700.00	8,037.50	9,300.00
<a href="#">101-2110-612160</a>	Police / Life Insurance	1,800.00	1,765.44	1,800.00	1,802.88	1,800.00	1,635.84	1,700.00
<a href="#">101-2110-612170</a>	Police / Cash Benefit	120,100.00	99,374.58	103,000.00	137,751.30	137,300.00	108,924.75	108,700.00
<a href="#">101-2110-612180</a>	Police / Workers' Compensation	143,200.00	184,379.57	200,000.00	234,427.18	270,600.00	231,267.81	328,200.00
<a href="#">101-2110-612190</a>	Police / Short Term Disability	14,900.00	16,886.08	15,800.00	16,794.52	17,200.00	15,784.56	16,800.00
<a href="#">101-2110-612195</a>	Police / Long Term Disability	12,800.00	13,841.05	13,200.00	14,095.53	14,500.00	13,469.82	14,400.00
<a href="#">101-2110-613125</a>	Police / Miscellaneous Pay	0.00	475.00	0.00	400.00	0.00	100.00	0.00
<a href="#">101-2110-613130</a>	Police / Unemployment Compe...	0.00	3,565.82	0.00	0.00	0.00	0.00	0.00
<a href="#">101-2110-621100</a>	Police / Fuels & Lubes	95,000.00	67,562.94	87,600.00	87,583.52	100,500.00	87,118.71	100,200.00
<a href="#">101-2110-621110</a>	Police / Clothing & Laundry	37,920.00	97,271.66	42,900.00	48,860.12	54,900.00	44,686.25	54,900.00
<a href="#">101-2110-621120</a>	Police / Office Supplies	5,250.00	3,706.18	5,200.00	4,337.97	4,200.00	3,144.59	4,200.00
<a href="#">101-2110-621130</a>	Police / Operating Supplies	38,000.00	44,409.60	38,000.00	54,519.17	48,000.00	61,576.14	73,000.00
<a href="#">101-2110-621140</a>	Police / Supplies for Repair & ...	1,490.00	794.17	1,400.00	390.91	1,000.00	274.97	1,000.00
<a href="#">101-2110-621150</a>	Police / Tools & Minor Equipm...	5,150.00	2,540.97	5,200.00	4,234.08	5,200.00	5,637.86	5,200.00
<a href="#">101-2110-621160</a>	Police / Work Order Transfer - ...	34,060.00	26,513.28	34,100.00	38,365.49	34,100.00	40,496.51	34,100.00
<a href="#">101-2110-631100</a>	Police / Services-Professional	27,820.00	27,836.96	33,800.00	27,101.75	30,800.00	24,068.72	30,800.00
<a href="#">101-2110-631130</a>	Police / Insurance Policies	201,100.00	201,099.96	152,900.00	152,900.04	85,900.00	85,899.96	117,300.00
<a href="#">101-2110-631140</a>	Police / Admin Charges	200.00	0.00	200.00	0.00	200.00	0.00	200.00
<a href="#">101-2110-632100</a>	Police / Dues & Subscription, P...	6,340.00	9,630.44	8,700.00	8,051.66	8,700.00	3,515.94	9,000.00
<a href="#">101-2110-632110</a>	Police / Transportation	1,700.00	463.67	1,700.00	1,111.54	1,700.00	912.69	1,700.00
<a href="#">101-2110-632120</a>	Police / Conferences & School	42,000.00	34,005.03	67,000.00	66,304.55	48,300.00	56,757.09	68,300.00

**Budget Worksheet**

**For Fiscal: 2023 Period Ending: 12/31/2023**  
**Defined Budgets**

		<b>2021</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
		<b>Total Budget</b>	<b>YTD Activity</b>	<b>Total Budget</b>	<b>YTD Activity</b>	<b>Total Budget</b>	<b>YTD Activity</b>	<b>2024 Proposed</b>
<a href="#">101-2110-633100</a>	Police / Advertising	990.00	0.00	1,000.00	0.00	1,000.00	59.44	1,000.00
<a href="#">101-2110-633110</a>	Police / Printing & Binding	4,260.00	3,070.82	4,300.00	4,053.62	4,300.00	4,157.65	4,300.00
<a href="#">101-2110-633120</a>	Police / Communication (phone...	116,000.00	114,629.84	120,000.00	115,074.60	120,000.00	103,689.24	124,500.00
<a href="#">101-2110-634100</a>	Police / Utility Services	5,640.00	0.00	500.00	0.00	500.00	0.00	500.00
<a href="#">101-2110-635100</a>	Police / Services Contracted, N...	33,000.00	16,723.15	23,000.00	24,247.82	23,000.00	33,875.30	23,000.00
<a href="#">101-2110-635110</a>	Police / Rentals	2,570.00	1,888.56	2,500.00	2,000.00	2,500.00	2,000.00	2,500.00
<a href="#">101-2110-635130</a>	Police / Hardware & Software ...	63,740.00	66,503.63	63,700.00	64,000.46	88,400.00	87,161.05	104,800.00
<a href="#">101-2110-638180</a>	Police / Pmts To Other Agencies..	750.00	10,125.00	5,000.00	12,500.00	12,500.00	15,000.00	5,000.00
<a href="#">101-2112-621100</a>	Pol-Auto Theft / Fuels & Lubes	0.00	0.00	0.00	25.00	0.00	74.86	0.00
<a href="#">101-2112-621130</a>	Pol-Auto Theft / Operating Sup...	0.00	5,251.50	0.00	0.00	0.00	0.00	0.00
<a href="#">101-2112-621150</a>	Pol-Auto Theft / Tools & Minor ...	0.00	0.00	47,000.00	47,229.86	0.00	76,000.00	0.00
<a href="#">101-2112-632100</a>	Pol-Auto Theft / Dues, Subscript..	0.00	0.00	0.00	135.00	0.00	0.00	0.00
<a href="#">101-2112-632110</a>	Pol-Auto Theft / Transportation	0.00	38.00	0.00	25.15	0.00	0.00	0.00
<a href="#">101-2112-632120</a>	Pol-Auto Theft / Conferences &...	0.00	184.08	0.00	1,753.00	0.00	0.00	0.00
	<b>Expense Total:</b>	<b>7,414,180.00</b>	<b>7,342,501.40</b>	<b>7,881,000.00</b>	<b>7,830,167.94</b>	<b>8,152,900.00</b>	<b>7,621,017.90</b>	<b>8,835,100.00</b>
	<b>Division: 211 - Police Surplus (Deficit):</b>	<b>-6,515,780.00</b>	<b>-6,285,850.68</b>	<b>-6,617,900.00</b>	<b>-6,525,250.16</b>	<b>-6,837,300.00</b>	<b>-6,219,625.50</b>	<b>-7,413,300.00</b>
<b>Division: 215 - Emergency Management</b>								
<b>Revenue</b>								
<a href="#">101-2150-473100</a>	Emergency Mgmt / Donations	0.00	496.05	0.00	0.00	0.00	0.00	0.00
<a href="#">101-2150-475900</a>	Emergency Mgmt / Misc Reven...	0.00	0.00	0.00	0.00	0.00	1,980.00	3,000.00
	<b>Revenue Total:</b>	<b>0.00</b>	<b>496.05</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,980.00</b>	<b>3,000.00</b>
<b>Expense</b>								
<a href="#">101-2150-621100</a>	Emergency Mgmt / Fuels & Lub...	0.00	0.00	0.00	0.00	0.00	58.85	0.00
<a href="#">101-2150-621110</a>	Emergency Mgmt / Clothing & ...	990.00	564.24	1,000.00	3,350.80	1,000.00	2,469.59	1,000.00
<a href="#">101-2150-621130</a>	Emergency Mgmt / Operating ...	4,250.00	2,366.96	2,500.00	34.52	2,500.00	1,278.64	2,500.00
<a href="#">101-2150-621150</a>	Emergency Mgmt / Tools & Mi...	0.00	1,044.49	0.00	276.98	0.00	0.00	0.00
<a href="#">101-2150-631130</a>	Emergency Mgmt / Insurance ...	500.00	500.04	500.00	500.04	500.00	500.04	500.00
<a href="#">101-2150-632100</a>	Emergency Mgmt / Dues & Sub...	790.00	600.00	800.00	700.00	800.00	600.00	900.00
<a href="#">101-2150-632120</a>	Emergency Mgmt / Conference...	800.00	0.00	800.00	915.00	800.00	534.00	800.00
<a href="#">101-2150-633120</a>	Emergency Mgmt / Communica...	500.00	539.85	500.00	456.67	500.00	415.60	500.00
<a href="#">101-2150-634100</a>	Emergency Mgmt / Utility Servi...	590.00	625.44	600.00	802.22	600.00	727.08	600.00

**Budget Worksheet**

**For Fiscal: 2023 Period Ending: 12/31/2023**  
**Defined Budgets**

		<b>2021</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
		<b>Total Budget</b>	<b>YTD Activity</b>	<b>Total Budget</b>	<b>YTD Activity</b>	<b>Total Budget</b>	<b>YTD Activity</b>	<b>2024 Proposed</b>
<a href="#">101-2150-635100</a>	Emergency Mgmt / Services Co...	7,900.00	5,497.52	7,900.00	8,397.52	7,900.00	7,784.03	7,900.00
	<b>Expense Total:</b>	<b>16,320.00</b>	<b>11,738.54</b>	<b>14,600.00</b>	<b>15,433.75</b>	<b>14,600.00</b>	<b>14,367.83</b>	<b>14,700.00</b>
	<b>Division: 215 - Emergency Management Surplus (Deficit):</b>	<b>-16,320.00</b>	<b>-11,242.49</b>	<b>-14,600.00</b>	<b>-15,433.75</b>	<b>-14,600.00</b>	<b>-12,387.83</b>	<b>-11,700.00</b>
<b>Division: 219 - Fire</b>								
<b>Revenue</b>								
<a href="#">101-2190-435500</a>	Fire / Fire Code Permits-UFC	31,500.00	29,034.36	31,500.00	10,357.19	20,000.00	20,997.44	20,000.00
<a href="#">101-2190-441100</a>	Fire / Federal Grants	0.00	0.00	0.00	9,750.00	0.00	0.00	0.00
<a href="#">101-2190-443210</a>	Fire / Insurance Premium Tax - ...	154,000.00	184,949.94	200,000.00	199,515.39	203,400.00	228,820.53	230,000.00
<a href="#">101-2190-443400</a>	Fire / State Grants	4,900.00	25,217.50	10,100.00	15,811.50	15,000.00	39,639.36	16,000.00
<a href="#">101-2190-453120</a>	Fire / False Alarms	0.00	0.00	0.00	0.00	0.00	6,150.00	20,000.00
<a href="#">101-2190-453160</a>	Fire / Fire Reports & Photos	0.00	0.00	0.00	15.00	0.00	15.00	0.00
<a href="#">101-2190-453200</a>	Fire / Fire Response Fees	4,900.00	400.00	3,100.00	3,000.00	1,500.00	0.00	3,100.00
<a href="#">101-2190-453220</a>	Fire / Fire Code Inspection Fees...	0.00	100.00	200.00	250.00	200.00	250.00	200.00
<a href="#">101-2190-473100</a>	Fire / Donations	900.00	500.00	900.00	2,732.50	0.00	1,000.00	0.00
<a href="#">101-2190-474200</a>	Fire / Reimbs from other Govts	2,000.00	0.00	8,000.00	0.00	0.00	448.50	0.00
<a href="#">101-2190-475300</a>	Fire / Sale of Misc. Property	400.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Revenue Total:</b>	<b>198,600.00</b>	<b>240,201.80</b>	<b>253,800.00</b>	<b>241,431.58</b>	<b>240,100.00</b>	<b>297,320.83</b>	<b>289,300.00</b>
<b>Expense</b>								
<a href="#">101-2190-611100</a>	Fire / FT Employee-Regular	506,200.00	523,021.14	528,600.00	495,251.01	582,200.00	487,927.57	611,300.00
<a href="#">101-2190-611110</a>	Fire / Temp Employee-Regular	289,000.00	390,881.58	445,000.00	453,482.25	400,000.00	432,515.56	500,000.00
<a href="#">101-2190-611200</a>	Fire / FT Employee - Overtime	41,500.00	24,753.31	41,500.00	24,870.43	43,000.00	15,623.27	28,000.00
<a href="#">101-2190-611300</a>	Fire / Employee Leave	0.00	-7,198.27	0.00	-1,398.14	0.00	50.00	0.00
<a href="#">101-2190-612100</a>	Fire / Medicare Contribution	12,000.00	14,478.52	13,000.00	12,476.23	14,700.00	13,441.85	16,400.00
<a href="#">101-2190-612110</a>	Fire / PERA Contribution	91,300.00	87,584.13	94,700.00	91,305.70	110,700.00	88,113.31	108,200.00
<a href="#">101-2190-612120</a>	Fire / Social Security Contributi...	21,600.00	25,886.63	15,700.00	29,661.87	26,100.00	26,820.94	32,700.00
<a href="#">101-2190-612140</a>	Fire / Health Insurance	84,800.00	81,239.59	78,700.00	85,677.46	83,300.00	61,093.42	62,700.00
<a href="#">101-2190-612150</a>	Fire / Dental Insurance	2,000.00	1,506.25	1,700.00	1,800.70	1,500.00	862.50	900.00
<a href="#">101-2190-612160</a>	Fire / Life Insurance	2,700.00	2,135.76	500.00	1,997.32	2,300.00	1,935.74	1,000.00
<a href="#">101-2190-612170</a>	Fire / Cash Benefit	0.00	5,501.25	5,700.00	7,261.65	5,700.00	10,562.40	11,400.00
<a href="#">101-2190-612180</a>	Fire / Workers' Compensation	67,200.00	44,436.37	60,000.00	59,868.24	64,400.00	57,058.28	83,500.00
<a href="#">101-2190-612190</a>	Fire / Short Term Disability	1,700.00	1,923.48	1,800.00	1,807.02	2,000.00	1,922.30	2,100.00

**Budget Worksheet**

**For Fiscal: 2023 Period Ending: 12/31/2023**  
**Defined Budgets**

		<b>2021</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
		<b>Total Budget</b>	<b>YTD Activity</b>	<b>Total Budget</b>	<b>YTD Activity</b>	<b>Total Budget</b>	<b>YTD Activity</b>	<b>2024 Proposed</b>
<a href="#">101-2190-612195</a>	Fire / Long Term Disability	1,500.00	1,570.82	1,500.00	1,490.55	1,700.00	1,603.48	1,800.00
<a href="#">101-2190-613125</a>	Fire / Miscellaneous Pay	0.00	175.00	0.00	200.00	0.00	350.00	0.00
<a href="#">101-2190-613130</a>	Fire / Unemployment Compens...	0.00	1,247.32	0.00	0.00	0.00	0.00	0.00
<a href="#">101-2190-621100</a>	Fire / Fuels & Lubes	14,000.00	12,472.19	14,000.00	17,906.12	18,600.00	16,423.38	19,500.00
<a href="#">101-2190-621110</a>	Fire / Clothing & Laundry	27,300.00	16,081.74	27,300.00	29,551.61	37,300.00	50,474.58	47,300.00
<a href="#">101-2190-621120</a>	Fire / Office Supplies	990.00	1,101.43	1,000.00	604.01	1,000.00	558.18	1,000.00
<a href="#">101-2190-621130</a>	Fire / Operating Supplies	11,400.00	17,377.92	11,400.00	12,699.05	13,400.00	14,436.69	15,400.00
<a href="#">101-2190-621140</a>	Fire / Supplies for Repair & Mai...	5,150.00	6,745.47	5,200.00	3,722.71	5,200.00	3,103.19	5,200.00
<a href="#">101-2190-621150</a>	Fire / Tools & Minor Equipment	7,130.00	24,554.20	7,100.00	8,283.31	7,100.00	7,147.75	7,100.00
<a href="#">101-2190-621160</a>	Fire / Work Order Transfer - Par...	10,400.00	7,621.92	10,400.00	13,199.27	8,400.00	9,399.68	8,400.00
<a href="#">101-2190-631100</a>	Fire / Services-Professional	19,700.00	31,338.00	19,700.00	36,876.00	20,400.00	26,201.93	30,000.00
<a href="#">101-2190-631130</a>	Fire / Insurance Policies	41,000.00	41,000.04	32,800.00	32,799.96	16,900.00	16,899.96	17,300.00
<a href="#">101-2190-632100</a>	Fire / Dues & Subscription, Per...	6,240.00	3,305.00	6,000.00	6,855.97	5,000.00	6,912.75	5,000.00
<a href="#">101-2190-632110</a>	Fire / Transportation	790.00	0.00	700.00	705.05	1,000.00	2,437.68	1,000.00
<a href="#">101-2190-632120</a>	Fire / Conferences & School	15,430.00	17,678.87	15,000.00	27,732.55	30,000.00	45,088.26	30,000.00
<a href="#">101-2190-633100</a>	Fire / Advertising	0.00	488.00	0.00	0.00	0.00	0.00	0.00
<a href="#">101-2190-633110</a>	Fire / Printing & Binding	990.00	117.78	900.00	2,535.42	900.00	1,144.14	1,000.00
<a href="#">101-2190-633120</a>	Fire / Communication (phones,...	41,000.00	39,844.92	11,000.00	13,145.89	13,500.00	11,363.43	14,500.00
<a href="#">101-2190-634100</a>	Fire / Utility Services	6,720.00	5,527.95	6,700.00	8,758.57	6,700.00	4,560.65	7,400.00
<a href="#">101-2190-635100</a>	Fire / Services Contracted, Non...	50,940.00	28,901.62	50,900.00	41,682.18	40,900.00	46,335.45	40,900.00
<a href="#">101-2190-635110</a>	Fire / Rentals	500.00	4,000.00	500.00	1,300.00	2,500.00	1,338.00	2,500.00
<a href="#">101-2190-635130</a>	Fire / Hardware & Software Su...	5,000.00	6,960.34	35,000.00	38,790.75	40,000.00	39,318.82	40,000.00
<a href="#">101-2190-638180</a>	Fire / Pmts to Other Agencies	155,330.00	187,033.22	185,400.00	201,577.67	203,400.00	228,958.81	230,000.00
	<b>Expense Total:</b>	<b>1,541,510.00</b>	<b>1,651,293.49</b>	<b>1,729,400.00</b>	<b>1,764,478.38</b>	<b>1,809,800.00</b>	<b>1,731,983.95</b>	<b>1,983,500.00</b>
	<b>Division: 219 - Fire Surplus (Deficit):</b>	<b>-1,342,910.00</b>	<b>-1,411,091.69</b>	<b>-1,475,600.00</b>	<b>-1,523,046.80</b>	<b>-1,569,700.00</b>	<b>-1,434,663.12</b>	<b>-1,694,200.00</b>
<b>Division: 311 - Campus Facilities</b>								
<b>Expense</b>								
<a href="#">101-3110-611100</a>	Facilities / FT Employee-Regular	177,800.00	181,639.82	195,800.00	192,594.68	206,400.00	189,132.71	217,300.00
<a href="#">101-3110-611105</a>	Facilities / PT Permanent-Regul...	24,500.00	20,690.38	25,300.00	16,980.88	28,400.00	14,543.94	22,600.00
<a href="#">101-3110-611200</a>	Facilities / FT Employee - Overt...	0.00	3,540.62	0.00	7,178.87	0.00	6,879.26	8,000.00
<a href="#">101-3110-612100</a>	Facilities / Medicare Contributi...	2,900.00	2,838.25	3,000.00	2,988.53	3,300.00	2,909.58	3,500.00



Budget Worksheet

For Fiscal: 2023 Period Ending: 12/31/2023  
 Defined Budgets

		2021	2021	2022	2022	2023	2023	2024
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2024 Proposed
<a href="#">101-3110-612110</a>	Facilities / PERA Contribution	15,100.00	15,380.11	16,200.00	16,098.68	17,600.00	15,787.95	18,600.00
<a href="#">101-3110-612120</a>	Facilities / Social Security	12,200.00	12,135.29	12,900.00	12,777.72	14,100.00	12,440.23	14,900.00
<a href="#">101-3110-612140</a>	Facilities / Health Insurance	30,200.00	30,539.92	33,800.00	31,080.72	30,900.00	28,112.69	31,000.00
<a href="#">101-3110-612150</a>	Facilities / Dental Insurance	800.00	707.33	800.00	688.41	700.00	661.40	700.00
<a href="#">101-3110-612160</a>	Facilities / Life Insurance	100.00	88.54	100.00	86.73	100.00	81.92	100.00
<a href="#">101-3110-612170</a>	Facilities / Cash Benefit	600.00	636.02	600.00	990.17	1,100.00	924.24	900.00
<a href="#">101-3110-612180</a>	Facilities / Workers' Compensat...	3,200.00	6,192.76	6,500.00	5,932.80	6,600.00	5,839.29	8,100.00
<a href="#">101-3110-612190</a>	Facilities / Short Term Disability	600.00	705.12	600.00	688.25	700.00	703.09	800.00
<a href="#">101-3110-612195</a>	Facilities / Long Term Disability	500.00	582.32	500.00	562.41	600.00	575.12	600.00
<a href="#">101-3110-621100</a>	Facilities / Fuels & Lubes	1,500.00	701.93	1,000.00	453.67	1,000.00	301.57	600.00
<a href="#">101-3110-621110</a>	Facilities / Clothing & Laundry	3,000.00	5,156.26	5,000.00	5,930.97	6,000.00	5,356.32	6,500.00
<a href="#">101-3110-621120</a>	Facilities / Office Supplies	2,000.00	1,565.24	2,000.00	3,183.43	2,500.00	1,188.21	2,000.00
<a href="#">101-3110-621130</a>	Facilities / Operating Supplies	13,500.00	19,031.90	16,500.00	21,675.44	19,000.00	22,999.70	24,000.00
<a href="#">101-3110-621140</a>	Facilities / Supplies for Repair &..	20,000.00	9,041.91	17,000.00	9,657.61	12,000.00	22,753.41	24,000.00
<a href="#">101-3110-621150</a>	Facilities / Tools & Minor Equi...	2,500.00	1,586.65	2,500.00	2,505.34	2,500.00	86.45	2,500.00
<a href="#">101-3110-621160</a>	Facilities / Work Orders - Parts	400.00	334.06	400.00	536.95	400.00	24.23	400.00
<a href="#">101-3110-631100</a>	Facilities / Services-Professional	0.00	1,640.00	0.00	4,844.16	0.00	68.00	0.00
<a href="#">101-3110-631130</a>	Facilities / Insurance Policies	500.00	500.04	700.00	699.96	700.00	699.96	700.00
<a href="#">101-3110-632100</a>	Facilities / Dues,Subscription,P...	3,000.00	5,458.10	2,200.00	1,001.25	5,000.00	1,660.65	2,000.00
<a href="#">101-3110-632110</a>	Facilities / Transportation	200.00	198.10	200.00	569.48	200.00	0.00	200.00
<a href="#">101-3110-632120</a>	Facilities / Conferences & School	2,000.00	344.50	2,000.00	753.17	2,000.00	1,339.58	2,000.00
<a href="#">101-3110-633120</a>	Facilities / Communication	2,000.00	1,047.66	2,000.00	1,227.42	2,000.00	1,432.71	2,000.00
<a href="#">101-3110-634100</a>	Facilities / Utility Services	145,000.00	144,340.01	140,000.00	184,174.75	175,000.00	140,553.26	185,500.00
<a href="#">101-3110-635100</a>	Facilities / Services Contracted,...	123,750.00	172,590.48	133,500.00	161,865.09	170,000.00	200,792.60	220,000.00
<a href="#">101-3110-635110</a>	Facilities / Rentals	0.00	2,200.00	0.00	203.39	0.00	401.12	0.00
<a href="#">101-3110-635130</a>	Facilities / Hardware & Softwar...	2,000.00	0.00	13,000.00	6,960.00	28,000.00	16,927.97	28,000.00
<a href="#">101-3110-638140</a>	Facilities / Miscellaneous Expen...	0.00	75.00	0.00	0.00	0.00	10,730.00	0.00
<a href="#">101-3110-638180</a>	Facilities / Pmts to Other Agenc...	0.00	545.16	0.00	545.16	0.00	545.16	0.00
	<b>Expense Total:</b>	<b>589,850.00</b>	<b>642,033.48</b>	<b>634,100.00</b>	<b>695,436.09</b>	<b>736,800.00</b>	<b>706,452.32</b>	<b>827,500.00</b>
	<b>Division: 311 - Campus Facilities Total:</b>	<b>589,850.00</b>	<b>642,033.48</b>	<b>634,100.00</b>	<b>695,436.09</b>	<b>736,800.00</b>	<b>706,452.32</b>	<b>827,500.00</b>

Budget Worksheet

For Fiscal: 2023 Period Ending: 12/31/2023  
 Defined Budgets

		2021	2021	2022	2022	2023	2023	2024
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2024 Proposed
<b>Division: 314 - Engineering</b>								
<b>Revenue</b>								
<a href="#">101-3140-435600</a>	Eng / Load Limit Waiver	200.00	75.00	200.00	100.00	100.00	0.00	0.00
<a href="#">101-3140-435700</a>	Eng / Excavation/ROW/Erosion...	31,800.00	17,240.50	23,800.00	39,134.25	30,900.00	24,566.25	20,000.00
<a href="#">101-3140-435900</a>	Eng / Driveway Permits	200.00	0.00	900.00	0.00	0.00	0.00	0.00
<a href="#">101-3140-451210</a>	Eng / Admin Charges	0.00	40,983.52	0.00	0.00	0.00	0.00	0.00
<a href="#">101-3140-455100</a>	Eng / PW Construction (Specs/P..	1,400.00	0.00	400.00	0.00	0.00	0.00	0.00
<a href="#">101-3140-455130</a>	Eng / Antenna Lease	370,000.00	391,362.96	409,700.00	281,051.75	395,000.00	363,693.88	405,000.00
<a href="#">101-3140-471199</a>	Eng / Antenna Lease Interest	0.00	0.00	0.00	128,086.17	0.00	0.00	0.00
	<b>Revenue Total:</b>	<b>403,600.00</b>	<b>449,661.98</b>	<b>435,000.00</b>	<b>448,372.17</b>	<b>426,000.00</b>	<b>388,260.13</b>	<b>425,000.00</b>
<b>Expense</b>								
<a href="#">101-3140-611100</a>	Eng / FT Employee-Regular	171,900.00	172,187.03	248,600.00	198,992.26	267,400.00	243,043.60	332,300.00
<a href="#">101-3140-611110</a>	Eng / Temp Employee-Regular	9,400.00	12,050.66	9,400.00	7,098.63	9,700.00	7,975.44	10,100.00
<a href="#">101-3140-611200</a>	Eng / FT Employee - Overtime	5,400.00	4,029.81	5,400.00	3,310.10	5,600.00	10,613.62	9,600.00
<a href="#">101-3140-611210</a>	Eng / Temp & PT Employee - O...	0.00	23.55	0.00	0.00	0.00	113.60	1,000.00
<a href="#">101-3140-611300</a>	Eng / Employee Leave	0.00	1,490.61	0.00	-14,637.44	0.00	0.00	0.00
<a href="#">101-3140-612100</a>	Eng / Medicare Contribution	2,800.00	2,842.66	2,900.00	2,698.96	3,900.00	3,544.55	4,800.00
<a href="#">101-3140-612110</a>	Eng / PERA Contribution	13,900.00	13,810.19	14,300.00	13,599.65	17,400.00	16,105.62	18,500.00
<a href="#">101-3140-612120</a>	Eng / Social Security Contributi...	12,100.00	12,154.13	12,400.00	11,539.91	16,800.00	15,156.03	20,600.00
<a href="#">101-3140-612140</a>	Eng / Health Insurance	25,000.00	22,043.94	24,500.00	38,351.19	55,900.00	50,902.53	56,100.00
<a href="#">101-3140-612150</a>	Eng / Dental Insurance	400.00	343.69	400.00	627.17	900.00	836.37	900.00
<a href="#">101-3140-612160</a>	Eng / Life Insurance	100.00	77.28	100.00	85.26	100.00	99.26	100.00
<a href="#">101-3140-612170</a>	Eng / Cash Benefit	14,000.00	14,071.03	14,000.00	4,187.45	500.00	475.20	500.00
<a href="#">101-3140-612180</a>	Eng / Workers' Compensation	1,000.00	900.58	1,100.00	774.65	700.00	1,053.42	1,400.00
<a href="#">101-3140-612190</a>	Eng / Short Term Disability	600.00	730.05	700.00	790.96	1,000.00	935.23	1,000.00
<a href="#">101-3140-612195</a>	Eng / Long Term Disability	500.00	590.08	500.00	638.14	800.00	778.85	900.00
<a href="#">101-3140-613125</a>	Eng / Miscellaneous Pay	0.00	50.00	0.00	75.00	0.00	0.00	0.00
<a href="#">101-3140-621100</a>	Eng / Fuels & Lubes	2,000.00	1,009.39	1,500.00	1,048.56	2,300.00	1,549.83	1,500.00
<a href="#">101-3140-621110</a>	Eng / Clothing & Laundry	600.00	158.38	600.00	1,309.79	900.00	750.34	1,300.00
<a href="#">101-3140-621120</a>	Eng / Office Supplies	1,500.00	1,036.73	1,500.00	449.22	1,200.00	1,451.98	1,000.00
<a href="#">101-3140-621130</a>	Eng / Operating Supplies	2,500.00	142.37	2,000.00	583.96	1,000.00	337.68	1,000.00

Budget Worksheet

For Fiscal: 2023 Period Ending: 12/31/2023  
 Defined Budgets

		2021	2021	2022	2022	2023	2023	2024
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2024 Proposed
<a href="#">101-3140-621140</a>	Eng / Supplies for Repair & Mai...	0.00	114.21	0.00	0.00	0.00	298.90	0.00
<a href="#">101-3140-621150</a>	Eng / Tools & Minor Equipment	2,800.00	711.02	2,800.00	2,977.22	2,800.00	0.00	2,800.00
<a href="#">101-3140-621160</a>	Eng / Work Order Transfer - Par...	1,500.00	669.25	1,500.00	1,967.58	1,000.00	256.46	600.00
<a href="#">101-3140-631100</a>	Eng / Services-Professional	14,900.00	56,057.04	22,500.00	31,145.47	26,500.00	6,885.98	5,000.00
<a href="#">101-3140-631130</a>	Eng / Insurance Policies	1,000.00	999.96	500.00	500.04	500.00	500.04	500.00
<a href="#">101-3140-632100</a>	Eng / Dues & Subscription, Per...	500.00	1,483.76	500.00	2,204.51	1,500.00	1,706.63	3,000.00
<a href="#">101-3140-632110</a>	Eng / Transportation	1,000.00	34.16	1,000.00	0.00	1,000.00	533.34	1,200.00
<a href="#">101-3140-632120</a>	Eng / Conferences & School	4,000.00	1,420.00	4,000.00	14,934.90	4,000.00	6,148.71	8,000.00
<a href="#">101-3140-633100</a>	Eng / Advertising	0.00	0.00	0.00	486.72	0.00	0.00	0.00
<a href="#">101-3140-633110</a>	Eng / Printing & Binding	900.00	22.29	500.00	109.85	500.00	23.01	500.00
<a href="#">101-3140-633120</a>	Eng / Communication (phones,...	7,500.00	7,373.08	7,500.00	7,487.85	9,000.00	5,207.55	9,000.00
<a href="#">101-3140-635100</a>	Eng / Services Contracted, Non...	38,000.00	25.61	18,000.00	12,250.00	13,000.00	4,048.44	8,000.00
<a href="#">101-3140-635130</a>	Eng / Hardware & Software Su...	30,000.00	71,268.09	45,000.00	67,960.98	55,000.00	43,375.72	10,000.00
	<b>Expense Total:</b>	<b>365,800.00</b>	<b>399,920.63</b>	<b>443,700.00</b>	<b>413,548.54</b>	<b>500,900.00</b>	<b>424,707.93</b>	<b>511,200.00</b>
<b>Division: 314 - Engineering Surplus (Deficit):</b>		<b>37,800.00</b>	<b>49,741.35</b>	<b>-8,700.00</b>	<b>34,823.63</b>	<b>-74,900.00</b>	<b>-36,447.80</b>	<b>-86,200.00</b>
<b>Division: 315 - Forestry</b>								
<b>Revenue</b>								
<a href="#">101-3150-441100</a>	Forestry / Federal Grants	0.00	0.00	0.00	49,860.00	0.00	0.00	0.00
<a href="#">101-3150-443400</a>	Forestry / State Grants	0.00	0.00	50,000.00	0.00	0.00	5,540.00	0.00
	<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>50,000.00</b>	<b>49,860.00</b>	<b>0.00</b>	<b>5,540.00</b>	<b>0.00</b>
<b>Expense</b>								
<a href="#">101-3150-621100</a>	Forestry / Fuels & Lubes	200.00	0.00	200.00	0.00	200.00	0.00	200.00
<a href="#">101-3150-621130</a>	Forestry / Operating Supplies	4,000.00	7,356.00	4,000.00	9,005.00	6,000.00	497.61	6,500.00
<a href="#">101-3150-621140</a>	Forestry / Supplies for Repair &...	5,000.00	7,190.82	5,000.00	6,604.90	5,000.00	11,622.17	5,500.00
<a href="#">101-3150-621150</a>	Forestry / Tools & Minor Equi...	6,900.00	0.00	6,900.00	0.00	6,900.00	12.78	6,900.00
<a href="#">101-3150-632120</a>	Forestry / Conferences & Schoo...	500.00	0.00	500.00	0.00	500.00	0.00	500.00
<a href="#">101-3150-633100</a>	Forestry / Advertising	300.00	0.00	300.00	0.00	300.00	0.00	300.00
<a href="#">101-3150-635100</a>	Forestry / Services Contracted,...	51,000.00	79,545.40	103,000.00	110,117.45	63,000.00	46,246.86	65,000.00
<a href="#">101-3150-635110</a>	Forestry / Rentals	0.00	458.94	0.00	0.00	0.00	0.00	0.00
	<b>Expense Total:</b>	<b>67,900.00</b>	<b>94,551.16</b>	<b>119,900.00</b>	<b>125,727.35</b>	<b>81,900.00</b>	<b>58,379.42</b>	<b>84,900.00</b>
<b>Division: 315 - Forestry Surplus (Deficit):</b>		<b>-67,900.00</b>	<b>-94,551.16</b>	<b>-69,900.00</b>	<b>-75,867.35</b>	<b>-81,900.00</b>	<b>-52,839.42</b>	<b>-84,900.00</b>

**Budget Worksheet**

**For Fiscal: 2023 Period Ending: 12/31/2023**  
**Defined Budgets**

		<b>2021</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
		<b>Total Budget</b>	<b>YTD Activity</b>	<b>Total Budget</b>	<b>YTD Activity</b>	<b>Total Budget</b>	<b>YTD Activity</b>	<b>2024 Proposed</b>
<b>Division: 316 - Parks</b>								
<b>Revenue</b>								
<a href="#">101-3160-443400</a>	Parks / State Grants	0.00	4,214.93	0.00	0.00	0.00	0.00	0.00
<a href="#">101-3160-445200</a>	Parks / Watershed District Gran...	0.00	0.00	0.00	1,492.00	0.00	0.00	0.00
<a href="#">101-3160-455110</a>	Parks / Public Works Maintena...	500.00	2,135.00	1,500.00	3,900.00	1,900.00	5,983.60	3,900.00
<a href="#">101-3160-473100</a>	Parks / Donations	0.00	0.00	0.00	2,500.00	0.00	0.00	0.00
<a href="#">101-3160-474100</a>	Parks / Insurance Reimburse...	500.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Revenue Total:</b>	<b>1,000.00</b>	<b>6,349.93</b>	<b>1,500.00</b>	<b>7,892.00</b>	<b>1,900.00</b>	<b>5,983.60</b>	<b>3,900.00</b>
<b>Expense</b>								
<a href="#">101-3160-611100</a>	Parks / FT Employee-Regular	392,300.00	385,920.58	419,600.00	418,492.77	479,500.00	439,091.40	520,600.00
<a href="#">101-3160-611110</a>	Parks / Temp Employee-Regular	142,100.00	127,157.91	142,100.00	116,460.22	142,100.00	111,923.98	147,000.00
<a href="#">101-3160-611200</a>	Parks / FT Employee - Overtime	26,600.00	19,133.06	26,600.00	23,875.85	27,500.00	24,586.13	27,500.00
<a href="#">101-3160-611210</a>	Parks / Temp & PT Employee - ...	0.00	493.82	0.00	2,972.13	0.00	2,132.52	3,000.00
<a href="#">101-3160-611300</a>	Parks / Employee Leave	0.00	10,953.47	0.00	2,501.86	0.00	0.00	0.00
<a href="#">101-3160-612100</a>	Parks / Medicare Contribution	8,200.00	7,758.40	8,200.00	7,985.85	9,400.00	8,057.07	9,900.00
<a href="#">101-3160-612110</a>	Parks / PERA Contribution	31,300.00	30,398.67	32,100.00	32,482.68	37,700.00	34,457.80	40,900.00
<a href="#">101-3160-612120</a>	Parks / Social Security Contribut..	34,900.00	33,171.39	35,200.00	34,146.62	39,500.00	34,449.33	42,300.00
<a href="#">101-3160-612140</a>	Parks / Health Insurance	51,500.00	51,710.12	64,100.00	54,012.89	78,400.00	68,311.27	85,300.00
<a href="#">101-3160-612150</a>	Parks / Dental Insurance	1,300.00	1,184.00	1,500.00	1,086.92	1,500.00	1,374.37	1,700.00
<a href="#">101-3160-612160</a>	Parks / Life Insurance	200.00	202.18	200.00	197.48	200.00	203.54	200.00
<a href="#">101-3160-612170</a>	Parks / Cash Benefit	9,800.00	9,882.73	9,800.00	12,291.78	15,900.00	7,155.84	5,300.00
<a href="#">101-3160-612180</a>	Parks / Workers' Compensation	17,900.00	16,068.50	19,000.00	22,356.03	21,600.00	22,689.28	27,500.00
<a href="#">101-3160-612190</a>	Parks / Short Term Disability	1,400.00	1,618.09	1,500.00	1,587.45	1,700.00	1,750.11	2,000.00
<a href="#">101-3160-612195</a>	Parks / Long Term Disability	1,200.00	1,306.85	1,200.00	1,274.08	1,300.00	1,403.04	1,600.00
<a href="#">101-3160-613125</a>	Parks / Miscellaneous Pay	0.00	200.00	0.00	100.00	0.00	150.00	0.00
<a href="#">101-3160-613130</a>	Parks / Unemployment Compe...	0.00	4,276.24	0.00	0.00	0.00	918.86	0.00
<a href="#">101-3160-621100</a>	Parks / Fuels & Lubes	24,000.00	22,746.75	24,000.00	29,574.77	29,000.00	26,513.56	26,000.00
<a href="#">101-3160-621110</a>	Parks / Clothing & Laundry	4,000.00	2,711.24	3,500.00	8,125.97	6,000.00	6,440.07	7,000.00
<a href="#">101-3160-621120</a>	Parks / Office Supplies	100.00	0.00	100.00	0.00	100.00	0.00	100.00
<a href="#">101-3160-621130</a>	Parks / Operating Supplies	2,000.00	20,113.31	5,000.00	12,300.50	10,000.00	4,275.33	10,000.00
<a href="#">101-3160-621140</a>	Parks / Supplies for Repair & M...	48,000.00	44,189.58	45,000.00	29,979.97	40,000.00	37,336.54	40,000.00

Budget Worksheet

For Fiscal: 2023 Period Ending: 12/31/2023  
 Defined Budgets

		2021	2021	2022	2022	2023	2023	2024
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2024 Proposed
<a href="#">101-3160-621150</a>	Parks / Tools & Minor Equipme...	11,500.00	3,618.55	10,000.00	3,645.77	10,000.00	1,585.86	8,000.00
<a href="#">101-3160-621160</a>	Parks / Work Order Transfer - P...	15,000.00	15,487.48	13,000.00	22,142.64	11,000.00	21,247.27	16,000.00
<a href="#">101-3160-631100</a>	Parks / Services-Professional	3,000.00	281.00	3,000.00	1,850.00	3,000.00	1,036.00	3,000.00
<a href="#">101-3160-631130</a>	Parks / Insurance Policies	31,700.00	31,700.04	25,900.00	27,009.66	25,700.00	25,700.04	19,200.00
<a href="#">101-3160-632100</a>	Parks / Dues & Subscription, Pe...	2,480.00	941.41	2,000.00	1,009.05	1,000.00	1,034.21	1,000.00
<a href="#">101-3160-632110</a>	Parks / Transportation	200.00	0.00	200.00	0.00	200.00	0.00	200.00
<a href="#">101-3160-632120</a>	Parks / Conferences & School	4,000.00	3,939.83	4,000.00	2,633.91	4,000.00	6,418.16	4,500.00
<a href="#">101-3160-633100</a>	Parks / Advertising	200.00	44.54	200.00	51.84	200.00	56.88	200.00
<a href="#">101-3160-633110</a>	Parks / Printing & Binding	100.00	166.64	100.00	0.00	100.00	0.00	100.00
<a href="#">101-3160-633120</a>	Parks / Communication (phones..	3,200.00	3,583.78	3,200.00	3,987.76	3,200.00	2,940.45	4,200.00
<a href="#">101-3160-634100</a>	Parks / Utility Services	31,000.00	32,403.16	31,000.00	38,525.20	40,000.00	22,171.01	58,000.00
<a href="#">101-3160-635100</a>	Parks / Services Contracted, No...	42,000.00	30,418.69	40,000.00	35,577.08	35,000.00	23,399.65	35,000.00
<a href="#">101-3160-635110</a>	Parks / Rentals	14,000.00	15,735.88	14,000.00	14,392.50	14,000.00	12,522.55	10,000.00
<a href="#">101-3160-638180</a>	Parks / Pmts to Other Agencies	200.00	764.60	200.00	764.60	800.00	678.20	0.00
	<b>Expense Total:</b>	<b>955,380.00</b>	<b>930,282.49</b>	<b>985,500.00</b>	<b>963,395.83</b>	<b>1,089,600.00</b>	<b>952,010.32</b>	<b>1,157,300.00</b>
	<b>Division: 316 - Parks Surplus (Deficit):</b>	<b>-954,380.00</b>	<b>-923,932.56</b>	<b>-984,000.00</b>	<b>-955,503.83</b>	<b>-1,087,700.00</b>	<b>-946,026.72</b>	<b>-1,153,400.00</b>
<b>Division: 317 - Lighting Expense</b>								
<a href="#">101-3170-611100</a>	Lighting / FT Employee-Regular	12,500.00	12,530.48	12,900.00	13,039.98	13,700.00	12,561.92	14,100.00
<a href="#">101-3170-611200</a>	Lighting / FT Employee - Overt...	300.00	90.28	300.00	75.06	300.00	85.40	300.00
<a href="#">101-3170-612100</a>	Lighting / Medicare Contributi...	200.00	184.36	200.00	190.83	200.00	183.68	200.00
<a href="#">101-3170-612110</a>	Lighting / PERA Contribution	1,000.00	946.28	1,000.00	984.01	1,100.00	948.19	1,100.00
<a href="#">101-3170-612120</a>	Lighting / Social Security Contri...	800.00	789.22	800.00	816.29	900.00	784.12	900.00
<a href="#">101-3170-612140</a>	Lighting / Health Insurance	1,200.00	1,211.99	1,400.00	1,341.28	1,400.00	1,325.59	1,500.00
<a href="#">101-3170-612150</a>	Lighting / Dental Insurance	0.00	30.08	0.00	29.85	100.00	27.38	0.00
<a href="#">101-3170-612160</a>	Lighting / Life Insurance	0.00	5.00	0.00	4.99	100.00	4.62	0.00
<a href="#">101-3170-612170</a>	Lighting / Cash Benefit	300.00	287.10	300.00	286.00	300.00	264.00	300.00
<a href="#">101-3170-612180</a>	Lighting / Workers' Compensat...	1,000.00	570.65	1,100.00	519.61	600.00	479.59	700.00
<a href="#">101-3170-612190</a>	Lighting / Short Term Disability	0.00	48.48	0.00	46.66	0.00	44.40	0.00
<a href="#">101-3170-612195</a>	Lighting / Long Term Disability	0.00	41.09	0.00	39.13	0.00	37.12	0.00
<a href="#">101-3170-621140</a>	Lighting / Supplies for Repair &...	6,500.00	532.06	6,500.00	1,670.00	6,500.00	812.00	3,000.00

Budget Worksheet

For Fiscal: 2023 Period Ending: 12/31/2023  
 Defined Budgets

		2021	2021	2022	2022	2023	2023	2024
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2024 Proposed
<a href="#">101-3170-634100</a>	Lighting / Utility Services	175,000.00	176,942.33	170,000.00	196,455.42	220,000.00	155,222.15	222,000.00
<a href="#">101-3170-635100</a>	Lighting / Services Contracted, ...	30,000.00	8,345.92	30,000.00	6,437.15	30,000.00	2,001.31	33,000.00
	<b>Expense Total:</b>	<b>228,800.00</b>	<b>202,555.32</b>	<b>224,500.00</b>	<b>221,936.26</b>	<b>275,200.00</b>	<b>174,781.47</b>	<b>277,100.00</b>
	<b>Division: 317 - Lighting Total:</b>	<b>228,800.00</b>	<b>202,555.32</b>	<b>224,500.00</b>	<b>221,936.26</b>	<b>275,200.00</b>	<b>174,781.47</b>	<b>277,100.00</b>
<b>Division: 318 - Streets</b>								
<b>Revenue</b>								
<a href="#">101-3180-443310</a>	Streets / Municipal State Aid Fo...	348,500.00	424,755.00	446,500.00	484,832.00	448,200.00	423,869.40	496,300.00
<a href="#">101-3180-455110</a>	Streets / Public Works Mainten...	100.00	0.00	100.00	2,400.00	0.00	7,335.30	0.00
<a href="#">101-3180-475120</a>	Streets / Restitution Pmts	0.00	0.00	0.00	175.00	0.00	0.00	0.00
	<b>Revenue Total:</b>	<b>348,600.00</b>	<b>424,755.00</b>	<b>446,600.00</b>	<b>487,407.00</b>	<b>448,200.00</b>	<b>431,204.70</b>	<b>496,300.00</b>
<b>Expense</b>								
<a href="#">101-3180-611100</a>	Streets / FT Employee-Regular	587,800.00	593,202.74	595,200.00	588,187.91	644,100.00	590,496.06	690,500.00
<a href="#">101-3180-611110</a>	Streets / Temp Employee-Regu...	16,000.00	17,486.15	16,000.00	14,969.09	16,000.00	31,578.91	24,000.00
<a href="#">101-3180-611200</a>	Streets / FT Employee - Overti...	20,000.00	22,438.54	20,000.00	29,182.46	20,600.00	33,459.59	28,000.00
<a href="#">101-3180-611300</a>	Streets / Employee Leave	0.00	-7,968.20	0.00	4,335.40	0.00	0.00	0.00
<a href="#">101-3180-612100</a>	Streets / Medicare Contribution	8,900.00	8,893.95	9,000.00	9,178.56	9,900.00	9,472.91	10,800.00
<a href="#">101-3180-612110</a>	Streets / PERA Contribution	45,500.00	44,803.26	46,100.00	45,696.90	49,400.00	45,678.75	53,500.00
<a href="#">101-3180-612120</a>	Streets / Social Security Contri...	38,300.00	38,026.37	38,400.00	39,242.19	40,900.00	40,501.25	46,300.00
<a href="#">101-3180-612140</a>	Streets / Health Insurance	94,400.00	96,637.00	99,800.00	81,329.12	86,900.00	73,151.67	76,700.00
<a href="#">101-3180-612150</a>	Streets / Dental Insurance	1,900.00	1,527.07	1,600.00	988.41	1,000.00	1,034.92	1,000.00
<a href="#">101-3180-612160</a>	Streets / Life Insurance	300.00	301.81	300.00	294.09	300.00	272.19	300.00
<a href="#">101-3180-612170</a>	Streets / Cash Benefit	12,000.00	7,394.45	7,200.00	15,251.34	16,500.00	18,026.19	23,100.00
<a href="#">101-3180-612180</a>	Streets / Workers' Compensati...	31,000.00	29,283.63	34,100.00	26,354.87	27,800.00	26,266.77	35,200.00
<a href="#">101-3180-612190</a>	Streets / Short Term Disability	2,100.00	2,401.18	1,900.00	2,269.60	2,300.00	2,279.88	2,500.00
<a href="#">101-3180-612195</a>	Streets / Long Term Disability	1,800.00	1,932.20	1,500.00	1,815.38	1,800.00	1,824.55	2,000.00
<a href="#">101-3180-613125</a>	Streets / Miscellaneous Pay	0.00	100.00	0.00	75.00	0.00	25.00	0.00
<a href="#">101-3180-621100</a>	Streets / Fuels & Lubes	47,000.00	34,438.49	45,000.00	44,341.98	50,000.00	50,065.19	52,000.00
<a href="#">101-3180-621110</a>	Streets / Clothing & Laundry	6,440.00	7,868.13	6,400.00	8,409.30	7,500.00	6,229.20	7,500.00
<a href="#">101-3180-621120</a>	Streets / Office Supplies	500.00	210.75	500.00	0.00	500.00	0.00	500.00
<a href="#">101-3180-621130</a>	Streets / Operating Supplies	2,500.00	5,083.44	2,500.00	1,141.06	7,000.00	1,684.23	5,000.00
<a href="#">101-3180-621140</a>	Streets / Supplies for Repair &...	132,000.00	129,847.45	136,000.00	176,455.15	141,000.00	114,749.13	145,000.00

**Budget Worksheet**

**For Fiscal: 2023 Period Ending: 12/31/2023**  
**Defined Budgets**

		<b>2021</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
		<b>Total Budget</b>	<b>YTD Activity</b>	<b>Total Budget</b>	<b>YTD Activity</b>	<b>Total Budget</b>	<b>YTD Activity</b>	<b>2024 Proposed</b>
<a href="#">101-3180-621150</a>	Streets / Tools & Minor Equip...	11,500.00	1,069.42	11,500.00	3,147.23	11,500.00	8,113.65	10,000.00
<a href="#">101-3180-621160</a>	Streets / Work Order Transfer -...	30,000.00	28,383.77	27,000.00	57,390.90	27,000.00	52,570.12	32,000.00
<a href="#">101-3180-631100</a>	Streets / Services-Professional	500.00	4,757.71	500.00	1,094.00	2,000.00	1,507.00	2,000.00
<a href="#">101-3180-631130</a>	Streets / Insurance Policies	8,300.00	8,300.04	9,100.00	9,099.96	6,000.00	6,000.00	4,700.00
<a href="#">101-3180-632100</a>	Streets / Dues & Subscription, ...	700.00	409.10	900.00	462.50	900.00	642.30	900.00
<a href="#">101-3180-632110</a>	Streets / Transportation	100.00	0.00	100.00	0.00	100.00	0.00	100.00
<a href="#">101-3180-632120</a>	Streets / Conferences & School	3,000.00	2,369.55	3,000.00	1,462.13	3,500.00	11,958.36	4,000.00
<a href="#">101-3180-633110</a>	Streets / Printing & Binding	250.00	261.14	200.00	0.00	200.00	291.48	200.00
<a href="#">101-3180-633120</a>	Streets / Communication (pho...	7,000.00	5,488.56	7,000.00	7,845.17	7,000.00	5,935.28	7,000.00
<a href="#">101-3180-635100</a>	Streets / Services Contracted, ...	311,200.00	299,847.97	316,000.00	235,548.30	332,000.00	281,827.34	335,000.00
<a href="#">101-3180-635110</a>	Streets / Rentals	1,500.00	5,682.05	1,500.00	5,348.55	1,500.00	5,639.90	1,500.00
<a href="#">101-3180-635130</a>	Streets / Hardware & Software ...	1,000.00	1,775.80	1,000.00	2,245.50	1,000.00	3,970.00	2,000.00
	<b>Expense Total:</b>	<b>1,423,490.00</b>	<b>1,392,253.52</b>	<b>1,439,300.00</b>	<b>1,413,162.05</b>	<b>1,516,200.00</b>	<b>1,425,251.82</b>	<b>1,603,300.00</b>
	<b>Division: 318 - Streets Surplus (Deficit):</b>	<b>-1,074,890.00</b>	<b>-967,498.52</b>	<b>-992,700.00</b>	<b>-925,755.05</b>	<b>-1,068,000.00</b>	<b>-994,047.12</b>	<b>-1,107,000.00</b>
<b>Division: 319 - Fleet Services: Garage/Shop</b>								
<b>Revenue</b>								
<a href="#">101-3190-474110</a>	Fleet Services / Other Reimbur...	2,000.00	867.55	600.00	867.30	600.00	809.99	600.00
<a href="#">101-3190-475300</a>	Fleet Services / Sale of Misc. Pr...	1,200.00	0.00	500.00	0.00	0.00	0.00	0.00
	<b>Revenue Total:</b>	<b>3,200.00</b>	<b>867.55</b>	<b>1,100.00</b>	<b>867.30</b>	<b>600.00</b>	<b>809.99</b>	<b>600.00</b>
<b>Expense</b>								
<a href="#">101-3190-611100</a>	Fleet Services / FT Employee-R...	274,400.00	273,484.95	299,800.00	297,168.31	308,000.00	281,487.80	326,100.00
<a href="#">101-3190-611200</a>	Fleet Services / FT Employee - ...	4,100.00	2,687.13	4,100.00	4,252.02	4,300.00	7,445.94	6,000.00
<a href="#">101-3190-611300</a>	Fleet Services / Employee Leave	0.00	-6,187.08	0.00	1,711.62	0.00	0.00	0.00
<a href="#">101-3190-612100</a>	Fleet Services / Medicare Contr...	4,000.00	3,823.01	4,300.00	4,269.06	4,300.00	4,045.90	4,700.00
<a href="#">101-3190-612110</a>	Fleet Services / PERA Contribut...	20,900.00	20,695.51	22,800.00	21,361.53	23,400.00	21,661.45	24,900.00
<a href="#">101-3190-612120</a>	Fleet Services / Social Security ...	17,000.00	16,348.10	18,300.00	18,253.91	18,300.00	17,299.03	19,900.00
<a href="#">101-3190-612140</a>	Fleet Services / Health Insuran...	39,300.00	41,402.27	47,800.00	44,352.77	58,200.00	43,139.30	47,600.00
<a href="#">101-3190-612150</a>	Fleet Services / Dental Insurance	1,200.00	1,117.38	1,300.00	1,106.56	1,200.00	1,051.15	1,200.00
<a href="#">101-3190-612160</a>	Fleet Services / Life Insurance	100.00	133.18	100.00	130.06	100.00	124.56	100.00
<a href="#">101-3190-612170</a>	Fleet Services / Cash Benefit	500.00	220.88	200.00	409.20	600.00	528.00	600.00
<a href="#">101-3190-612180</a>	Fleet Services / Workers' Comp...	8,100.00	7,312.95	8,900.00	6,604.67	7,300.00	6,161.38	8,500.00

**Budget Worksheet**

**For Fiscal: 2023 Period Ending: 12/31/2023**  
**Defined Budgets**

		<b>2021</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
		<b>Total Budget</b>	<b>YTD Activity</b>	<b>Total Budget</b>	<b>YTD Activity</b>	<b>Total Budget</b>	<b>YTD Activity</b>	<b>2024 Proposed</b>
<a href="#">101-3190-612190</a>	Fleet Services / Short Term Dis...	1,000.00	1,163.11	1,000.00	1,074.16	800.00	1,098.96	1,200.00
<a href="#">101-3190-612195</a>	Fleet Services / Long Term Disa...	800.00	937.00	800.00	862.99	700.00	882.97	1,000.00
<a href="#">101-3190-613125</a>	Fleet Services / Miscellaneous ...	0.00	0.00	0.00	100.00	0.00	0.00	0.00
<a href="#">101-3190-621100</a>	Fleet Services / Fuels & Lubes	1,000.00	209.99	500.00	700.25	500.00	632.97	800.00
<a href="#">101-3190-621110</a>	Fleet Services / Clothing & Lau...	3,000.00	2,227.29	2,500.00	4,184.21	3,000.00	4,149.13	4,000.00
<a href="#">101-3190-621120</a>	Fleet Services / Office Supplies	1,100.00	199.76	500.00	273.03	500.00	444.93	500.00
<a href="#">101-3190-621130</a>	Fleet Services / Operating Suppl..	3,300.00	355.27	2,000.00	291.36	2,000.00	587.97	2,000.00
<a href="#">101-3190-621140</a>	Fleet Services / Supplies for Re...	7,000.00	5,280.63	4,000.00	10,115.76	6,000.00	6,846.13	6,000.00
<a href="#">101-3190-621150</a>	Fleet Services / Tools & Minor ...	6,500.00	1,384.69	9,500.00	11,487.63	9,500.00	5,242.60	10,000.00
<a href="#">101-3190-621160</a>	Fleet Services / Work Order Tr...	0.00	1,749.27	0.00	888.40	0.00	1,520.51	0.00
<a href="#">101-3190-631100</a>	Fleet Services / Services-Profess..	300.00	0.00	300.00	895.00	3,000.00	0.00	1,000.00
<a href="#">101-3190-631130</a>	Fleet Services / Insurance Polici...	700.00	699.96	700.00	699.96	6,000.00	6,000.00	15,000.00
<a href="#">101-3190-632100</a>	Fleet Services / Dues, Subscript...	1,000.00	457.55	1,000.00	436.25	1,000.00	874.95	1,000.00
<a href="#">101-3190-632110</a>	Fleet Services / Transportation	200.00	0.00	200.00	0.00	200.00	0.00	200.00
<a href="#">101-3190-632120</a>	Fleet Services / Conferences & ...	2,000.00	160.00	4,000.00	3,411.00	5,000.00	3,665.27	5,000.00
<a href="#">101-3190-633110</a>	Fleet Services / Printing & Bind...	100.00	0.00	100.00	13.85	100.00	0.00	100.00
<a href="#">101-3190-633120</a>	Fleet Services / Communication	5,500.00	5,962.14	5,500.00	6,271.99	6,000.00	6,066.78	7,000.00
<a href="#">101-3190-635100</a>	Fleet Services / Services Contra...	16,450.00	2,321.19	12,000.00	5,162.87	10,000.00	7,062.49	8,000.00
<a href="#">101-3190-635110</a>	Fleet Services / Rentals	400.00	185.00	400.00	522.50	400.00	1,695.00	1,000.00
<a href="#">101-3190-635130</a>	Fleet Services / Hardware & Sof...	4,000.00	2,101.00	6,200.00	6,727.00	7,000.00	3,329.00	7,000.00
<a href="#">101-3190-638140</a>	Fleet Services / Miscellaneous ...	3,000.00	3,912.91	3,000.00	3,934.75	3,000.00	3,513.80	4,000.00
<a href="#">101-3190-638170</a>	Fleet Services / Work Order Tr...	-12,000.00	-7,188.92	-21,000.00	-15,969.01	-21,000.00	-9,982.62	-21,000.00
<a href="#">101-3190-638180</a>	Fleet Services / Pmts to Other ...	700.00	0.00	700.00	0.00	700.00	0.00	0.00
	<b>Expense Total:</b>	<b>415,650.00</b>	<b>383,156.12</b>	<b>441,500.00</b>	<b>441,703.66</b>	<b>470,100.00</b>	<b>426,575.35</b>	<b>493,400.00</b>
	<b>Division: 319 - Fleet Services: Garage/Shop Surplus (Deficit):</b>	<b>-412,450.00</b>	<b>-382,288.57</b>	<b>-440,400.00</b>	<b>-440,836.36</b>	<b>-469,500.00</b>	<b>-425,765.36</b>	<b>-492,800.00</b>
	<b>Division: 410 - Recreation</b>							
	<b>Revenue</b>							
<a href="#">101-4100-445200</a>	Rec / County & Local Grants	0.00	0.00	0.00	0.00	0.00	2,355.57	0.00
<a href="#">101-4100-473100</a>	Rec / General Contributions & ...	3,200.00	2,810.00	1,400.00	1,225.00	2,800.00	4,700.00	2,500.00
<a href="#">101-4100-474110</a>	Rec / Other Reimb-Program Su...	100.00	0.00	100.00	0.00	0.00	-1,343.95	0.00
<a href="#">101-4100-475900</a>	Rec / Misc Revenue	1,100.00	2,565.72	800.00	2,465.40	2,300.00	200.00	1,500.00



Budget Worksheet

For Fiscal: 2023 Period Ending: 12/31/2023  
 Defined Budgets

		2021	2021	2022	2022	2023	2023	2024
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2024 Proposed
<a href="#">101-4101-459100</a>	Rec-Youth Programs / Program...	15,600.00	10,900.78	19,300.00	15,106.62	19,800.00	14,628.33	22,000.00
<a href="#">101-4102-459100</a>	Rec After School / Program Rev...	9,600.00	332.00	13,500.00	4,844.12	12,200.00	7,823.98	10,000.00
<a href="#">101-4104-459100</a>	Rec-Community Programs / Pr...	2,000.00	0.00	3,100.00	0.00	3,100.00	0.00	0.00
<a href="#">101-4105-459100</a>	Rec Special Events / Program R...	3,600.00	3,681.00	3,100.00	3,750.06	3,100.00	4,459.00	3,500.00
<a href="#">101-4106-459100</a>	Rec ROCKS / Program Revenue	40,200.00	52,215.00	69,500.00	71,296.50	75,000.00	81,589.59	85,000.00
<a href="#">101-4107-459100</a>	Rec-Adult Programs / Program ...	27,600.00	32,842.96	43,600.00	34,879.77	30,000.00	32,127.33	30,000.00
<a href="#">101-4110-459230</a>	Rec Facility Rentals / Rental Re...	10,800.00	10,075.76	13,500.00	13,072.51	10,000.00	12,760.00	16,000.00
	<b>Revenue Total:</b>	<b>113,800.00</b>	<b>115,423.22</b>	<b>167,900.00</b>	<b>146,639.98</b>	<b>158,300.00</b>	<b>159,299.85</b>	<b>170,500.00</b>
<b>Expense</b>								
<a href="#">101-4100-611100</a>	Rec / FT Employee-Regular	338,000.00	345,989.03	363,300.00	354,234.06	383,500.00	346,603.15	403,000.00
<a href="#">101-4100-611105</a>	Rec / PT Permanent-Regular	0.00	0.00	0.00	13,435.48	26,900.00	24,615.59	28,700.00
<a href="#">101-4100-611110</a>	Rec / Temp Employee-Regular	0.00	4,352.33	0.00	7,015.93	0.00	10,149.01	20,100.00
<a href="#">101-4100-611200</a>	Rec / FT Employee - Overtime	0.00	86.04	0.00	0.00	0.00	0.00	0.00
<a href="#">101-4100-611210</a>	Rec / Temp & PT Employee - O...	0.00	427.01	0.00	530.78	0.00	0.00	0.00
<a href="#">101-4100-611300</a>	Rec / Employee Leave	0.00	5,599.96	0.00	-11,134.14	0.00	0.00	0.00
<a href="#">101-4100-612100</a>	Rec / Medicare Contribution	5,300.00	5,210.47	5,600.00	5,233.20	5,800.00	5,511.96	6,600.00
<a href="#">101-4100-612110</a>	Rec / PERA Contribution	25,400.00	25,809.85	27,600.00	27,217.66	27,200.00	27,920.51	32,500.00
<a href="#">101-4100-612120</a>	Rec / Social Security Contributi...	22,700.00	22,279.74	23,800.00	22,376.26	24,800.00	23,568.46	28,200.00
<a href="#">101-4100-612140</a>	Rec / Health Insurance	9,400.00	32,831.67	34,000.00	40,909.11	65,500.00	40,867.74	46,100.00
<a href="#">101-4100-612150</a>	Rec / Dental Insurance	300.00	338.75	300.00	525.00	900.00	512.50	600.00
<a href="#">101-4100-612160</a>	Rec / Life Insurance	200.00	200.68	200.00	158.75	100.00	146.44	200.00
<a href="#">101-4100-612170</a>	Rec / Cash Benefit	28,600.00	21,652.92	25,700.00	11,607.64	5,700.00	10,562.40	11,400.00
<a href="#">101-4100-612180</a>	Rec / Workers' Compensation	6,200.00	8,705.19	6,800.00	7,579.05	11,300.00	11,279.04	16,100.00
<a href="#">101-4100-612190</a>	Rec / Short Term Disability	1,200.00	1,384.18	1,400.00	1,251.93	1,200.00	1,253.85	1,400.00
<a href="#">101-4100-612195</a>	Rec / Long Term Disability	1,000.00	1,106.15	1,100.00	1,030.26	1,000.00	1,057.35	1,200.00
<a href="#">101-4100-613125</a>	Rec / Miscellaneous Pay	0.00	0.00	0.00	0.00	0.00	137.50	0.00
<a href="#">101-4100-613130</a>	Rec / Unemployment Compens...	0.00	8,794.24	0.00	0.00	0.00	0.00	0.00
<a href="#">101-4100-621100</a>	Rec / Fuels & Lubes	1,000.00	297.43	1,000.00	442.83	500.00	435.15	500.00
<a href="#">101-4100-621110</a>	Rec / Clothing & Laundry	800.00	183.91	4,000.00	2,604.97	3,000.00	651.35	3,000.00
<a href="#">101-4100-621120</a>	Rec / Office Supplies	1,600.00	1,028.61	1,300.00	638.46	1,300.00	713.63	1,000.00
<a href="#">101-4100-621130</a>	Rec / Operating Supplies	4,550.00	4,597.07	7,000.00	6,363.26	5,800.00	3,651.54	3,000.00

**Budget Worksheet**

**For Fiscal: 2023 Period Ending: 12/31/2023**  
**Defined Budgets**

		<b>2021</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
		<b>Total Budget</b>	<b>YTD Activity</b>	<b>Total Budget</b>	<b>YTD Activity</b>	<b>Total Budget</b>	<b>YTD Activity</b>	<b>2024 Proposed</b>
<a href="#">101-4100-621140</a>	Rec / Supplies for Repair & Mai...	200.00	2,624.68	200.00	40.26	200.00	25.98	200.00
<a href="#">101-4100-621150</a>	Rec / Tools & Minor Equipment	100.00	0.00	100.00	0.00	100.00	45.67	100.00
<a href="#">101-4100-621160</a>	Rec / Work Order Transfer - Par...	990.00	1,120.17	1,000.00	166.62	1,000.00	49.35	1,000.00
<a href="#">101-4100-631100</a>	Rec / Services-Professional	500.00	5,649.00	500.00	7,928.00	10,500.00	6,300.00	10,500.00
<a href="#">101-4100-631130</a>	Rec / Insurance Policies	800.00	800.04	2,700.00	2,700.00	2,700.00	2,700.00	2,400.00
<a href="#">101-4100-632100</a>	Rec / Dues & Subscription, Per...	7,000.00	3,215.00	6,000.00	3,710.10	4,200.00	4,469.24	5,300.00
<a href="#">101-4100-632110</a>	Rec / Transportation	2,700.00	0.00	2,700.00	0.00	1,500.00	2,698.22	1,000.00
<a href="#">101-4100-632120</a>	Rec / Conferences & School	4,000.00	4,157.00	4,800.00	3,822.32	5,400.00	2,645.00	5,600.00
<a href="#">101-4100-633100</a>	Rec / Advertising	600.00	319.40	1,600.00	1,155.46	1,600.00	190.53	1,600.00
<a href="#">101-4100-633110</a>	Rec / Printing & Binding	15,000.00	18,970.30	16,500.00	14,758.08	16,500.00	18,440.61	20,500.00
<a href="#">101-4100-633120</a>	Rec / Communication (phones,...	13,000.00	13,492.05	10,500.00	8,795.80	10,500.00	8,051.97	10,500.00
<a href="#">101-4100-635100</a>	Rec / Services Contracted, Non...	57,000.00	15,304.02	21,000.00	20,219.08	18,000.00	16,237.78	42,000.00
<a href="#">101-4100-635110</a>	Rec / Rentals	1,500.00	136.00	1,500.00	79.00	1,500.00	977.00	1,500.00
<a href="#">101-4100-635130</a>	Rec / Hardware & Software Su...	4,500.00	4,500.00	5,500.00	4,500.00	5,500.00	4,725.00	5,500.00
<a href="#">101-4100-638140</a>	Rec / Miscellaneous Expenses	23,000.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">101-4100-638180</a>	Rec / Pmts to Other Agencies	20,200.00	15,190.00	20,200.00	20,707.50	23,000.00	17,640.00	25,000.00
<a href="#">101-4101-611110</a>	Rec-Youth Programs / Temp E...	7,000.00	5,246.57	7,000.00	8,682.90	7,000.00	8,341.64	9,100.00
<a href="#">101-4101-612100</a>	Rec-Youth Programs / Medicare..	0.00	76.14	0.00	125.96	300.00	120.94	100.00
<a href="#">101-4101-612120</a>	Rec-Youth Programs / Social Se...	500.00	325.32	500.00	538.36	500.00	517.26	600.00
<a href="#">101-4101-612180</a>	Rec-Youth Programs / Workers'...	0.00	184.97	0.00	376.94	400.00	345.16	200.00
<a href="#">101-4101-621130</a>	Rec-Youth Programs / Operatin...	26,100.00	699.88	18,100.00	2,070.71	7,800.00	696.00	3,000.00
<a href="#">101-4101-632110</a>	Rec-Youth Programs / Transpor...	2,500.00	823.05	2,500.00	1,519.08	5,500.00	1,462.40	2,000.00
<a href="#">101-4101-635100</a>	Rec-Youth Programs / Services ...	0.00	0.00	500.00	0.00	500.00	100.00	500.00
<a href="#">101-4102-611110</a>	Rec After School / Temp Emplo...	19,000.00	32.38	19,000.00	2,668.74	19,000.00	4,013.56	12,000.00
<a href="#">101-4102-612100</a>	Rec After School / Medicare Co...	200.00	0.47	200.00	38.70	200.00	58.21	200.00
<a href="#">101-4102-612120</a>	Rec After School / Social Securi...	1,200.00	2.01	1,200.00	165.46	1,200.00	248.81	700.00
<a href="#">101-4102-612180</a>	Rec After School / Workers' C...	600.00	1.26	600.00	88.98	0.00	153.09	300.00
<a href="#">101-4102-621130</a>	Rec After School / Operating S...	12,950.00	316.16	14,000.00	679.58	5,000.00	362.47	2,000.00
<a href="#">101-4102-635100</a>	Rec After School / Services Con...	0.00	630.00	2,500.00	2,104.80	2,500.00	695.00	2,500.00
<a href="#">101-4104-611110</a>	Rec-Community Programs / Te...	19,000.00	1,025.91	19,000.00	2,141.84	19,000.00	3,412.14	5,000.00
<a href="#">101-4104-612100</a>	Rec-Community Programs / M...	300.00	14.88	300.00	31.08	300.00	49.47	100.00

Budget Worksheet

For Fiscal: 2023 Period Ending: 12/31/2023  
 Defined Budgets

		2021	2021	2022	2022	2023	2023	2024
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2024 Proposed
<a href="#">101-4104-612120</a>	Rec-Community Programs / Soc...	1,100.00	63.60	1,100.00	132.79	1,100.00	211.58	300.00
<a href="#">101-4104-612180</a>	Rec-Community Programs / Wo...	700.00	39.20	700.00	99.88	100.00	166.54	200.00
<a href="#">101-4104-621130</a>	Rec-Community Programs / Op...	60,500.00	161.23	12,500.00	149.11	1,500.00	622.49	1,000.00
<a href="#">101-4104-635110</a>	Rec-Community Programs / Re...	0.00	312.00	0.00	0.00	0.00	0.00	0.00
<a href="#">101-4105-611110</a>	Rec Special Events / Temp Emp...	10,000.00	0.00	10,000.00	4,290.73	10,000.00	4,702.99	9,100.00
<a href="#">101-4105-612100</a>	Rec Special Events / Medicare ...	100.00	0.00	100.00	62.20	100.00	68.21	100.00
<a href="#">101-4105-612120</a>	Rec Special Events / Social Secu...	600.00	0.00	600.00	266.02	600.00	291.61	600.00
<a href="#">101-4105-612180</a>	Rec Special Events / Workers' C...	300.00	0.00	300.00	170.93	100.00	208.20	200.00
<a href="#">101-4105-621130</a>	Rec Special Events / Operating ...	5,000.00	1,692.44	7,000.00	5,426.07	7,000.00	3,928.02	6,000.00
<a href="#">101-4105-633100</a>	Rec Special Events / Advertising	0.00	285.80	0.00	1.72	0.00	0.00	0.00
<a href="#">101-4105-635100</a>	Rec Special Events / Services C...	0.00	1,070.00	15,000.00	8,450.00	15,000.00	8,450.00	16,000.00
<a href="#">101-4105-635110</a>	Rec Special Events / Rentals	0.00	655.00	0.00	1,593.72	0.00	3,744.44	3,000.00
<a href="#">101-4106-611110</a>	Rec ROCKS / Temp Employee-R...	55,000.00	41,181.38	55,000.00	66,843.43	55,000.00	66,203.18	70,000.00
<a href="#">101-4106-612100</a>	Rec ROCKS / Medicare Contribu...	800.00	597.07	800.00	969.24	800.00	959.99	1,000.00
<a href="#">101-4106-612120</a>	Rec ROCKS / Social Security Con...	3,400.00	2,553.23	3,400.00	4,144.36	3,400.00	4,104.51	4,300.00
<a href="#">101-4106-612180</a>	Rec ROCKS / Workers' Compen...	1,300.00	1,567.51	1,500.00	2,914.34	900.00	3,177.53	1,300.00
<a href="#">101-4106-621130</a>	Rec ROCKS / Operating Supplies	8,000.00	3,121.93	8,000.00	3,535.32	8,000.00	5,521.20	4,500.00
<a href="#">101-4106-632110</a>	Rec ROCKS / Transportation	5,000.00	0.00	5,000.00	2,798.86	6,500.00	5,419.38	4,000.00
<a href="#">101-4106-633100</a>	Rec ROCKS / Advertising	0.00	17.17	0.00	0.00	0.00	0.00	0.00
<a href="#">101-4106-635100</a>	Rec ROCKS / Services Contract...	0.00	8,665.51	10,000.00	7,434.00	10,000.00	6,120.00	10,000.00
<a href="#">101-4107-611110</a>	Rec-Adult Programs / Temp Em...	7,000.00	5,132.94	7,000.00	6,919.67	7,000.00	6,622.18	11,000.00
<a href="#">101-4107-612100</a>	Rec-Adult Programs / Medicare...	100.00	74.41	100.00	100.27	100.00	96.08	200.00
<a href="#">101-4107-612120</a>	Rec-Adult Programs / Social Se...	400.00	318.28	400.00	429.01	400.00	410.57	700.00
<a href="#">101-4107-612180</a>	Rec-Adult Programs / Workers'...	300.00	173.25	300.00	305.87	400.00	291.02	500.00
<a href="#">101-4107-621130</a>	Rec-Adult Programs / Operating...	9,700.00	5,885.38	9,700.00	3,817.14	7,000.00	540.48	6,000.00
<a href="#">101-4107-633100</a>	Rec-Adult Programs / Advertisi...	0.00	19.89	0.00	0.00	0.00	0.00	0.00
<a href="#">101-4107-635100</a>	Rec-Adult Programs / Services ...	0.00	5,491.00	19,000.00	12,337.44	19,000.00	15,674.00	17,000.00
<a href="#">101-4107-635110</a>	Rec-Adult Programs / Rentals	0.00	39.00	0.00	0.00	0.00	0.00	0.00
	<b>Expense Total:</b>	<b>855,990.00</b>	<b>664,849.11</b>	<b>850,800.00</b>	<b>735,027.96</b>	<b>889,900.00</b>	<b>752,943.87</b>	<b>941,600.00</b>
	<b>Division: 410 - Recreation Surplus (Deficit):</b>	<b>-742,190.00</b>	<b>-549,425.89</b>	<b>-682,900.00</b>	<b>-588,387.98</b>	<b>-731,600.00</b>	<b>-593,644.02</b>	<b>-771,100.00</b>

Budget Worksheet

For Fiscal: 2023 Period Ending: 12/31/2023  
 Defined Budgets

		2021 Total Budget	2021 YTD Activity	2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 2024 Proposed
<b>Division: 511 - Building Inspection</b>								
<b>Revenue</b>								
<a href="#">101-5110-431400</a>	Bldg Inspection / Contractor Lic...	10,300.00	9,205.00	8,600.00	7,770.00	9,200.00	7,315.00	9,200.00
<a href="#">101-5110-435100</a>	Bldg Inspection / Building Perm...	352,800.00	370,274.94	413,500.00	244,071.99	388,900.00	336,927.29	355,000.00
<a href="#">101-5110-435110</a>	Bldg Inspection / Plan Review F...	130,300.00	169,230.97	198,500.00	117,498.45	175,400.00	172,982.67	160,000.00
<a href="#">101-5110-435200</a>	Bldg Inspection / Electrical Per...	58,700.00	67,912.80	66,800.00	62,935.40	61,100.00	86,232.72	78,000.00
<a href="#">101-5110-435300</a>	Bldg Inspection / Plumbing Pe...	49,600.00	96,814.33	50,000.00	29,998.57	50,000.00	41,867.75	50,000.00
<a href="#">101-5110-435400</a>	Bldg Inspection / Heating Permi...	85,400.00	213,523.32	102,100.00	58,632.76	101,000.00	81,352.08	90,000.00
<a href="#">101-5110-453210</a>	Bldg Inspection / Fire Impact Su...	53,600.00	65,294.74	73,600.00	5,420.33	64,900.00	0.00	10,000.00
<a href="#">101-5110-457100</a>	Bldg Inspection / License Surch...	3,200.00	3,020.00	1,900.00	110.00	2,100.00	0.00	15,000.00
<a href="#">101-5110-473100</a>	Bldg Inspection / General Contr...	0.00	0.00	0.00	0.00	0.00	500.00	0.00
<a href="#">101-5110-475800</a>	Bldg Inspection / Cash Over or ...	0.00	-0.02	0.00	0.02	0.00	0.00	0.00
<a href="#">101-5110-475900</a>	Bldg Inspections / Misc Revenue	0.00	0.00	71,000.00	70,978.50	0.00	27.76	15,000.00
	<b>Revenue Total:</b>	<b>743,900.00</b>	<b>995,276.08</b>	<b>986,000.00</b>	<b>597,416.02</b>	<b>852,600.00</b>	<b>727,205.27</b>	<b>782,200.00</b>
<b>Expense</b>								
<a href="#">101-5110-611100</a>	Bldg Inspection / FT Employee-...	246,000.00	246,529.12	256,400.00	259,855.59	272,700.00	250,241.60	280,900.00
<a href="#">101-5110-611200</a>	Bldg Inspection / FT Employee -...	4,200.00	0.00	4,200.00	0.00	4,300.00	0.00	0.00
<a href="#">101-5110-611300</a>	Bldg Inspection / Employee Lea...	0.00	5,749.43	0.00	336.11	0.00	0.00	0.00
<a href="#">101-5110-612100</a>	Bldg Inspection / Medicare Con...	3,600.00	3,536.44	3,600.00	3,640.73	3,900.00	3,498.55	4,000.00
<a href="#">101-5110-612110</a>	Bldg Inspection / PERA Contrib...	18,800.00	18,489.68	19,300.00	19,032.90	20,800.00	18,768.12	21,100.00
<a href="#">101-5110-612120</a>	Bldg Inspection / Social Security..	15,200.00	15,121.11	15,500.00	15,567.37	16,800.00	14,959.89	16,900.00
<a href="#">101-5110-612140</a>	Bldg Inspection / Health Insura...	37,400.00	35,054.81	40,900.00	32,704.14	35,800.00	32,832.36	35,800.00
<a href="#">101-5110-612150</a>	Bldg Inspection / Dental Insura...	1,000.00	903.75	1,000.00	862.50	900.00	837.50	900.00
<a href="#">101-5110-612160</a>	Bldg Inspection / Life Insurance	100.00	104.54	100.00	100.80	100.00	95.04	100.00
<a href="#">101-5110-612180</a>	Bldg Inspection / Workers' Co...	1,200.00	1,029.06	1,300.00	962.91	1,000.00	1,540.65	2,000.00
<a href="#">101-5110-612190</a>	Bldg Inspection / Short Term Di...	900.00	993.84	900.00	907.91	900.00	907.54	1,000.00
<a href="#">101-5110-612195</a>	Bldg Inspection / Long Term Di...	800.00	824.68	700.00	762.02	800.00	760.43	800.00
<a href="#">101-5110-621100</a>	Bldg Inspection / Fuels & Lubes	1,800.00	1,272.89	1,800.00	1,493.94	1,800.00	1,518.53	1,800.00
<a href="#">101-5110-621110</a>	Bldg Inspection / Clothing & La...	1,000.00	226.00	1,000.00	172.00	1,000.00	82.00	500.00
<a href="#">101-5110-621120</a>	Bldg Inspection / Office Supplies	400.00	103.83	400.00	67.02	400.00	93.65	400.00
<a href="#">101-5110-621130</a>	Bldg Inspection / Operating Su...	400.00	1,124.49	2,000.00	-179.23	2,000.00	0.00	1,500.00

**Budget Worksheet**

**For Fiscal: 2023 Period Ending: 12/31/2023**  
**Defined Budgets**

		<b>2021</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
		<b>Total Budget</b>	<b>YTD Activity</b>	<b>Total Budget</b>	<b>YTD Activity</b>	<b>Total Budget</b>	<b>YTD Activity</b>	<b>2024 Proposed</b>
<a href="#">101-5110-621150</a>	Bldg Inspection / Tools & Minor...	400.00	0.00	400.00	0.00	400.00	0.00	400.00
<a href="#">101-5110-621160</a>	Bldg Inspection / Work Order T...	500.00	371.10	500.00	114.34	500.00	586.47	1,500.00
<a href="#">101-5110-631100</a>	Bldg Inspection / Services-Profe...	4,000.00	1,050.00	1,000.00	0.00	1,000.00	0.00	1,000.00
<a href="#">101-5110-631130</a>	Bldg Inspection / Insurance Poli...	2,200.00	2,199.96	2,100.00	2,100.00	500.00	500.04	500.00
<a href="#">101-5110-632100</a>	Bldg Inspection / Dues&Subscri...	590.00	30.00	600.00	203.00	600.00	72.50	600.00
<a href="#">101-5110-632110</a>	Bldg Inspection / Transportation	700.00	0.00	700.00	0.00	700.00	0.00	700.00
<a href="#">101-5110-632120</a>	Bldg Inspection / Conferences ...	2,990.00	2,770.00	4,030.00	845.00	4,030.00	418.50	4,000.00
<a href="#">101-5110-633100</a>	Bldg Inspection / Advertising	500.00	0.00	200.00	0.00	200.00	0.00	200.00
<a href="#">101-5110-633110</a>	Bldg Inspection / Printing & Bin...	500.00	0.00	2,000.00	44.00	500.00	23.74	500.00
<a href="#">101-5110-633120</a>	Bldg Inspection / Comm. (phon...	3,700.00	2,559.56	3,700.00	2,794.35	3,700.00	2,191.83	3,700.00
<a href="#">101-5110-635100</a>	Bldg Inspection / Services Cont...	94,200.00	102,956.77	113,000.00	100,329.59	114,500.00	101,066.97	142,500.00
<a href="#">101-5110-635130</a>	Bldg Inspection / Hardware & S...	6,270.00	3,912.09	6,270.00	2,990.00	6,270.00	0.00	19,000.00
<a href="#">101-5110-638180</a>	Bldg Inspections / Pmts to Othe...	0.00	0.00	71,000.00	70,978.50	0.00	0.00	0.00
	<b>Expense Total:</b>	<b>449,350.00</b>	<b>446,913.15</b>	<b>554,600.00</b>	<b>516,685.49</b>	<b>496,100.00</b>	<b>430,995.91</b>	<b>542,300.00</b>
<b>Division: 511 - Building Inspection Surplus (Deficit):</b>		<b>294,550.00</b>	<b>548,362.93</b>	<b>431,400.00</b>	<b>80,730.53</b>	<b>356,500.00</b>	<b>296,209.36</b>	<b>239,900.00</b>
<b>Division: 512 - Planning-Code Enforcement</b>								
<b>Revenue</b>								
<a href="#">101-5120-421100</a>	Planning / From County - Curre...	22,300.00	158,425.45	20,000.00	70,281.84	45,000.00	14,428.78	50,000.00
<a href="#">101-5120-421200</a>	Planning / From County - Delin...	7,900.00	9,334.45	2,900.00	22,695.68	8,300.00	8,748.98	10,000.00
<a href="#">101-5120-435900</a>	Planning / Other Permits-Signs	14,900.00	5,950.00	5,900.00	2,610.00	5,900.00	3,709.00	5,900.00
<a href="#">101-5120-451100</a>	Planning / Sale of Copies, Maps,..	100.00	0.00	0.00	0.00	0.00	10.00	0.00
<a href="#">101-5120-451220</a>	Planning / Adm Charges from O...	0.00	0.00	183,000.00	172,341.13	184,000.00	139,506.78	180,000.00
<a href="#">101-5120-457200</a>	Planning / Zoning & Land Use/...	15,400.00	14,950.00	17,600.00	9,700.00	17,600.00	12,738.75	17,600.00
<a href="#">101-5120-457210</a>	Planning / Community Develo...	400.00	1,800.00	400.00	1,125.00	400.00	0.00	0.00
<a href="#">101-5120-457220</a>	Planning / Nuisance Abatement	45,000.00	25,552.48	21,500.00	27,210.37	25,500.00	14,115.66	25,500.00
	<b>Revenue Total:</b>	<b>106,000.00</b>	<b>216,012.38</b>	<b>251,300.00</b>	<b>305,964.02</b>	<b>286,700.00</b>	<b>193,257.95</b>	<b>289,000.00</b>
<b>Expense</b>								
<a href="#">101-5120-611100</a>	Planning / FT Employee-Regular	349,900.00	350,052.99	550,200.00	493,829.17	529,400.00	485,549.60	548,100.00
<a href="#">101-5120-611105</a>	Planning / PT Permanent-Regul...	55,900.00	22,898.40	36,800.00	38,426.97	42,200.00	38,696.73	44,900.00
<a href="#">101-5120-611110</a>	Planning / Temp Employee-Reg...	13,800.00	0.00	13,800.00	6,762.03	0.00	1,321.92	10,100.00
<a href="#">101-5120-611300</a>	Planning / Employee Leave	0.00	4,326.94	0.00	-4,927.35	0.00	0.00	0.00

Budget Worksheet

For Fiscal: 2023 Period Ending: 12/31/2023  
 Defined Budgets

		2021 Total Budget	2021 YTD Activity	2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 2024 Proposed
<a href="#">101-5120-612100</a>	Planning / Medicare Contributi...	5,400.00	5,508.63	6,100.00	7,715.02	8,300.00	7,584.67	8,700.00
<a href="#">101-5120-612110</a>	Planning / PERA Contribution	30,400.00	27,971.77	31,300.00	39,920.87	42,900.00	39,318.85	44,500.00
<a href="#">101-5120-612120</a>	Planning / Social Security Contr...	23,000.00	23,241.85	25,600.00	32,494.31	34,500.00	32,430.94	36,800.00
<a href="#">101-5120-612140</a>	Planning / Health Insurance	30,600.00	30,923.41	34,000.00	57,844.67	62,400.00	57,155.74	62,400.00
<a href="#">101-5120-612150</a>	Planning / Dental Insurance	600.00	527.45	600.00	525.46	500.00	481.57	500.00
<a href="#">101-5120-612160</a>	Planning / Life Insurance	100.00	130.81	100.00	164.30	200.00	150.63	200.00
<a href="#">101-5120-612170</a>	Planning / Cash Benefit	11,400.00	11,486.61	11,400.00	11,442.60	11,400.00	10,562.40	11,400.00
<a href="#">101-5120-612180</a>	Planning / Workers' Compensat..	2,000.00	1,849.73	1,800.00	2,060.48	2,200.00	2,472.12	3,400.00
<a href="#">101-5120-612190</a>	Planning / Short Term Disability	1,100.00	1,274.88	1,200.00	1,588.38	1,600.00	1,514.25	1,700.00
<a href="#">101-5120-612195</a>	Planning / Long Term Disability	1,000.00	1,065.00	1,000.00	1,366.40	1,400.00	1,324.03	1,400.00
<a href="#">101-5120-613125</a>	Planning / Miscellaneous Pay	0.00	0.00	0.00	25.00	0.00	150.00	0.00
<a href="#">101-5120-621100</a>	Planning / Fuels & Lubes	590.00	329.79	600.00	259.60	600.00	526.59	600.00
<a href="#">101-5120-621110</a>	Planning / Clothing & Laundry	250.00	277.53	200.00	185.00	200.00	104.99	200.00
<a href="#">101-5120-621120</a>	Planning / Office Supplies	1,920.00	1,682.87	1,900.00	1,793.10	1,900.00	475.59	1,900.00
<a href="#">101-5120-621130</a>	Planning / Operating Supplies	990.00	486.50	1,000.00	97.58	1,000.00	156.74	1,000.00
<a href="#">101-5120-621150</a>	Planning / Tools & Minor Equi...	500.00	0.00	500.00	0.00	200.00	0.00	200.00
<a href="#">101-5120-621160</a>	Planning / Work Order Transfer...	1,000.00	176.84	1,000.00	376.11	500.00	853.26	500.00
<a href="#">101-5120-631100</a>	Planning / Services-Professional	11,000.00	6,199.25	11,000.00	9,187.29	21,000.00	7,984.83	40,000.00
<a href="#">101-5120-631130</a>	Planning / Insurance Policies	16,700.00	16,700.04	53,800.00	53,799.96	45,500.00	45,500.04	50,100.00
<a href="#">101-5120-632100</a>	Planning / Dues & Subscription,...	1,300.00	1,479.00	1,300.00	1,554.00	1,900.00	1,724.00	1,900.00
<a href="#">101-5120-632110</a>	Planning / Transportation	400.00	141.12	400.00	391.43	400.00	348.29	400.00
<a href="#">101-5120-632120</a>	Planning / Conferences & School	1,900.00	2,021.00	5,000.00	2,297.65	5,000.00	3,399.88	5,000.00
<a href="#">101-5120-633100</a>	Planning / Advertising	3,030.00	1,738.68	3,000.00	1,560.88	3,000.00	1,699.70	3,000.00
<a href="#">101-5120-633110</a>	Planning / Printing & Binding	2,620.00	2,086.26	2,600.00	27.21	1,500.00	203.15	1,500.00
<a href="#">101-5120-633120</a>	Planning / Communication (ph...	3,960.00	3,398.24	4,000.00	4,362.20	4,000.00	3,586.19	4,500.00
<a href="#">101-5120-635100</a>	Planning / Services Contracted,...	100,000.00	62,164.27	100,000.00	40,203.13	69,600.00	41,508.30	60,000.00
<a href="#">101-5120-635110</a>	Planning / Rentals	500.00	0.00	500.00	0.00	100.00	2,276.71	100.00
<a href="#">101-5120-635130</a>	Planning / Hardware & Softwar...	27,000.00	41,400.00	45,000.00	57,388.46	49,000.00	54,000.00	19,000.00
	<b>Expense Total:</b>	<b>698,860.00</b>	<b>621,539.86</b>	<b>945,700.00</b>	<b>862,721.91</b>	<b>942,400.00</b>	<b>843,061.71</b>	<b>964,000.00</b>
<b>Division: 512 - Planning-Code Enforcement Surplus (Deficit):</b>		<b>-592,860.00</b>	<b>-405,527.48</b>	<b>-694,400.00</b>	<b>-556,757.89</b>	<b>-655,700.00</b>	<b>-649,803.76</b>	<b>-675,000.00</b>

Budget Worksheet

For Fiscal: 2023 Period Ending: 12/31/2023

Defined Budgets

		2021	2021	2022	2022	2023	2023	2024
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2024 Proposed
<b>Division: 514 - Rental Inspections</b>								
<b>Revenue</b>								
<a href="#">101-5140-431200</a>	Rental Inspection / Rental Licen...	165,000.00	168,574.00	175,000.00	179,052.00	164,000.00	166,543.00	175,000.00
<a href="#">101-5140-457220</a>	Rental Inspection / Nuisance A...	0.00	0.00	0.00	0.00	0.00	1,118.75	0.00
<a href="#">101-5140-457300</a>	Rental Inspection / Rental Re-In...	17,300.00	10,400.00	13,600.00	25,653.13	13,600.00	32,925.00	25,000.00
<a href="#">101-5140-457310</a>	Rental Inspection / Rental Late ...	2,700.00	5,613.00	2,900.00	9,504.00	4,000.00	6,182.00	5,000.00
	<b>Revenue Total:</b>	<b>185,000.00</b>	<b>184,587.00</b>	<b>191,500.00</b>	<b>214,209.13</b>	<b>181,600.00</b>	<b>206,768.75</b>	<b>205,000.00</b>
<b>Expense</b>								
<a href="#">101-5140-611100</a>	Rental Inspection / FT Employe...	164,500.00	153,822.86	174,800.00	172,662.79	183,300.00	168,988.28	198,700.00
<a href="#">101-5140-611300</a>	Rental Inspection / Employee L...	0.00	8,566.75	0.00	-1,704.92	0.00	0.00	0.00
<a href="#">101-5140-612100</a>	Rental Inspection / Medicare C...	1,300.00	2,285.02	2,400.00	2,322.46	2,600.00	2,284.07	2,700.00
<a href="#">101-5140-612110</a>	Rental Inspection / PERA Contr...	12,300.00	11,536.47	12,900.00	12,949.52	13,700.00	12,673.90	14,500.00
<a href="#">101-5140-612120</a>	Rental Inspection / Social Secur...	5,700.00	9,771.40	10,300.00	9,931.90	11,000.00	9,767.39	11,600.00
<a href="#">101-5140-612140</a>	Rental Inspection / Health Insu...	33,800.00	26,128.80	31,000.00	29,297.07	31,400.00	28,795.27	31,400.00
<a href="#">101-5140-612150</a>	Rental Inspection / Dental Insu...	800.00	689.13	900.00	749.69	800.00	687.27	800.00
<a href="#">101-5140-612160</a>	Rental Inspection / Life Insuran...	100.00	80.96	100.00	86.27	100.00	79.11	100.00
<a href="#">101-5140-612180</a>	Rental Inspection / Workers' C...	900.00	634.94	1,000.00	654.18	700.00	1,045.28	1,400.00
<a href="#">101-5140-612190</a>	Rental Inspection / Short Term...	300.00	594.99	600.00	679.02	700.00	682.46	700.00
<a href="#">101-5140-612195</a>	Rental Inspection / Long Term...	300.00	472.84	500.00	537.88	500.00	540.61	600.00
<a href="#">101-5140-613125</a>	Rental Inspection / Miscellane...	0.00	0.00	0.00	0.00	0.00	50.00	0.00
<a href="#">101-5140-613130</a>	Rental Inspection / Unemploy...	0.00	6,009.50	0.00	0.00	0.00	0.00	0.00
<a href="#">101-5140-621100</a>	Rental Inspection / Fuels & Lub...	500.00	285.92	500.00	149.70	500.00	231.00	500.00
<a href="#">101-5140-621110</a>	Rental Inspection / Clothing & ...	800.00	504.74	800.00	228.93	800.00	201.00	800.00
<a href="#">101-5140-621120</a>	Rental Inspection / Office Suppl...	400.00	549.92	400.00	279.91	400.00	258.69	400.00
<a href="#">101-5140-621130</a>	Rental Inspection / Operating S...	590.00	509.63	600.00	264.74	600.00	226.81	600.00
<a href="#">101-5140-621150</a>	Rental Inspection / Tools & Mi...	100.00	101.84	200.00	0.00	200.00	0.00	200.00
<a href="#">101-5140-621160</a>	Rental Inspection / Work Order...	400.00	285.37	400.00	16.44	400.00	423.61	400.00
<a href="#">101-5140-631100</a>	Rental Inspection / Services-Pro...	500.00	339.50	500.00	0.00	500.00	0.00	500.00
<a href="#">101-5140-631130</a>	Rental Inspection / Insurance P...	600.00	600.00	500.00	500.04	500.00	500.04	500.00
<a href="#">101-5140-632100</a>	Rental Inspection / Dues & Sub...	300.00	0.00	300.00	246.00	300.00	237.50	300.00
<a href="#">101-5140-632110</a>	Rental Inspection / Transportat...	100.00	68.88	100.00	0.00	100.00	0.00	100.00

**Budget Worksheet**

**For Fiscal: 2023 Period Ending: 12/31/2023**  
**Defined Budgets**

		<b>2021</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
		<b>Total Budget</b>	<b>YTD Activity</b>	<b>Total Budget</b>	<b>YTD Activity</b>	<b>Total Budget</b>	<b>YTD Activity</b>	<b>2024 Proposed</b>
<a href="#">101-5140-632120</a>	Rental Inspection / Conferences..	1,000.00	368.12	2,500.00	782.00	2,500.00	1,055.00	2,500.00
<a href="#">101-5140-633110</a>	Rental Inspection / Printing & B...	500.00	323.63	500.00	0.00	500.00	312.03	500.00
<a href="#">101-5140-633120</a>	Rental Inspection / Comm (pho...	2,520.00	1,062.31	2,500.00	1,200.50	2,500.00	1,801.06	2,500.00
<a href="#">101-5140-635100</a>	Rental Inspection / Services Co...	1,290.00	805.95	1,200.00	1,038.31	1,200.00	1,496.84	1,800.00
<a href="#">101-5140-635130</a>	Rental Inspection / Hardware &...	0.00	0.00	0.00	0.00	0.00	0.00	19,000.00
	<b>Expense Total:</b>	<b>229,600.00</b>	<b>226,399.47</b>	<b>245,500.00</b>	<b>232,872.43</b>	<b>255,800.00</b>	<b>232,337.22</b>	<b>293,100.00</b>
	<b>Division: 514 - Rental Inspections Surplus (Deficit):</b>	<b>-44,600.00</b>	<b>-41,812.47</b>	<b>-54,000.00</b>	<b>-18,663.30</b>	<b>-74,200.00</b>	<b>-25,568.47</b>	<b>-88,100.00</b>
	<b>Fund: 101 - General Fund Surplus (Deficit):</b>	<b>-73,200.00</b>	<b>-2,968,481.78</b>	<b>-22,700.00</b>	<b>122,489.25</b>	<b>0.00</b>	<b>-5,256,694.26</b>	<b>0.00</b>
<b>Fund: 225 - Cable TV Fund</b>								
<b>Division: 127 - Communications &amp; Engagement</b>								
<b>Revenue</b>								
<a href="#">225-1270-431900</a>	Comm & Engage / Franchise Fe...	255,400.00	260,474.01	251,900.00	242,874.99	249,900.00	168,004.28	230,000.00
<a href="#">225-1270-451210</a>	Comm & Engage / Administrati...	28,900.00	52,094.88	31,600.00	48,575.20	78,400.00	33,601.07	77,600.00
<a href="#">225-1270-471110</a>	Comm & Engage / Interest Earn...	14,900.00	16,409.84	13,400.00	12,711.45	21,000.00	0.00	15,000.00
<a href="#">225-1270-471120</a>	Comm & Engage / Unrealized ...	0.00	-24,378.93	0.00	-44,682.14	0.00	52,289.08	0.00
	<b>Revenue Total:</b>	<b>299,200.00</b>	<b>304,599.80</b>	<b>296,900.00</b>	<b>259,479.50</b>	<b>349,300.00</b>	<b>253,894.43</b>	<b>322,600.00</b>
<b>Expense</b>								
<a href="#">225-1270-611100</a>	Comm & Engage / FT Employee...	150,900.00	149,151.87	161,100.00	133,492.29	146,400.00	135,091.03	155,800.00
<a href="#">225-1270-612100</a>	Comm & Engage / Medicare Co...	2,100.00	2,030.89	2,100.00	1,833.62	2,100.00	1,859.05	2,200.00
<a href="#">225-1270-612110</a>	Comm & Engage / PERA Contri...	11,100.00	11,186.18	11,500.00	9,734.83	11,000.00	10,093.96	11,700.00
<a href="#">225-1270-612120</a>	Comm & Engage / Social Securi...	8,900.00	8,684.74	9,200.00	7,840.65	8,900.00	7,949.77	9,400.00
<a href="#">225-1270-612140</a>	Comm & Engage / Health Insur...	28,700.00	29,456.07	31,900.00	21,131.34	23,000.00	18,757.22	23,000.00
<a href="#">225-1270-612150</a>	Comm & Engage / Dental Insur...	300.00	457.27	500.00	356.16	300.00	275.00	300.00
<a href="#">225-1270-612160</a>	Comm & Engage / Life Insurance	100.00	69.42	100.00	56.75	100.00	53.62	100.00
<a href="#">225-1270-612180</a>	Comm & Engage / Workers' C...	900.00	654.47	1,000.00	502.34	600.00	748.01	1,000.00
<a href="#">225-1270-612190</a>	Comm & Engage / Short Term D...	500.00	623.72	600.00	501.07	500.00	520.35	600.00
<a href="#">225-1270-612195</a>	Comm & Engage / Long Term D...	500.00	496.49	400.00	397.62	400.00	420.23	500.00
<a href="#">225-1270-613125</a>	Comm & Engage / Miscellaneo...	0.00	0.00	0.00	0.00	0.00	12.50	0.00
<a href="#">225-1270-621120</a>	Comm & Engage / Office Suppli...	1,200.00	74.21	1,200.00	0.00	700.00	0.00	300.00
<a href="#">225-1270-621130</a>	Comm & Engage / Operating S...	8,900.00	2,644.76	8,900.00	10,996.88	8,900.00	4,691.03	8,900.00
<a href="#">225-1270-621150</a>	Comm & Engage / Tools & Min...	11,000.00	0.00	12,000.00	514.95	38,000.00	0.00	43,000.00
<a href="#">225-1270-631100</a>	Comm & Engage / Services-Pro...	23,200.00	498.00	5,000.00	240.00	1,000.00	0.00	20,000.00



**Budget Worksheet**

**For Fiscal: 2023 Period Ending: 12/31/2023**  
**Defined Budgets**

		<b>2021</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
		<b>Total Budget</b>	<b>YTD Activity</b>	<b>Total Budget</b>	<b>YTD Activity</b>	<b>Total Budget</b>	<b>YTD Activity</b>	<b>2024 Proposed</b>
<a href="#">225-1270-631130</a>	Comm & Engage / Insurance Po...	500.00	500.04	1,100.00	1,100.04	1,100.00	1,100.04	1,100.00
<a href="#">225-1270-631140</a>	Comm & Engage / Admin Char...	107,300.00	107,300.04	105,900.00	105,900.00	112,800.00	112,800.00	116,200.00
<a href="#">225-1270-632100</a>	Comm & Engage / Dues & Subs...	5,400.00	7,488.83	7,700.00	3,640.28	8,000.00	3,811.59	8,000.00
<a href="#">225-1270-632110</a>	Comm & Engage / Transportati...	700.00	206.81	700.00	91.29	700.00	0.00	700.00
<a href="#">225-1270-632120</a>	Comm & Engage / Conferences...	2,700.00	654.99	2,700.00	0.00	2,000.00	1,274.98	2,000.00
<a href="#">225-1270-633100</a>	Comm & Engage / Advertising	990.00	1,582.47	2,000.00	384.49	2,000.00	1,334.88	2,000.00
<a href="#">225-1270-633110</a>	Comm & Engage / Printing & Bi...	2,000.00	288.35	2,000.00	0.00	1,500.00	0.00	1,500.00
<a href="#">225-1270-633120</a>	Comm & Engage / Communicat...	4,420.00	6,115.48	4,400.00	5,832.40	4,400.00	4,857.91	4,400.00
<a href="#">225-1270-635100</a>	Comm & Engage / Services Con...	7,000.00	14,123.32	8,000.00	18,362.15	8,000.00	4,351.54	8,000.00
<a href="#">225-1270-635130</a>	Comm & Engage / Hardware & ...	0.00	45.00	0.00	0.00	60,000.00	20,624.47	81,000.00
	<b>Expense Total:</b>	<b>379,310.00</b>	<b>344,333.42</b>	<b>380,000.00</b>	<b>322,909.15</b>	<b>442,400.00</b>	<b>330,627.18</b>	<b>501,700.00</b>
	<b>Division: 127 - Communications &amp; Engagement Surplus (Deficit):</b>	<b>-80,110.00</b>	<b>-39,733.62</b>	<b>-83,100.00</b>	<b>-63,429.65</b>	<b>-93,100.00</b>	<b>-76,732.75</b>	<b>-179,100.00</b>
	<b>Fund: 225 - Cable TV Fund Surplus (Deficit):</b>	<b>-80,110.00</b>	<b>-39,733.62</b>	<b>-83,100.00</b>	<b>-63,429.65</b>	<b>-93,100.00</b>	<b>-76,732.75</b>	<b>-179,100.00</b>
<b>Fund: 237 - Solid Waste Abatement</b>								
<b>Division: 518 - Recycling</b>								
<b>Revenue</b>								
<a href="#">237-5180-443400</a>	Recycling / State Grants	126,970.00	129,931.00	129,900.00	129,931.00	126,800.00	75,323.23	126,800.00
<a href="#">237-5180-451500</a>	Recycling / Recycling Fees	416,400.00	418,070.72	379,200.00	380,967.38	316,000.00	300,017.54	405,200.00
<a href="#">237-5180-451510</a>	Recycling / Recycling Penalties	3,200.00	6,535.13	5,600.00	9,920.29	6,300.00	8,736.97	6,300.00
<a href="#">237-5180-471110</a>	Recycling / Interest Earnings	400.00	586.71	400.00	91.14	700.00	0.00	700.00
<a href="#">237-5180-471120</a>	Recycling / Unrealized Gain/Los...	0.00	-727.15	0.00	-102.94	0.00	374.92	0.00
<a href="#">237-5180-474110</a>	Recycling / Other Reimburse...	2,500.00	3,495.20	4,200.00	1,547.20	0.00	0.00	0.00
<a href="#">237-5180-475900</a>	Recycling / Miscellaneous Reve...	1,000.00	1,695.73	1,100.00	1,363.39	1,500.00	1,592.85	1,500.00
	<b>Revenue Total:</b>	<b>550,470.00</b>	<b>559,587.34</b>	<b>520,400.00</b>	<b>523,717.46</b>	<b>451,300.00</b>	<b>386,045.51</b>	<b>540,500.00</b>
<b>Expense</b>								
<a href="#">237-5180-611100</a>	Recycling / FT Employee-Regular	40,400.00	35,533.83	43,100.00	35,758.71	44,000.00	33,236.66	38,700.00
<a href="#">237-5180-611110</a>	Recycling / Temp Employee-Re...	0.00	0.00	0.00	5,620.91	0.00	0.00	0.00
<a href="#">237-5180-612100</a>	Recycling / Medicare Contribut...	600.00	390.40	600.00	483.55	600.00	413.76	500.00
<a href="#">237-5180-612110</a>	Recycling / PERA Contribution	3,000.00	2,665.19	3,100.00	2,681.16	3,300.00	2,492.85	2,900.00
<a href="#">237-5180-612120</a>	Recycling / Social Security Contr..	2,400.00	1,668.78	2,400.00	2,067.36	2,600.00	1,768.71	2,200.00
<a href="#">237-5180-612140</a>	Recycling / Health Insurance	10,600.00	10,689.83	11,800.00	13,319.45	12,800.00	11,706.62	12,800.00
<a href="#">237-5180-612150</a>	Recycling / Dental Insurance	200.00	150.78	200.00	168.84	200.00	137.65	200.00

**Budget Worksheet**

**For Fiscal: 2023 Period Ending: 12/31/2023**  
**Defined Budgets**

		<b>2021</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
		<b>Total Budget</b>	<b>YTD Activity</b>	<b>Total Budget</b>	<b>YTD Activity</b>	<b>Total Budget</b>	<b>YTD Activity</b>	<b>2024 Proposed</b>
<a href="#">237-5180-612160</a>	Recycling / Life Insurance	0.00	17.52	0.00	19.53	100.00	15.90	0.00
<a href="#">237-5180-612180</a>	Recycling / Workers' Compensa...	200.00	171.66	200.00	159.42	200.00	132.77	200.00
<a href="#">237-5180-612190</a>	Recycling / Short Term Disability	100.00	162.24	100.00	157.54	100.00	168.04	200.00
<a href="#">237-5180-612195</a>	Recycling / Long Term Disability	100.00	129.11	100.00	124.76	100.00	133.14	100.00
<a href="#">237-5180-621120</a>	Recycling / Office Supplies	200.00	79.27	200.00	55.61	200.00	100.29	200.00
<a href="#">237-5180-621130</a>	Recycling / Operating Supplies	2,350.00	13,992.81	2,400.00	16,185.96	12,000.00	40,329.93	8,500.00
<a href="#">237-5180-631130</a>	Recycling / Insurance Policies	500.00	500.04	500.00	500.04	500.00	500.04	500.00
<a href="#">237-5180-633100</a>	Recycling / Advertising	200.00	25.00	200.00	1.39	1,100.00	0.00	300.00
<a href="#">237-5180-633110</a>	Recycling / Printing & Binding	2,100.00	2,187.64	2,100.00	4,031.00	1,400.00	1,205.50	1,100.00
<a href="#">237-5180-633120</a>	Recycling / Communication (ph...	5,920.00	6,635.71	5,900.00	4,465.65	3,200.00	2,842.75	3,200.00
<a href="#">237-5180-635100</a>	Recycling / Services Contracted,...	469,900.00	486,266.82	445,000.00	438,756.51	378,000.00	306,613.62	467,400.00
	<b>Expense Total:</b>	<b>538,770.00</b>	<b>561,266.63</b>	<b>517,900.00</b>	<b>524,557.39</b>	<b>460,400.00</b>	<b>401,798.23</b>	<b>539,000.00</b>
	<b>Division: 518 - Recycling Surplus (Deficit):</b>	<b>11,700.00</b>	<b>-1,679.29</b>	<b>2,500.00</b>	<b>-839.93</b>	<b>-9,100.00</b>	<b>-15,752.72</b>	<b>1,500.00</b>
	<b>Fund: 237 - Solid Waste Abatement Surplus (Deficit):</b>	<b>11,700.00</b>	<b>-1,679.29</b>	<b>2,500.00</b>	<b>-839.93</b>	<b>-9,100.00</b>	<b>-15,752.72</b>	<b>1,500.00</b>
<b>Fund: 260 - Police Activity Fund</b>								
<b>Division: 211 - Police</b>								
<b>Revenue</b>								
<a href="#">260-2110-474200</a>	Police TZD / Reimbs from other...	249,920.00	190,441.50	0.00	0.00	0.00	0.00	0.00
<a href="#">260-2112-474200</a>	Pol-Auto Theft / Reimbs from o...	0.00	13,390.18	87,600.00	49,109.05	38,000.00	12,413.45	38,000.00
<a href="#">260-2114-474200</a>	Police PSDS / Reimbs from othe...	155,400.00	158,915.25	168,300.00	177,843.84	180,800.00	133,992.34	188,000.00
	<b>Revenue Total:</b>	<b>405,320.00</b>	<b>362,746.93</b>	<b>255,900.00</b>	<b>226,952.89</b>	<b>218,800.00</b>	<b>146,405.79</b>	<b>226,000.00</b>
<b>Expense</b>								
<a href="#">260-2110-638180</a>	Police TZD / Pmts to Other Age...	240,000.00	190,441.50	0.00	0.00	0.00	0.00	0.00
<a href="#">260-2112-621130</a>	Pol-Auto Theft / Operating Sup...	0.00	0.00	0.00	0.00	0.00	21.79	0.00
<a href="#">260-2112-621150</a>	Pol-Auto Theft / Tools & Minor ...	0.00	0.00	0.00	0.00	0.00	36.29	0.00
<a href="#">260-2112-632110</a>	Pol-Auto Theft / Transportation	0.00	0.00	0.00	0.00	0.00	16.00	0.00
<a href="#">260-2112-632120</a>	Pol-Auto Theft / Conferences &...	0.00	0.00	0.00	0.00	0.00	1,389.93	0.00
<a href="#">260-2112-635100</a>	Pol-Auto Theft / Services Contr...	0.00	0.00	0.00	0.00	0.00	2,402.33	0.00
<a href="#">260-2112-638180</a>	Pol-Auto Theft / Pmts to Other...	0.00	5,846.39	87,600.00	56,652.84	38,000.00	17,214.07	38,000.00
<a href="#">260-2114-611100</a>	Police PSDS / FT Employee-Reg...	121,000.00	121,521.60	124,700.00	128,651.20	135,600.00	125,184.00	139,700.00
<a href="#">260-2114-612100</a>	Police PSDS / Medicare Contrib...	1,800.00	1,821.65	1,900.00	1,924.62	2,000.00	1,865.06	2,100.00
<a href="#">260-2114-612110</a>	Police PSDS / PERA Contribution	9,100.00	9,114.12	9,400.00	9,648.84	10,200.00	9,388.80	10,500.00

Budget Worksheet

For Fiscal: 2023 Period Ending: 12/31/2023  
 Defined Budgets

		2021	2021	2022	2022	2023	2023	2024
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2024 Proposed
<a href="#">260-2114-612120</a>	Police PSDS / Social Security Co...	7,800.00	7,789.57	8,000.00	8,229.55	8,700.00	7,975.22	9,000.00
<a href="#">260-2114-612160</a>	Police PSDS / Life Insurance	0.00	34.85	0.00	34.56	100.00	31.68	0.00
<a href="#">260-2114-612170</a>	Police PSDS / Cash Benefit	5,700.00	5,743.30	5,700.00	5,721.30	5,700.00	5,281.20	5,700.00
<a href="#">260-2114-612180</a>	Police PSDS / Workers' Compen...	700.00	581.07	800.00	501.22	500.00	501.66	700.00
<a href="#">260-2114-612190</a>	Police PSDS / Short Term Disabil..	400.00	412.00	400.00	372.00	400.00	341.00	400.00
<a href="#">260-2114-612195</a>	Police PSDS / Long Term Disabil...	300.00	378.29	300.00	339.96	300.00	311.63	300.00
<a href="#">260-2114-621120</a>	Police PSDS / Office Supplies	200.00	200.16	200.00	0.00	200.00	0.00	200.00
<a href="#">260-2114-621130</a>	Police PSDS / Operating Supplies	5,250.00	225.00	4,000.00	820.56	4,000.00	459.79	4,000.00
<a href="#">260-2114-621150</a>	Police PSDS / Tools & Minor Eq...	0.00	0.00	0.00	725.13	0.00	155.95	0.00
<a href="#">260-2114-632100</a>	Police PSDS / Dues & Subscripti...	990.00	134.00	900.00	0.00	900.00	0.00	900.00
<a href="#">260-2114-632110</a>	Police PSDS / Transportation	3,600.00	112.25	3,600.00	2,919.06	3,600.00	3,664.62	3,600.00
<a href="#">260-2114-632120</a>	Police PSDS / Conferences & Sc...	6,000.00	104.70	6,000.00	10,271.05	6,000.00	10,677.42	6,000.00
<a href="#">260-2114-633120</a>	Police PSDS / Communication	2,480.00	2,227.82	2,400.00	3,090.89	2,400.00	2,664.75	2,400.00
<a href="#">260-2114-635100</a>	Police PSDS / Services Contract...	0.00	60.02	0.00	249.99	0.00	0.00	0.00
<a href="#">260-2114-635130</a>	Police PSDS / Hardware & Soft...	0.00	5,107.95	0.00	1,578.00	0.00	348.00	0.00
	<b>Expense Total:</b>	<b>405,320.00</b>	<b>351,856.24</b>	<b>255,900.00</b>	<b>231,730.77</b>	<b>218,600.00</b>	<b>189,931.19</b>	<b>223,500.00</b>
	<b>Division: 211 - Police Surplus (Deficit):</b>	<b>0.00</b>	<b>10,890.69</b>	<b>0.00</b>	<b>-4,777.88</b>	<b>200.00</b>	<b>-43,525.40</b>	<b>2,500.00</b>
	<b>Fund: 260 - Police Activity Fund Surplus (Deficit):</b>	<b>0.00</b>	<b>10,890.69</b>	<b>0.00</b>	<b>-4,777.88</b>	<b>200.00</b>	<b>-43,525.40</b>	<b>2,500.00</b>
<b>Fund: 270 - Springbrook NC Fund</b>								
<b>Division: 419 - Spring Brook Nature Center</b>								
<b>Revenue</b>								
<a href="#">270-4190-411100</a>	SNC / Current Ad Valorem	414,100.00	425,106.55	459,100.00	459,418.95	496,800.00	255,730.37	538,200.00
<a href="#">270-4190-411200</a>	SNC / Delinquent Ad Valorem	300.00	3,616.01	1,300.00	1,100.24	1,300.00	2,030.24	0.00
<a href="#">270-4190-471110</a>	SNC / Interest Earnings	600.00	1,834.25	1,900.00	1,813.03	2,400.00	0.00	2,400.00
<a href="#">270-4190-471120</a>	SNC / Unrealized Gain/Loss on ...	0.00	-3,184.13	0.00	-6,607.67	0.00	7,457.96	0.00
<a href="#">270-4190-473100</a>	SNC / General Contributions & ...	39,000.00	24,842.67	43,700.00	20,377.60	21,800.00	10,541.04	20,000.00
<a href="#">270-4190-475900</a>	SNC / Misc. Revenues	2,100.00	1,229.00	1,500.00	1,859.68	1,500.00	1,861.41	1,500.00
<a href="#">270-4191-459100</a>	SNC-Day Camp / Program Reve...	40,400.00	51,748.00	74,300.00	62,149.37	76,000.00	86,821.79	110,000.00
<a href="#">270-4192-459100</a>	SNC-Spec Events / Program Re...	15,000.00	34,024.00	25,000.00	55,684.00	30,000.00	35,870.00	35,000.00
<a href="#">270-4193-459100</a>	SNC-Schools / Program Revenue	10,500.00	2,861.25	23,300.00	18,478.40	23,300.00	18,854.43	20,000.00
<a href="#">270-4194-459100</a>	SNC-Fridley Schools / Program ...	9,000.00	18,695.66	22,000.00	15,196.86	17,000.00	7,258.57	17,000.00

Budget Worksheet

For Fiscal: 2023 Period Ending: 12/31/2023  
 Defined Budgets

		2021	2021	2022	2022	2023	2023	2024
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2024 Proposed
<a href="#">270-4195-459100</a>	SNC-Community Groups / Prog...	2,000.00	1,704.00	3,400.00	3,910.00	3,400.00	2,738.00	3,400.00
<a href="#">270-4196-459100</a>	SNC-BDay Parties / Program Re...	4,200.00	2,000.00	7,000.00	4,000.00	6,000.00	6,125.00	6,000.00
<a href="#">270-4197-459100</a>	SNC-Interpretive Prog / Progra...	1,200.00	1,760.00	2,000.00	2,325.00	2,000.00	4,416.00	2,000.00
<a href="#">270-4198-459230</a>	SNC-Shelter Rentals / Equipme...	8,500.00	8,060.00	14,200.00	13,585.63	14,200.00	13,712.50	14,000.00
	<b>Revenue Total:</b>	<b>546,900.00</b>	<b>574,297.26</b>	<b>678,700.00</b>	<b>653,291.09</b>	<b>695,700.00</b>	<b>453,417.31</b>	<b>769,500.00</b>
	<b>Expense</b>							
<a href="#">270-4190-611100</a>	SNC / FT Employee-Regular	248,000.00	233,049.29	270,500.00	248,263.01	280,000.00	256,060.00	290,700.00
<a href="#">270-4190-611105</a>	SNC / PT Permanent-Regular	74,200.00	78,277.68	99,800.00	89,907.17	108,400.00	96,979.08	113,100.00
<a href="#">270-4190-611110</a>	SNC / Temp Employee-Regular	0.00	7,640.40	0.00	0.00	0.00	0.00	0.00
<a href="#">270-4190-611210</a>	SNC / Temp & PT Employee - O...	0.00	0.00	0.00	0.00	0.00	2,007.68	1,000.00
<a href="#">270-4190-611300</a>	SNC / Employee Leave	0.00	25.96	0.00	6,175.27	0.00	0.00	0.00
<a href="#">270-4190-612100</a>	SNC / Medicare Contribution	4,700.00	4,578.61	5,000.00	4,886.97	5,500.00	5,037.02	5,500.00
<a href="#">270-4190-612110</a>	SNC / PERA Contribution	24,000.00	23,302.54	26,200.00	25,296.10	29,000.00	26,113.29	28,500.00
<a href="#">270-4190-612120</a>	SNC / Social Security Contributi...	20,000.00	19,577.13	21,400.00	20,896.23	23,600.00	21,537.92	23,400.00
<a href="#">270-4190-612140</a>	SNC / Health Insurance	30,500.00	35,999.32	44,500.00	44,634.81	48,100.00	36,670.26	31,900.00
<a href="#">270-4190-612150</a>	SNC / Dental Insurance	300.00	463.75	700.00	600.00	600.00	687.50	900.00
<a href="#">270-4190-612160</a>	SNC / Life Insurance	100.00	107.19	100.00	109.09	100.00	101.24	100.00
<a href="#">270-4190-612170</a>	SNC / Cash Benefit	5,700.00	2,442.55	0.00	55.01	0.00	0.00	0.00
<a href="#">270-4190-612180</a>	SNC / Workers' Compensation	10,600.00	9,461.91	11,700.00	11,519.34	12,500.00	11,540.02	16,000.00
<a href="#">270-4190-612190</a>	SNC / Short Term Disability	800.00	914.62	900.00	929.34	1,000.00	931.46	1,000.00
<a href="#">270-4190-612195</a>	SNC / Long Term Disability	700.00	727.87	700.00	747.67	800.00	780.51	900.00
<a href="#">270-4190-613125</a>	SNC / Miscellaneous Pay	0.00	0.00	0.00	50.00	0.00	12.50	0.00
<a href="#">270-4190-613130</a>	SNC / Unemployment Compen...	0.00	2,204.94	0.00	0.00	0.00	0.00	0.00
<a href="#">270-4190-621100</a>	SNC / Fuels & Lubes	300.00	52.42	300.00	0.00	300.00	43.38	300.00
<a href="#">270-4190-621110</a>	SNC / Clothing & Laundry	400.00	2,076.88	1,600.00	834.41	1,600.00	1,760.44	2,500.00
<a href="#">270-4190-621120</a>	SNC / Office Supplies	200.00	407.76	800.00	780.82	800.00	711.52	800.00
<a href="#">270-4190-621130</a>	SNC / Operating Supplies	10,500.00	24,563.51	16,500.00	23,074.49	16,500.00	18,733.35	18,000.00
<a href="#">270-4190-621140</a>	SNC / Supplies for Repair & Ma...	3,100.00	3,179.60	3,100.00	1,647.65	3,100.00	4,342.22	3,100.00
<a href="#">270-4190-621150</a>	SNC / Tools & Minor Equipment	3,700.00	1,023.92	3,700.00	3,611.77	3,000.00	268.65	3,000.00
<a href="#">270-4190-621160</a>	SNC / Work Order Transfer - Pa...	300.00	97.84	300.00	94.50	300.00	0.00	300.00
<a href="#">270-4190-631100</a>	SNC / Services-Professional	13,100.00	98.00	13,800.00	64.00	5,000.00	1,244.87	3,000.00

Budget Worksheet

For Fiscal: 2023 Period Ending: 12/31/2023  
 Defined Budgets

		2021	2021	2022	2022	2023	2023	2024
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2024 Proposed
<a href="#">270-4190-631130</a>	SNC / Insurance Policies	4,000.00	3,999.96	2,200.00	2,199.96	2,800.00	2,799.96	4,800.00
<a href="#">270-4190-632100</a>	SNC / Dues & Subscrip, Permit ...	100.00	1,140.00	100.00	338.00	600.00	732.40	800.00
<a href="#">270-4190-632110</a>	SNC / Transportation	1,000.00	179.20	1,000.00	1,525.87	1,000.00	1,861.83	2,000.00
<a href="#">270-4190-632120</a>	SNC / Conferences & School	600.00	340.00	600.00	467.29	600.00	1,700.00	2,000.00
<a href="#">270-4190-633100</a>	SNC / Advertising	200.00	0.00	200.00	216.88	200.00	0.00	200.00
<a href="#">270-4190-633110</a>	SNC / Printing & Binding	4,000.00	357.33	4,000.00	0.00	500.00	2,646.37	500.00
<a href="#">270-4190-633120</a>	SNC / Communication (phones,...	2,400.00	2,399.45	2,400.00	3,109.67	2,400.00	2,243.19	2,400.00
<a href="#">270-4190-634100</a>	SNC / Utility Services	21,400.00	20,646.59	21,400.00	25,656.70	23,000.00	21,316.55	25,000.00
<a href="#">270-4190-635100</a>	SNC / Services Contracted, Non...	21,500.00	36,541.58	42,000.00	14,171.45	40,000.00	18,982.81	40,000.00
<a href="#">270-4190-635110</a>	SNC / Rentals	1,700.00	2,838.00	1,700.00	3,863.00	3,400.00	3,312.00	3,400.00
<a href="#">270-4190-638170</a>	SNC / Work Order Transfer - La...	0.00	92.01	0.00	90.48	0.00	0.00	0.00
<a href="#">270-4191-611110</a>	SNC-Day Camp / Temp Employ...	52,200.00	49,569.04	70,000.00	48,174.84	80,000.00	70,898.46	93,000.00
<a href="#">270-4191-611210</a>	SNC-Day Camp / Temp & PT E...	0.00	0.00	0.00	0.00	0.00	1,196.21	1,000.00
<a href="#">270-4191-612100</a>	SNC-Day Camp / Medicare Cont...	800.00	718.83	800.00	698.46	1,200.00	1,045.24	1,200.00
<a href="#">270-4191-612110</a>	SNC-Day Camp / PERA Contribu...	0.00	0.00	0.00	0.00	0.00	83.95	0.00
<a href="#">270-4191-612120</a>	SNC-Day Camp / Social Security...	3,200.00	3,073.38	3,200.00	2,986.81	5,000.00	4,469.75	5,000.00
<a href="#">270-4191-612180</a>	SNC-Day Camp / Workers' Com...	2,200.00	1,864.99	1,400.00	2,064.32	1,600.00	2,840.09	3,100.00
<a href="#">270-4191-621130</a>	SNC-Day Camp / Operating Sup...	1,100.00	2,765.78	3,000.00	3,759.08	3,000.00	2,988.67	3,000.00
<a href="#">270-4191-635100</a>	SNC-Day Camp / Services Contr...	0.00	0.00	0.00	630.00	1,000.00	472.30	1,000.00
<a href="#">270-4192-621130</a>	SNC-Spec Events / Operating S...	5,000.00	6,204.91	6,000.00	7,209.57	6,000.00	7,796.54	6,000.00
<a href="#">270-4192-632110</a>	SNC-Spec Events / Transportati...	2,500.00	2,252.21	2,500.00	2,946.22	2,500.00	0.00	2,500.00
<a href="#">270-4192-633110</a>	SNC-Spec Events / Printing & Bi...	0.00	0.00	0.00	0.00	0.00	99.90	0.00
<a href="#">270-4192-635100</a>	SNC-Spec Events / Services Con...	1,000.00	3,155.00	3,500.00	3,716.36	4,500.00	3,500.00	4,500.00
<a href="#">270-4192-635110</a>	SNC-Spec Events / Rentals	600.00	794.23	800.00	689.62	800.00	1,384.40	800.00
<a href="#">270-4193-621130</a>	SNC-Schools / Operating Suppli...	400.00	52.09	400.00	115.79	400.00	14.86	400.00
<a href="#">270-4194-621130</a>	SNC-Fridley Schools / Operating..	300.00	514.73	800.00	59.23	800.00	451.35	800.00
<a href="#">270-4197-621130</a>	SNC-Interpretive Prog / Operat...	500.00	0.00	500.00	32.98	200.00	49.76	200.00
<a href="#">270-4197-635100</a>	SNC-Interpretive Prog / Serv.C...	1,000.00	0.00	1,500.00	160.38	1,500.00	0.00	1,500.00
	<b>Expense Total:</b>	<b>578,900.00</b>	<b>589,773.00</b>	<b>691,600.00</b>	<b>609,060.61</b>	<b>723,200.00</b>	<b>638,449.50</b>	<b>749,100.00</b>
	<b>Division: 419 - Spring Brook Nature Center Surplus (Deficit):</b>	<b>-32,000.00</b>	<b>-15,475.74</b>	<b>-12,900.00</b>	<b>44,230.48</b>	<b>-27,500.00</b>	<b>-185,032.19</b>	<b>20,400.00</b>
	<b>Fund: 270 - Springbrook NC Fund Surplus (Deficit):</b>	<b>-32,000.00</b>	<b>-15,475.74</b>	<b>-12,900.00</b>	<b>44,230.48</b>	<b>-27,500.00</b>	<b>-185,032.19</b>	<b>20,400.00</b>

Budget Worksheet

For Fiscal: 2023 Period Ending: 12/31/2023  
 Defined Budgets

		2021 Total Budget	2021 YTD Activity	2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 2024 Proposed
<b>Fund: 405 - Capital Improvements-BLDG</b>								
<b>Division: 211 - Police</b>								
<b>Expense</b>								
<a href="#">405-2110-701100</a>	CIP Facilities-Police / Bldg & Bl...	0.00	4,566.30	0.00	0.00	0.00	0.00	0.00
	<b>Expense Total:</b>	<b>0.00</b>	<b>4,566.30</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Division: 211 - Police Total:</b>	<b>0.00</b>	<b>4,566.30</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Division: 219 - Fire</b>								
<b>Expense</b>								
<a href="#">405-2190-635100</a>	CIP Facilities-Fire / Services Con...	0.00	0.00	40,000.00	39,421.92	0.00	0.00	0.00
	<b>Expense Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>40,000.00</b>	<b>39,421.92</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Division: 219 - Fire Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>40,000.00</b>	<b>39,421.92</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Division: 311 - Campus Facilities</b>								
<b>Revenue</b>								
<a href="#">405-3115-443100</a>	CIP Bldg Facilities / Local Gover...	20,000.00	20,000.00	20,000.00	20,000.00	0.00	0.00	0.00
<a href="#">405-3115-443400</a>	CIP Bldg Facilities / State Grants	0.00	6,968.00	0.00	0.00	0.00	0.00	0.00
<a href="#">405-3115-471110</a>	CIP Bldg Facilities / Interest Ear...	30,000.00	22,082.86	30,000.00	16,554.57	40,000.00	0.00	40,000.00
<a href="#">405-3115-471120</a>	CIP Bldg Facilities / Unrealized ...	0.00	-32,751.10	0.00	-57,861.23	0.00	68,097.95	0.00
<a href="#">405-3115-475100</a>	CIP Bldg Facilities / Loans - Inte...	0.00	19,020.31	0.00	18,500.88	0.00	0.00	0.00
<a href="#">405-3115-493100</a>	CIP Bldg Facilities / Transfer In ...	32,000.00	0.00	32,000.00	0.00	0.00	0.00	0.00
	<b>Revenue Total:</b>	<b>82,000.00</b>	<b>35,320.07</b>	<b>82,000.00</b>	<b>-2,805.78</b>	<b>40,000.00</b>	<b>68,097.95</b>	<b>40,000.00</b>
<b>Expense</b>								
<a href="#">405-3115-621130</a>	CIP Bldg Facilities / Operating S...	0.00	39,240.80	0.00	145.30	0.00	4,603.06	0.00
<a href="#">405-3115-621140</a>	CIP Bldg Facilities / Supplies for...	0.00	0.00	0.00	1,816.63	0.00	5,117.72	0.00
<a href="#">405-3115-635100</a>	CIP Bldg Facilities / Services, N...	0.00	51,846.10	70,000.00	48,511.33	20,000.00	23,250.54	20,000.00
<a href="#">405-3115-701100</a>	CIP Bldg Facilities / Building & B...	175,000.00	579.52	110,000.00	0.00	0.00	0.00	0.00
<a href="#">405-3115-702100</a>	CIP Bldg Facilities / Land Impro...	60,000.00	0.00	25,000.00	100,908.69	20,000.00	0.00	13,000.00
<a href="#">405-3115-703100</a>	CIP Bldg Facilities / Machinery ...	15,000.00	15,035.06	20,000.00	0.00	0.00	0.00	0.00
<a href="#">405-3115-704100</a>	CIP Bldg Facilities / Furniture & ...	0.00	0.00	15,000.00	0.00	0.00	0.00	0.00
	<b>Expense Total:</b>	<b>250,000.00</b>	<b>106,701.48</b>	<b>240,000.00</b>	<b>151,381.95</b>	<b>40,000.00</b>	<b>32,971.32</b>	<b>33,000.00</b>
	<b>Division: 311 - Campus Facilities Surplus (Deficit):</b>	<b>-168,000.00</b>	<b>-71,381.41</b>	<b>-158,000.00</b>	<b>-154,187.73</b>	<b>0.00</b>	<b>35,126.63</b>	<b>7,000.00</b>
	<b>Fund: 405 - Capital Improvements-BLDG Surplus (Deficit):</b>	<b>-168,000.00</b>	<b>-75,947.71</b>	<b>-198,000.00</b>	<b>-193,609.65</b>	<b>0.00</b>	<b>35,126.63</b>	<b>7,000.00</b>

Budget Worksheet

For Fiscal: 2023 Period Ending: 12/31/2023  
 Defined Budgets

		2021	2021	2022	2022	2023	2023	2024
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2024 Proposed
<b>Fund: 406 - Capital Improvements-STR</b>								
<b>Division: 318 - Streets</b>								
<b>Revenue</b>								
<a href="#">406-3180-421100</a>	CIP Streets / From County - Cur...	0.00	257,287.12	0.00	237,679.66	0.00	136,165.27	0.00
<a href="#">406-3180-421200</a>	CIP Streets / From County - Del...	0.00	3,106.45	0.00	190.22	0.00	3,036.54	0.00
<a href="#">406-3180-421500</a>	CIP Streets / Directly to City - Pr...	417,450.00	314,437.84	583,000.00	275,711.65	940,000.00	334,085.19	590,000.00
<a href="#">406-3180-441100</a>	CIP Streets / Federal Grant	515,000.00	0.00	515,000.00	700,647.69	730,000.00	763,711.05	0.00
<a href="#">406-3180-443100</a>	CIP Streets / Local Government...	0.00	0.00	0.00	0.00	0.00	0.00	70,000.00
<a href="#">406-3180-443320</a>	CIP Streets / Municipal State Ai...	988,000.00	637,615.35	1,076,000.00	813,929.98	1,263,000.00	-28,824.07	1,519,000.00
<a href="#">406-3180-443400</a>	CIP Streets / State Grants	22,000.00	-919.49	67,000.00	0.00	1,580,000.00	0.00	125,000.00
<a href="#">406-3180-471110</a>	CIP Streets / Interest Earnings	25,000.00	16,488.05	25,000.00	26,656.72	30,000.00	0.00	30,000.00
<a href="#">406-3180-471120</a>	CIP Streets / Unrealized Gain/L...	0.00	-23,795.99	0.00	-102,010.38	0.00	109,653.57	0.00
<a href="#">406-3180-473100</a>	CIP Streets / Donations	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00
<a href="#">406-3180-474200</a>	CIP Streets / Reimbs from other..	0.00	19,906.02	0.00	0.00	160,000.00	397,702.29	0.00
	<b>Revenue Total:</b>	<b>1,967,450.00</b>	<b>1,224,125.35</b>	<b>2,266,000.00</b>	<b>1,962,805.54</b>	<b>4,703,000.00</b>	<b>1,715,529.84</b>	<b>2,334,000.00</b>
<b>Expense</b>								
<a href="#">406-3180-621130</a>	CIP Streets / Operating Supplies	0.00	0.00	0.00	18,159.15	0.00	0.00	0.00
<a href="#">406-3180-631100</a>	CIP Streets / Services-Professio...	0.00	6,000.00	0.00	6,529.80	0.00	0.00	0.00
<a href="#">406-3180-635100</a>	CIP Streets / Services Contract...	205,000.00	29,632.34	280,000.00	16,099.69	285,000.00	1,824.27	245,000.00
<a href="#">406-3180-700100</a>	CIP Streets / Land	0.00	0.00	0.00	0.00	0.00	15,000.00	0.00
<a href="#">406-3180-705100</a>	CIP Streets / Infrastructure	2,284,000.00	686,517.12	2,843,000.00	1,944,991.05	5,408,000.00	4,052,515.25	3,165,000.00
<a href="#">406-3180-993100</a>	CIP Streets / Transfer Out to Ot...	101,100.00	101,100.00	103,800.00	103,800.00	106,600.00	106,599.96	200,000.00
	<b>Expense Total:</b>	<b>2,590,100.00</b>	<b>823,249.46</b>	<b>3,226,800.00</b>	<b>2,089,579.69</b>	<b>5,799,600.00</b>	<b>4,175,939.48</b>	<b>3,610,000.00</b>
	<b>Division: 318 - Streets Surplus (Deficit):</b>	<b>-622,650.00</b>	<b>400,875.89</b>	<b>-960,800.00</b>	<b>-126,774.15</b>	<b>-1,096,600.00</b>	<b>-2,460,409.64</b>	<b>-1,276,000.00</b>
	<b>Fund: 406 - Capital Improvements-STR Surplus (Deficit):</b>	<b>-622,650.00</b>	<b>400,875.89</b>	<b>-960,800.00</b>	<b>-126,774.15</b>	<b>-1,096,600.00</b>	<b>-2,460,409.64</b>	<b>-1,276,000.00</b>

**Fund: 407 - Capital Improvements-PKS**

**Division: 316 - Parks**

<b>Revenue</b>								
<a href="#">407-3160-443100</a>	CIP Parks / Local Government A...	250,000.00	250,000.00	125,000.00	125,000.00	30,000.00	15,000.00	0.00
<a href="#">407-3160-443400</a>	CIP Parks / State Grants	50,000.00	0.00	50,000.00	3,000.00	50,000.00	0.00	200,000.00
<a href="#">407-3160-471110</a>	CIP Parks / Interest Earnings	15,000.00	25,523.92	15,000.00	142,929.09	50,000.00	0.00	390,000.00
<a href="#">407-3160-471120</a>	CIP Parks / Unrealized Gain/Los...	0.00	-41,583.72	0.00	-41,101.54	0.00	52,933.40	0.00

Budget Worksheet

For Fiscal: 2023 Period Ending: 12/31/2023  
 Defined Budgets

		2021	2021	2022	2022	2023	2023	2024
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2024 Proposed
<a href="#">407-3160-473100</a>	CIP Parks / Contributions & Do...	0.00	0.00	0.00	92,051.20	0.00	153,192.30	0.00
<a href="#">407-3160-473510</a>	CIP Parks / Park Dedication Fees	5,000.00	-46,765.76	5,000.00	0.00	5,000.00	0.00	5,000.00
<a href="#">407-3160-474110</a>	CIP Parks / Other Reimburse...	0.00	0.00	0.00	0.00	0.00	32,935.77	0.00
<a href="#">407-3160-493100</a>	CIP Parks / Transfer In From Ot...	175,000.00	174,999.96	100,000.00	99,999.96	0.00	0.00	0.00
<a href="#">407-3160-495100</a>	CIP Parks / Bond Proceeds Tax ...	0.00	0.00	0.00	20,730,000.00	0.00	0.00	0.00
<a href="#">407-3160-495500</a>	CIP Parks / Premium on Bonds I...	0.00	0.00	0.00	1,481,771.05	0.00	0.00	0.00
	<b>Revenue Total:</b>	<b>495,000.00</b>	<b>362,174.40</b>	<b>295,000.00</b>	<b>22,633,649.76</b>	<b>135,000.00</b>	<b>254,061.47</b>	<b>595,000.00</b>
	<b>Expense</b>							
<a href="#">407-3160-621130</a>	CIP Parks / Operating Supplies	12,000.00	0.00	0.00	54.88	0.00	138.00	0.00
<a href="#">407-3160-621140</a>	CIP Parks / Supplies for Repair ...	0.00	2,931.67	0.00	1,873.20	0.00	0.00	0.00
<a href="#">407-3160-631100</a>	CIP Parks / Services-Professional	0.00	58,965.06	300,000.00	19,656.85	0.00	0.00	0.00
<a href="#">407-3160-633100</a>	CIP Parks / Advertising	0.00	0.00	0.00	0.00	0.00	993.87	0.00
<a href="#">407-3160-635100</a>	CIP Parks / Services Contracted,...	115,000.00	43,224.65	220,000.00	50,109.66	70,000.00	9,162.70	85,000.00
<a href="#">407-3160-701100</a>	CIP Parks / Building & Bldg Imp...	275,000.00	0.00	0.00	219,061.11	0.00	2,132,863.60	0.00
<a href="#">407-3160-702100</a>	CIP Parks / Land Improvements	350,000.00	193,101.11	75,000.00	124,598.32	6,059,000.00	1,818,465.01	2,001,000.00
<a href="#">407-3160-703100</a>	CIP Parks / Machinery & Equip...	150,000.00	45,191.30	80,000.00	33,507.49	25,000.00	1,038,984.62	2,161,000.00
<a href="#">407-3160-800400</a>	CIP Parks / Bond Issuance Costs	0.00	0.00	0.00	556,598.50	0.00	0.00	0.00
<a href="#">407-3160-993100</a>	CIP Parks / Transfer Out to Oth...	0.00	0.00	71,500.00	67,415.37	135,000.00	682,655.00	154,000.00
	<b>Expense Total:</b>	<b>902,000.00</b>	<b>343,413.79</b>	<b>746,500.00</b>	<b>1,072,875.38</b>	<b>6,289,000.00</b>	<b>5,683,262.80</b>	<b>4,401,000.00</b>
	<b>Division: 316 - Parks Surplus (Deficit):</b>	<b>-407,000.00</b>	<b>18,760.61</b>	<b>-451,500.00</b>	<b>21,560,774.38</b>	<b>-6,154,000.00</b>	<b>-5,429,201.33</b>	<b>-3,806,000.00</b>
	<b>Fund: 407 - Capital Improvements-PKS Surplus (Deficit):</b>	<b>-407,000.00</b>	<b>18,760.61</b>	<b>-451,500.00</b>	<b>21,560,774.38</b>	<b>-6,154,000.00</b>	<b>-5,429,201.33</b>	<b>-3,806,000.00</b>
	<b>Fund: 409 - Capital Improvements-INFO TECH</b>							
	<b>Division: 133 - Information Technology</b>							
	<b>Revenue</b>							
<a href="#">409-1330-411100</a>	IT Capital / Current Ad Valorem	63,400.00	63,400.00	68,500.00	68,500.00	74,000.00	0.00	79,900.00
<a href="#">409-1330-443100</a>	IT Capital / Local Government A...	200,000.00	200,000.00	200,000.00	200,000.00	250,000.00	125,000.00	305,000.00
<a href="#">409-1330-451220</a>	IT Capital / Admin Chgs from O...	0.00	2,520.00	0.00	2,499.96	0.00	2,499.96	0.00
<a href="#">409-1330-471110</a>	IT Capital / Interest Earnings	2,000.00	4,216.61	2,000.00	3,180.52	4,000.00	0.00	4,000.00
<a href="#">409-1330-471120</a>	IT Capital / Unrealized Gain/Los...	0.00	-4,346.40	0.00	-11,128.58	0.00	13,083.23	0.00
	<b>Revenue Total:</b>	<b>265,400.00</b>	<b>265,790.21</b>	<b>270,500.00</b>	<b>263,051.90</b>	<b>328,000.00</b>	<b>140,583.19</b>	<b>388,900.00</b>
	<b>Expense</b>							
<a href="#">409-1330-621130</a>	IT Capital / Operating Supplies	0.00	4,927.86	73,000.00	47,783.23	168,000.00	38,244.38	45,000.00



**Budget Worksheet**

**For Fiscal: 2023 Period Ending: 12/31/2023**

Defined Budgets

		2021	2021	2022	2022	2023	2023	2024
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2024 Proposed
<a href="#">409-1330-635100</a>	IT Capital / Services Contracted,...	0.00	451.80	0.00	334.37	0.00	0.00	0.00
<a href="#">409-1330-635130</a>	IT Capital / Hardware & Softwa...	254,700.00	154,447.76	205,500.00	182,744.00	192,000.00	247,589.66	30,000.00
<a href="#">409-1330-704100</a>	IT Capital / IT Equip-Furniture/F...	20,000.00	0.00	88,000.00	63,175.76	115,000.00	93,841.50	448,000.00
	<b>Expense Total:</b>	<b>274,700.00</b>	<b>159,827.42</b>	<b>366,500.00</b>	<b>294,037.36</b>	<b>475,000.00</b>	<b>379,675.54</b>	<b>523,000.00</b>
<b>Division: 133 - Information Technology Surplus (Deficit):</b>		<b>-9,300.00</b>	<b>105,962.79</b>	<b>-96,000.00</b>	<b>-30,985.46</b>	<b>-147,000.00</b>	<b>-239,092.35</b>	<b>-134,100.00</b>
<b>Fund: 409 - Capital Improvements-INFO TECH Surplus (Deficit):</b>		<b>-9,300.00</b>	<b>105,962.79</b>	<b>-96,000.00</b>	<b>-30,985.46</b>	<b>-147,000.00</b>	<b>-239,092.35</b>	<b>-134,100.00</b>
<b>Fund: 410 - Capital Equipment Fund</b>								
<b>Division: 132 - Assessing</b>								
<b>Expense</b>								
<a href="#">410-1320-635110</a>	CapEq. Assessing / Lease	0.00	0.00	6,000.00	0.00	0.00	0.00	12,000.00
<a href="#">410-1320-703100</a>	CapEq. Assessing / Machinery &...	0.00	0.00	0.00	0.00	6,000.00	0.00	0.00
	<b>Expense Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>6,000.00</b>	<b>0.00</b>	<b>6,000.00</b>	<b>0.00</b>	<b>12,000.00</b>
<b>Division: 132 - Assessing Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>6,000.00</b>	<b>0.00</b>	<b>6,000.00</b>	<b>0.00</b>	<b>12,000.00</b>
<b>Division: 141 - Non-departmental</b>								
<b>Revenue</b>								
<a href="#">410-1410-443100</a>	CapEq. Non-Dept / Local Gover...	530,000.00	578,521.00	700,000.00	828,292.00	765,000.00	382,500.00	890,000.00
<a href="#">410-1410-471110</a>	CapEq. Non-Dept / Interest Ear...	7,500.00	16,272.57	7,500.00	16,952.30	15,000.00	0.00	15,000.00
<a href="#">410-1410-471120</a>	CapEq. Non-Dept / Unrealized ...	0.00	-21,125.69	0.00	-62,190.69	0.00	69,734.00	0.00
<a href="#">410-1410-475300</a>	CapEq. Non-Dept / Sale-Misc.E...	0.00	6,122.18	0.00	2,826.80	0.00	7,445.00	0.00
<a href="#">410-1410-491110</a>	CapEq. Non-Dept / Sale of Fixed..	30,000.00	129,603.60	102,400.00	48,527.63	115,000.00	170,946.68	127,000.00
<a href="#">410-1410-493100</a>	CapEq. Non-Dept / Transfer In ...	175,000.00	174,999.96	250,000.00	249,999.96	250,000.00	249,999.96	200,000.00
	<b>Revenue Total:</b>	<b>742,500.00</b>	<b>884,393.62</b>	<b>1,059,900.00</b>	<b>1,084,408.00</b>	<b>1,145,000.00</b>	<b>880,625.64</b>	<b>1,232,000.00</b>
<b>Expense</b>								
<a href="#">410-1410-635100</a>	CapEq. Non-Dept / Services Co...	0.00	1,743.58	0.00	1,782.22	0.00	0.00	0.00
	<b>Expense Total:</b>	<b>0.00</b>	<b>1,743.58</b>	<b>0.00</b>	<b>1,782.22</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Division: 141 - Non-departmental Surplus (Deficit):</b>		<b>742,500.00</b>	<b>882,650.04</b>	<b>1,059,900.00</b>	<b>1,082,625.78</b>	<b>1,145,000.00</b>	<b>880,625.64</b>	<b>1,232,000.00</b>
<b>Division: 211 - Police</b>								
<b>Revenue</b>								
<a href="#">410-2110-441100</a>	CapEq. Police / Federal Grant	0.00	13,436.71	0.00	-427.82	0.00	0.00	0.00
	<b>Revenue Total:</b>	<b>0.00</b>	<b>13,436.71</b>	<b>0.00</b>	<b>-427.82</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense</b>								
<a href="#">410-2110-621150</a>	CapEq. Police / Minor Equipme...	67,100.00	67,432.75	136,600.00	100,073.57	36,000.00	94,045.32	66,000.00
<a href="#">410-2110-635110</a>	CapEq. Police / Lease	0.00	11,998.20	59,000.00	44,250.59	0.00	150,737.28	116,000.00

**Budget Worksheet**

**For Fiscal: 2023 Period Ending: 12/31/2023**  
**Defined Budgets**

		2021	2021	2022	2022	2023	2023	2024
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2024 Proposed
<a href="#">410-2110-703100</a>	CapEq. Police / Machinery & E...	45,000.00	6,669.99	56,000.00	57,194.15	325,000.00	89,950.00	215,000.00
	<b>Expense Total:</b>	<b>112,100.00</b>	<b>86,100.94</b>	<b>251,600.00</b>	<b>201,518.31</b>	<b>361,000.00</b>	<b>334,732.60</b>	<b>397,000.00</b>
	<b>Division: 211 - Police Surplus (Deficit):</b>	<b>-112,100.00</b>	<b>-72,664.23</b>	<b>-251,600.00</b>	<b>-201,946.13</b>	<b>-361,000.00</b>	<b>-334,732.60</b>	<b>-397,000.00</b>
<b>Division: 215 - Emergency Management</b>								
<b>Expense</b>								
<a href="#">410-2150-703100</a>	CapEq. Emerg.Mgmt / Machine...	0.00	0.00	0.00	0.00	0.00	0.00	96,000.00
	<b>Expense Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>96,000.00</b>
	<b>Division: 215 - Emergency Management Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>96,000.00</b>
<b>Division: 219 - Fire</b>								
<b>Revenue</b>								
<a href="#">410-2190-441100</a>	CapEq. Fire / Federal Grant	11,000.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Revenue Total:</b>	<b>11,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense</b>								
<a href="#">410-2190-621150</a>	CapEq. Fire / Minor Equipment	30,000.00	67,191.56	30,000.00	31,458.37	0.00	0.00	20,000.00
<a href="#">410-2190-635110</a>	CapEq. Fire / Lease	0.00	0.00	0.00	0.00	0.00	9,754.22	0.00
<a href="#">410-2190-703100</a>	CapEq. Fire / Machinery & Equi...	12,000.00	0.00	855,000.00	126,943.23	735,000.00	315,949.20	560,000.00
	<b>Expense Total:</b>	<b>42,000.00</b>	<b>67,191.56</b>	<b>885,000.00</b>	<b>158,401.60</b>	<b>735,000.00</b>	<b>325,703.42</b>	<b>580,000.00</b>
	<b>Division: 219 - Fire Surplus (Deficit):</b>	<b>-31,000.00</b>	<b>-67,191.56</b>	<b>-885,000.00</b>	<b>-158,401.60</b>	<b>-735,000.00</b>	<b>-325,703.42</b>	<b>-580,000.00</b>
<b>Division: 314 - Engineering</b>								
<b>Expense</b>								
<a href="#">410-3140-621150</a>	CapEq. Eng / Tools & Minor Equ..	0.00	0.00	4,000.00	0.00	0.00	547.52	4,000.00
<a href="#">410-3140-635110</a>	CapEq. Eng / Lease	0.00	0.00	8,000.00	0.00	0.00	6,235.94	31,000.00
<a href="#">410-3140-703100</a>	CapEq. Engineering / Machinery..	0.00	0.00	0.00	0.00	21,000.00	0.00	0.00
	<b>Expense Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>12,000.00</b>	<b>0.00</b>	<b>21,000.00</b>	<b>6,783.46</b>	<b>35,000.00</b>
	<b>Division: 314 - Engineering Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>12,000.00</b>	<b>0.00</b>	<b>21,000.00</b>	<b>6,783.46</b>	<b>35,000.00</b>
<b>Division: 316 - Parks</b>								
<b>Expense</b>								
<a href="#">410-3160-621150</a>	CapEq. Parks / Tools & Minor E...	0.00	24,693.80	10,000.00	25,021.88	0.00	2,466.48	10,000.00
<a href="#">410-3160-635110</a>	CapEq. Parks / Lease	0.00	7,068.34	15,400.00	14,771.45	0.00	45,643.92	41,000.00
<a href="#">410-3160-703100</a>	CapEq. Parks / Machinery & Equ...	170,000.00	80,622.00	87,000.00	0.00	68,000.00	66,536.15	302,000.00
	<b>Expense Total:</b>	<b>170,000.00</b>	<b>112,384.14</b>	<b>112,400.00</b>	<b>39,793.33</b>	<b>68,000.00</b>	<b>114,646.55</b>	<b>353,000.00</b>
	<b>Division: 316 - Parks Total:</b>	<b>170,000.00</b>	<b>112,384.14</b>	<b>112,400.00</b>	<b>39,793.33</b>	<b>68,000.00</b>	<b>114,646.55</b>	<b>353,000.00</b>

Budget Worksheet

For Fiscal: 2023 Period Ending: 12/31/2023

Defined Budgets

		2021	2021	2022	2022	2023	2023	2024
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2024 Proposed
<b>Division: 318 - Streets</b>								
<b>Expense</b>								
<a href="#">410-3180-621150</a>	CapEq. Streets / Tools & Minor ...	0.00	11,063.00	15,000.00	10,093.62	0.00	2,881.42	15,000.00
<a href="#">410-3180-635110</a>	CapEq. Streets / Lease	0.00	2,463.94	16,400.00	6,322.32	0.00	27,314.68	43,000.00
<a href="#">410-3180-703100</a>	CapEq. Streets / Machinery & E...	360,000.00	237,344.12	315,000.00	0.00	722,000.00	0.00	1,035,000.00
	<b>Expense Total:</b>	<b>360,000.00</b>	<b>250,871.06</b>	<b>346,400.00</b>	<b>16,415.94</b>	<b>722,000.00</b>	<b>30,196.10</b>	<b>1,093,000.00</b>
	<b>Division: 318 - Streets Total:</b>	<b>360,000.00</b>	<b>250,871.06</b>	<b>346,400.00</b>	<b>16,415.94</b>	<b>722,000.00</b>	<b>30,196.10</b>	<b>1,093,000.00</b>
<b>Division: 319 - Fleet Services: Garage/Shop</b>								
<b>Expense</b>								
<a href="#">410-3190-703100</a>	CapEq. Fleet Services / Machin...	0.00	0.00	0.00	0.00	0.00	62,519.40	45,000.00
	<b>Expense Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>62,519.40</b>	<b>45,000.00</b>
	<b>Division: 319 - Fleet Services: Garage/Shop Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>62,519.40</b>	<b>45,000.00</b>
<b>Division: 410 - Recreation</b>								
<b>Revenue</b>								
<a href="#">410-4100-443400</a>	CapEq. Rec / State Grants	0.00	0.00	0.00	29,904.07	0.00	0.00	0.00
<a href="#">410-4100-473100</a>	CapEq. Rec / Donations	0.00	0.00	0.00	1,300.00	0.00	0.00	0.00
	<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>31,204.07</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense</b>								
<a href="#">410-4100-621130</a>	CapEq. Rec / Operating Supplies	0.00	0.00	0.00	15,599.40	0.00	0.00	0.00
<a href="#">410-4100-635110</a>	CapEq. Rec / Leases	0.00	0.00	6,000.00	0.00	0.00	0.00	6,000.00
<a href="#">410-4100-703100</a>	CapEq. Rec / Machinery & Equi...	0.00	0.00	0.00	16,503.67	6,000.00	0.00	0.00
	<b>Expense Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>6,000.00</b>	<b>32,103.07</b>	<b>6,000.00</b>	<b>0.00</b>	<b>6,000.00</b>
	<b>Division: 410 - Recreation Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>-6,000.00</b>	<b>-899.00</b>	<b>-6,000.00</b>	<b>0.00</b>	<b>-6,000.00</b>
<b>Division: 512 - Planning-Code Enforcement</b>								
<b>Expense</b>								
<a href="#">410-5120-635110</a>	CapEq. Planning / Lease	0.00	5,196.96	12,000.00	6,411.27	0.00	5,830.00	30,000.00
<a href="#">410-5120-703100</a>	CapEq. Planning / Machinery &...	13,000.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Expense Total:</b>	<b>13,000.00</b>	<b>5,196.96</b>	<b>12,000.00</b>	<b>6,411.27</b>	<b>0.00</b>	<b>5,830.00</b>	<b>30,000.00</b>
	<b>Division: 512 - Planning-Code Enforcement Total:</b>	<b>13,000.00</b>	<b>5,196.96</b>	<b>12,000.00</b>	<b>6,411.27</b>	<b>0.00</b>	<b>5,830.00</b>	<b>30,000.00</b>
<b>Division: 514 - Rental Inspections</b>								
<b>Expense</b>								
<a href="#">410-5140-635110</a>	CapEq. Rental Inspect / Lease	0.00	0.00	6,000.00	4,853.80	0.00	6,206.31	0.00

Budget Worksheet

For Fiscal: 2023 Period Ending: 12/31/2023  
 Defined Budgets

		2021	2021	2022	2022	2023	2023	2024
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2024 Proposed
<a href="#">410-5140-703100</a>	CapEq. Rental Inspect / Machin...	0.00	0.00	0.00	0.00	24,000.00	0.00	0.00
	<b>Expense Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>6,000.00</b>	<b>4,853.80</b>	<b>24,000.00</b>	<b>6,206.31</b>	<b>0.00</b>
	<b>Division: 514 - Rental Inspections Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>6,000.00</b>	<b>4,853.80</b>	<b>24,000.00</b>	<b>6,206.31</b>	<b>0.00</b>
	<b>Fund: 410 - Capital Equipment Fund Surplus (Deficit):</b>	<b>56,400.00</b>	<b>374,342.09</b>	<b>-577,500.00</b>	<b>653,904.71</b>	<b>-798,000.00</b>	<b>-5,992.20</b>	<b>-1,415,000.00</b>
<b>Fund: 601 - Water Fund</b>								
<b>Division: 601 - Water</b>								
<b>Revenue</b>								
<a href="#">601-6012-443400</a>	Water Ops / State Grants	0.00	0.00	0.00	7,228.80	0.00	0.00	0.00
<a href="#">601-6012-451320</a>	Water Ops / NSF Service Charge	0.00	1,820.00	0.00	1,680.00	0.00	1,960.00	0.00
<a href="#">601-6012-455110</a>	Water Ops / Public Works Main...	0.00	1,115.50	0.00	0.00	0.00	0.00	0.00
<a href="#">601-6012-471110</a>	Water Ops / Interest Earnings	44,000.00	81,550.99	31,400.00	74,520.33	53,900.00	0.00	90,000.00
<a href="#">601-6012-471120</a>	Water Ops / Unrealized Gain/L...	0.00	-77,154.38	0.00	-268,738.85	0.00	306,542.59	0.00
<a href="#">601-6012-475300</a>	Water Ops / Sale of Miscellane...	0.00	0.00	1,700.00	0.00	500.00	0.00	500.00
<a href="#">601-6012-475900</a>	Water Ops / Miscellaneous Rev...	0.00	181.36	0.00	118.74	0.00	1,283.16	0.00
<a href="#">601-6012-481100</a>	Water Ops / Water Sales	3,938,300.00	4,458,808.45	4,278,900.00	4,391,121.98	4,376,200.00	3,803,525.55	4,507,500.00
<a href="#">601-6012-481200</a>	Water Ops / Connection & Rec...	6,000.00	10,521.66	5,700.00	4,500.00	6,500.00	4,600.00	6,500.00
<a href="#">601-6012-481300</a>	Water Ops / Penalties & Forfeit...	50,000.00	91,456.05	89,000.00	124,341.17	95,000.00	123,714.44	95,000.00
<a href="#">601-6012-481410</a>	Water Ops / Water Tapping, Mi...	9,000.00	3,135.16	5,000.00	2,912.62	5,200.00	2,649.29	5,200.00
<a href="#">601-6012-481420</a>	Water Ops / Meter Sales	12,000.00	76,687.11	35,400.00	1,827.99	40,000.00	13,546.44	40,000.00
<a href="#">601-6012-481430</a>	Water Ops / Account Set-up Fee	17,500.00	23,134.86	18,700.00	18,900.00	22,000.00	13,720.00	22,000.00
<a href="#">601-6019-441100</a>	Water CIP / Federal Grants	0.00	0.00	0.00	0.00	614,500.00	0.00	410,000.00
<a href="#">601-6019-491110</a>	Water CIP / Sale of Fixed Assets	0.00	2,700.00	0.00	17,550.00	0.00	9,178.00	0.00
	<b>Revenue Total:</b>	<b>4,076,800.00</b>	<b>4,673,956.76</b>	<b>4,465,800.00</b>	<b>4,375,962.78</b>	<b>5,213,800.00</b>	<b>4,280,719.47</b>	<b>5,176,700.00</b>
<b>Expense</b>								
<a href="#">601-6010-611100</a>	Water Admin / FT Employee-R...	95,200.00	94,569.19	114,500.00	105,142.14	118,200.00	109,578.16	126,400.00
<a href="#">601-6010-611110</a>	Water Admin / Temp Employee...	0.00	1,130.40	0.00	0.00	0.00	0.00	0.00
<a href="#">601-6010-611200</a>	Water Admin / FT Employee - ...	0.00	978.25	0.00	317.68	0.00	12.99	500.00
<a href="#">601-6010-612100</a>	Water Admin / Medicare Contr...	1,300.00	1,318.34	1,400.00	1,419.38	1,600.00	1,469.49	1,700.00
<a href="#">601-6010-612110</a>	Water Admin / PERA Contribut...	7,100.00	7,036.04	8,200.00	7,910.41	8,900.00	8,219.34	9,500.00
<a href="#">601-6010-612120</a>	Water Admin / Social Security ...	5,700.00	5,636.13	6,200.00	6,070.71	6,600.00	6,284.22	7,100.00
<a href="#">601-6010-612140</a>	Water Admin / Health Insurance	17,600.00	18,948.07	27,100.00	26,107.08	30,600.00	26,926.93	31,600.00
<a href="#">601-6010-612150</a>	Water Admin / Dental Insurance	500.00	398.17	600.00	477.74	500.00	470.00	500.00

**Budget Worksheet**

**For Fiscal: 2023 Period Ending: 12/31/2023**  
**Defined Budgets**

		<b>2021</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
		<b>Total Budget</b>	<b>YTD Activity</b>	<b>Total Budget</b>	<b>YTD Activity</b>	<b>Total Budget</b>	<b>YTD Activity</b>	<b>2024 Proposed</b>
<a href="#">601-6010-612160</a>	Water Admin / Life Insurance	0.00	48.86	100.00	55.05	100.00	53.91	100.00
<a href="#">601-6010-612170</a>	Water Admin / Cash Benefit	0.00	0.00	0.00	33.01	0.00	0.00	0.00
<a href="#">601-6010-612180</a>	Water Admin / Workers' Comp...	600.00	474.33	700.00	408.02	400.00	442.25	600.00
<a href="#">601-6010-612190</a>	Water Admin / Short Term Dis...	300.00	342.91	300.00	399.32	400.00	395.38	400.00
<a href="#">601-6010-612195</a>	Water Admin / Long Term Disa...	300.00	281.95	300.00	324.16	300.00	320.54	300.00
<a href="#">601-6010-621120</a>	Water Admin / Office Supplies	410.00	284.83	400.00	167.91	400.00	306.34	400.00
<a href="#">601-6010-621130</a>	Water Admin / Operating Suppl...	600.00	400.30	600.00	0.00	600.00	77.16	600.00
<a href="#">601-6010-631100</a>	Water Admin / Services-Profess...	15,550.00	3,702.42	15,000.00	2,975.00	5,000.00	4,025.00	4,800.00
<a href="#">601-6010-631130</a>	Water Admin / Insurance Polici...	700.00	699.96	8,700.00	8,700.00	10,500.00	10,500.00	11,500.00
<a href="#">601-6010-631140</a>	Water Admin / Admin Charges	251,700.00	251,700.00	253,100.00	253,100.04	273,400.00	273,399.96	288,900.00
<a href="#">601-6010-632110</a>	Water Admin / Transportation	300.00	0.00	300.00	159.38	300.00	24.24	900.00
<a href="#">601-6010-632120</a>	Water Admin / Conferences & ...	400.00	449.00	1,600.00	34.67	1,600.00	625.00	2,500.00
<a href="#">601-6010-633110</a>	Water Admin / Printing & Bindi...	0.00	0.00	0.00	0.00	0.00	19.03	0.00
<a href="#">601-6010-633120</a>	Water Admin / Communication...	26,000.00	19,967.85	26,000.00	20,441.39	26,000.00	21,900.72	26,000.00
<a href="#">601-6010-635100</a>	Water Admin / Services Contra...	21,500.00	21,398.45	21,500.00	25,226.90	23,000.00	24,683.30	32,500.00
<a href="#">601-6010-635120</a>	Water Admin / IT Fund Charge	2,520.00	2,520.00	2,500.00	2,499.96	2,500.00	2,499.96	2,500.00
<a href="#">601-6010-635130</a>	Water Admin / Hardware & Sof...	10,000.00	11,148.52	10,000.00	11,811.59	10,000.00	12,097.40	13,200.00
<a href="#">601-6012-611100</a>	Water Ops / FT Employee-Regu...	486,900.00	450,473.17	497,000.00	508,698.32	515,800.00	491,219.47	550,900.00
<a href="#">601-6012-611200</a>	Water Ops / FT Employee - Ove...	34,000.00	34,618.47	34,000.00	39,383.99	35,000.00	35,488.49	35,000.00
<a href="#">601-6012-611300</a>	Water Ops / Employee Leave	0.00	3,772.55	0.00	6,253.85	0.00	0.00	0.00
<a href="#">601-6012-612100</a>	Water Ops / Medicare Contribu...	6,600.00	7,397.24	7,700.00	8,323.59	8,300.00	8,011.73	9,000.00
<a href="#">601-6012-612110</a>	Water Ops / PERA Contribution	38,300.00	36,296.42	38,100.00	40,279.44	40,300.00	38,637.41	42,600.00
<a href="#">601-6012-612120</a>	Water Ops / Social Security Con...	28,200.00	31,630.18	32,400.00	35,592.13	34,900.00	34,256.13	38,300.00
<a href="#">601-6012-612140</a>	Water Ops / Health Insurance	35,500.00	23,749.05	21,900.00	27,398.04	25,400.00	17,172.02	13,100.00
<a href="#">601-6012-612150</a>	Water Ops / Dental Insurance	700.00	559.51	700.00	517.94	400.00	336.87	300.00
<a href="#">601-6012-612160</a>	Water Ops / Life Insurance	200.00	224.74	200.00	242.58	200.00	214.94	200.00
<a href="#">601-6012-612170</a>	Water Ops / Cash Benefit	23,000.00	25,441.82	28,400.00	27,968.56	28,900.00	30,716.99	34,400.00
<a href="#">601-6012-612180</a>	Water Ops / Workers' Compen...	12,500.00	10,805.77	12,000.00	10,615.12	11,600.00	10,335.54	14,700.00
<a href="#">601-6012-612190</a>	Water Ops / Short Term Disabili...	1,200.00	1,809.64	1,400.00	1,952.82	1,900.00	1,921.78	2,000.00
<a href="#">601-6012-612195</a>	Water Ops / Long Term Disabili...	1,000.00	1,447.31	1,100.00	1,568.93	1,500.00	1,550.39	1,600.00
<a href="#">601-6012-613125</a>	Water Ops / Miscellaneous Pay	0.00	0.00	0.00	100.00	0.00	200.00	0.00

**Budget Worksheet**

**For Fiscal: 2023 Period Ending: 12/31/2023**  
**Defined Budgets**

		<b>2021</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
		<b>Total Budget</b>	<b>YTD Activity</b>	<b>Total Budget</b>	<b>YTD Activity</b>	<b>Total Budget</b>	<b>YTD Activity</b>	<b>2024 Proposed</b>
<a href="#">601-6012-621100</a>	Water Ops / Fuels & Lubes	9,000.00	9,667.51	9,000.00	10,987.25	12,500.00	12,012.96	14,000.00
<a href="#">601-6012-621110</a>	Water Ops / Clothing & Laundry	2,500.00	3,469.36	2,500.00	4,011.48	4,000.00	3,492.70	4,000.00
<a href="#">601-6012-621120</a>	Water Ops / Office Supplies	410.00	0.00	400.00	17.48	400.00	0.00	400.00
<a href="#">601-6012-621130</a>	Water Ops / Operating Supplies	65,400.00	83,563.42	75,000.00	111,653.17	90,000.00	117,640.68	180,000.00
<a href="#">601-6012-621140</a>	Water Ops / Supplies for Repair...	115,000.00	88,884.46	110,000.00	101,880.74	115,000.00	87,912.92	175,000.00
<a href="#">601-6012-621150</a>	Water Ops / Tools & Minor Equ...	9,090.00	8,048.61	9,500.00	4,076.94	9,500.00	2,137.52	9,500.00
<a href="#">601-6012-621160</a>	Water Ops / Work Order Trans...	5,600.00	595.25	5,000.00	8,645.15	5,000.00	9,492.14	10,000.00
<a href="#">601-6012-631100</a>	Water Ops / Services-Professio...	74,850.00	33,426.90	70,000.00	19,698.00	70,000.00	16,716.00	70,000.00
<a href="#">601-6012-632100</a>	Water Ops / Dues & Subscripti...	15,000.00	25,126.80	17,000.00	17,471.02	21,000.00	5,729.74	35,000.00
<a href="#">601-6012-632110</a>	Water Ops / Transportation	800.00	0.00	800.00	0.00	800.00	39.50	500.00
<a href="#">601-6012-632120</a>	Water Ops / Conferences & Sc...	4,600.00	2,106.01	7,000.00	3,109.28	5,000.00	6,374.00	5,000.00
<a href="#">601-6012-633100</a>	Water Ops / Advertising	400.00	0.00	400.00	0.00	400.00	0.00	400.00
<a href="#">601-6012-633110</a>	Water Ops / Printing & Binding	300.00	186.98	300.00	194.76	300.00	195.90	300.00
<a href="#">601-6012-633120</a>	Water Ops / Communication (p...	9,000.00	8,764.33	9,000.00	9,790.31	9,000.00	10,410.96	10,000.00
<a href="#">601-6012-634100</a>	Water Ops / Utility Services	236,500.00	306,969.56	236,500.00	339,828.52	360,500.00	306,725.07	360,500.00
<a href="#">601-6012-635100</a>	Water Ops / Services Contracte...	223,000.00	194,857.87	223,000.00	173,955.87	195,000.00	126,450.32	195,000.00
<a href="#">601-6012-635110</a>	Water Ops / Rentals	4,500.00	2,137.14	4,500.00	1,094.69	4,500.00	2,001.60	4,500.00
<a href="#">601-6012-635130</a>	Water Ops / Hardware & Softw...	10,000.00	13,871.21	10,000.00	16,593.62	20,000.00	3,970.00	8,000.00
<a href="#">601-6012-638100</a>	Water Ops / Depreciation Expe...	932,000.00	996,798.25	932,000.00	962,912.37	1,010,000.00	1,010,000.04	1,010,000.00
<a href="#">601-6012-638140</a>	Water Ops / Miscellaneous Exp...	0.00	5,684.95	0.00	5,193.04	0.00	1,656.18	0.00
<a href="#">601-6012-638170</a>	Water Ops / Work Order Trans...	0.00	1,778.63	0.00	5,925.73	0.00	2,713.13	0.00
<a href="#">601-6012-638180</a>	Water Ops / Pmts to Other Age...	500.00	3,863.90	500.00	667.54	500.00	614.30	500.00
<a href="#">601-6019-621140</a>	Water CIP / Supplies for Repair...	10,000.00	38,208.44	30,000.00	64,700.65	60,000.00	0.00	0.00
<a href="#">601-6019-621150</a>	Water CIP / Tools & Minor Equi...	0.00	18,228.15	9,000.00	5,902.19	0.00	1,463.37	9,000.00
<a href="#">601-6019-635100</a>	Water CIP / Services Contracted..	60,000.00	18,566.82	120,000.00	13,742.14	140,000.00	13,370.00	65,000.00
<a href="#">601-6019-635110</a>	Water CIP / Lease	0.00	4,666.89	11,100.00	8,804.47	0.00	20,426.10	36,000.00
<a href="#">601-6019-701100</a>	Water CIP / Building & Bldg Imp..	0.00	92,837.85	530,000.00	275,859.25	0.00	45,870.00	220,000.00
<a href="#">601-6019-703100</a>	Water CIP / Machinery & Equi...	45,000.00	0.00	240,000.00	109,100.24	366,000.00	40,934.12	655,000.00
<a href="#">601-6019-705100</a>	Water CIP / Infrastructure	1,320,000.00	413,577.44	600,000.00	264,183.20	925,000.00	141,175.17	1,775,000.00

**Budget Worksheet**

**For Fiscal: 2023 Period Ending: 12/31/2023**  
**Defined Budgets**

		2021 Total Budget	2021 YTD Activity	2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 2024 Proposed
<a href="#">601-6019-709999</a>	Water CIP / Contra Capital Outl...	0.00	-506,415.29	0.00	-649,142.69	0.00	0.00	0.00
	<b>Expense Total:</b>	<b>4,279,830.00</b>	<b>2,941,131.28</b>	<b>4,436,500.00</b>	<b>3,073,533.26</b>	<b>4,649,500.00</b>	<b>3,163,917.50</b>	<b>6,157,200.00</b>
	<b>Division: 601 - Water Surplus (Deficit):</b>	<b>-203,030.00</b>	<b>1,732,825.48</b>	<b>29,300.00</b>	<b>1,302,429.52</b>	<b>564,300.00</b>	<b>1,116,801.97</b>	<b>-980,500.00</b>
<b>Division: 650 - Internal Investments</b>								
<b>Expense</b>								
<a href="#">601-6500-800100</a>	Community Invest / Principal P...	323,450.00	0.00	473,200.00	0.00	488,100.00	0.00	503,400.00
<a href="#">601-6500-800200</a>	Community Invest / Interest Ex...	98,580.00	98,579.10	104,000.00	103,975.57	91,200.00	0.00	78,000.00
	<b>Expense Total:</b>	<b>422,030.00</b>	<b>98,579.10</b>	<b>577,200.00</b>	<b>103,975.57</b>	<b>579,300.00</b>	<b>0.00</b>	<b>581,400.00</b>
	<b>Division: 650 - Internal Investments Total:</b>	<b>422,030.00</b>	<b>98,579.10</b>	<b>577,200.00</b>	<b>103,975.57</b>	<b>579,300.00</b>	<b>0.00</b>	<b>581,400.00</b>
<b>Division: 651 - Debt Service</b>								
<b>Expense</b>								
<a href="#">601-6517-800100</a>	Debt Serv-10A Bond (1,900,00...	135,000.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">601-6517-800200</a>	Debt Serv-10A Bond (1,900,00...	27,010.00	24,216.32	0.00	0.00	0.00	0.00	0.00
<a href="#">601-6517-800300</a>	Debt Serv-10A Bond (1,900,00...	500.00	975.00	0.00	0.00	0.00	0.00	0.00
<a href="#">601-6518-800100</a>	Debt Serv-16A Bond (4,315,000...	555,000.00	0.00	565,000.00	0.00	575,000.00	0.00	285,000.00
<a href="#">601-6518-800200</a>	Debt Serv-16A Bond (4,315,000...	77,960.00	61,500.49	66,800.00	50,217.16	55,400.00	29,898.96	46,800.00
<a href="#">601-6518-800300</a>	Debt Serv-16A Bond (4,315,000...	500.00	475.00	500.00	475.00	500.00	0.00	500.00
	<b>Expense Total:</b>	<b>795,970.00</b>	<b>87,166.81</b>	<b>632,300.00</b>	<b>50,692.16</b>	<b>630,900.00</b>	<b>29,898.96</b>	<b>332,300.00</b>
	<b>Division: 651 - Debt Service Total:</b>	<b>795,970.00</b>	<b>87,166.81</b>	<b>632,300.00</b>	<b>50,692.16</b>	<b>630,900.00</b>	<b>29,898.96</b>	<b>332,300.00</b>
	<b>Fund: 601 - Water Fund Surplus (Deficit):</b>	<b>-1,421,030.00</b>	<b>1,547,079.57</b>	<b>-1,180,200.00</b>	<b>1,147,761.79</b>	<b>-645,900.00</b>	<b>1,086,903.01</b>	<b>-1,894,200.00</b>
<b>Fund: 602 - Sewer Fund</b>								
<b>Division: 602 - Sewer</b>								
<b>Revenue</b>								
<a href="#">602-6022-443400</a>	Sewer Ops / State Grants	0.00	0.00	0.00	50,000.00	0.00	19,624.00	0.00
<a href="#">602-6022-471110</a>	Sewer Ops / Interest Earnings	29,500.00	35,142.12	26,400.00	29,845.70	36,100.00	0.00	36,100.00
<a href="#">602-6022-471120</a>	Sewer Ops / Unrealized Gain/L...	0.00	-49,339.27	0.00	-106,481.12	0.00	122,771.59	0.00
<a href="#">602-6022-482100</a>	Sewer Ops / Sewer Sales	6,060,400.00	6,125,893.21	6,242,400.00	6,399,758.21	6,403,000.00	5,045,745.23	6,675,600.00
<a href="#">602-6022-482110</a>	Sewer Ops / Sewer Flat Rate Sa...	115,000.00	116,633.78	158,900.00	130,669.76	130,000.00	193,483.16	150,000.00
<a href="#">602-6022-482200</a>	Sewer Ops / Connection & Rec...	1,200.00	8,923.62	2,700.00	4,150.00	5,000.00	4,500.00	5,000.00
<a href="#">602-6022-482300</a>	Sewer Ops / Penalties & Forfeit...	47,500.00	66,844.86	75,800.00	103,999.02	65,000.00	96,284.05	70,000.00
<a href="#">602-6022-482410</a>	Sewer Ops / Sewer Tapping, Mi...	9,300.00	6,894.70	12,200.00	1,158.05	10,000.00	3,600.00	10,000.00
<a href="#">602-6029-441100</a>	Sewer CIP / Federal Grants	0.00	0.00	520,000.00	497,348.45	550,000.00	0.00	1,100,000.00

Budget Worksheet

For Fiscal: 2023 Period Ending: 12/31/2023  
 Defined Budgets

		2021 Total Budget	2021 YTD Activity	2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 2024 Proposed
<a href="#">602-6029-474110</a>	Sewer CIP / Other Reimburse...	0.00	0.00	0.00	0.00	95,000.00	0.00	0.00
<a href="#">602-6029-491110</a>	Sewer CIP / Sale of Fixed Assets	0.00	9,750.00	0.00	0.00	0.00	17,098.00	0.00
	<b>Revenue Total:</b>	<b>6,262,900.00</b>	<b>6,320,743.02</b>	<b>7,038,400.00</b>	<b>7,110,448.07</b>	<b>7,294,100.00</b>	<b>5,503,106.03</b>	<b>8,046,700.00</b>
	<b>Expense</b>							
<a href="#">602-6020-611100</a>	Sewer Admin / FT Employee-Re...	57,300.00	58,003.14	67,100.00	64,970.01	68,900.00	63,969.32	74,100.00
<a href="#">602-6020-611105</a>	Sewer Admin / PT Permanent-...	0.00	565.20	0.00	0.00	0.00	0.00	8,000.00
<a href="#">602-6020-611200</a>	Sewer Admin / FT Employee - ...	0.00	975.19	0.00	250.24	0.00	0.00	300.00
<a href="#">602-6020-612100</a>	Sewer Admin / Medicare Contr...	800.00	799.62	900.00	875.65	900.00	853.93	1,000.00
<a href="#">602-6020-612110</a>	Sewer Admin / PERA Contributi...	4,300.00	4,397.13	4,800.00	4,892.14	5,200.00	4,797.67	5,600.00
<a href="#">602-6020-612120</a>	Sewer Admin / Social Security ...	3,400.00	3,418.59	3,700.00	3,744.30	3,900.00	3,651.51	4,200.00
<a href="#">602-6020-612140</a>	Sewer Admin / Health Insurance	10,200.00	12,543.39	12,200.00	14,721.99	16,000.00	14,673.68	16,000.00
<a href="#">602-6020-612150</a>	Sewer Admin / Dental Insurance	300.00	237.03	300.00	261.06	300.00	239.44	300.00
<a href="#">602-6020-612160</a>	Sewer Admin / Life Insurance	0.00	27.52	0.00	30.00	100.00	27.53	0.00
<a href="#">602-6020-612170</a>	Sewer Admin / Cash Benefit	0.00	0.00	0.00	22.01	0.00	0.00	0.00
<a href="#">602-6020-612180</a>	Sewer Admin / Workers' Comp...	300.00	291.63	300.00	253.96	300.00	258.17	400.00
<a href="#">602-6020-612190</a>	Sewer Admin / Short Term Dis...	200.00	223.07	100.00	235.60	200.00	227.00	200.00
<a href="#">602-6020-612195</a>	Sewer Admin / Long Term Disab..	200.00	183.53	100.00	192.02	200.00	184.81	200.00
<a href="#">602-6020-631100</a>	Sewer Admin / Services-Profess...	3,330.00	2,700.80	3,300.00	2,125.00	3,500.00	2,943.00	3,500.00
<a href="#">602-6020-631130</a>	Sewer Admin / Insurance Polici...	7,700.00	7,700.04	4,700.00	4,700.04	600.00	600.00	6,400.00
<a href="#">602-6020-631140</a>	Sewer Admin / Admin Charges	251,700.00	251,700.00	253,100.00	253,100.04	273,400.00	273,399.96	288,900.00
<a href="#">602-6020-633120</a>	Sewer Admin / Communication ..	10,300.00	9,462.56	10,300.00	9,476.72	10,300.00	9,977.89	10,300.00
<a href="#">602-6020-635100</a>	Sewer Admin / Services Contra...	1,000.00	0.00	1,000.00	0.00	0.00	300.00	0.00
<a href="#">602-6020-635130</a>	Sewer Admin / Hardware & Sof...	5,500.00	8,120.36	5,500.00	8,632.03	5,500.00	8,881.11	9,800.00
<a href="#">602-6022-611100</a>	Sewer Ops / FT Employee-Regu...	242,900.00	219,242.93	246,800.00	225,988.70	253,200.00	235,893.31	307,700.00
<a href="#">602-6022-611110</a>	Sewer Ops / Temp Employee-R...	16,000.00	7,222.00	16,000.00	10,086.16	16,000.00	11,127.15	8,000.00
<a href="#">602-6022-611200</a>	Sewer Ops / FT Employee - Ove...	21,200.00	16,315.99	21,200.00	18,798.40	22,000.00	26,553.68	22,000.00
<a href="#">602-6022-611300</a>	Sewer Ops / Employee Leave	0.00	3,392.39	0.00	8,022.61	0.00	0.00	0.00
<a href="#">602-6022-612100</a>	Sewer Ops / Medicare Contribu...	3,900.00	3,540.31	3,900.00	3,754.07	4,200.00	3,935.48	4,900.00
<a href="#">602-6022-612110</a>	Sewer Ops / PERA Contribution	18,600.00	17,533.29	18,900.00	17,790.76	20,000.00	18,910.99	23,400.00
<a href="#">602-6022-612120</a>	Sewer Ops / Social Security Con...	16,500.00	15,138.79	16,400.00	16,050.98	17,400.00	16,824.95	20,800.00
<a href="#">602-6022-612150</a>	Sewer Ops / Dental Insurance	700.00	692.01	800.00	668.43	800.00	652.89	700.00



**Budget Worksheet**

**For Fiscal: 2023 Period Ending: 12/31/2023**  
**Defined Budgets**

		<b>2021</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
		<b>Total Budget</b>	<b>YTD Activity</b>	<b>Total Budget</b>	<b>YTD Activity</b>	<b>Total Budget</b>	<b>YTD Activity</b>	<b>2024 Proposed</b>
<a href="#">602-6022-612160</a>	Sewer Ops / Life Insurance	100.00	112.15	100.00	110.42	100.00	107.44	100.00
<a href="#">602-6022-612170</a>	Sewer Ops / Cash Benefit	6,300.00	3,503.40	3,500.00	3,980.58	4,200.00	3,668.12	3,900.00
<a href="#">602-6022-612180</a>	Sewer Ops / Workers' Compen...	5,500.00	5,796.30	6,000.00	4,855.87	5,000.00	5,523.70	7,300.00
<a href="#">602-6022-612190</a>	Sewer Ops / Short Term Disabili..	800.00	898.92	900.00	882.14	1,000.00	902.22	1,000.00
<a href="#">602-6022-612195</a>	Sewer Ops / Long Term Disabili...	700.00	721.31	700.00	710.03	800.00	729.29	800.00
<a href="#">602-6022-613125</a>	Sewer Ops / Miscellaneous Pay	0.00	100.00	0.00	0.00	0.00	75.00	0.00
<a href="#">602-6022-621100</a>	Sewer Ops / Fuels & Lubes	11,000.00	12,053.84	11,000.00	19,343.52	16,000.00	17,857.63	16,000.00
<a href="#">602-6022-621110</a>	Sewer Ops / Clothing & Laundry	4,000.00	3,386.60	4,000.00	4,047.58	4,000.00	3,783.74	4,000.00
<a href="#">602-6022-621120</a>	Sewer Ops / Office Supplies	300.00	80.88	300.00	320.58	300.00	0.00	300.00
<a href="#">602-6022-621130</a>	Sewer Ops / Operating Supplies	1,200.00	515.82	1,200.00	1,132.85	1,200.00	689.72	1,200.00
<a href="#">602-6022-621140</a>	Sewer Ops / Supplies for Repair...	14,000.00	18,538.04	14,000.00	13,439.96	19,000.00	14,573.82	19,000.00
<a href="#">602-6022-621150</a>	Sewer Ops / Tools & Minor Equ...	3,000.00	4,011.97	5,000.00	6,685.37	5,000.00	1,552.82	5,000.00
<a href="#">602-6022-621160</a>	Sewer Ops / Work Order Transf...	6,000.00	4,874.92	6,000.00	14,183.39	6,000.00	5,993.08	6,000.00
<a href="#">602-6022-631100</a>	Sewer Ops / Services-Professio...	6,670.00	938.50	6,000.00	1,854.00	6,000.00	1,067.00	6,000.00
<a href="#">602-6022-632100</a>	Sewer Ops / Dues & Subscripti...	1,000.00	2,794.00	1,000.00	2,107.49	2,000.00	7,519.00	2,000.00
<a href="#">602-6022-632110</a>	Sewer Ops / Transportation	100.00	0.00	100.00	0.00	100.00	0.00	100.00
<a href="#">602-6022-632120</a>	Sewer Ops / Conferences & Sc...	3,500.00	2,692.85	7,000.00	6,257.47	7,000.00	3,726.70	7,000.00
<a href="#">602-6022-633120</a>	Sewer Ops / Communication (p...	5,500.00	6,161.22	5,500.00	6,942.30	6,500.00	6,440.12	8,000.00
<a href="#">602-6022-634100</a>	Sewer Ops / Utility Services	4,582,300.00	4,585,270.06	4,823,000.00	4,834,719.04	5,230,000.00	5,230,303.69	5,469,800.00
<a href="#">602-6022-635100</a>	Sewer Ops / Services Contracte...	87,400.00	76,790.38	87,400.00	93,435.98	76,500.00	102,334.89	95,000.00
<a href="#">602-6022-635110</a>	Sewer Ops / Rentals	1,500.00	0.00	1,500.00	167.60	1,500.00	0.00	1,500.00
<a href="#">602-6022-635130</a>	Sewer Ops / Hardware & Softw...	300.00	13,871.21	300.00	16,593.62	20,000.00	3,970.00	8,000.00
<a href="#">602-6022-638100</a>	Sewer Ops / Depreciation Expe...	320,910.00	322,715.22	320,900.00	394,076.37	405,000.00	405,000.00	415,000.00
<a href="#">602-6022-638170</a>	Sewer Ops / Work Order Transf...	0.00	4,707.94	0.00	8,384.28	0.00	6,706.37	5,000.00
<a href="#">602-6029-621150</a>	Sewer CIP / Tools & Minor Equi...	0.00	18,228.15	0.00	12,999.50	0.00	2,667.89	9,000.00
<a href="#">602-6029-631100</a>	Sewer CIP / Professional Servic...	0.00	0.00	90,000.00	0.00	50,000.00	0.00	50,000.00
<a href="#">602-6029-635100</a>	Sewer CIP / Services Contracted..	0.00	17,911.88	50,000.00	83,690.74	125,000.00	66,323.90	50,000.00
<a href="#">602-6029-635110</a>	Sewer CIP / Lease	0.00	4,666.89	6,000.00	6,610.56	0.00	15,954.58	18,000.00
<a href="#">602-6029-701100</a>	Sewer CIP / Building & Bldg Imp..	750,000.00	684,004.76	520,000.00	0.00	0.00	14,952.00	200,000.00
<a href="#">602-6029-703100</a>	Sewer CIP / Machinery & Equi...	45,000.00	0.00	55,000.00	0.00	238,000.00	0.00	295,000.00
<a href="#">602-6029-705100</a>	Sewer CIP / Infrastructure	915,000.00	28,333.00	0.00	524,543.45	645,000.00	-15,882.16	1,195,000.00

Budget Worksheet

For Fiscal: 2023 Period Ending: 12/31/2023

Defined Budgets

		2021	2021	2022	2022	2023	2023	2024
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2024 Proposed
<a href="#">602-6029-709999</a>	Sewer CIP / Contra Capital Outl...	0.00	-712,337.76	0.00	-524,543.45	0.00	0.00	0.00
<a href="#">602-6210-612140</a>	Sewer Ops / Health Insurance	31,300.00	34,001.72	37,700.00	34,867.10	40,800.00	29,221.82	29,900.00
	<b>Expense Total:</b>	<b>7,479,710.00</b>	<b>5,789,770.68</b>	<b>6,755,500.00</b>	<b>6,242,041.26</b>	<b>7,638,900.00</b>	<b>6,634,645.85</b>	<b>8,745,600.00</b>
	<b>Division: 602 - Sewer Surplus (Deficit):</b>	<b>-1,216,810.00</b>	<b>530,972.34</b>	<b>282,900.00</b>	<b>868,406.81</b>	<b>-344,800.00</b>	<b>-1,131,539.82</b>	<b>-698,900.00</b>
<b>Division: 650 - Internal Investments</b>								
<b>Expense</b>								
<a href="#">602-6500-800100</a>	Community Invest / Principal P...	0.00	0.00	40,000.00	0.00	40,000.00	0.00	40,000.00
<a href="#">602-6500-800200</a>	Community Invest / Interest Ex...	0.00	0.00	4,200.00	4,200.00	3,400.00	0.00	2,600.00
	<b>Expense Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>44,200.00</b>	<b>4,200.00</b>	<b>43,400.00</b>	<b>0.00</b>	<b>42,600.00</b>
	<b>Division: 650 - Internal Investments Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>44,200.00</b>	<b>4,200.00</b>	<b>43,400.00</b>	<b>0.00</b>	<b>42,600.00</b>
<b>Division: 651 - Debt Service</b>								
<b>Expense</b>								
<a href="#">602-6517-800100</a>	Debt Serv-10A Bond (1,900,00...	35,000.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">602-6517-800200</a>	Debt Serv-10A Bond (1,900,00...	7,480.00	6,729.20	0.00	0.00	0.00	0.00	0.00
	<b>Expense Total:</b>	<b>42,480.00</b>	<b>6,729.20</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Division: 651 - Debt Service Total:</b>	<b>42,480.00</b>	<b>6,729.20</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Fund: 602 - Sewer Fund Surplus (Deficit):</b>	<b>-1,259,290.00</b>	<b>524,243.14</b>	<b>238,700.00</b>	<b>864,206.81</b>	<b>-388,200.00</b>	<b>-1,131,539.82</b>	<b>-741,500.00</b>
<b>Fund: 603 - Storm Water Fund</b>								
<b>Division: 603 - Storm</b>								
<b>Revenue</b>								
<a href="#">603-6032-421500</a>	Storm Ops / Directly to City - Pr...	500.00	879.89	500.00	238.26	500.00	102.66	500.00
<a href="#">603-6032-471110</a>	Storm Ops / Interest Earnings	16,400.00	36,301.05	25,800.00	32,844.36	34,900.00	0.00	36,000.00
<a href="#">603-6032-471120</a>	Storm Ops / Unrealized Gain/L...	0.00	-49,157.10	0.00	-118,278.98	0.00	135,106.68	0.00
<a href="#">603-6032-475900</a>	Storm Ops / Miscellaneous Rev...	0.00	0.87	0.00	0.01	0.00	0.00	0.00
<a href="#">603-6032-483110</a>	Storm Ops / Storm Sewer Colle...	1,515,300.00	1,587,168.53	1,721,500.00	1,745,854.16	1,893,700.00	1,494,625.26	2,083,100.00
<a href="#">603-6032-483120</a>	Storm Ops / Pond Assessment-...	3,400.00	3,914.84	3,500.00	4,222.58	3,900.00	3,118.85	4,000.00
<a href="#">603-6032-483300</a>	Storm Ops / Storm Sewer Penal...	7,000.00	9,115.72	10,700.00	17,270.19	11,700.00	15,888.31	15,000.00
<a href="#">603-6039-441100</a>	Storm CIP / Federal Grants	0.00	0.00	480,000.00	297,486.80	180,000.00	0.00	0.00
<a href="#">603-6039-443400</a>	Storm CIP / State Grants	0.00	225,449.44	0.00	386,448.06	0.00	-12,807.50	0.00
<a href="#">603-6039-445200</a>	Storm CIP / Watershed District...	0.00	50,000.00	0.00	107,395.00	0.00	51,781.50	0.00
<a href="#">603-6039-474110</a>	Storm CIP / Other Reimburse...	0.00	0.00	0.00	50,000.00	60,000.00	0.00	0.00
	<b>Revenue Total:</b>	<b>1,542,600.00</b>	<b>1,863,673.24</b>	<b>2,242,000.00</b>	<b>2,523,480.44</b>	<b>2,184,700.00</b>	<b>1,687,815.76</b>	<b>2,138,600.00</b>

Budget Worksheet

For Fiscal: 2023 Period Ending: 12/31/2023  
 Defined Budgets

		2021	2021	2022	2022	2023	2023	2024
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2024 Proposed
<b>Expense</b>								
<a href="#">603-6030-611100</a>	Storm Admin / FT Employee-Re...	54,000.00	53,443.12	59,300.00	56,535.84	60,000.00	55,748.28	64,100.00
<a href="#">603-6030-611105</a>	Storm Admin / PT Permanent-...	0.00	0.00	0.00	0.00	0.00	0.00	16,000.00
<a href="#">603-6030-611200</a>	Storm Admin / FT Employee - O...	0.00	487.60	0.00	82.20	0.00	0.00	100.00
<a href="#">603-6030-612100</a>	Storm Admin / Medicare Contr...	800.00	743.99	800.00	778.62	800.00	762.58	900.00
<a href="#">603-6030-612110</a>	Storm Admin / PERA Contributi...	4,100.00	4,033.66	4,100.00	4,247.72	4,500.00	4,181.21	4,800.00
<a href="#">603-6030-612120</a>	Storm Admin / Social Security ...	3,200.00	3,183.52	3,300.00	3,330.38	3,400.00	3,259.96	3,700.00
<a href="#">603-6030-612140</a>	Storm Admin / Health Insurance	7,600.00	8,391.95	8,400.00	9,178.73	10,000.00	9,126.11	9,900.00
<a href="#">603-6030-612150</a>	Storm Admin / Dental Insurance	200.00	162.35	200.00	164.30	200.00	150.44	200.00
<a href="#">603-6030-612160</a>	Storm Admin / Life Insurance	0.00	18.80	0.00	19.09	100.00	17.40	0.00
<a href="#">603-6030-612170</a>	Storm Admin / Cash Benefit	0.00	0.00	0.00	33.00	0.00	0.00	0.00
<a href="#">603-6030-612180</a>	Storm Admin / Workers' Comp...	300.00	256.47	300.00	220.61	200.00	225.08	300.00
<a href="#">603-6030-612190</a>	Storm Admin / Short Term Disa...	200.00	178.26	100.00	169.07	200.00	159.04	200.00
<a href="#">603-6030-612195</a>	Storm Admin / Long Term Disab..	100.00	154.54	100.00	145.54	100.00	136.49	100.00
<a href="#">603-6030-621130</a>	Storm Admin / Operating Suppl...	100.00	0.00	100.00	0.00	100.00	0.00	100.00
<a href="#">603-6030-621150</a>	Storm Admin / Tools & Minor E...	100.00	0.00	100.00	0.00	100.00	0.00	100.00
<a href="#">603-6030-631100</a>	Storm Admin / Services-Profess...	2,120.00	913.12	2,100.00	850.00	1,200.00	1,150.00	1,300.00
<a href="#">603-6030-631130</a>	Storm Admin / Insurance Polici...	500.00	500.04	500.00	500.04	500.00	500.04	500.00
<a href="#">603-6030-631140</a>	Storm Admin / Admin Charges	176,200.00	176,199.96	179,400.00	179,400.00	195,200.00	195,200.04	206,500.00
<a href="#">603-6030-635130</a>	Storm Admin / Hardware & Sof...	5,250.00	5,429.95	5,500.00	5,691.45	5,500.00	5,966.02	6,500.00
<a href="#">603-6032-611100</a>	Storm Ops / FT Employee-Regu...	324,400.00	310,628.01	380,200.00	315,520.51	397,600.00	348,599.91	462,500.00
<a href="#">603-6032-611110</a>	Storm Ops / Temp Employee-R...	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
<a href="#">603-6032-611200</a>	Storm Ops / FT Employee - Ove...	11,400.00	19,431.69	11,400.00	26,457.74	12,000.00	36,310.12	28,000.00
<a href="#">603-6032-612100</a>	Storm Ops / Medicare Contribu...	4,800.00	4,673.78	5,300.00	4,833.70	5,800.00	5,489.20	7,200.00
<a href="#">603-6032-612110</a>	Storm Ops / PERA Contribution	24,800.00	24,444.11	27,900.00	24,691.54	29,800.00	27,709.75	35,100.00
<a href="#">603-6032-612120</a>	Storm Ops / Social Security Con...	20,700.00	19,987.12	22,800.00	20,671.34	24,700.00	23,484.14	30,700.00
<a href="#">603-6032-612140</a>	Storm Ops / Health Insurance	45,300.00	48,033.88	59,300.00	49,120.11	63,600.00	47,297.36	52,800.00
<a href="#">603-6032-612150</a>	Storm Ops / Dental Insurance	900.00	911.42	1,300.00	874.14	1,200.00	977.48	1,100.00
<a href="#">603-6032-612160</a>	Storm Ops / Life Insurance	200.00	156.26	200.00	154.45	200.00	160.50	200.00
<a href="#">603-6032-612170</a>	Storm Ops / Cash Benefit	7,900.00	4,599.57	4,600.00	5,843.10	6,400.00	5,356.67	5,500.00
<a href="#">603-6032-612180</a>	Storm Ops / Workers' Compen...	9,400.00	8,243.49	9,400.00	7,287.47	7,800.00	8,206.50	11,000.00

Budget Worksheet

For Fiscal: 2023 Period Ending: 12/31/2023  
 Defined Budgets

		2021	2021	2022	2022	2023	2023	2024
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2024 Proposed
<a href="#">603-6032-612190</a>	Storm Ops / Short Term Disabili...	1,100.00	1,275.92	1,200.00	1,234.95	1,400.00	1,359.46	1,600.00
<a href="#">603-6032-612195</a>	Storm Ops / Long Term Disabili...	900.00	1,027.61	900.00	994.02	1,100.00	1,098.51	1,300.00
<a href="#">603-6032-621100</a>	Storm Ops / Fuels & Lubes	0.00	4,838.93	3,500.00	6,481.88	5,000.00	7,093.44	5,000.00
<a href="#">603-6032-621110</a>	Storm Ops / Clothing & Laundry	500.00	752.94	500.00	545.47	500.00	321.97	500.00
<a href="#">603-6032-621130</a>	Storm Ops / Operating Supplies	3,500.00	402.95	3,500.00	8.27	3,500.00	8,321.45	4,500.00
<a href="#">603-6032-621140</a>	Storm Ops / Supplies for Repair...	10,000.00	9,886.49	10,000.00	6,723.96	10,000.00	15,690.59	15,000.00
<a href="#">603-6032-621150</a>	Storm Ops / Tools & Minor Equ...	2,000.00	5,576.33	13,000.00	11,025.19	13,000.00	6,633.17	13,000.00
<a href="#">603-6032-621160</a>	Storm Ops / Work Order Transf...	2,500.00	80.27	1,500.00	460.49	1,500.00	1,080.62	2,000.00
<a href="#">603-6032-631100</a>	Storm Ops / Services-Professio...	5,000.00	1,053.00	5,000.00	5,644.37	5,000.00	0.00	5,000.00
<a href="#">603-6032-632100</a>	Storm Ops / Dues & Subscripti...	4,000.00	2,900.00	10,000.00	3,190.00	10,000.00	3,220.00	5,000.00
<a href="#">603-6032-632120</a>	Storm Ops / Conferences & Sch...	500.00	724.95	2,000.00	1,014.00	5,000.00	735.71	4,000.00
<a href="#">603-6032-633100</a>	Storm Ops / Advertising	300.00	0.00	300.00	0.00	300.00	0.00	300.00
<a href="#">603-6032-633120</a>	Storm Ops / Communication (p...	200.00	151.25	2,000.00	150.00	2,000.00	62.50	2,000.00
<a href="#">603-6032-634100</a>	Storm Ops / Utility Services	4,500.00	2,929.14	4,500.00	3,377.96	4,500.00	3,376.49	4,500.00
<a href="#">603-6032-635100</a>	Storm Ops / Services Contracte...	73,500.00	110,434.13	85,000.00	73,085.49	110,000.00	124,051.09	110,000.00
<a href="#">603-6032-635110</a>	Storm Ops / Rentals	400.00	0.00	400.00	0.00	400.00	1,055.00	400.00
<a href="#">603-6032-635130</a>	Storm Ops / Hardware & Softw...	200.00	13,541.23	200.00	15,271.34	20,000.00	6,070.00	8,000.00
<a href="#">603-6032-638100</a>	Storm Ops / Depreciation Expe...	317,000.00	358,812.46	317,000.00	379,946.75	380,000.00	380,000.04	410,000.00
<a href="#">603-6032-638140</a>	Storm Ops/ Miscellaneous Exp...	0.00	400.00	0.00	100.00	0.00	300.00	0.00
<a href="#">603-6032-638170</a>	Storm Ops / Work Order Transf...	0.00	441.65	0.00	1,405.92	0.00	563.12	1,000.00
<a href="#">603-6039-621150</a>	Storm CIP / Tools & Minor Equi...	0.00	0.00	9,000.00	2,803.06	0.00	0.00	0.00
<a href="#">603-6039-631100</a>	Storm CIP / Services-Profession...	200,000.00	14,865.00	220,000.00	0.00	290,000.00	0.00	190,000.00
<a href="#">603-6039-632100</a>	Storm CIP / Dues & Subscript, P...	0.00	0.00	0.00	0.00	0.00	2,500.00	0.00
<a href="#">603-6039-635100</a>	Storm CIP / Services Contracted..	150,000.00	84,314.43	420,000.00	232,909.04	455,000.00	90,872.00	510,000.00
<a href="#">603-6039-635110</a>	Storm CIP / Lease	0.00	0.00	14,000.00	4,971.53	0.00	5,837.61	6,000.00
<a href="#">603-6039-703100</a>	Storm CIP / Machinery & Equi...	0.00	0.00	0.00	0.00	106,000.00	118,529.00	115,000.00
<a href="#">603-6039-705100</a>	Storm CIP / Infrastructure	1,333,000.00	512,933.18	300,000.00	702,176.80	365,000.00	271,629.77	445,000.00
<a href="#">603-6039-709999</a>	Storm CIP / Contra Capital Outl...	0.00	-512,933.18	0.00	-702,176.80	0.00	0.00	0.00
	<b>Expense Total:</b>	<b>2,813,670.00</b>	<b>1,309,615.34</b>	<b>2,210,200.00</b>	<b>1,468,144.38</b>	<b>2,620,400.00</b>	<b>1,830,575.86</b>	<b>2,818,500.00</b>
	<b>Division: 603 - Storm Surplus (Deficit):</b>	<b>-1,271,070.00</b>	<b>554,057.90</b>	<b>31,800.00</b>	<b>1,055,336.06</b>	<b>-435,700.00</b>	<b>-142,760.10</b>	<b>-679,900.00</b>

Budget Worksheet

For Fiscal: 2023 Period Ending: 12/31/2023  
 Defined Budgets

		2021 Total Budget	2021 YTD Activity	2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 2024 Proposed
<b>Division: 650 - Internal Investments</b>								
<b>Expense</b>								
<a href="#">603-6500-800100</a>	Community Invest / Principal P...	0.00	0.00	25,000.00	0.00	30,000.00	0.00	35,000.00
<a href="#">603-6500-800200</a>	Community Invest / Interest Ex...	0.00	0.00	3,000.00	3,100.00	2,600.00	0.00	2,000.00
	<b>Expense Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>28,000.00</b>	<b>3,100.00</b>	<b>32,600.00</b>	<b>0.00</b>	<b>37,000.00</b>
	<b>Division: 650 - Internal Investments Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>28,000.00</b>	<b>3,100.00</b>	<b>32,600.00</b>	<b>0.00</b>	<b>37,000.00</b>
<b>Division: 651 - Debt Service</b>								
<b>Expense</b>								
<a href="#">603-6517-800100</a>	Debt Serv-10A Bond (1,900,00...	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">603-6517-800200</a>	Debt Serv-10A Bond (1,900,00...	5,590.00	4,981.72	0.00	0.00	0.00	0.00	0.00
	<b>Expense Total:</b>	<b>35,590.00</b>	<b>4,981.72</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Division: 651 - Debt Service Total:</b>	<b>35,590.00</b>	<b>4,981.72</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Fund: 603 - Storm Water Fund Surplus (Deficit):</b>	<b>-1,306,660.00</b>	<b>549,076.18</b>	<b>3,800.00</b>	<b>1,052,236.06</b>	<b>-468,300.00</b>	<b>-142,760.10</b>	<b>-716,900.00</b>
<b>Fund: 609 - Municipal Liquor</b>								
<b>Division: 691 - Store 1 - Cub location</b>								
<b>Revenue</b>								
<a href="#">609-6910-471110</a>	Liq Store 1 / Interest Earnings	4,300.00	13,381.06	6,800.00	11,976.93	7,300.00	0.00	15,000.00
<a href="#">609-6910-471120</a>	Liq Store 1 / Unrealized Gain/L...	0.00	-14,787.06	0.00	-43,064.72	0.00	49,267.64	0.00
<a href="#">609-6910-475120</a>	Liq Store 1 / Restitution Payme...	0.00	0.00	0.00	57.64	0.00	357.21	0.00
<a href="#">609-6910-475900</a>	Liq Store 1 / Miscellaneous Rev...	0.00	0.17	0.00	-1.34	0.00	-1.01	0.00
<a href="#">609-6910-484100</a>	Liq Store 1 / Liquor	1,790,610.00	2,554,233.83	2,237,500.00	2,297,071.85	2,349,400.00	1,885,232.87	2,357,300.00
<a href="#">609-6910-484200</a>	Liq Store 1 / Wine	737,030.00	849,148.12	858,500.00	765,989.58	901,400.00	626,771.61	796,000.00
<a href="#">609-6910-484300</a>	Liq Store 1 / Beer	2,241,130.00	2,643,202.41	2,588,600.00	2,395,229.51	2,718,000.00	2,120,388.55	2,452,200.00
<a href="#">609-6910-484350</a>	Liq Store 1 / Reward Redempti...	-123,496.00	-152,340.00	-143,800.00	-154,179.25	-153,900.00	-133,105.00	-158,200.00
<a href="#">609-6910-484400</a>	Liq Store 1 / Miscellaneous Me...	103,308.00	130,983.59	188,300.00	131,400.18	138,000.00	122,316.96	152,300.00
<a href="#">609-6910-484610</a>	Liq Store 1 / Keg Deposits/Retu...	515.00	-64.39	500.00	506.06	500.00	131.00	500.00
<a href="#">609-6910-484620</a>	Liq Store 1 / Cash Over/Short	103.00	210.17	100.00	320.10	100.00	-114.30	100.00
<a href="#">609-6910-484630</a>	Liq Store 1 / Sales Tax Over/Sho...	0.00	150.27	0.00	49.34	0.00	-22.21	0.00
	<b>Revenue Total:</b>	<b>4,753,500.00</b>	<b>6,024,118.17</b>	<b>5,736,500.00</b>	<b>5,405,355.88</b>	<b>5,960,800.00</b>	<b>4,671,223.32</b>	<b>5,615,200.00</b>
<b>Expense</b>								
<a href="#">609-6910-500100</a>	Liq Store 1 / COGS	3,443,190.00	4,253,391.78	4,035,700.00	3,856,396.88	4,287,500.00	3,256,392.28	3,975,600.00
<a href="#">609-6910-500101</a>	Liq Store 1 / COGS-Freight	25,340.00	27,976.63	27,000.00	27,945.33	30,000.00	25,047.96	30,000.00
<a href="#">609-6910-611100</a>	Liq Store 1 / FT Employee-Regu...	248,300.00	274,164.29	359,200.00	311,140.53	319,400.00	295,397.52	336,400.00

**Budget Worksheet**

**For Fiscal: 2023 Period Ending: 12/31/2023**  
**Defined Budgets**

		<b>2021</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
		<b>Total Budget</b>	<b>YTD Activity</b>	<b>Total Budget</b>	<b>YTD Activity</b>	<b>Total Budget</b>	<b>YTD Activity</b>	<b>2024 Proposed</b>
<a href="#">609-6910-611105</a>	Liq Store 1 / PT Permanent-Reg...	120,300.00	119,804.74	119,800.00	112,042.90	145,400.00	116,252.49	123,300.00
<a href="#">609-6910-611110</a>	Liq Store 1 / Temp Employee-R...	0.00	4,483.64	0.00	0.00	0.00	0.00	0.00
<a href="#">609-6910-611200</a>	Liq Store 1 / FT Employee - Ove...	2,800.00	5,297.09	2,800.00	6,640.67	2,900.00	4,504.43	2,900.00
<a href="#">609-6910-611210</a>	Liq Store 1 / Temp & PT Emplo...	0.00	0.00	0.00	0.00	0.00	1,403.00	0.00
<a href="#">609-6910-611300</a>	Liq Store 1 / Employee Leave	0.00	2,328.61	0.00	308.35	0.00	0.00	0.00
<a href="#">609-6910-612100</a>	Liq Store 1 / Medicare Contribu...	5,000.00	5,853.17	6,600.00	6,302.37	6,900.00	6,143.96	6,800.00
<a href="#">609-6910-612110</a>	Liq Store 1 / PERA Contribution	18,700.00	29,576.36	34,400.00	30,543.89	35,000.00	30,783.55	34,700.00
<a href="#">609-6910-612120</a>	Liq Store 1 / Social Security Con...	21,400.00	25,024.27	28,300.00	26,945.93	28,200.00	26,269.81	29,200.00
<a href="#">609-6910-612140</a>	Liq Store 1 / Health Insurance	53,400.00	41,079.32	49,800.00	25,843.10	26,600.00	24,476.64	26,600.00
<a href="#">609-6910-612150</a>	Liq Store 1 / Dental Insurance	800.00	733.43	900.00	333.31	300.00	275.46	300.00
<a href="#">609-6910-612160</a>	Liq Store 1 / Life Insurance	100.00	163.28	200.00	162.05	200.00	146.37	200.00
<a href="#">609-6910-612170</a>	Liq Store 1 / Cash Benefit	5,700.00	7,723.82	8,600.00	14,330.87	14,300.00	13,203.12	14,300.00
<a href="#">609-6910-612180</a>	Liq Store 1 / Workers' Compen...	8,400.00	9,600.65	9,200.00	9,964.86	10,300.00	9,233.68	12,700.00
<a href="#">609-6910-612190</a>	Liq Store 1 / Short Term Disabili...	800.00	1,149.98	1,200.00	1,147.97	1,100.00	1,105.29	1,200.00
<a href="#">609-6910-612195</a>	Liq Store 1 / FT Employee-Regu...	700.00	938.73	1,000.00	946.89	900.00	911.83	1,000.00
<a href="#">609-6910-613125</a>	Liq Store 1 / Miscellaneous Pay	0.00	175.00	0.00	50.00	0.00	125.00	0.00
<a href="#">609-6910-613130</a>	Liq Store 1 / Unemployment C...	0.00	3,266.01	0.00	0.00	0.00	0.00	0.00
<a href="#">609-6910-621110</a>	Liq Store 1 / Clothing & Laundry	2,970.00	0.00	3,000.00	2,430.85	3,000.00	0.00	3,000.00
<a href="#">609-6910-621120</a>	Liq Store 1 / Office Supplies	1,490.00	1,296.32	1,500.00	57.50	1,500.00	103.70	1,500.00
<a href="#">609-6910-621130</a>	Liq Store 1 / Operating Supplies	14,850.00	16,806.16	14,900.00	15,175.65	14,900.00	10,439.39	16,000.00
<a href="#">609-6910-621140</a>	Liq Store 1 / Supplies for Repair...	1,980.00	1,012.71	2,000.00	754.94	2,000.00	757.28	2,000.00
<a href="#">609-6910-621150</a>	Liq Store 1 / Tools & Minor Equ...	0.00	9,630.86	0.00	11,410.42	0.00	430.00	4,900.00
<a href="#">609-6910-621160</a>	Liq Store 1 / Work Order Transf...	500.00	0.00	500.00	0.00	500.00	0.00	500.00
<a href="#">609-6910-631100</a>	Liq Store 1 / Services-Professio...	4,160.00	2,226.24	4,000.00	1,700.00	2,700.00	2,300.00	2,600.00
<a href="#">609-6910-631130</a>	Liq Store 1 / Insurance Policies	9,600.00	9,600.00	9,600.00	9,600.00	9,900.00	9,900.00	9,500.00
<a href="#">609-6910-631140</a>	Liq Store 1 / Admin Charges	101,000.00	101,000.04	126,300.00	105,300.00	132,700.00	132,699.96	139,300.00
<a href="#">609-6910-632100</a>	Liq Store 1 / Dues & Subscript, ...	9,600.00	5,780.50	9,600.00	6,054.95	9,600.00	5,700.00	9,600.00
<a href="#">609-6910-632120</a>	Liq Store 1 / Conferences & Sc...	2,000.00	0.00	2,000.00	0.00	2,000.00	0.00	2,000.00
<a href="#">609-6910-633100</a>	Liq Store 1 / Advertising	11,980.00	5,137.27	11,000.00	2,158.44	11,000.00	2,806.85	11,000.00
<a href="#">609-6910-633110</a>	Liq Store 1 / Printing & Binding	200.00	340.40	200.00	72.00	200.00	0.00	200.00
<a href="#">609-6910-633120</a>	Liq Store 1 / Communication	5,000.00	5,366.49	5,000.00	6,534.42	5,000.00	6,110.42	9,000.00

**Budget Worksheet**

**For Fiscal: 2023 Period Ending: 12/31/2023**  
**Defined Budgets**

		<b>2021</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
		<b>Total Budget</b>	<b>YTD Activity</b>	<b>Total Budget</b>	<b>YTD Activity</b>	<b>Total Budget</b>	<b>YTD Activity</b>	<b>2024 Proposed</b>
<a href="#">609-6910-634100</a>	Liq Store 1 / Utility Services	28,500.00	23,260.34	28,500.00	25,826.01	28,500.00	20,516.80	30,000.00
<a href="#">609-6910-635100</a>	Liq Store 1 / Services Contracte...	119,500.00	125,539.60	119,500.00	98,034.23	145,200.00	88,941.66	147,500.00
<a href="#">609-6910-635110</a>	Liq Store 1 / Lease	223,150.00	231,072.34	224,000.00	86,530.26	240,000.00	245,992.48	258,600.00
<a href="#">609-6910-635130</a>	Liq Store 1 / Hardware & Softw...	2,000.00	20,830.43	28,000.00	8,075.96	28,000.00	7,563.45	9,500.00
<a href="#">609-6910-638100</a>	Liq Store 1 / Depreciation Expe...	46,000.00	19,213.51	46,000.00	28,060.62	26,000.00	26,000.04	26,000.00
<a href="#">609-6910-638109</a>	Liq Store 1 / Amortization Expe...	0.00	0.00	0.00	134,576.20	0.00	0.00	0.00
<a href="#">609-6910-638140</a>	Liq Store 1 / Miscellaneous Exp...	500.00	8.79	500.00	0.00	500.00	0.00	500.00
<a href="#">609-6910-703100</a>	Liq Store 1 / Machinery & Equi...	0.00	0.00	0.00	0.00	0.00	57,444.76	0.00
<a href="#">609-6910-704100</a>	Liq Store 1 / Furniture & Fixtur...	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00
<a href="#">609-6910-709999</a>	Liq Store 1 / Contra Capital Out...	0.00	-10,000.00	0.00	0.00	0.00	0.00	0.00
<a href="#">609-6910-721199</a>	Liq Store 1 / Building Lease	0.00	0.00	0.00	919,604.07	0.00	0.00	0.00
<a href="#">609-6910-729999</a>	Liq Store 1 / Contra Capital-Lea...	0.00	0.00	0.00	-919,604.07	0.00	0.00	0.00
<a href="#">609-6910-801299</a>	Liq Store 1 / Lease Interest Exp...	0.00	0.00	0.00	43,707.45	0.00	0.00	0.00
<a href="#">609-6910-993100</a>	Liq Store 1 / Transfer Out to Ot...	278,500.00	278,499.96	278,500.00	278,499.96	278,500.00	278,499.96	328,500.00
	<b>Expense Total:</b>	<b>4,818,410.00</b>	<b>5,669,352.76</b>	<b>5,599,300.00</b>	<b>5,295,605.76</b>	<b>5,850,700.00</b>	<b>4,707,879.14</b>	<b>5,606,900.00</b>
	<b>Division: 691 - Store 1 - Cub location Surplus (Deficit):</b>	<b>-64,910.00</b>	<b>354,765.41</b>	<b>137,200.00</b>	<b>109,750.12</b>	<b>110,100.00</b>	<b>-36,655.82</b>	<b>8,300.00</b>
	<b>Division: 692 - Store 2 - Hwy 65 location</b>							
	<b>Revenue</b>							
<a href="#">609-6920-475120</a>	Liq Store 2 / Restitution Payme...	0.00	0.00	0.00	0.00	0.00	18.99	0.00
<a href="#">609-6920-484100</a>	Liq Store 2 / Liquor	466,180.00	480,988.76	478,100.00	405,489.53	435,400.00	355,912.95	414,600.00
<a href="#">609-6920-484200</a>	Liq Store 2 / Wine	172,114.00	165,303.85	173,400.00	144,449.16	164,700.00	114,328.06	151,700.00
<a href="#">609-6920-484300</a>	Liq Store 2 / Beer	679,288.00	629,066.47	700,100.00	542,741.46	595,000.00	472,625.78	557,800.00
<a href="#">609-6920-484350</a>	Liq Store 2 / Reward Redempti...	-38,831.00	-37,515.00	-42,900.00	-31,843.75	-38,000.00	-26,435.00	-32,600.00
<a href="#">609-6920-484400</a>	Liq Store 2 / Miscellaneous Me...	29,046.00	26,756.34	30,200.00	24,220.18	28,000.00	23,532.14	28,000.00
<a href="#">609-6920-484620</a>	Liq Store 2 / Cash Over / Short	103.00	80.64	100.00	125.37	100.00	48.89	100.00
<a href="#">609-6920-484630</a>	Liq Store 2 / Sales Tax Over / S...	0.00	150.24	0.00	49.35	0.00	-22.25	0.00
	<b>Revenue Total:</b>	<b>1,307,900.00</b>	<b>1,264,831.30</b>	<b>1,339,000.00</b>	<b>1,085,231.30</b>	<b>1,185,200.00</b>	<b>940,009.56</b>	<b>1,119,600.00</b>
	<b>Expense</b>							
<a href="#">609-6920-500100</a>	Liq Store 2 / COGS	980,900.00	944,894.61	1,032,000.00	824,259.82	874,900.00	706,863.28	834,100.00
<a href="#">609-6920-500101</a>	Liq Store 2 / COGS-Freight	8,020.00	5,695.23	6,200.00	5,066.73	6,200.00	4,501.47	6,200.00
<a href="#">609-6920-611100</a>	Liq Store 2 / FT Employee-Regu...	148,300.00	117,246.52	81,100.00	69,651.50	73,100.00	67,050.56	80,500.00

**Budget Worksheet**

**For Fiscal: 2023 Period Ending: 12/31/2023**  
**Defined Budgets**

		<b>2021</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
		<b>Total Budget</b>	<b>YTD Activity</b>	<b>Total Budget</b>	<b>YTD Activity</b>	<b>Total Budget</b>	<b>YTD Activity</b>	<b>2024 Proposed</b>
<a href="#">609-6920-611105</a>	Liq Store 2 / PT Permanent-Reg...	20,600.00	5,978.27	21,100.00	6,480.32	26,200.00	7,705.56	13,700.00
<a href="#">609-6920-611200</a>	Liq Store 2 / FT Employee - Ove...	3,100.00	3,058.81	3,100.00	3,959.32	3,200.00	2,998.11	0.00
<a href="#">609-6920-612100</a>	Liq Store 2 / Medicare Contribu...	2,100.00	1,779.60	1,400.00	1,141.53	1,500.00	1,113.07	1,300.00
<a href="#">609-6920-612110</a>	Liq Store 2 / PERA Contribution	11,200.00	9,287.11	7,500.00	5,943.39	7,700.00	5,826.68	7,100.00
<a href="#">609-6920-612120</a>	Liq Store 2 / Social Security Con...	9,000.00	7,612.78	6,000.00	4,882.96	6,100.00	4,760.88	5,800.00
<a href="#">609-6920-612140</a>	Liq Store 2 / Health Insurance	32,300.00	26,061.01	21,000.00	16,323.25	17,500.00	15,962.44	17,500.00
<a href="#">609-6920-612150</a>	Liq Store 2 / Dental Insurance	800.00	572.82	400.00	304.19	300.00	274.54	300.00
<a href="#">609-6920-612160</a>	Liq Store 2 / Life Insurance	100.00	80.65	100.00	48.19	100.00	43.71	0.00
<a href="#">609-6920-612170</a>	Liq Store 2 / Cash Benefit	0.00	1,760.33	2,900.00	2,833.03	2,900.00	2,640.48	2,900.00
<a href="#">609-6920-612180</a>	Liq Store 2 / Workers' Compen...	3,400.00	3,181.72	3,700.00	1,846.22	1,900.00	1,682.27	2,300.00
<a href="#">609-6920-612190</a>	Liq Store 2 / Short Term Disabili...	400.00	481.78	300.00	268.61	300.00	262.45	300.00
<a href="#">609-6920-612195</a>	Liq Store 2 / Long Term Disabili...	400.00	393.34	200.00	218.01	200.00	213.03	200.00
<a href="#">609-6920-613125</a>	Liq Store 2 / Miscellaneous Pay	0.00	0.00	0.00	0.00	0.00	25.00	0.00
<a href="#">609-6920-621110</a>	Liq Store 2 / Clothing & Laundry	990.00	0.00	1,000.00	1,000.00	1,000.00	0.00	1,000.00
<a href="#">609-6920-621120</a>	Liq Store 2 / Office Supplies	100.00	0.00	100.00	0.00	100.00	0.00	100.00
<a href="#">609-6920-621130</a>	Liq Store 2 / Operating Supplies	1,090.00	60.57	1,100.00	552.36	1,100.00	71.39	1,100.00
<a href="#">609-6920-621140</a>	Liq Store 2 / Supplies for Repair...	7,400.00	0.00	7,400.00	19.98	1,000.00	22.23	1,000.00
<a href="#">609-6920-621150</a>	Liq Store 2 / Tools & Minor Equ...	0.00	784.31	0.00	11,410.42	0.00	0.00	0.00
<a href="#">609-6920-631100</a>	Liq Store 2 / Services-Professio...	9,900.00	1,369.68	9,900.00	1,275.00	1,600.00	1,725.00	1,700.00
<a href="#">609-6920-631130</a>	Liq Store 2 / Insurance Policies	3,300.00	3,300.00	3,400.00	3,399.96	3,600.00	3,600.00	3,400.00
<a href="#">609-6920-632100</a>	Liq Store 2 / Dues & Subscripti...	100.00	20.50	100.00	20.43	100.00	0.00	100.00
<a href="#">609-6920-633100</a>	Liq Store 2 / Advertising	2,970.00	0.00	3,000.00	0.00	3,000.00	0.00	3,000.00
<a href="#">609-6920-633120</a>	Liq Store 2 / Communication (p...	4,160.00	4,250.74	4,200.00	5,177.52	4,200.00	4,745.75	5,200.00
<a href="#">609-6920-634100</a>	Liq Store 2 / Utility Services	15,300.00	14,728.85	15,300.00	17,096.16	15,300.00	13,957.57	20,000.00
<a href="#">609-6920-635100</a>	Liq Store 2 / Services Contracte...	30,690.00	27,361.57	30,700.00	47,628.01	30,000.00	32,560.54	30,000.00
<a href="#">609-6920-638100</a>	Liq Store2 / Depreciation Expen...	18,000.00	17,455.25	18,000.00	17,248.91	18,000.00	18,000.00	18,000.00
<a href="#">609-6920-638140</a>	Liq Store 2 / Miscellaneous Exp...	200.00	0.00	200.00	0.00	200.00	0.00	200.00
<a href="#">609-6920-638180</a>	Liq Store 2 / Pmts to Other Age...	100.00	69.14	100.00	69.14	100.00	69.14	100.00
<a href="#">609-6920-701100</a>	Liq Store 2 / Building & Bldg Im...	150,000.00	0.00	150,000.00	0.00	110,000.00	0.00	0.00
<a href="#">609-6920-703100</a>	Liq Store 2 / Machinery & Equi...	0.00	0.00	0.00	0.00	0.00	0.00	55,000.00



Budget Worksheet

For Fiscal: 2023 Period Ending: 12/31/2023

Defined Budgets

	2021 Total Budget	2021 YTD Activity	2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 2024 Proposed
<a href="#">609-6920-993100</a> Liq Store 2 / Transfer Out to Ot...	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
<b>Expense Total:</b>	<b>1,524,920.00</b>	<b>1,257,485.19</b>	<b>1,491,500.00</b>	<b>1,108,124.96</b>	<b>1,271,400.00</b>	<b>956,675.15</b>	<b>1,172,100.00</b>
<b>Division: 692 - Store 2 - Hwy 65 location Surplus (Deficit):</b>	<b>-217,020.00</b>	<b>7,346.11</b>	<b>-152,500.00</b>	<b>-22,893.66</b>	<b>-86,200.00</b>	<b>-16,665.59</b>	<b>-52,500.00</b>
<b>Fund: 609 - Municipal Liquor Surplus (Deficit):</b>	<b>-281,930.00</b>	<b>362,111.52</b>	<b>-15,300.00</b>	<b>86,856.46</b>	<b>23,900.00</b>	<b>-53,321.41</b>	<b>-44,200.00</b>
<b>Report Surplus (Deficit):</b>	<b>-5,593,070.00</b>	<b>792,024.34</b>	<b>-3,353,000.00</b>	<b>25,112,043.22</b>	<b>-9,803,600.00</b>	<b>-13,918,024.53</b>	<b>-10,175,600.00</b>

**Fund Summary**

Fund	2021		2022		2023		Defined Budgets	
	Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2023	2024
							2024 Proposed	
101 - General Fund	-73,200.00	-2,968,481.78	-22,700.00	122,489.25	0.00	-5,256,694.26	0.00	
225 - Cable TV Fund	-80,110.00	-39,733.62	-83,100.00	-63,429.65	-93,100.00	-76,732.75	-179,100.00	
237 - Solid Waste Abatement	11,700.00	-1,679.29	2,500.00	-839.93	-9,100.00	-15,752.72	1,500.00	
260 - Police Activity Fund	0.00	10,890.69	0.00	-4,777.88	200.00	-43,525.40	2,500.00	
270 - Springbrook NC Fund	-32,000.00	-15,475.74	-12,900.00	44,230.48	-27,500.00	-185,032.19	20,400.00	
405 - Capital Improvements-BLDG	-168,000.00	-75,947.71	-198,000.00	-193,609.65	0.00	35,126.63	7,000.00	
406 - Capital Improvements-STR	-622,650.00	400,875.89	-960,800.00	-126,774.15	-1,096,600.00	-2,460,409.64	-1,276,000.00	
407 - Capital Improvements-PKS	-407,000.00	18,760.61	-451,500.00	21,560,774.38	-6,154,000.00	-5,429,201.33	-3,806,000.00	
409 - Capital Improvements-INFO TECH	-9,300.00	105,962.79	-96,000.00	-30,985.46	-147,000.00	-239,092.35	-134,100.00	
410 - Capital Equipment Fund	56,400.00	374,342.09	-577,500.00	653,904.71	-798,000.00	-5,992.20	-1,415,000.00	
601 - Water Fund	-1,421,030.00	1,547,079.57	-1,180,200.00	1,147,761.79	-645,900.00	1,086,903.01	-1,894,200.00	
602 - Sewer Fund	-1,259,290.00	524,243.14	238,700.00	864,206.81	-388,200.00	-1,131,539.82	-741,500.00	
603 - Storm Water Fund	-1,306,660.00	549,076.18	3,800.00	1,052,236.06	-468,300.00	-142,760.10	-716,900.00	
609 - Municipal Liquor	-281,930.00	362,111.52	-15,300.00	86,856.46	23,900.00	-53,321.41	-44,200.00	
<b>Report Surplus (Deficit):</b>	<b>-5,593,070.00</b>	<b>792,024.34</b>	<b>-3,353,000.00</b>	<b>25,112,043.22</b>	<b>-9,803,600.00</b>	<b>-13,918,024.53</b>	<b>-10,175,600.00</b>	

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# Financial Management Policy Manual

City of Fridley, Minnesota



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# Introduction and Purpose

## Organizational Mission

The City of Fridley, Minnesota (City) maintains a Vision Statement and a set of Organizational Values, which guide both the daily and long-term activities of the organization:

1. Vision Statement: "We believe Fridley will be a safe, vibrant, friendly and stable home for families and businesses;" and
2. Organizational Values: "Friendly, Responsive, Driven."

Specifically, the Department of Finance (Finance Department) maintains the following mission statement: "The Department of Finance strives to support and provide sound stewardship of the financial resources and information technology needed to support excellent public services for those who live, work and shop in the Fridley Community."

## Purpose

The City has an important responsibility to its citizens to plan for the adequate funding of services desired by the public and the City Council, including the provision and maintenance of public facilities, appropriate staffing, prudent financial management and accurate accounting for public funds. The City strives to maintain adequate and consistent funding as well as promote transparency and understanding of local government services as desired by the Fridley community.

## Objectives

In order to achieve this purpose, the following objectives are established for the City's fiscal performance:

- To protect the City Council's policy-making ability by ensuring that important policy decisions are not controlled by financial concerns, problems and/or emergencies;
- To enhance the City Council's policy-making ability by providing accurate information on the full costs of current operations, new proposals and capital requests;
- To assist sound management of the City by providing accurate and timely information on its financial condition;
- To provide sound principles to guide the decisions of the City Council and staff;
- To set forth operational principles which promote long-term cost effectiveness while providing services desired by the public with prudent financial risk;
- To employ revenue policies and forecasting tools to identify and prevent undue or unbalanced reliance on certain revenues, but to distribute the costs of municipal services fairly and to provide adequate funds to operate desired programs;
- To provide and improve essential public facilities and prevent deterioration of the City's infrastructure;
- To protect and enhance the City's credit rating;
- To ensure the legal use and protection of all City funds through a strong system of financial and accounting controls;
- To record transactions in a manner that matches current revenues to current expenditures;

and

- To report year-end financial information in accordance with Generally Accepted Accounting Principles (GAAP) and in accordance with recommended best practices as promulgated by the GFOA and the Statements of Position of the Office of the State Auditor (OSA).

### **Code of Professional Ethics**

The City shall adhere to the Code of Professional Ethics as established by the GFOA as outlined below and Chapter 5 of the Fridley City Code, which govern the ethical conduct of certain staff.

To further the above objectives, all employees are enjoined to adhere to legal, moral, and professional standards of conduct in the fulfillment of their professional responsibilities. Standards of professional conduct as set forth in this Manual are promulgated in order to enhance the performance of all persons engaged in public finance and to protect the Fridley community.

**Personal Standards.** Employees shall demonstrate and be dedicated to the highest ideals of honor and integrity in all public and personal relationships to merit the respect, trust, and confidence of governing officials, other public officials, employees, and of the public.

- They shall devote their time, skills, and energies to their office both independently and in cooperation with other professionals.
- They shall abide by approved professional practices and recommended standards.

**Responsibility as Public Officials.** Employees shall recognize and be accountable for their responsibilities as officials in the public sector.

- They shall be sensitive and responsive to the rights of the public and its changing needs.
- They shall strive to provide the highest quality of performance and counsel.
- They shall exercise prudence and integrity in the management of funds in their custody and in all financial transactions.
- They shall uphold both the letter and the spirit of the constitution, legislation, and regulations governing their actions and report violations of the same to the appropriate authorities.

**Professional Development.** Employees shall be responsible for maintaining their own competence, for enhancing the competence of their colleagues, and for providing encouragement to those seeking to enter the field of government finance. They shall promote excellence in the public service.

**Professional Integrity–Information.** Employees shall demonstrate professional integrity in the issuance and management of information.

- They shall not knowingly sign, subscribe to, or permit the issuance of any statement or report which contains any misstatement, or which omits any material fact.
- They shall prepare and present statements and financial information pursuant to applicable law and generally accepted practices and guidelines.
- They shall respect and protect privileged information to which they have access by virtue



of their office.

- They shall be sensitive and responsive to inquiries from the public and the media, within the framework of state or local government policy.

**Professional Integrity–Relationships.** Employees shall act with honor, integrity, and virtue in all professional relationships.

- They shall exhibit loyalty and trust in the affairs and interests of the government they serve, within the confines of this Manual.
- They shall not knowingly be a party to or condone any illegal or improper activity.
- They shall respect the rights, responsibilities, and integrity of their colleagues and other public officials with whom they work and associate.
- They shall manage all matters of personnel within the scope of their authority so that fairness and impartiality govern their decisions.
- They shall promote equal employment opportunities, and in doing so, oppose any discrimination, harassment, or other unfair practices.

**Conflict of Interest.** Employees shall actively avoid the appearance of or the fact of conflicting interests.

- They shall discharge their duties without favor and shall refrain from engaging in any outside matters of financial or personal interest incompatible with the impartial and objective performance of their duties.
- They shall not, directly or indirectly, seek or accept personal gain which would influence, or appear to influence, the conduct of their official duties.
- They shall not use public property or resources for personal or political gain.

## Public Purpose Expenditure Policy

The City Council recognizes that public funds may only be spent if the expenditure meets a public purpose as outlined in State law, case law of the Minnesota Supreme Court and opinions of the Minnesota Attorney General.

The meaning of “public purpose” is constantly evolving. The Minnesota Supreme Court has followed a broad approach and has generally concluded that “public purpose” means an activity that meets all of the following standards:

- The activity will primarily benefit the community as a whole;
- The activity is directly related to functions of government; and
- The activity does not have as its primary objective the benefit of a private interest whether for-profit or not.

This section is intended to provide guidelines regarding which expenditures are consistent with a public purpose(s) and authorized in accordance with the City’s annual budget process, and which expenditures are not considered within the public purpose definition and are therefore prohibited.

## **Responsibility**

Per Section 6.05 of the City Charter (Charter), the City Manager is the responsible authority overseeing all City expenditures and as such is the Chief Purchasing Agent for the City. Responsibility for administering and interpreting this Public Purpose Expenditure Policy has been delegated to the City Manager, or their designee. Further, all employees authorized by the City Manager or their respective Department Director to make purchases on behalf of their respective departments are responsible for complying with this Financial Management Policy Manual (Manual) and corresponding procedures. Expenditures of public funds must comply with the public purpose standards defined above.

## **Permitted Expenditures for Meals and Refreshments**

Use of City funds for reasonable meals and/or refreshments for elected officials and employees shall be permitted in the following circumstances, upon Department Director approval:

- City-sponsored events of a community-wide interest where staff are required to be present (e.g., Town Hall Meeting);
- City Council, boards and commissions meetings held during or adjacent to a meal hour (e.g., City Council Conference Meetings, City Council Retreats);
- Professional association meetings, conferences, and training when meals are included as part of the registration or program fee, or in accordance with the travel and training section of this Manual;
- Annual employee recognition and appreciation events (e.g., service awards);
- Annual recognition events for volunteer and non-employees (e.g., volunteer appreciation lunch);
- Quarterly, City-sponsored training or work-related meetings where employees are required to participate or be available during break periods;
- Multi-departmental meetings scheduled during or adjacent to a meal hour;
- Work activities requiring continuous service when it is unreasonable to break for meals (e.g., election days, water main breaks, emergency snow removal, time-sensitive public safety responses); and
- Healthy snacks and incentives of modest value provided during safety, health and/or wellness programs for City employees.

When reviewing an expenditure to verify the standards have been met, the City Manager, or their designee, should consider the time of day the event is held, the business purpose of the event, whether the event was intended to attract non-City employees, the frequency of the event, and the reasonableness of the cost. These guidelines address specific examples of public expenditures, but examples are not meant to be exhaustive.

## **Other Permitted Expenditures**

Apart from meals and refreshments, the City Manager, or their designee, may permit the following expenditures:

- Recognition events or purchases (Minnesota Statutes § 412.221 and § 15.46);
  - Purchases for recognition at special one-time or annual events when provided at modest level (e.g., recognition plaques);

- Employee recognition programming for years of services for regular and permanent part-time employees that work 20 or more hours per week;
- Uniforms, clothing or apparel that is considered necessary for the performance of official duties, safety or for visible staff recognition by the public (e.g., safety footwear, eyewear for maintenance personnel);
- Staff time and equipment use for City-sponsored, employee events as approved by the City Manager as allowed by applicable regulations (e.g., set-up for annual employee picnic);
- Employee wellness programming; the City Council recognizes the importance of employee fitness and health as it relates to the overall work and life satisfaction of the employee and the overall impact on the City's insurance programs.
- Special Events, including;
  - National Night Out/Night to Unite, Department Open Houses and other events that involve or invite participation by the general public; and
  - Expenditures for meals and participation fees are allowed, and representative staff members may participate in the events that directly benefit the marketing of the City, pursuant to Minnesota Statute § 469.101, subd. 16, and § 438.11.
- Employee Training, including the reasonable registration, tuition, meals and travel expenses for conferences, seminars, workshops, tuition and approved city employment related course work;
- Memberships and Dues;
  - Participation in the local Chamber of Commerce is allowed per Minnesota Statute § 469.191;
  - Cost of membership/dues in professional organizations and City social and community organizations when the purpose is to promote, advertise, improve or develop the City's resources and relationships and not personal interest or gain;
- Clothing and other sundry items, such as t-shirts and other sundry items of nominal value when these items are made available to the general public or if these items are determined by the City Manager to be important to the successful involvement of employees in special, City-sponsored or City-supported events;
- City expenditures for non-profit organizations allowed by applicable State statutes, Minnesota Supreme Court case law, or opinions of the Minnesota Attorney General;
- Certificates and licensures that employees must hold and maintain on behalf of and for the benefit of the City; and
- Supplies for retirement and recognition events.

### **Prohibited Expenditures**

Use of City funds for meals and/or refreshments for elected officials and employees are prohibited, including, but not limited to:

- Food and refreshments for routine work meetings, other than as identified in other sections of the Manual;
- Alcoholic beverages and tobacco products;
- Employee functions or celebrations that are solely social in nature (e.g., birthdays, holiday luncheon, ice cream social);
- Fundraisers for non-City related events (e.g., Chamber of Commerce);

- Participation in optional activities unless included as part of an overall conference registration fee (e.g., optional golf rounds, concerts);
- Employee-sponsored fundraising events (e.g., charitable giving campaign);
- For funeral flower arrangements or other such gifts upon death of an employee, former employee, elected official or one of their family members;
- Clothing or apparel that is not considered necessary for safety or for visible staff recognition by the public (e.g., sweatshirts for a "job well done"); and/or
- Employee coffee and related consumable supplies, coffee services.

### **Permitted Use of Assets**

Specific City assets, such as equipment, may be used by City employees for personal reasons only when City has established the following:

- Costs and wear resulting from use of the assets are reasonable and minimal;
- Administrative controls are in place to ensure that the use is appropriate and not abused; and
- There is a documented/demonstrated City benefit by such usage (e.g., such as the Mobile Device Policy or Information Security Policy) as approved by the City Manager or City Council.

Such permitted use may include incidental and de minimis use of City-owned electronic equipment such as City-owned mobile devices and multi-function copiers. It may also include the use of City-owned vehicles provided to City employees as part of their official duties (e.g., Fire Duty Crew Officer, Public Works Supervisors).

The limited personal use of City-owned assets shall be a privilege, and the City Manager or Department Director may end such practices specifically or generally in their sole discretion.

### **Prohibited Use of Assets**

Examples of use of City assets for personal use is prohibited in the following circumstances:

- City employees washing personal autos at the public works facility car wash or within City-owned spaces (e.g., fire stations);
- Employees borrowing City-owned, non-motorized or motorized tools for personal use; and
- Use that results in unreasonable costs and/or wear on City assets.

### **Documentation**

All expenses allowed above must be fully documented. The expected documentation will include: date and time of the expenditure; business reason for the expenditure (e.g., agenda from a meeting); staff and non-city representatives in attendance, if appropriate; and a receipt for the actual purchase. Department Director or supervisor approval and written documentation is required for use of City assets. Failure to provide sufficient documentation may result in a denial of the expense.

Any expenditure for meals or refreshments that exceeds \$250 for one event must have prior, written authorization by the City Manager, before the purchase is made. Failure to obtain the necessary authorization may result in denial of the claim.

### **Special Requests**

From time to time, there may be an event that is a proper public expenditure, but that is not contemplated by this Manual. Departments must submit to the City Manager, or their designee, a request for such prior to a public expenditure in writing. This request must show how the expenditure is related to a public purpose as stated in this Manual, or other applicable laws or regulations.

### **External Auditor Independence Policy**

The City will arrange for an annual audit of all funds and account types by independent, certified public accountant(s) that are qualified and licensed to issue such reports.

In accordance with the Government Accountability Office (GAO), the authority on local government audits, in all matters relating to audit work, the external auditor shall be free both in fact and appearance from personal, external and organizational impairments to independence.

The City's external audit organization shall not be responsible for designing, developing and/or installing the City's accounting system or its operating system where this system generates information used in preparing financial statements of the City.

External auditors shall not develop a performance measurement system, or any other system relied upon in developing financial statements.

External auditors may prepare draft financial statements, schedules or perform other duties as long as they are based on the City's direction and the work results in a recommendation to management. Decisions based on the external auditor's recommendations must be approved by the City Manager, or their designee.

External auditors shall provide routine advice to the City and to management to assist them in activities such as establishing internal controls or implementing audit recommendations and answers to technical questions and provide training. However, they may not direct or unduly influence management with those decisions.

Any non-audit work related to tax rulings, arbitrage, attestation, compilation, sales tax audits, counted value audits and financial report assistance proposed by the auditors, or for which the City wishes to hire them must be consistent with the purchasing provisions of this Manual.

# Budgetary and Financial Controls

The City will establish and maintain the highest standard of accounting practices, in conformity with GAAP, Governmental Accounting Standards Board (GASB) guidance and recommended best practices as provided by the GFOA, along with all applicable laws and regulation governing the activities of a municipal corporation.

Consistent with Section 7.05 of the Charter, the City shall maintain a structurally balanced budget, which includes the following:

- The City Manager shall submit a balanced budget in which appropriations do not exceed the total of the estimated revenues and available fund balance as outlined in this Manual;
- The City will avoid budgetary strategies or procedures that balance the current budget at the expense of future budgets;
- The City Manager will coordinate the development of the Capital Investment Program (CIP) with the operating budget, and include all estimated operating costs associated with CIP activities in the budget projections; and
- The budget will provide for the adequate maintenance and orderly replacement of all capital assets; and
- The City will not use short-term borrowing (i.e., less than five years), sell assets or use one-time accounting measures to balance the operating budget for any fund.

General budgetary and financial control is to be centralized in one department, under the direction of the Director of Finance /City Treasurer (Finance Director) pursuant to Section 6.04 of the Charter, whose functions shall include, but not be limited to, the following:

- Debt management;
- CIP budget management and asset tracking;
- Cash management;
- Comprehensive Annual Financial Report (i.e., audit);
- Financial analysis;
- Grant accounting and management;
- General accounting;
- Investment management;
- Operating Budget preparation and monitoring;
- Payment of claims against the City;
- Payroll;
- Purchasing (consistent with Section 6.05 of the Charter);
- Special Assessments; and
- Utility Billing, revenue collection and all other receipting.

The Finance Department will review, and update, the schedule of fund balances, reserves, and working capital in all other funds of the City, as needed, and determine adequacy of those cash and/or fund balances, using specified guidelines and criteria in conjunction with the budgets set annually.

The Finance Department will also monitor the performance of the Fridley Fire Relief Association through its City representatives, pursuant to Minnesota Statute § 424A.04.

## Operating Budget Policy

The formal budgeting process provides the primary mechanism by which key decisions are made regarding the levels and types of services to be provided by the City, given the anticipated level of available funding sources.

Primary responsibility in the management of budgeted funds lies with the Department Directors. Such management includes, but is not limited to, reviewing expenditures before authorization, reviewing monthly financial reports to detect errors and assess progress, and complying with the revenue and expenditure budgets authorized by the City Council.

Department Directors will be responsible for administration of their assigned budgets, as determined by the City Manager, and are to submit requests for any required budget adjustments, such as supplemental appropriations, to the Finance Director before the project, program or service incurs cost during the budget period.

### **Budget Development Process**

The City will utilize a “target based” service level approach to resource allocation. At the start of each budget development cycle (as determined by the City Manager or their designee), the City Manager, in consultation with the City Council, identifies budgetary targets and/or goals for each department and their program areas. Each program area, project or service will prioritize services and allocate resources accordingly. The City will attempt to maintain its present service level for all services identified as priority and/or essential, as determined by the City Manager, within available funding sources.

The City will utilize procedures that allow departments to integrate priorities and objectives into the budget requests. All unfunded positions will be automatically removed from the proposed budget unless the Department Director requests the position remain appropriated due to potential future funds, such as an external grant. However, all budget assumptions and projections shall be determined by the Finance Director in consultation with the City Manager.

The City will conservatively estimate and budget its annual expenditures and revenues through an objective and analytical process. All existing and potential revenue sources shall be reviewed on an at least an annual basis, and the total of the sums appropriated shall be less than or equal to the total estimated revenues by fund annually. When possible, the City shall maintain a margin of 3%, which shall be reflected in the budget as contingency or reserve and shall not exceed the level authorized by Section 7.08 of the Charter.

The City will publish the proposed budget on its official website at least 10 days prior to the adoption by the City Council. All publications and preparations of the annual budget documents shall be consistent with Sections 7.04 and 7.05 of the Charter.

Any City enterprise funds are intended to be self-supporting (i.e., current revenues will cover current expenditures), including capital improvements, debt services and depreciation. Enterprise operations are to be reviewed annually for their self-sufficiency.

**Budget Compliance**

In order to maintain compliance with the annually adopted budget resolution(s), the City shall maintain a strict budget compliance program with the thresholds established annually by the City Council through the budget resolution.

For the Operating Budget, ultimate budget adoption and compliance occurs at the department level. In order to ensure compliance, the City will consider budgetary compliance at the program level (i.e., personnel services, supplies, capital outlay). Consistent with Section 7.07 of the Charter, the authority to amend the current year budget shall be as follows:

<b>Description</b>	<b>Amount</b>	<b>Review</b>	<b>Approval</b>
Increase to Overall Department Budget	Greater than \$1	City Manager	City Council
Inter-Department Amendments	Greater than \$1	City Manager	City Council
Program Level Amendments (i.e., intra-department)	\$175,000 or greater	City Manager	City Council
	\$25,000 to \$174,999	Finance Director	City Manager
	\$10,000 to \$24,999	Department Director	Finance Director
	Up to \$9,999	Department Director	

Under no circumstances may budget adjustments be split to avoid approval thresholds or limits. In order to effectuate a budget amendment, the Department Directors shall complete the Budget Amendment Form, which shall be maintained by the Finance Director. All approved budget amendments shall be subsequently included in the revised annual budget.

Pursuant to Section 7.07 of the Charter, no expenditures may exceed the amounts authorized by the respective budget resolution, unless actual revenues exceed estimated revenues; and/or by identifying offsetting decreases in other areas of the budget. In order to maintain compliance with this section of the Charter, the City will strive to limit transfers within and among departments as outlined in this Manual.

All costs incurred must be reasonable, necessary and for a bona fide public purpose. Pursuant to Section 7.06 of the Charter, "Any obligation incurred by an officer or City employee for any purpose not authorized in the budget resolution or for any amount in excess of the amount appropriated



in the budget resolution or in excess of available moneys in any fund of the City may be considered a personal obligation upon the person incurring the expenditure.”

Department Directors shall be responsible for contacting the Finance Director should there be any questions regarding financial management or if the issue or concern is related to internal controls. The Finance Director will monitor overall operating and CIP budget progress routinely throughout the year.

### **Performance Measurement and Use of Data**

The City integrates performance measurement and productivity indicators to measure operational performance where practical. Performance data for individual departments are included in the budget document. Performance data should be directly related to the goals and objectives of the unit and focus on results and accomplishments rather than inputs. Performance measures should provide a meaningful way to assess the effectiveness and efficiency of each operational unit.

### **Capital Investment Program Policy**

A Capital Investment Program (CIP) will be developed for a period of up to five years. As resources are available, the most current year of the CIP will be incorporated into the annual budget. The CIP will be reviewed and updated annually. Years two through five are for planning purposes only and do not confer any official budget authority. Generally, the CIP will be composed of two parts 1) capital improvements; and 2) capital equipment.

The City will identify the estimated cost and potential funding sources for each capital project proposal before it is submitted to the City Council for approval and in that process will determine the most effective financing method for the proposed project. All construction projects shall include at least a 10% contingency prior to receiving bids and at least 5% upon acceptance of the bid. The City will make all capital improvements in accordance with the adopted CIP, which may be amended by the City Council from time to time.

To be considered in the CIP a project must have an estimated cost of at least \$10,000 in one of the calendar years of the project. Projects may not be combined to meet the minimum standard unless they are dependent upon each other.

Capital projects and/or capital asset purchases will receive a higher priority if they meet a majority of the following criteria:

- Mandatory project;
- Maintenance project;
- Improve efficiency;
- Provide a new or expand desired service;
- Positive effect on operation and maintenance costs;
- Availability of external grants;
- Elimination of hazards (i.e., improves public safety);
- Prior commitments; and/or

- Replacement due to disaster or loss.

In order to maintain compliance with the annually adopted budget resolution(s), the City shall maintain a strict budget compliance program with thresholds established annually by the City Council through the budget resolution. For the CIP, ultimate budget adoption and compliance occurs at the fund level. In order to ensure compliance, the City will consider budgetary compliance at the individual project level as outlined below:

<b>Description</b>	<b>Amount</b>	<b>Review</b>	<b>Approval</b>
Increase to Overall Fund Budget	Greater than \$1	City Manager	City Council
Inter-Fund Amendments	Greater than \$1	City Manager	City Council
Project Level Amendments (i.e., intra-fund)	Greater than \$175,000	City Manager	City Council
	\$25,000 to \$174,999	Finance Director	City Manager
	\$10,000 to \$24,999	Department Director	Finance Director
	Up to \$9,999	Department Director	

Under no circumstances may budget adjustments be split to avoid approval thresholds or limits. In order to effectuate a budget amendment, the Department Directors shall complete the Budget Amendment Form, which shall be maintained by the Finance Director. All approved budget amendments shall be subsequently included in the revised annual budget.

The City will coordinate development of the CIP with the development of the operating budget. Future operating costs associated with the new capital improvements will be projected and included in operating budget forecasts.

The City will maintain all its assets in a manner adequate to protect the City's and its citizens' capital investment and to minimize future maintenance and replacement costs. The City will provide for maintenance and replacement from current revenues where possible.

The CIP is to be presented by the Finance Director annually to the City Council for approval. Any substantive change to the CIP not addressed in this Manual must be reviewed and adopted by the City Council.

## Capital Assets Policy

Per GASB Statement No. 34, a Capital Asset is defined as the purchase of or improvement to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period

For this section of the Manual, the City shall use the following definitions:

- Inventory, an inventory of capital assets will be reviewed and updated annually;

- Reporting, the capital asset inventory will be reported within the Comprehensive Annual Financial Report (in accordance with governmental accounting standards);
- Depreciation, all capital assets within the inventory (excluding land and easements) will be depreciated evenly based on their original or historical valuation over their estimated useful life.

### Asset Capitalization and Depreciation Tables

The City will account for all capital assets that have a useful life of greater than two years with values equal to or exceeding those in the following table:

<b>Asset Classification or Type</b>	<b>Value</b>
Land	\$1
Vehicles	\$10,000
Machinery and Equipment	\$10,000
Furniture and Office Equipment	\$10,000
Recreation Equipment	\$10,000
Building and Building Improvements	\$25,000
Land Improvements	\$25,000
Infrastructure	\$50,000

The following ranges represent guidelines in setting estimated useful lives for capital asset reporting:

<b>Asset Classification or Type</b>	<b>Depreciation</b>
Land	Not depreciable
Land Improvements	
Athletic fields and playfields	15 years
Fencing	15 years
Irrigation systems & outside lighting	15 years
Retaining walls	10 years
Parking lots	20 years
Landscaping (including trees & shrubs)	10–15 years
Easements	Not depreciable
Buildings and Building Improvements:	
Buildings	25–40 years
Park Shelters	20 years
Roofing, Fire Sprinkling, Electrical, Plumbing	20 years
HVAC Systems	15 years
Cabinetry and Permanent Furnishings	10 years
Well Rehab. and Reconstruction	5–20 Years

Vehicles	
Cars, Vans, Light Trucks	3–10 years
Medium/Heavy Duty Trucks	8–16 years
Fire Trucks	15–25 Years
Machinery and Equipment	
Heavy Equipment (Sweepers, Loaders)	10–20 years
Tractors	15 years
Mowers	7–10 years
Firefighting Equipment	10 years
Other Equipment	7–15 years
Well Pumps and Equipment	20–25 Years
Furniture and Office Equipment	
	3–10 years
Recreation Equipment	
Play structures	10 years
Scoreboards	10 years
Tennis and Basketball Courts	20 years
Information Technology	
Telecommunication Systems (e.g., Fiber Optic)	25 years
Servers, Network Switches and Firewalls	5 years
Infrastructure	
Bridges	25 years
Streets (includes curb and gutters)	25 years
Sidewalks and Trails	15 years
Water Distribution	50 years
Sanitary Sewer Collection	
Mains and Lines	50 years
Lift Stations, Equipment & Liners	20–30 years
Storm Water System	
Mains and Storm Ponds	50 years
Catch Basins, Culverts, Manholes	25 years
Non-Structural BMPs	10–25 years
Structural BMPs	25–50 years
Streetlights and Traffic Signal System	25 years
Other Infrastructure	20–50 years

### Disposition of Capital Assets

Capital Assets may be disposed of, in accordance with State guidelines, through the following

methods:

- Sold by a public auction or advertisement for bids;
- Exchanged or “traded-in” for a replacement;
- Donated in a manner consistent with the Donation section of this Manual;
- Retired, recycled or placed in garbage (i.e., obsolete, broken items); and
- Salvaged, after the end of its useful life.

## Fiscal Agent Services Policy

From time to time, the City, in order to support applicable public purposes or other community-wide benefits, may agree to provide fiscal agent services to an external organization. If the City determines such an arrangement would be in the best interest of both parties, the following Fiscal Agent Service Policy shall apply and control.

### **Eligibility**

The City shall only provide fiscal agent services to a 501(c)(3) organization fulfilling a statutorily recognized public purpose or other community-wide benefit as determined by the City. All requests for fiscal agent services shall be reviewed on a case-by-case basis. If the City maintains a same or similar business relationships with other organizations, such relationships shall not be a basis for the approval or denial of any individual request.

All fiscal agent services arrangements shall be governed by a written Fiscal Agent Services Agreement (Agreement) approved by the governing board of the external organization and the City Council. Any costs associate with the creation, review and implementation of this Agreement shall be borne by the external organization through a non-refundable, administrative fee as determined by the City.

The City shall not provide fiscal agent services for any unincorporated associations or groups. It may also deny any request for fiscal agent services at any point prior to the approval and execution of the Agreement.

### **Fiscal Agent Services Requirements**

The Agreement shall outline the type of assistances and services to be provided by the City. Generally, these services may be administrative, financial or legal in nature. The City may also provide access to insurance products and other services through its vendors. As a rule, the City will not provide programmatic assistance (e.g., providing staff for an event) or waive fees or similar costs charged to the general public (e.g., park shelter rental fee). All services outlined in the Agreement shall be conducted in a manner consistent with the legal requirements and best practices of the City, State, and applicable accounting standards.

Any material changes, as determined by the City, in the activities of the external organization shall require the written approval of the City, and a subsequent modification of the Agreement by the City Council. The City shall not provide any fiscal agent services associated with any unapproved activities, or activities not otherwise contemplated by the Agreement.

The external organization shall support all costs associated with the fulfillment of the Agreement, including, but not limited to: annual audit requirements; interim reports and other requests for information; banking needs; daily and regular transactions and associated fees; amendments to the Agreement; legal services; insurance premiums; and other costs determined by the City to support the letter and spirit of the Agreement. The City may also charge up to a 5% administrative fee based on the total expenditures of the external organization annually in addition to the costs outlined above.

On behalf of the external organization, the City, as the Fiscal Agent, shall establish and maintain a separate Fiduciary Fund to segregate applicable financial activities. The City shall only disburse, or release funds associated with such as account upon the written authorization of at least two parties, as identified in the Agreement, upon a form(s) determined by the City. The maintenance of all funds shall be consistent with the internal controls established for regular City business activities.

The City will maintain all financial records associated with the external organization according to GAAP and OSA requirements, as well as any other applicable standards associated with the business activities of the external organization (e.g., grant covenants). The external organization shall support the cost of any employee trainings or certifications necessary to support its business activities.

The Agreement shall also indemnify the City and allow the City Council to terminate upon a 90-day written notice. Additionally, if the City Council determines any illicit, illegal and/or disreputable activities on the part of the external organization, it may terminate the Agreement if the external organization either fails to or cannot remedy the situation(s) in 10 days. If the City terminates the Agreement, it shall provide all data and information to the external agency upon request and to complete required reports and submissions.

# Cash and Investment Management

In order to maintain compliance with applicable Federal regulations, State laws and Charter provisions, the City shall maintain the following standards with respect to cash and investment management.

## Forfeited Assets Policy

The City receives property and money through law enforcement seizures under Federal Law 21USCS Section 881(e) and Minnesota Statutes, Sections 609.531–609.5317, and 169A.63.

The City will use proceeds from these seizures as defined in State law and Department of Justice guidelines. Forfeited assets (e.g., property, cash) will be used:

- Only for law enforcement purposes;
- Only as a supplement to budgeted funds; or
- Not as a source to supplant ordinary operating expenses.

The City will establish procedures to ensure the safekeeping of forfeited property and funds until such time as they are used for approved purposes. The City will use forfeited funds for appropriate Police and City Attorney purposes, including, but not limited to the following.

- Vehicles
  - Forfeited automobiles may be used to supplement the police fleet, but not to replace existing budgeted vehicles.
  - Unused vehicles will be stored, sold according to City policy, and the proceeds used according to this Forfeited Assets Policy.
- Other Property
  - May be used in ongoing Police and City Attorney operations.
  - Will be sold if no police use is imminent and cash proceeds used according to this Forfeited Assets Policy.
- Cash
  - Forfeited Funds activity budget will be presented for approval to the City Council with the regular City budget each year.
  - Unbudgeted, proposed purchases will be presented as a budget amendment consistent with the Operating Budget Policy of this Manual and Charter.

## Examples of Appropriate Uses of Cash

- Vehicles may be rented that do not supplant vehicles normally provided through City funds; such vehicles are in addition to the regular fleet.
- Equipment may be purchased providing it is not part of the regular budget.
- Overtime may be paid provided it is unanticipated in the rest of the Police and City Attorney budgets.
- Training costs in addition to those in the regular budget may be paid.

## Examples of Inappropriate Uses

- Purchasing any item(s) with forfeited funds that are already approved in the regular budget.
- Paying regular salaries or benefits from drug forfeiture funds but permitted for Driving Under the Influence (DUI) forfeiture fund as part of program operation.
- Purchasing anything for other City departments unless for a law enforcement purpose.
- Capital purchases previously approved for purchase with City funds.

## Fund Balance Policy

The purpose of this Fund Balance Policy is to establish appropriate fund balance levels for each fund that is primarily supported by property tax revenues or user fees. These policies will ensure that adequate resources are available to meet cash flow needs for carrying out the regular operations of the City.

The GFOA's guiding principle for classifying the various components of fund balance is to indicate the extent to which the government is bound to honor constraints on the specific purposes for which amounts in the fund can be spent. Following governmental accounting standards, the City has three basic categories: governmental funds, proprietary funds, and fiduciary funds. This Fund Balance Policy applies only to the governmental categories.

Government Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, altered the categories and terminology used to describe the components of fund balance in the governmental funds (but it does not apply to the proprietary or fiduciary funds). The City's governmental funds include the following fund types:

- General Fund;
- Special Revenue Funds;
- Debt Service Funds; and the
- Capital Projects Funds.

For the purpose of GASB Statement No. 54 and this Manual, the following definitions shall apply to the types of fund balances:

- Fund Balance, the difference between assets and liabilities reported in a governmental fund;
- Non-Spendable Fund Balance, amounts that are not in a spendable form (e.g., prepaid items and inventories of supplies); resources that must be maintained intact pursuant to legal or contractual requirements are also considered non-spendable;
- Restricted Fund Balance, amounts subject to externally enforceable legal restrictions (e.g., creditors, grantors, contributors, and by law through constitutional provisions or enabling regulations);
- Unrestricted Fund Balance, the total of committed fund balance, assigned fund balance, and unassigned fund balance, as described below;
- Committed Fund Balance, amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority (i.e., City Council). Commitments may be changed or lifted only by the City Council taking the same formal action that imposed the constraint originally. The City



- Council must act on these commitments before year end;
- Assigned Fund Balance, amounts a government intends to use for a specific purpose; intent can be expressed by the government body or by an official or body to which the governing body delegates the authority; and
  - Unassigned Fund Balance, amounts that are available for any purpose in the General Fund.

The City Council authorizes the Finance Director and/or City Manager to assign fund balances that reflects the City's intended use of those funds. When both restricted and unrestricted resources are available for use, it is the City's policy to first use restricted resources, and then use unrestricted resources as they are needed. When unrestricted resources are available for use, it is the City's policy to use resources in the following order; 1) committed 2) assigned 3) unassigned.

### **General Fund**

The General Fund is established to account for all revenues and expenditures which are not required to be accounted for in other funds. Revenue sources include property taxes, license and permit fees, fines and forfeits, charges for services, intergovernmental revenues, investment interest earnings and transfers.

The General Fund will have committed fund balances at year end for any purchase order encumbrances and budget carryovers. The General Fund may have a portion of its fund balance classified as non-spendable if there are long term receivables, inventories, or prepaid items. The General Fund is the only fund that can have any unassigned fund balance.

The City will strive to maintain an unassigned fund balance in the General Fund in the range of 35%–50% of the subsequent year's budgeted expenditures. Since a significant source of revenue in the General Fund comes from property taxes, maintaining a fund balance that is equal to at least five months of operating expenditures ensures that sufficient resources are available to fund basic City functions between property tax settlements. This range is in conformance with guidance from the OSA. An assignment or restriction of fund balance may be used to offset revenues earned in one year where substantial services are required to be performed in the next fiscal period.

### **Special Revenue Funds**

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. Consistent with GASB Statement No. 54, substantial inflows of revenues into a Special Revenue Fund must be either restricted or committed in order for the fund to be considered a Special Revenue Fund. The table on the next page restricts/commits the Special Revenue Funds for the City.

<b>Special Revenue Funds, Designations</b>		
<b>Fund</b>	<b>Special Revenue Source</b>	<b>Restricted/Committed For</b>
Cable Television	Cable Franchise Fees	Marketing and Communication Activities
Solid Waste Abatement	Federal and State Grants, User Fees	Recycling Activities
Alcohol, Drug, Gambling Forfeiture	Federal and State Forfeitures	Police Activities
Police Activity	Federal, State and County Grants	Police Activities
Springbrook Nature Center	Property Taxes and User Fees	Springbrook Nature Center Activities

**Solid Waste Abatement Fund.** The Solid Waste Abatement Fund is a Special Revenue Fund that provides for curbside recycling pickup throughout the City, as well as recycling drop-off events during the year. It receives the majority of its funding from user fees. The fund balance for this fund shall be consider committed.

The City will strive to maintain a fund balance in the Solid Waste Abatement Fund in the range of 10%–15% of the subsequent year’s budgeted expenditures. This lower percentage is deemed adequate since revenues are received monthly as part of the utility billing process.

**Springbrook Nature Center Fund.** The Springbrook Nature Center (SNC) Fund pays for the ongoing operations of the SNC, as well as associated capital investment projects in concert with other City funds. Property taxes and user fees make up the majority of the revenues for this fund. The fund balances are both restricted and committed depending on the activity. The City shall consider any donations made for specific purposes but unexpended by the City as restricted. The portion of the fund balance comprised of user fees and property taxes shall be committed for use by the SNC.

The City will strive to maintain a fund balance in the Springbrook Nature center Fund in the range of 35%–50% of the subsequent year’s budgeted expenditures.

**Cable Television Fund.** The Cable Television Fund pays for the ongoing operations for cable television programming, community marketing and other communications, as well as capital investment projects required for broadcasting equipment. Franchise fees make up the majority of the revenues for this fund. This fund balances are both restricted and committed by the franchise agreements. The Public Education and Government (PEG) Fee revenues are restricted per the franchise agreement. The Cable Television Franchise Fees are committed.

The City will strive to maintain a fund balance in the Cable Television Fund in the range of 25%–50% of the subsequent year’s budgeted expenditures.

**Public Safety Support Fund.** The Public Safety Support Fund administers grants and payments from a variety of intergovernmental agencies for public safety purposes. Payment from other agencies and grant proceeds make up the majority of the revenues for this fund. The fund balances for are both committed and restricted depending on the activity. For the Public Safety Data System Manager, the payments from Anoka County shall be committed. Any grant proceeds recorded in the fund shall be restricted.

Given the type of activity supported by the fund, and the fact that external revenues support all of the costs associated with it, the City does not maintain fund balance policy for the fund.

**Forfeiture Funds.** The City maintains three Forfeiture Funds, which pay for eligible purchases associated with applicable activities (e.g., drugs, alcohol enforcement) as outlined in Federal regulations and State law (e.g., DUI training). Assets forfeited or seized due to criminal activities are recorded in this fund based on formulas established by either Federal regulations or State laws. Given that all allowable expenditures are controlled by law, all forfeited assets shall be considered restricted.

Given the type of activity supported by the fund, the City does not maintain a fund balance policy for it.

#### **Debt Service Funds**

Debt service fund balances are considered restricted as they are resources that are being accumulated for payments of principal and interest maturing in current and future years.

#### **Capital Project Funds**

Capital project funds are used to account for and report financial resources that are restricted, committed, or assigned for capital outlays, including the acquisition or construction of capital facilities and other capital assets. They also accumulate funds for future, planned expenditures.

The City shall consider all Capital Project Funds as assigned fund balances, except in the following circumstances:

- Long-term receivables, inventories, and prepaid items, which shall be non-spendable;
- Proceeds from the sale of bonds, and any Municipal State Aid held by the City or similarly designated funding, which shall be restricted; and
- Funds held for the Capital Equipment Fund and Community Investment Fund shall be committed.

For any other activity, the City Manager or their designee shall determine the fund balance classification. Given the type of activities supported by these funds (e.g., one-time expenditures), the City does not maintain fund balance policies for each individual fund.

## **Enterprise Funds**

These funds were established to account for the operation of Water, Sanitary Sewer, Storm Water and Municipal Liquor operations which are designed to be self-supporting from user charges and fees.

**Water.** This fund is used to account for the provision of water services for the customers of the City related to administration, operations and capital outlay. This fund is financed predominantly through user charges and fees.

The City will strive to maintain a cash balance in the Water Utility Fund in the range of 50%–100% of the subsequent year’s budgeted operating expenses less depreciation, plus the subsequent year’s debt service and capital improvement obligations. Since a significant source of revenue in the Water Fund comes from user charges and fees, maintaining a cash balance in this range ensures that sufficient resources are available to fund basic City functions between receipts of user charges and fees. In addition, due to the mature water infrastructure within the City, a higher percentage of fund balance is prudent to address any potential issues.

**Sanitary Sewer.** This fund is used to account for the provision of sanitary sewer collection and conveyance for the customers of the City related to administration, operations and capital outlay. This fund is financed predominantly through user charges and fees.

The City will strive to maintain a cash balance in the Sanitary Sewer Utility Fund in the range of 50–100% of the subsequent year’s budgeted operating expenses less depreciation, plus the subsequent year’s debt service and capital improvement obligations. Since a significant source of revenue in the Sanitary Sewer Fund comes from user charges and fees, maintaining a cash balance in this range ensures that sufficient resources are available to fund basic City functions between receipts of user charges and fees. In addition, due to the age of the sanitary sewer infrastructure within the City, a higher percentage of fund balance is prudent to address any potential issues.

**Storm Water.** This fund is used to account for the provision of storm water collection, conveyance and water quality management for the customers of the City related to administration, operations and capital outlay. This fund is financed predominantly through user charges and fees.

The City will strive to maintain a cash balance in the Storm Water Fund in the range of 50%–100% of the subsequent year’s budgeted operating expenses less depreciation, plus the subsequent year’s debt service and capital improvement obligations. Since a significant source of revenue in the Storm Water Fund comes from user charges and fees, maintaining a cash balance in this range ensures that sufficient resources are available to fund basic City functions between receipts of user charges and fees. In addition, due to the age of storm water infrastructure within the City, a higher percentage of fund balance is prudent to address any potential issues.

**Municipal Liquor.** This fund is used to account for the operations of the City’s off-sale liquor stores. This fund is financed predominantly through the sale of liquor and similar items.

The City will strive to maintain a cash balance in the Municipal Liquor Fund in the range of 5%–15% of the subsequent year’s budgeted expenses. Due to the correlation of sales to purchases of inventory, a lesser cash balance percentage is justifiable. This will ensure that sufficient resources are available to fund Municipal Liquor operations and future capital improvements.

### **Carryovers and Encumbrances**

At year end, the City Council may approve purchase order encumbrances and budget carryovers in the form of a revised budget. Both the encumbrances and the budget carryovers will be considered committed fund balances upon approval of the City Council through the subsequent annual budget.

### **Self-Insurance Fund Policy**

The City will maintain a separate Self-Insurance Fund within its financial structure to support the cost of certain insurance and risk management programs. The Self-Insurance Fund will be the first fund to respond to insurance premiums, claims and other costs, including those defending a claim against the City, which will allow the City to accept higher deductibles, thereby reducing the premiums paid on its insurance policies. It will also provide protection from fluctuating insurance premiums due to changes in the insurance markets.

The City shall calculate, at least annually, an estimated working capital requirement for the Self-Insurance Fund. The working capital estimate should include the anticipated claims to be supported in the next three years, plus at least 20% annually for unexpected claims. If this analysis and formula determines the available working capital to be inadequate, the City Council shall transfer monies from other funds subject to its authority to satisfy the estimated amount.

Generally, the City shall consider the proportionate share of claims by activity and/or department to address any funding shortfall. Claim payments will be made from the Self-Insurance Fund for all claims against the City. Contributions to the Self-Insurance Fund are calculated annually by considering premiums, claims history and other factors, such as the insured value of property and equipment, as well as the number of vehicles assigned to each department.

The City Council may only transfer monies from the Self-Insurance Fund after at least three years of actual expenditures and claim experience, or a report from a qualified, external consultant, indicates excess funding. The fund balance will be reviewed each year during the annual budget preparation. The City Manager or Finance Director shall approve all Self-Insurance Fund activities, consistent with other sections of this Manual.

The City will utilize the services of a professional Risk Manager, either on-staff or by contract, to administer a risk avoidance and mitigation program. The City will periodically conduct educational safety and risk avoidance programs within the various departments. Staff will report to the City Manager, at least annually, on the results and costs of the risk management program for the preceding year.

The City will conduct at least every five years, using external consultants, a comprehensive risk management study and will implement the corresponding recommendations for the improvement of risk management that are found to be feasible and cost-effective. The City will maintain the deductible amount considered prudent in light of the relationship between the cost of insurance and the City's ability to sustain both per occurrence and annual loss costs.

Planned drawdown of the Self-Insurance Fund below the estimated working capital level will be permitted for operational purposes to cover extraordinary expenditures or to reduce the impact of increasing premiums or claims experience. Reductions in the fund balance are meant to be temporary and must be resolved through rate adjustments, implementation of a new permanent revenue source or reduction in expenditure levels. Surplus fund balance above the minimum level may be used to defer or reduce payments needed to support risk management operations.

## Investment Policy

This Investment Policy specifically outlines the investing philosophy and practices of the City and serves as a reference point for the management of City assets. It is the policy of the City to invest public funds in a manner which will provide for the following in order of importance: safety, liquidity and yield (i.e., return on investment) that conforms to all Federal, State and local regulations governing the investment of public funds.

The purpose of this Investment Policy is to develop an overall program for cash investments management, including: a high degree of professionalism; to ensure public trust; to establish that elected and appointed officials and employees are fiduciaries of a portfolio, which shall be subject to public review; and to establish cash investment objectives, delegation of authority, standards of prudence, internal controls, authorized investments, selection process for investments, and broker representations.

### Scope

This Investment Policy applies to all financial assets of the City. These funds are accounted for within the City's Comprehensive Annual Financial Report and include:

- General Fund;
- Special Revenue Funds;
- Capital Project Funds;
- Debt Service Funds;
- Enterprise Funds;
- Internal Service Funds;
- Trust and Agency Funds; and
- Any new fund created by the City, unless specifically exempted by City Council; and/or falling under the constraints of a separate section of State law other than Chapter 118A.

### Prudence

Investments shall be made with judgment and care, under circumstances existing at the time the investment is made, which persons of prudence, discretion and intelligence exercise in the

management of their own affairs, not for speculation, but for investment, considering probable safety of the capital as well as interest yield to be derived.

The standard of prudence to be used by investment officials shall be the "prudent investor" standard and shall be applied in the context of managing the overall portfolio. Investment officers acting in accordance with written procedures and this Investment Policy and exercising due diligence shall be relieved of personal liability for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse situations. Investment procedures developed for the Finance Department must be complied with by those with access to and management responsibilities for City investments, including any external investment managers, advisors, consultants, brokers and/or counterparties.

### **Objective**

At all times, investments of the City shall be made in accordance with Minnesota Statutes Chapter 118A and amendments thereto. The primary objectives of the City's investment activities shall be in the following order of priority.

**Safety.** Safety of principal is the foremost objective of the investment portfolio. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk, interest rate risk, and custodial risk.

**Credit Risk.** Credit Risk is the risk of loss due to failure of the security issuer to make payments on time and/or in full. Credit Risk will be minimized by:

- Limiting investments to the type of securities listed in this Investment Policy; and
- Diversifying the investment portfolio so that the impact of potential losses from any type of security or from any one individual issuer will be minimized.

**Interest Rate Risk.** Interest Rate Risk is the risk that the market value of securities in the portfolio will fall due to changes in general interest rates. The City will minimize Interest Rate Risk by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity. The City has also established diversification guidelines and maturity limits to control the sensitivity of the portfolio to changes in interest rates.

**Custodial Risk.** The City will minimize deposit Custodial Risk, which is the risk of loss due to failure of the depository bank (or credit union), by obtaining collateral or bond for all uninsured amounts on deposit, and by obtaining necessary documentation to show compliance with state law and a perfected security interest under federal law.

The City will minimize investment Custodial Risk by maintaining custody of securities and cash holdings outside of authorized depository institutions with an eligible custodian(s) that meets statutory and Investment Policy requirements or with a Federal Reserve Bank. Investment Custodial Risk is the risk that in the event of failure of a custodian, such as a broker/dealer, the City will not

be able to recover the value of its investment securities that are in possession of an outside party and in that party's nominee name for which the City is a beneficial owner. Investments in investment pools and money markets are not evidenced by securities that exist in physical or book entry form, and therefore are not subject to custodial Credit Risk disclosures.

### **Liquidity**

The City's investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements that might reasonably be anticipated. The portfolio will be structured so that securities mature concurrent with cash needs to meet anticipated demands (i.e., static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (i.e., dynamic liquidity). Alternatively, a portion of the portfolio may be placed in money market mutual funds or local government investment pools which offer same day liquidity for short-term funds.

### **Yield**

The City's investment portfolio shall be designed with the objective of attaining a market rate return. Securities shall generally be held until maturity with the following exceptions:

- A security with declining credit may be sold early to minimize loss of principal and the risk the investment will no longer comply with the requirements of Minnesota statutes, chapter 118A;
- A security swap (simultaneous sale and purchase) would improve the quality, yield, or target duration in the portfolio; and
- Liquidity needs of the portfolio require that the security be sold.

### **Trading**

Portfolio purchases will focus on holding investments until maturity to maintain securities at amortized value. Excessive investment portfolio turnover commonly referred to as "trading" or "overtrading" to obtain short-term gains is not consistent with the City's stated investment objectives and will be prohibited.

### **Delegation of Authority**

The investment program shall be operated in conformance with Federal, State, and other legal requirements. Authority to manage the City's investment program is derived from the following:

- Minnesota Statutes Chapter 118 A, Deposit, and Investment of Local Public Funds; and
- Fridley City Charter Section 7.13, Receipts to go to City Treasurer.

Management responsibility for the investment program is hereby delegated to the Finance Director, who shall establish written procedures for the operations of the Investment Program consistent with this Investment Policy. The Finance Director, with assistance from Finance Department, monitors performance of the investment portfolio, and ensures that proper internal controls are developed to safeguard investments assets. Procedures should include reference to: safekeeping (custody), delivery versus payment (DVP), investment accounting, wire transfer agreements, collateral/depository agreements and banking service contracts. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions.



No person may engage in an investment transaction except as provided under the terms of this Investment Policy and the procedures established by the Finance Director. The Finance Director shall be responsible for all investment transactions and shall establish a system of controls to regulate the activities of subordinate officials and any external parties.

### **Ethics and Conflicts of Interest**

Officers and employees involved in the investment process shall refrain from conducting personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Investment officials shall annually disclose to the City Clerk any material financial interests as required by State statute on an annual Statement of Economic Interest form. Employees and officers shall subordinate their personal investment transactions to those of the City, particularly with regard to the time of purchases and sales, and shall refrain from undertaking personal investment transactions with the same individual(s) with whom business is conducted on behalf of the City.

### **Authorized Broker/Dealers and Investment Advisors**

The City will conduct investment transactions only with authorized broker/dealers that have met the following criteria:

- They act as primary or regional dealers that qualify under Securities & Exchange Commission (SEC) Rule 15C3-1 (Uniform Net Capital Rule); and
- Submit annually to the Finance Director an OSA Broker Certification Form.

All broker/dealer relationships, providing they meet the above requirements, will be maintained at the discretion of the Finance Director. The purchase of all investments must be from institutional brokers.

The City may enter into contracts with investment advisory firms at the discretion of the Finance Director when their services are deemed beneficial to the City. Any such firm must be registered under the Investment Advisor's Act of 1940. The advisor may have authority to transact investments on behalf of the City and must comply with State statute and this Investment Policy.

### **Authorized and Suitable Investments**

Based on the investment objectives as defined in this Investment Policy, the City will limit its investments to securities authorized under Minnesota Statute 118A and future revisions. Current statute allows the City to invest in the following:

- United States Securities including bonds, notes, bills, mortgages, or other securities that are direct obligations or are guaranteed or insured issues of the United States, its agencies, its instrumentalities, or organizations created by an act of Congress. Mortgage-backed securities that are defined as high risk or in certificates of deposit secured by letters of credit issued by federal home loan banks are not permissible investments;
- General obligation of state or local governments with taxing powers rated A or better by a national bond rating services;
- Revenue obligations of state or local governments rated AA or better by a national bond

rating service;

- General obligation of the Minnesota Housing Finance Agency, which is a moral obligation of the State of Minnesota, rated A or better by a national bond rating service;
- Any security which is an obligation of a school district with an original maturity not exceeding 13 months and (i) rated in the highest category by a national bond rating service or (ii) enrolled in the credit enhancement program pursuant to section 126C.55, Minnesota statutes.
- Certificates of Deposits (i.e., Time Deposits) that are fully insured by the FDIC or the NCUA;
- Bankers acceptances of United States banks rated with the highest short-term credit rating of any two Nationally Recognized Statistical Rating Organizations (NSROs), with a maximum maturity of up to 270 days from the date of purchase;
- Commercial paper issued by United States corporations or their Canadian subsidiaries that is rated in the highest rating category by at least two nationally recognized rating agencies and matures in 270 days or less;
- Money Market Mutual Funds provided such investment company is registered under the Federal Investment Company Act of 1940, and which holds itself out as a money market fund meeting the conditions of rule 2a-7 of the SEC and is rated in one of the two highest rating categories for money market funds by at least one nationally recognized statistical rating organization, or whose shares are registered under the Federal Securities Act of 1933, as long as the investment company's fund receives the highest credit rating and is rated in one of the two highest risk rating categories by at least one nationally recognized statistical rating organization and is invested in financial instruments with a final maturity no longer than 13 months.
- Shares of a Minnesota joint powers investment trust whose investments are restricted to securities described under sections 118A.04, 118A.07 and subdivision 7, Minnesota statutes.

In addition, the share value of the money market funds must be equal to \$1.00. The Minnesota Municipal Money Market Fund (4M) that was established by the League of Minnesota Cities in 1987 to address the investment needs of Minnesota cities.

### **Concentration of Credit Risk**

It is the intent of the City to diversify its investments and thereby reduce the risk of loss resulting from the over-concentration of assets in a specific maturity, issuer, institution or market sector. No more than 50% of the entity's total investment portfolio will be invested in a single market sector and no more than 15% of the overall portfolio may be invested in the securities of a single issuer. The following investments are exempt from diversification restrictions: U.S. Treasury and Agency securities, Money Market Funds, Local Government Investment Pools and Deposits fully insured by the FDIC or NCUA.

Due to the fluctuations in the value of the portfolio, maximum percentages for a particular issuer or investment type may be exceeded at a point in time subsequent to the purchase or maturity of a particular security. Securities need not be liquidated to realign the portfolio; however, consideration should be given to this matter when future purchases are made.

Given the smaller portfolio of the Housing and Redevelopment Authority (HRA), the above restrictions will be waived. Prudent judgment in regard to concentration of credit risk should still be exercised when possible.

### **Collateralizations**

In accordance with Minnesota Statute 118a.03, financial institutions will be required to provide collateral on the following:

- Certificates of Deposits (i.e., Time Deposits); and
- Demand Deposits.

The City chooses to limit collateral to the following U.S. government securities:

- Treasury Bills;
- Treasury Notes;
- Treasury Bonds;
- Federal National Mortgage Associations (FNMA);
- Federal Home Loan Bank (FHLB);
- Federal Farm Credit Bank (FFCB);
- Government National Mortgage Association (GNMA); and
- Federal Home Loan Mortgage Corporation (FHLMC).

Deposits may additionally be collateralized by an irrevocable standby letter of credit issued by Federal Home Loan Banks.

The underlying securities will be subject to periodic (i.e., monthly) market valuations to ensure there is no market exposure. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be 110% of market value of principal and accrued interest except that where the collateral is irrevocable standby letters of credit issued by Federal Home Loan Banks. The amount of collateral shall be at least equal to the amount on deposit at the close of the financial institution's banking day.

For cash deposits on-hand collateral will always be held by an independent third party with whom the City has a current custodial agreement. Clearly marked evidence of ownership (i.e., safekeeping receipt) must be supplied by the entity and retained. Collateralization shall be in the form of specific securities held for the City. The only exceptions are FDIC, Securities Investor Protection Corporation (SIPC) and pre-approved insurance coverage. The right of collateral substitution is granted, subject to approval from the Finance Director.

### **Safekeeping and Custody**

Securities purchased shall be held in a segregated account for the City's benefit at a third-party trustee as safekeeping agent. The investment dealer or bank from which the security is purchased shall issue a confirmation ticket to the City listing the specific instrument, issuer, coupon, maturity, Committee on Uniform Security Identification Procedures (CUSIP) number, purchase or sale price, transaction date, and other pertinent information. The financial service provider who executes the

transaction on the City's behalf, if any, shall deliver all securities on a delivery versus payment method (DVP) to the designated custodian. DVP is a way of controlling the risk to which securities market participants are exposed. Delivery of securities (i.e. the change in their ownership) is done simultaneously with payment. This means that neither the buyer nor the seller is exposed to the risk that the other will default.

Investments, contracts, and agreements may be held in safekeeping with:

- Any Federal Reserve Bank; and
- Any bank authorized under the laws of the United States or any state to exercise corporate trust powers including, but not limited to, the bank from which the investment is purchased.

The City's ownership of all securities should be evidenced by written acknowledgements identifying the securities by:

- The names of the issuers;
- The maturity dates;
- The interest rates; and
- Any CUSIP, serial numbers, or other distinguishing marks.

The City may not invest in securities that are both uninsured and not registered in the name of the City and are held by either the counterparty or the counterparty's trust department or agent, but not in the name of the City.

### **Maximum Maturities**

To the extent possible, the City will attempt to match its investment maturities with anticipated cash flow liquidity demands (i.e., static liquidity). Fifty percent of the City's funds in each investment portfolio will be invested in securities maturing in 5 years or less, with no more than 20% of the City's funds being invested in securities maturing in up to 10 years. A minimum of 5% of the portfolio will mature under 30 days. Maturity is measured by average life, worst call date or expected life as opposed to final maturity.

Maturities selected shall provide for stability of income and reasonable liquidity. Because of the inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio should be continuously invested in readily available funds such as local government investment pools and/or money market funds to ensure that appropriate liquidity is maintained to meet ongoing obligations.

### **Internal Control**

The Finance Director is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of the costs and benefits requires estimates and judgments by management.

The City will engage an external auditor for an annual independent review to assure compliance with policies and procedures.

### **Performance Standards**

The investment portfolio will be designed to obtain a market average rate of return during budgetary and economic cycles, considering the City's investment risk constraints and cash flow needs. The investment portfolio will be structured to meet specific criteria addressing safety, liquidity and yield. The City's reporting system will provide information concerning cash position, investment performance, and percentage of the portfolio that is invested by security issuers and maturity structure.

### **Market Yield/Benchmark**

The City's investment strategy is conservative. Under this conservative philosophy, the City will purchase investments that fit in accordance with this policy. Given this strategy, the Finance Director may establish benchmarks, as appropriate, based on the investment needs of the City.

### **Reporting**

The Finance Director shall provide at least quarterly reports to the City Manager on the investment activity and returns of the City, which will include: security diversification information, maturity breakdowns and investment earnings, and a brief summary of current economic conditions affecting the portfolio. The City will also report this information as part of the Comprehensive Annual Financial Report.

## **Community Investment Fund Policy**

The City acknowledges the limited financial resources available to support various capital projects throughout the community, such as improvements to park and recreation facilities, and public utilities. As such, this Community Investment Fund Policy shall create and provide guidance regarding the use of a Community Investment (CI) Fund to support capital project costs.

Generally, the CI Fund shall be used to issue interfund loans to support the cost of long-term improvements to utilities owned and operated by the City. Upon repayment, the interest income earned on those interfund loans will be used to support the cost of park and recreation improvements throughout the City. Through this CI Fund Policy, the fund shall provide meaningful cost savings for the City, and a funding source for park and recreation projects for the foreseeable future.

### **General Guidelines and Requirements**

For the purposes of this CI Fund Policy, the following guidelines and requirements shall control the operation and use of the fund.

**Fund Created.** The City created a Capital Project Fund called the "Community Investment Fund," effective December 31, 2018.

**Eligible Revenues and Funding Sources.** The following funding sources shall be deposited or transferred into the Fund:

- All assets of the “Closed Bond” Funds and “Improvement Bonds of the Future” Fund as of December 31, 2018;
- Any repayments as the result of interfund loans issued by the CI Fund;
- All interest and investment earnings of the CI Fund;
- Any unassigned fund balance of the General Fund in excess of upper threshold (i.e., 50%) established by the Fund Balance Policy of this Manual as determined by June 30 annually;
- Any fees, excluding reimbursements for City staff time, obtained through the issuance of Private Activity Bonds (i.e., Conduit Bonds);
- Any unanticipated proceeds or payments to the City, except for those controlled by Section 12.06 of the City Charter; and
- Any other monies appropriated by the City Council and/or donated to the Fund.

### **Eligible Costs and Expenditures**

The CI Fund shall be used exclusively to support the capital and debt service expenditures related to public utilities, pursuant to Section 11.01 of the City Charter. Additionally, the CI Fund may be used to support capital costs, but not debt service or interfund loans, associated with park and recreation improvements, including, but not limited to: cultural or civic improvements; natural resources restoration; park and trail construction; and deferred maintenance related to any of these activities. Generally, the projects shall provide a community-wide benefit for the City. The CI Fund may not be used to support any operating costs of the City.

The City may only expend CI Fund assets pursuant to the following regulations:

- Any such project must also be authorized as part of the CIP as adopted by the City Council annually, or from time to time;
- The City Council adopts a resolution stipulating the structure and terms of any interfund loan, pursuant to Section 7.10 of the City Charter, originating from the Fund; and
- The project meets or exceeds the requirements of other sections of this CI Fund Policy.

The Finance Director may authorize any transfers from the CI Fund to support park and recreation improvements provided the amount does not exceed the amount authorized in the CIP and the Fund’s Cash Flow Projection or violate other sections of this Manual.

The limitations imposed in the sections above do not apply to reasonable expenditures necessary for the administration of the CI Fund. Additionally, it may be used for emergency and disaster purchases consistent with the Purchasing Policy of this Manual, and Section 6.06 of the Charter.

### **Debt Service**

The Fund may be used to support the payment of debt service (i.e., bonds) for qualifying capital costs, subject to the following limitations:

- The total annual debt service payments do not exceed more than 50% of the ensuing years’ eligible and available revenues as defined below; and

- Available revenue consists of total revenue derived from the aforementioned eligible revenues and funding sources, less any amount allocated for the accumulation of a Minimum Fund Balance.

### **Minimum Fund Balance**

The Minimum Fund Balance must be estimated on a 10–year horizon. In order to accumulate a minimum fund balance and maintain the long–term solvency of the Fund, the Minimum Fund Balance will be as follows:

- During Fiscal Year 2019 through 2022, the Fund shall maintain a Minimum Fund Balance of \$300,000;
- During Fiscal Year 2023 through 2025, the Fund shall maintain a Minimum Fund Balance of \$500,000; and
- Beginning in Fiscal Year 2026, and for all years thereafter, the Fund shall maintain a Minimum Fund Balance of \$1,000,000.

### **Administrative Considerations**

All agreements, applications, permits or other documents required under this CI Fund Policy shall be provided in a form(s) as determined by the City Manager or their designee.

# Debt Management

## Debt Management Policy

One of the keys to sound financial management is the development of a Debt Management Policy. This need is recognized by bond rating agencies and development of a debt policy is a recommended practice of the GFOA. A debt policy establishes the parameters for issuing debt and managing the debt portfolio. It provides guidance to the administration regarding purposes for which debt may be issued, types and amounts of permissible debt and method of sale that may be used. It helps ensure fiscal responsibility and promotes financial sustainability. The following Debt Management Policy is intended to demonstrate a commitment to long-term financial planning in conjunction with the CIP for the City.

### Debt Issuance Guidelines

The City will confine long-term borrowing to capital improvements, or projects that have a useful economic life of more than five years and cannot be financed from current revenues. As a general rule, the City will not use debt or similar financial instruments to acquire machinery and/or capital equipment, except for as part of the expansion or construction of a City facility. For the purpose of this Debt Management Policy, current revenues are defined to include that portion of fund balance in excess of appropriate required reserves and designations.

The City will endeavor to keep the total maturity length of general obligation bonds at or below 20 years and at least 50% of the principal shall be retired within 10 years. In all cases, the maturity shall be shorter than the useful life of the related asset(s).

The City will prepare annually a five-year CIP, which will be approved by the City Council. The CIP will include an analysis of the City's infrastructure and other capital needs, and their corresponding financial impact and any associated debt service. The City will not issue any long-term debt to support operating activities nor will it consider debt issuance outside of the adopted CIP, except in the case of a financial emergency consistent with the definition and processes outlined in Chapter 7 of the Charter.

The City will analyze each project and the proposed debt financing to determine the tax impact and future operating costs associated with the project and related debt issuance costs. The City Council shall authorize, approve and appropriate all debt related proceeds.

The City will plan bond issues to minimize the frequency of issuance to ensure the lowest possible costs of issuance and administrative/compliance costs. When determining the size of a bond issue, the City will consider the need for construction, debt service and capitalized interest funds. The City will prepare construction fund draw schedules in conjunction with CIP planning.

The City's preferred method of sale of bonds is via competitive sale to underwriters; however, the City may sell bonds via a negotiated sale, private placement, or other method if deemed



advantageous. The City shall on all occasions comply with the requirements of Minnesota statutes, Chapter 475 with respect to method of sale and the use of an independent municipal advisor.

Total net general obligation debt, which is generally defined as debt fully supported by property taxes, will not exceed the statutory limit as required by Minnesota Statute § 475.53. The total debt levy will not exceed 50% of the total property tax levy in any given year. Where possible and cost-effective, the City will use revenue, including General Obligation backed revenue bonds, or other self-supporting type bonds instead of General Obligation Bonds.

The City will maintain frequent and regular communications with bond rating agencies about its financial condition and will follow a policy of full disclosure in every financial report and bond prospectus. The City will comply with SEC reporting requirements.

Interfund borrowing for periods of more than one year shall only be undertaken for capital expenditures. A reasonable payment schedule for repayment of the borrowed amounts and enforceable covenants, established to ensure recourse if the schedule is not adhered to, shall be approved by the City Council. Interest charges shall be included to compensate the originating fund for the use of its financial resources. Interest charges for interfund loans utilizing tax increment borrowing will follow Minnesota Statutes, Section 469.178, Subd. 7. For interfund borrowing involving the CI Fund, please see the applicable section of this Manual.

### **Debt Issuance Types**

The City may issue general obligation debt for capital or other properly approved projects. Where possible and cost-effective, the City will use special assessment, revenue, or other self-supporting bonds instead of General Obligation Bonds.

The City may issue revenue bonds to fund proprietary fund activities such as water, sanitary sewer and storm water utilities as well as the municipal liquor store(s) or for other capital projects that generate adequate revenues from user fees to support operations and debt service requirements. The bonds will include written legal covenants, which require that revenue sources be adequate to fund annual operating expenses and annual debt service requirements.

The City may issue tax increment bonds to fund public improvements or for economic development (i.e., private). All Tax Increment Financing (TIF) proposals shall include a financial impact analysis addressing the economic relationship of the proposed project to the City's estimated tax rates, service costs, and employment opportunities. If General Obligation TIF Bonds are proposed, there shall be a review and opinion by the City's Financial Advisor regarding structuring the issue and the adequacy of the tax increments to retire the debt.

Capital leases may be used to purchase buildings, equipment, furniture and fixtures. The term of any capital lease shall not exceed the useful life of the leased asset. Lease financing and master lease obligations, including lease revenue bonds, may be considered as alternative financing sources, consistent with the Charter.

## **Refunding of Debt**

The City will refund debt when it is in the best financial interest of the City to do so.

**Debt Service Savings.** When a current or advance refunding are undertaken to generate interest rate cost savings, the minimum aggregate present value savings will be 3% of the refunded bond principal amount. The present value savings will be net of all costs related to the financings.

**Term of Refunding Issues.** The City will refund bonds within the term of the originally issued debt. However, the City may consider maturity extension, when necessary to achieve a desired outcome, provided that such extension is legally permissible. The City also may consider shortening the term of the originally issued debt to realize greater savings. The remaining useful life of the financed project or facility should be considered in this decision.

**Arbitrage.** The City shall take all necessary steps to optimize escrows and to avoid negative arbitrage in its refunding.

## **Private Activity or Conduit Bonds Policy**

The City has been granted the power to issue private activity or conduit revenue bonds, and other conduit revenue obligations, under Minnesota Statutes, § 469.152–469.165, as amended, and Minnesota Statutes, Chapter 462C, as amended (Conduit Bonds Acts).

It is the judgment of the City Council that tax-exempt financing is to be used on a selective basis to encourage certain development or project that offer a benefit to the City as a whole, including significant employment and housing opportunities. It is the applicant's responsibility to demonstrate the benefit to the City, both in writing and at the required public hearings.

Although approval may have been granted by the City Council for the issuance of financing for a similar project or a similar debt structure, it shall not be a basis upon which approval will be granted. Each application will be judged on the merits of the project as it relates to the authorized public purposes, the Conduit Bonds Acts, and the benefits to the City at the time of the request for financing.

### **Criteria**

The proposed project must be compatible with the overall development plans and objectives of the City as outlined in the Comprehensive Plan or other duly adopted actions, resolutions and/or ordinances of the City Council.

It is also the City's intent to assist in business expansions or relocations within the City where it can be shown that such would have a substantial, favorable impact on employment, qualified housing or the Property tax base of the City.

The project must not put an undue burden on existing City services or public utilities beyond that which can be reasonably and economically accommodated, as determined by the City Engineer or their

designee. Additionally, the applicant shall not place the City in competition with other jurisdictions or political subdivisions for project financing.

Any and all bonding and bonding authority shall be available on a first-come, first-served basis, assuming the applicant(s) in question meet the other criteria and procedures outlined in this section of the Manual.

The applicant must have a good financial standing, show a substantial net worth, equity in the project, or both, and have an acceptable earnings history or pro forma. Proposed projects are to show in the application for financing an owner equity or other collateral (such as a Letter of Credit, insurance company guarantee, or similar security), which will be satisfactory to the end-lender or rating agency, all determined with reference to total project costs. The applicant will also file with the City, if requested, a final statement of total costs and project equity, certified to by an authorized officer or partner, or the individual applicant, and said statement to be filed at time of requesting the final resolution.

Debt will be considered sold in a private placement if 1) no advertising or solicitation of the general public occurs, and 2) if the bonds are initially sold to not more than ten purchasers (not including any underwriter or placement agent as a purchaser); and 3) the City receives written certification from each initial purchaser (or each underwriter or placement agent based on its reasonable belief) that: 1) such purchaser has such knowledge and experience in financial and business matters that it is capable of evaluating the merits and the risks of the debt; and 2) such purchaser is not purchasing for more than one account or with a view to distributing the debt.

In addition, for a private placement either 1) all bonds or notes (except for one bond or note) must always remain in minimum denominations of not less than \$100,000, or (2) investment letters from each initial purchaser, and from any subsequent purchaser, must be obtained and contain the above described certifications from the purchasers. Any offering material for a private placement must prominently state in effect that: "THE CITY OF FRIDLEY, MINNESOTA HAS NOT ASSUMED ANY RESPONSIBILITY TO REVIEW THIS OFFERING MATERIAL AND HAS NO RESPONSIBILITY FOR ITS ACCURACY OR COMPLETENESS. THE CITY HAS NO FINANCIAL OBLIGATION OF ANY NATURE WITH RESPECT TO THE OFFERED BONDS," or such other language to the same force and effect mutually agreeable to the borrower/obligated party and the City.

Finally, to qualify as a private placement the financing documents must require annual financial statements from the benefited private party (or the ultimate provider of credit) to be delivered to each investor, or a trustee, and the City as the issuer.

Applications for acquisition or replacement of machinery and equipment will be discouraged unless in conjunction with a new business in the City, a physical plant expansion of an existing business, or where it is shown that the equipment acquisition is essential to the continued operation of the business.

### **Procedures**

The applicant shall make an application for financing on forms determined by the City Manager,

or their designee. The completed application must be returned to the City, accompanied by the processing fee as determined by the City, whereupon the application will be reviewed by staff for possible consideration by the City Council. Specific findings shall be made and recited regarding the criteria as well as satisfaction of public purposes of the Conduit Bonds Acts, of other applicable Federal regulations and/or State statutes.

The applicant must select a qualified financial adviser or underwriter to assist the applicant in preparing all necessary application documents and materials. Applications must include a signed letter from a responsible financial institution indicating that the project is economically feasible and viable, and stating that bonds can be successfully sold for the project or that an individual or institution intends to purchase all of the bonds. Financial material submitted also include the most recent fiscal year–end, audited financial statements of the applicant and/or of any major lessee tenant, if readily available.

The applicant must receive approval from the appropriate State agencies, secure financing and commence construction within one year of the date of the final resolution giving approval to the project or the housing program. Upon application, the City Council may approve an extension of the approval.

The applicant shall furnish along with the application, a description of the project, plat plan (if needed), rendering of proposed buildings, and a brief description of the applicant, all in such form as shall be required at the time of application. This data may be furnished to other staff, appropriate consultants and members of the City Council.

The application shall not be considered complete until a review by the City regarding applicable City Code requirements, including, but not limited to: building plans and platting issues; street and traffic issues; zoning compliance; and public utility and drainage issues. The review shall consider both existing and improved conditions of the proposed project. A failure to address these findings and requirements, or failure to demonstrate a capability to reasonably remediate the same in a timeline determined by the City, may result in the denial of the application.

If an allocation of bonding authority is required under Minnesota Statutes, Chapter 474A, as amended, the applicant shall be required to pay any required application fee(s) and provide any required application deposit as specified in Chapter 474A, without regard to whether the application fee or application deposit will be refunded. If the City shall serve as a pass–through for any such deposit refunds, it shall process the same in ten business days of receipt.

#### **Administrative**

The City Council reserves the right to deny any application for financing for any reason, and at any stage of the proceedings, prior to adopting the final resolution authorizing issuance of the private activity or conduit financing. The City Council may waive any provision of this Conduit Bonds Policy if the City Council determines that such waiver is in the best interests of the City.

The City is to be reimbursed, and held harmless, for and from any “out–of–pocket” costs related to

the actual or proposed issuance of bonds contemplated by this Manual. In addition, a non-refundable processing fee as determined by the City's Comprehensive Fee Schedule must be submitted with the application. Upon closing, an Administrative Fee is due and payable to the City based on the following schedule:

- 1/8 of 1% annually of the outstanding principal for the life of the bond issue; or
- Up to 1% of the par amount of the bond.

Any costs incurred by the City will be recovered at the time of settlement or through scheduled payments collected by the Fiscal Agent. Requesting organizations must pay for any City expenses for Bond Counsel, Financial Advisor and any similar costs related to any financing, which shall be in addition to the Administrative Fee. The Administrative Fee is to be paid from proceeds of the Bonds or other sources on the date of issuance of the bonds or may be paid to the fiscal agent with each debt service payment. The applicant will be responsible for all costs associated with post-issuance compliance monitoring per this Manual, including the costs of the City in responding to any Internal Revenue Service (IRS) or other legal inquiries regarding the tax-exempt status of the bonds.

The applicant shall covenant in the applicable bond documents to comply with all applicable requirements of the Internal Revenue Code of 1986, as amended (Code), and the applicable Treasury Regulations, including, but not limited to:

- The arbitrage and rebate requirements of Section 148 of the Code; and
- The qualified bonds provisions of Sections 141(e), 142, 143, 144, and 145 of the Code.

The applicant shall be the party responsible for monitoring the private activity or conduit bonds for compliance with such requirements and to remediate non-qualified bonds in accordance with the requirements of the Code and applicable Treasury Regulations. The applicant shall be the party responsible for monitoring compliance with the requirements of Section 148 of the Code, and all other requirements outlined in the Post-Issuance Compliance Policy and Procedures of this Manual.

The first \$10,000,000 in bonding authority annually, the maximum allowed for designation as "bank qualified," will be reserved for City purposes. To preserve its bank qualification authority, the City will only consider issuing these types conduit obligations when its needs have been fully understood. Should the City exceed the bank qualified limit, the borrower in question must pay the City the net present value between the bank qualified and non-bank qualified rates. The City's Financial Advisor shall provide this calculation, if needed.

All applications, supporting materials and documents shall remain the property of the City; and all such materials may be subject to disclosure and/or public review under applicable provisions of State law. Additionally, the applicant shall assist the City with any Minnesota Government Data Practices Act request(s), including paying for any applicable compliance costs determined by the City.

The Finance Department shall report any and all private activity or conduit debt issues in the

Comprehensive Annual Financial Report in accordance with GAAP and shall report any material events with regard to all debt issued by the City, and still outstanding, to the City Council.

## Post-Issuance Debt Compliance Policy

The City Council has chosen, by policy, to take steps to help ensure that all obligations will follow all applicable federal regulations. This Post-Issuance Debt Compliance Policy may be amended, as necessary.

The IRS is responsible for enforcing compliance with the Internal Revenue Code (Code) and regulations promulgated thereunder (Treasury Regulations) governing certain obligations (e.g., tax-exempt obligations, Build America Bonds, Recovery Zone Development Bonds and various Tax Credit Bonds). The IRS encourages issuers and beneficiaries of these obligations to adopt and implement a post-issuance debt compliance policy and procedures to safeguard against post-issuance violations.

### Post-Issuance Debt Compliance

The City desires to monitor these obligations to ensure compliance with the Code and Treasury Regulations. To help ensure compliance, the City has developed the following Post-Issuance Debt Compliance Policy. The Post-Issuance Debt Compliance Policy shall apply to the obligations mentioned above, including bonds, notes, loans, lease purchase contracts, lines of credit, commercial paper or any other form of debt that is subject to compliance. The Finance Director is designated as the City's agent who is responsible for post-issuance compliance of these obligations.

The Finance Director shall assemble all relevant documentation, records and activities required to ensure post-issuance debt compliance as further detailed in corresponding procedures. At a minimum, the Post-Issuance Debt Compliance Procedures for each qualifying obligation will address the following:

- General post-issuance compliance;
- Proper and timely use of obligation proceeds and obligation-financed property;
- Arbitrage yield restriction and rebate;
- Timely filings and other general requirements;
- Additional undertakings or activities that support the items listed above;
- Continuing Disclosure Obligations;
- Maintenance of proper records related to the obligations and the investment of proceeds of obligations; and
- Other requirements that become necessary in the future.

The Finance Director shall apply the Post-Issuance Debt Compliance Procedures to each qualifying obligation and maintain a record of the results. Further, the Finance Director will ensure that the Post-Issuance Debt Compliance Policy and Procedures are updated on a regular and as needed basis.

The Finance Director, or any other individuals responsible for assisting the Finance Director in maintaining records needed to ensure post-issuance debt compliance, are authorized to expend funds as needed to attend training or secure use of other educational resources for ensuring compliance such as consulting, publications, and compliance assistance.

Most of the provisions of this Post-Issuance Debt Compliance Policy are not applicable to taxable governmental obligations unless there is a reasonable possibility that the City may refund their taxable governmental obligation, in whole or in part, with the proceeds of a tax-exempt governmental obligation. If this refunding possibility exists, then the Finance Director shall treat the taxable governmental obligation as if such issue were an issue of tax-exempt governmental obligations and comply with the requirements of this Post-Issuance Debt Compliance Policy.

### **Private Activity or Conduit Bonds**

The City may issue tax-exempt obligations that are qualified "private activity" bonds because either (1) the bonds finance a facility that is owned by the City but used by one or more qualified 501(c)(3) organizations, or (2) the bonds are so-called "conduit bonds", where the proceeds are loaned to a qualified 501(c)(3) organization or another private entity that finances activities eligible for tax-exempt financing under federal law, such as certain manufacturing projects and certain affordable housing projects. Prior to the issuance of either of these types of bonds, the Finance Director shall take steps necessary to ensure that such obligations will remain in compliance with the requirements of this Post-Issuance Debt Compliance Policy.

In a case where compliance activities are reasonably within the control of a private party (i.e., a 501(c)(3) organization or conduit borrower), the Finance Director may determine that all or some portion of compliance responsibilities described in this Post-Issuance Debt Compliance Policy shall be assigned to the relevant party. In the case of conduit bonds, the conduit borrower will be assigned all compliance responsibilities other than those required to be undertaken by the City under federal law. In a case where the Finance Director is concerned about the compliance ability of a private party, the Finance Director may require that a trustee or other independent third party be retained to assist with record keeping for the obligation and/or that the trustee or such third party be responsible for all or some portion of the compliance responsibilities.

The Finance Director is additionally authorized to seek the advice, as necessary, of bond counsel and/or its financial advisor to ensure the City follows this Post-Issuance Debt Compliance Policy. For additional information regarding other private activity bonds, please see the Private Activity or Conduits Bonds Policy section of this Manual.

### **Post-Issuance Debt Compliance Procedures**

The Post-Issuance Debt Compliance Policy applies to qualifying debt obligations issued by the City. As directed by the adoption of the Post-Issuance Debt Compliance Policy, the Finance Director of the City will perform the following Post-Issuance Debt Compliance Procedures for all of the City's outstanding debt.

### **General Post-Issuance Compliance**

These procedures provide written regulations when more than one party is responsible for ensuring compliance. These procedures also ensure training and/or educational resources for post-issuance compliance have been approved and obtained.

The Finance Director understands that there are options for voluntarily correcting failures to comply with post-issuance compliance requirements, such as remedial actions under Section 1.141-12 of the Treasury Regulations and the ability to enter into a closing agreement under the Tax-Exempt Bonds Voluntary Closing Agreement Program described in Notice 2008-31 (VCAP Program).

### **General Recordkeeping**

The responsible parties shall retain records and documents for the obligation and all obligations issued to refund the obligation for a period of at least seven years following the final payment of the obligation (or if such obligation is refunded, the final payment of the refunding bond) unless otherwise directed by the City's bond counsel.

The responsible parties shall also retain both paper and electronic versions of records and documents for the obligation. General records and documentation to be assembled and retained:

- Description of the purpose of the obligation (referred to as the project) and the State statute authorizing the project;
- Record of tax-exempt status or revocation of tax-exempt status, if applicable;
- Any correspondence between the City and the IRS;
- Audited financial statements;
- Bond transcripts, official statements, and other offering documents of the obligation;
- Minutes and resolutions authorizing the issuance of the obligation;
- Certifications of the issue price of the obligation;
- Any formal elections for the obligation (i.e., election to employ an accounting methodology other than the specific tracing method);
- Appraisals, demand surveys, or feasibility studies for property financed by the obligation;
- Documents related to governmental grants, associated with construction, renovation or purchase of property financed with the obligation; and
- Reports of any prior IRS examinations of the City or the City's obligation.

### **Arbitrage Yield Restriction and Rebate Recordkeeping**

The following investment and arbitrage documentation shall be assembled and retained.

- An accounting of all deposits, expenditures, interest income and asset balances associated with each fund established in connection with the obligation. This includes an accounting of all monies deposited into the Debt Service Account to make debt service payments on the obligation, regardless of the source derived.
- Statements prepared by Trustee or Investment Provider.
- Documentation of at least quarterly allocations of investments and investment earnings to each obligation (i.e., un-commingling analysis).
- Documentation for investments made with obligation proceeds, such as:



- Investment contracts (i.e., guaranteed investment contracts);
- Credit enhancement transactions (i.e. bond insurance contracts);
- Financial derivatives (i.e., swaps, caps);
- Bidding of financial products (i.e., investments acquired with obligation proceeds are purchased at fair market value); and
  - Three bids for open market securities needed in advance refunding escrows).
- Computations of the arbitrage yield.
- Computations of yield restriction and rebate amounts including but not limited to:
  - Compliance in meeting the “Temporary Period from Yield Restriction Exception” and limiting the investment of funds after the temporary period expires;
  - Compliance in meeting the “Rebate Exception;”
    - Qualifying for the “Small Issuer Exception;”
    - Qualifying for a “Spending Exception;”
      - 6–Month Spending Exception;
      - 18–Month Spending Exception;
      - 24–Month Spending Exception;
    - Qualifying for the “Bona Fide Debt Service Fund Exception;” and
    - Quantifying arbitrage on all funds established in connection with the obligation in lieu of satisfying arbitrage exceptions, including Reserve Funds and Debt Service Funds.
- Computations of yield restriction and rebate payments.
- Timely Tax Form 8038–T filing, if applicable.
  - Remit any arbitrage liability associated with the obligation to the IRS at each five year anniversary date of the obligation, and the date in which the obligation is no longer outstanding (redemption or maturity date), whichever comes sooner, within 60 days of said date.
- Timely Tax Form 8038–R filing, if applicable.
- Procedures or guidelines for monitoring instances where compliance with applicable yield restriction requirements depends on subsequent reinvestment of obligation proceeds in lower yielding investments (e.g., reinvestment in zero coupon SLGS).

### **Expenditure and Asset Documentation to be Assembled and Retained**

Documentation of allocations of obligation proceeds to expenditures (i.e., allocation of proceeds to expenditures for the construction, renovation or purchase of facilities owned and used in the performance of exempt purposes).

- Such allocation will be done not later than the earlier of:
  - 18 months after the later of the date the expenditure is paid, or the date the project, if any, that is financed by the tax–exempt bond issue is placed in service; or
  - 60 days after the earlier of the fifth anniversary of the issue date of the tax–exempt bond issue, or the date 60 days after the retirement of the tax–exempt bond issue.
- Documentation of allocations of obligation proceeds to issuance costs.
- Copies of requisitions, draw schedules, draw requests, invoices, bills, and cancelled checks related to obligation proceed expenditures during the construction period.

- Copies of all contracts entered into for the construction, renovation or purchase of facilities financed with obligation proceeds.
- Records of expenditure reimbursements incurred prior to issuing bonds for facilities financed with obligation proceeds (i.e., Declaration of Official Intent/Reimbursement Resolutions including all modifications).
- List of all facilities and equipment financed with obligation proceeds.
- Depreciation schedules for depreciable property financed with obligation proceeds.
- Documentation that tracks the purchase and sale of assets financed with obligation proceeds.
- Documentation of timely payment of principal and interest payments on the obligation.
- Tracking of all issue proceeds and the transfer of proceeds into the debt service fund as appropriate.
- Documentation that excess earnings from a Reserve Fund is transferred to the Debt Service Fund on an annual basis. Excess earnings are balances in a Reserve Fund that exceed the Reserve Fund requirement.

#### **Miscellaneous Documentation to be Assembled and Retained**

Ensure that the project, while the obligation is outstanding, will avoid IRS private activity concerns.

- The Finance Director shall monitor the use of all obligation–financed facilities in order to: determine whether private business uses of obligation–financed facilities have exceeded the de minimus limits set forth in Section 141(b) of the Code as a result of sale of the facilities (including sale of capacity rights, leases and subleases of facilities, including easements or use arrangements for areas outside the four walls, (e.g., hosting of cell phone towers), leasehold improvement contracts, licenses, management contracts in which the City authorizes a third party to operate a facility, (e.g., cafeteria), research contracts, preference arrangements (in which the City permits a third party preference, such as parking in a public parking lot), joint ventures, limited liability companies or partnership arrangements, output contracts or other contracts for use of utility facilities (including contracts with large utility users), development agreements which provide for guaranteed payments or property values from a developer, grants or loans made to private entities (including special assessment agreements), naming rights agreements, or other arrangements that provide special legal entitlements to nongovernmental persons; and determine whether private security or payments that exceed the de minimus limits set forth in Section 141(b) of the Code have been provided by nongovernmental persons with respect to such obligation-financed facilities.
- The Finance Director shall provide training and educational resources to any City staff that have the primary responsibility for the operation, maintenance, or inspection of obligation–financed facilities with regard to the limitations on the private business use of obligation–financed facilities and as to the limitations on the private security or payments with respect to obligation–financed facilities.
- The Finance Director shall undertake the following with respect to the obligations:
  - An annual review of the books and records maintained by the City with respect to such obligations; and
  - An annual physical inspection of the facilities financed with the proceeds of such

obligations, conducted by the Finance Director with the assistance of any City staff who have the primary responsibility for the operation, maintenance, or inspection of such obligation-financed facilities.

- Changes in the project that impact the terms or commitments of the obligation are properly documented and necessary certificates or opinions are on file.

### **Additional Undertakings and Activities that Support Above Sections**

The Finance Director will notify the City's Bond Counsel, Financial Advisor and arbitrage provider of any survey or inquiry by the IRS immediately upon receipt (usually responses to IRS inquiries are due within 21 days of receipt). Such IRS responses require the review of the above-mentioned data and must be in writing. As much time as possible is helpful in preparing the response).

The Finance Director will consult with the City's Bond Counsel, Financial Advisor and arbitrage provider before engaging in post-issuance credit enhancement transactions (i.e., bond insurance, letter of credit, or hedging transactions).

The Finance Director will monitor all "qualified tax-exempt debt obligations" within the first calendar year to determine if the limit is exceeded, and if exceeded, will address accordingly. For tax-exempt debt obligations issued during years 2009 and 2010, the limit is \$30,000,000. (The limit was \$10,000,000 prior to 2009. In 2011 and thereafter, it will remain at \$10,000,000 unless changed by the Federal government). During this period, the limit also applies to pooled financings of the governing body and provides a separate \$30,000,000 for each 501 (c)(3) conduit borrower(s).

### **Comply with Continuing Disclosure Requirements**

If applicable, the timely filing of annual information agreed to in the Continuing Disclosure Certificate; or give notice of any Material Event, as required within the SEC Rule 15c2-12, as amended. Identify any post-issuance change to terms of bonds which could be a "reissuance" under applicable Treasury regulations.

The Finance Director will consult with the City's Bond Counsel prior to any sale, transfer, change in use or change in users of obligation-financed property, which may require "remedial action" under applicable Treasury Regulations or resolution pursuant to the VCAP Program. A remedial action has the effect of curing a deliberate action taken by the City that results in satisfaction of the private business test or private loan test. Remedial actions under Section 1.141-12(d)(e) and (f) include the redemption of non-qualified bonds and alternative uses of proceeds or the facility (i.e. use for a qualified purpose instead).

The Finance Director will ensure that the appropriate tax form for federal subsidy payments is prepared and filed in a timely fashion for applicable obligations (i.e. Build America Bonds).

### **Compliance with Future Requirements**

The responsible parties shall take measures to comply with any future requirements issued beyond the date of these Post-Issuance Debt Compliance Procedures, which are essential to ensuring compliance with the applicable state and federal regulations.

# Procurement

To ensure that all City expenditures are lawful, the City shall:

- Maintain strict compliance with applicable Federal regulations, State laws, and City ordinances and Charter provisions; and
- Establish procedures to protect the City from undue liability or other concerns.

Additionally, this section of this Manual outlines the proper procedures for procurement and supersedes all previous policies and practices concerning the purchase of goods and/or services by the City.

## Purchasing Policy

This section of the Manual shall meet the following objectives:

- To ensure that tax and rate payer supported expenditures provide for cost-effective and efficient acquisition of goods and services;
- To establish uniform procurement processes for all staff and all departments;
- To ensure City expenditures are appropriately classified in the City's financial records; and
- To follow Minnesota Statute § 471.345 as it relates to the purchase of supplies, materials, equipment, or the rental thereof, or the construction, alteration, repair, or maintenance of real or personal property.

## Responsibility

Pursuant to Section 6.05 of the Charter, the City Manager shall be the Chief Purchasing Agent of the City. In that capacity, the City Manager may establish such policies and procedures to make purchases on behalf of the City and its component units. The administration, review and supervision of such purchasing shall be delegated to the Finance Director generally and the respective Department Director specifically, unless authorized elsewhere in this Manual.

The City has a decentralized purchasing system whereby individual departments are responsible for making their own purchases. Exceptions including the following types of purchases.

- Technology (e.g., hardware, software) must be approved by the Information Technology Division Manager;
- Vehicles and major equipment must be approved by the Fleet Services Manager; and
- Building maintenance and improvements must be approved by the Facilities Manager.

The City will purchase supplies, equipment, and services best suited to the specific needs of the City in as economical a means as possible, including:

- The City will purchase EnergyStar certified equipment and appliances if possible;
- The City will purchase paper containing at least 30% post-consumer recycled content, if possible; and
- The City will purchase recyclable or compostable consumable goods when feasible.

The City will promote fair competition among bidders and will comply with all statutes and regulations of the City, State, and Federal government that may pertain to the purchase of supplies, equipment, and services by a municipal entity.

### **Purchase Orders**

Purchase orders may be used for any purchase. In instances where purchase orders are used, the following procedures are set forth:

- The vendor name, mailing address and contact information is required;
- A sufficient description and exact quantities of the respective purchase;
- A calculation of total cost, including applicable tax, shipping and handling charges;
- In the instance where exact costs are unknown, an estimate is acceptable;
- In the instance where quotes are required, they must be attached;
- The source of funding and applicable expenditure code for the respective purchase; and
- The purchase order shall be completed and signed prior to the respective purchase.

All purchases requiring a purchase order must be procured in writing. All contracts and similar agreements are subject to review by the City Attorney, City Manager and/or Finance Director.

### **Uniform Municipal Contracting Law**

The City will follow procedures as set forth in Minnesota Statute § 471.345. Purchases should not be separated into smaller components in order to eliminate an authorization threshold requirement. Labor and materials may be separated to properly calculate sales and use tax.

For the purchase of supplies, materials or equipment estimated to exceed \$25,000, the City must consider the availability, price, and quality of the supplies, materials, or equipment available through the State of Minnesota's cooperative purchasing venture (CPV), or another approved CPV, before purchasing through another source. The Finance Department will maintain a list of approved CPVs.

**Purchases up to \$9,999.** If the amount of the purchase is estimated to be up to \$9,999, the purchase may be made through a CPV with another government entity or consortium. Quotes are optional and purchases can be made on the open market. All quotations obtained should be documented and kept on file for a period of at least one year after their receipt.

**Purchases over \$10,000 and up to \$24,999.** If the amount of the purchase is estimated to be between \$10,000 and \$24,999, the purchase may be made either upon quotation or through a CPV with another government entity or consortium. If the purchase is made upon quotation it shall be based, so far as practicable, on at least two quotations of same, similar or comparable quality from each vendor. All quotations obtained shall be kept on file for a period of at least one year after their receipt.

**Purchases over \$25,000 and up to \$174,999.** If the amount of the purchase is estimated to exceed \$25,000 but not to exceed \$174,999, the purchase may be made either through a CPV with another government entity or consortium or upon sealed bids, by obtaining two or more quotations for

the purchase when possible, and without advertising for bids. Products or services quoted shall be the same or similar and of comparable quality from each vendor. The City must consider the availability, price and quantity of supplies, materials or equipment available through the state's CPV before purchasing from another source. All quotations obtained shall be kept on file for a period of at least one year after their receipt.

**Purchases \$175,000 and Above.** If the amount of the purchase is estimated to exceed \$175,000, sealed bids shall be solicited by public notice in the manner and subject to the requirements of the law governing purchases by the City. The City must consider the availability, price and quality of supplies, materials or equipment available through the state's cooperative purchasing venture before purchasing from another source. If an approved CPV is in place, bids are not needed. All bids obtained shall be kept on file for a period of at least one year after their receipt.

The various requirements of the competitive bidding process are beyond the scope of this Manual, and departments meeting this threshold should consult the Finance Department before beginning the purchasing process.

**Professional Services.** Contracting for professional services, such as those provided by engineers, lawyers, architects, accountants, and other services requiring technical, scientific, or other professional training, when competitive bidding is not required, shall be the primary responsibility of the Department, with purchasing oversight by the Finance Director and in compliance with this Manual.

#### **Federal Grant Programs Purchasing Guidelines**

For purchases under Federal grant programs, two written quotes are needed for purchases greater than \$3,500. Multiple price or rate quotations must be obtained from an adequate number of qualified sources (i.e., two or more) for purchases greater than this micro-purchase threshold (2 CFR 200.320(b)). Purchasers should familiarize themselves with requirements of purchases made under grant programs prior to any expenditures (e.g., Davis-Bacon Act, Buy American Provisions).

For all contracts for goods or services above the small purchase threshold, the City should document its review of the excluded parties list (see <https://www.sam.gov>) to ensure that certain parties, suspended and/or debarred or otherwise excluded or ineligible contractors are not contracted with when using federal or state funds.(2 CFR 200.213). Contractors that apply or bid for an award exceeding \$100,000 must file the certification required by the Byrd Anti-Lobbying Amendment (31 U.S.C. 1352).

All purchases for construction projects using federal dollars in excess of \$2,000 are required to follow the Davis-Bacon Act and related federal regulations concerning labor standards applicable to federally financed contractors.

The process should ensure fair and open competition and include affirmative steps to assure that minority businesses, women's enterprises and other disadvantaged businesses are solicited and used whenever possible (CFR 200.321).

## Exceptions

The City may contract for the purchase of supplies, materials or equipment without regard to the competitive bidding requirements of this Purchasing Policy if the purchase is through the State of Minnesota's CPV, a national municipal association's purchasing alliance or cooperative created by a joint powers agreement that purchases items from more than one source on the basis of competitive bids or competitive quotations. The Finance Director shall approve and maintain a list of authorized CPVs.

Other exceptions may include: professional services, insurance contracts, purchases from other government agencies, real estate, sole source vendors and others as defined by Minnesota Statute § 471.345.

**Best Value Alternative.** Minnesota Statute § 412.311 allows the City to use a "Best Value" alternative instead of awarding the bid to the lowest responsible bidder. The various requirements of the Best Value Alternative process are beyond the scope of this Manual, and departments interested in this approach should consult the Finance Department before beginning the purchasing process. Staff interested in this purchasing alternative must receive appropriate training, as determined by the Finance Director.

## Authorization and Compliance

Per Section 6.05 of the Charter, "All purchases on behalf of the City shall be made and all contracts shall be let by the City Manager, or the City Manager's designee(s), provided the City Council has appropriated sums necessary for the contract or purchase, and the amount of the purchase or contract does not exceed that required for competitive bids as established by state statute. Except for those purchase or contracts subject to the authority of the City Manager as set forth herein, all bonds, contracts, conveyances, real estate purchases and sale agreements, and similar instruments shall be approved by the City Council and signed by the Mayor and City Manager, or the City Manager's designee(s), and shall be executed in the name of the City."

The City Manager, or their designee, may authorize routine expenditures that are already specifically adopted and identified by the annual budget (e.g., large equipment replacement), assuming those expenditures do not exceed the authorized amount appropriated by the budget.

The following table outlines the various thresholds and the authority level required for all purchases regardless of the type (e.g., capital improvement, professional service).

Purchase Amount	Initial Approval		Final Approval
	Budgeted	Unbudgeted	
Up to \$9,999	Division Manager	Department Director	Department Director
\$10,000 to \$24,999	Division Manager	Finance Director	Department Director
\$25,000 to \$174,999	Department Director	Finance Director	City Manager
\$175,000 or greater	Department Director	City Manager	City Council

Any purchase or project using sealed bids shall be presented to the City Council for review and approval if it exceeds \$175,000; no project activities may commence until after such approval. Upon approval, the respective Department Director may authorized applicable expenditures related to the approved bid or contract without regard for the thresholds listed in the above table, assuming such approval would not exceed the value of the bid or contract, or exceed the budget authorized by the City Council. In both of those situations, the thresholds outlined in this Manual shall apply.

In the event of a change order that increases the total cost of the purchase, the thresholds listed immediately above shall also apply, assuming the amount may be accommodated through existing budget authority or by a budget revision outlined in the CIP Policy of this Manual. The City Council must also approve any negative changes order exceeding \$175,000.

Any procurement transaction made on behalf of the City that is not in compliance with the established policies and procedures shall be deemed unauthorized. Employee reimbursement may be required for any purchases not in compliance with this policy, pursuant to Section 7.06 of the Charter.

#### **Payment Procedures**

In accordance with Minnesota Statute § 471.425, the City has 35 days from receipt of the invoice to process payment. If an invoice is incorrect in any way, the City must notify the vendor within 10 days of the date of receipt. Department Directors should notify the Finance Department promptly of any invoices in dispute and the dispute should be documented on the invoice or with a memorandum accompanying the invoice.

The respective Department Director shall assign specific staff to provide the appropriate account codes to ensure the accurate recording of expenditures in the City's financial systems. As outlined above, the applicable Division Manager shall approve any purchases less than \$25,000, while the applicable Department Director shall approve any purchases greater than or equal to \$25,000. The respective party will be responsible for both the accurate recording and lawful nature of the purchase in question.

Certain routine transactions as defined by the Finance Director are excluded from Department Director and/or City Manager review and approval. Such transactions may include but are not limited to: salaries and wages; health insurance and similar benefit premiums; property and casualty insurance premiums; utility payments; and applicable taxes.

All payments shall be summarized within a Claims List as required by the City Charter and Minnesota Statute § 412.271, which will be presented to the City Council at their regularly scheduled meetings. Once the Claims List has been approved by the City Council, the Finance Department will release payment(s) to the vendor.

In some instances, payments may need to be released prior to City Council approval. Such payments will be authorized at the discretion of the Finance Director and will be presented to the



City Council within the Claims List at the next scheduled regular City Council meeting. The Finance Director may issue checks or other forms of payment for the following types of claims without prior City Council approval:

- Salaries of regular employees;
- Overtime of regular employees, if approved by the respective Department Director;
- Salaries of temporary employees, if approved by the respective Department Director;
- Health insurance and similar benefits authorized by the City Council;
- Utility bills or invoices for regular City operations;
- Construction permits and escrows;
- Early payment discounts and to avoid fees and penalties;
- Property and casualty insurance payments;
- Payments to the City (i.e., one fund to another fund);
- Petty cash items up to \$20;
- Flat rate monthly auto allowances;
- Postage, postage due or cash-on-delivery items;
- Advances to employees for the cost of attending out-of-state conferences, not to exceed \$500;
- Registration and other expenses for local conferences;
- Reimbursement to an employee for clothing allowance;
- Claims approved by the City Council as a separate agenda item (e.g., bids, contracts, estimates);
- Fixed charges that have been previously incurred (e.g., rent payments, payments on bonds, contracts for deeds);
- Investments and investment related expenditures and transfers;
- Payroll taxes and other liabilities withheld from employees' wages, and the corresponding City paid benefits;
- Contracted inspectors that maintain an agreement with the City;
- Softball, basketball, and other sporting officials contracted for park and recreation activities;
- Refunds of deposits and escrows being held by the City; and
- Other reasonable transactions to affect the proper function of the City.

### **Conflicts of Interest**

Employees are required to provide notice to the Finance Director of any conflicts of interest prior to entering into transactions on behalf of the City. No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a Federal award if they have a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediately family, their partner, or an organization that employs or is about to employ any of the parties indicated herein, has financial or other interest in or a tangible personal benefit from a firm considered for a contract (Minnesota Statute § 471.87 – § 471.88).

No purchase orders, contracts or service agreements shall be given to an employee of the City or to a partnership or corporation of which an employee is a major stockholder or principal. No employee shall enter into the relationship with a vendor where the employee's actions are,

or could reasonably be views as, not in the best interest of the City. If any employee becomes involved in a possible conflict of interest, the employee shall disclose the nature of the possible conflict to his or her supervisor and to the Finance Director. The Finance Director will promptly notify the individual in writing of an approval or disapproval of the activity. If disapproved, the employee shall remove themselves from the conflict situation.

### **Acceptance of Gifts and Gratuities**

No member of the City Council, official or employee may accept any gift or gratuity in any size under circumstances in which it could be reasonably thought to influence the performance of their official duties or appears to be a reward for any official action of their part. Employees responsible for making purchasing decisions for the City may not accept, directly or indirectly, any gifts, favors, privileges, or employment from current or prospective City vendors.

### **Emergency Procurement**

Under the Emergency Management Act (Minnesota Statute § 12.37, Act), the City has the authority to make purchases or enter into contracts during emergencies without following many of the normally required procedures. The Emergency Management Act defines an “emergency” as an unforeseen combination of circumstances that calls for immediate action to prevent a “disaster” from developing or occurring.

The Act defines a “disaster” as a situation that creates an actual or imminent serious threat to the health and safety of persons, or a situation that has resulted or is likely to result in catastrophic loss to property or the environment, and for which traditional sources of relief and assistance within the affected area are unable to repair or prevent injury or loss.

In the event of an emergency or disaster, the City Council has granted authority to the City Manager, or their designee, to make emergency purchases. At the next regular scheduled City Council meeting, the City Council will approve the respective purchase(s) via a resolution declaring the emergency and describing the reasons necessitating the immediate action for protection of the health, safety or welfare of its citizens. All such expenditures shall be consistent with by Section 7.08 of the Charter

If practicable, the Department Director and/or City Manager should consult the City Attorney and Finance Director prior to any expenditures under the Emergency Management Act, if possible.

### **Sole Source Procurement**

Sole source purchases may be made if they comply with at least one of the following:

- Items or services under patent or copyright held by a single vendor and item or service possesses or has capabilities critical to use;
- Item or service possesses a unique function or capability critical in the use of the item or service and not available from any other sources;
- The purchase is for equipment associated with use of existing equipment where compatibility is essential for integrity of results;

- The purchase is for replacement parts needed for repair of existing equipment where compatibility with equipment from the original manufacturer is paramount;
- The purchase is for accessories sought for enhancement of existing equipment where compatibility with equipment from the original manufacturer is paramount;
- The purchase is for technical services associated with the assembly, development, installation, or servicing of equipment of a highly technical or specialized nature;
- Additional item, service, or work required, but not known to have been needed when the original order was placed with vendor and it is not feasible or practicable to contract separately for the additional need; and/or
- The purchase is exclusively compatible with an existing piece or brand of equipment and is only available from one vendor.

Sole source purchases must still follow the purchase process required based on the amount being purchased. For example, if the purchase is expected to exceed \$175,000, a competitive bidding process must be followed even if the expectation is that only one bid will be received.

### **Bid Protest**

The City recognizes the need to review and resolve complaints about its purchasing practices and procedures and has adopted this procedure to provide for any complaints. Any actual or prospective vendor or contractor who is reasonably aggrieved in connection with the solicitation or award of the contract may protest to the Finance Director per the following procedure:

- Each protest must be in writing and delivered by a certified letter to the Finance Director within five business days of the City's notice of award and must include:
  - A notice of protest;
  - A statement of facts and the reasons for the protest;
  - All supporting documentation;
  - Address all correspondence to: Bid Protest, Finance Director, City of Fridley 7071 University Avenue Northeast, Fridley, MN 55432.
- As soon as a bid protest is received, all award activity will be suspended. The applicable Department Director(s) will gather all relevant information about the solicitation, evaluation, and award of the bid and provide it to the Finance Director within five business days of being notified of the Bid Protest by the Finance Director.
- The Finance Director, and any applicable staff, will review the information relevant to the solicitation and will decide on the merits of the protest, in a prompt manner but not longer than ten business days after the bid protest was received. The decision will be mailed to the protestor at the address set forth in the bid protest. A copy of the decision will be posted on the City website. All documentation concerning the bid protest and the decision will be retained by the department subject to the protest.
- An appeal of the Finance Director's decision may be in writing and delivered by a certified letter by the protestor to the City Manager within five business days of the release of the decision and must include:
  - A notice of an appeal;
  - A statement of the nature and the reasons for the appeal, including claimed errors;
  - All supporting documents; and

- A deposit to cover the City’s cost for determining a bid protest will be made in the form of a certified check payable to the City Treasurer, in an amount determined by the Finance Director.
- The City Manager will deliver the protest and all relevant information about the solicitation, evaluation, and award of the bid to the City Attorney or designee.
- A Hearing Date will be set by the City Attorney or designee for the appeal to commence, which date should not be later than twenty business days from the notice of appeal. The complainant will be presented with an opportunity to present their case to the City Attorney or designee.
- Upon the conclusion of the appeal, the City Attorney or designee will issue a decision within twenty business days of the conclusion of the appeal. Staff will track all costs (e.g., wages, expenses) spent in the appeals process. The total cost will be subtracted from the deposit. Any remaining balance will be returned to the vendor. If the appeal is upheld, the total deposit will be returned.

The Finance Director, in their sole discretion, may reject any unreasonable bid protest to prevent the unnecessary delay in the contract award process or to avoid additional cost to the City.

### Sales and Use Tax

As a local government, the City remains generally exempt from sales and use tax. As such, staff should refrain from paying sales and use tax on official City transactions. The Finance Director, or their designee, may approve payment of sales and use tax on a case-by-case basis (e.g., staff reimbursement for an emergency expenditure).

### Procurement Card Use Policy

Pursuant to Minnesota Statute § 471.382, the City may provide Procurement Cards (P-Cards) to employees that demonstrate a business rationale, such as frequent travel or routine purchasing. The City shall not issue a P-Card for merely for the personal convenience of an employee.

### Authorization

Consistent with the delegated authority of the City Manager as the Chief Purchasing Agent, the City may only provide P-Cards upon the request of the respective Department Director. All P-Cards requests must be approved by the Finance Director prior to issuance. Only full-time or part-time regular employees shall be issued P-Cards. All P-Cards shall maintain the following limits, unless otherwise authorized by the Finance Director or their designee:

Staff Level/Position	Transactions		Approval
	Per	Total (Monthly)	
Non-Management	\$500	\$3,000	Division Manager
Division Manager	\$1,000	\$5,000	Department Director
Department Director	\$2,000	\$10,000	City Manager
City Manager	\$5,000	\$25,000	Finance Director
Accounts Payable	\$10,000	\$50,000	Finance Director

## **User Guidelines and Rules**

Each card holder will be responsible for ensuring that purchases made with their card comply with Minnesota Statutes, other sections of this Manual and this Procurement Card Use Policy.

All employees authorized to use a P-Card shall review and sign an acknowledgement of the P-Card Use Policy and a P-Card User Agreement as provided by the financial institution issuing the P-Card, which shall be retained by the Finance Department. The P-Card User Agreement must also be signed by the applicable Department Director. The terms of the P-Card User Agreement are considered a part of this Manual.

P-Card shall be issued in the individual employee's name. The City shall not issue any generic or department-wide P-Cards, nor may any individual possess more than one P-Card account, unless otherwise authorized by the Finance Director. If the City issues a generic P-Card, it must be assigned and held by a supervisor or manager. Additionally, the P-Card must be accompanied by a log, which includes the staff using the card, the vendor name and a description of the purchase included its estimated cost. The generic P-Card must be returned to the supervisor or manager before being used for another transaction.

Employees that do not possess a P-Card shall not retain either physical possession of the P-Card or electronic possession of the corresponding account information. All P-Card use must be approved by the authorized P-Card holder prior to any transaction. Personal use of the City issued P-Card is prohibited.

It is the P-Card holder's responsibility to safeguard the P-Card (and corresponding account information) and protect it from theft and unauthorized use, including, but not limited to:

- Immediately reporting lost cards or unauthorized use to the P-Card company as well as to the Finance Department;
- Promptly returning expired P-Cards to the Finance Department for destruction;
- Keeping the P-Card in a secure location;
- Submitting the appropriate and requested documentation to support purchases and other activity in a timely fashion;
- Taking appropriate precautions when using the P-Card to make purchases; and
- Returning P-Card to the Finance Director upon termination.

The Finance Director, in their sole determination, may revoke the P-Card for any reason. Improper use of the City's P-Card may result in disciplinary action, and cardholders may be held personally responsible for unauthorized purchases, consistent with this Manual and the Charter.

## **Documentation**

The billing statement from the P-Card issuer does not contain sufficient information to document a purchase made. Appropriate documentation is required for all purchases to verify compliance with this and other City policies.

A copy of the invoice or receipt for payment must be included to verify the amount charged on the P-Card. Receipts from vendors that only list the total charged are not considered sufficient documentation. The receipt must identify all products or services purchased, shipping charges, and sales tax. A printed confirmation of an internet purchase may be sufficient to comply with this requirement. If an invoice is not immediately available, the invoice must be forwarded to the Finance Department as soon as possible. In lieu of an invoice or receipt as described above, the purchasers may sign an affidavit attesting to the purchase.

The City will not be responsible for any financing or interest charges accruing as a result of untimely submission of P-Card receipts and transactions. In any instance where a product or service purchased with a City issued P-Card is returned or canceled the transaction must be refunded to the P-Card account.

### **Review and Payment**

The P-Card holder should sign and approve the overall monthly statement that shall constitute their approval of each individual charge or activity. The applicable supervisor shall review all aspects of the invoice and verifying the validity of the expenditure. The P-Card holder and applicable supervisor shall also be responsible for providing the account coding and description of purchase so that expenditures are appropriately classified in the City's financial records. The applicable supervisor will authorize the expenditure for payment by including a date and signature or electronic approval.

All P-Card statements will be reviewed by the Finance Department for compliance with this Manual and to ensure accurate accounting. Additional documentation may be requested from a P-Card user to ensure such compliance.

When granted, it is the P-Card user's responsibility to submit documentation to the P-Card holder. Ultimately, it is the P-Card holder's responsibility to obtain documentation for all activity. When charges relate to more than one person, the purpose of charges and names of attendees should be noted on the statement.

The City will not use the P-Card account for carrying any debt. The City shall make payment for the entire outstanding balance of the P-Cards and all P-Card purchases shall be made through the City's normal vendor payment process.

No employee of the City shall use the P-Card for cash advances or withdrawals. Under no circumstances may P-Cards be used by non-City employees.

### **Individual Vendor Procurement or Credit Cards**

The City has established charge accounts with a handful of vendors to expedite the purchasing process with those respective vendors. These accounts may or may not have physical cards accompanying them. All sections of this Procurement Card Use Policy are also attributable to the respective vendor charge accounts.

## Travel, Training and Reimbursement Policy

It is the purpose of this Travel and Training Policy to establish adequate internal controls to satisfy IRS regulations, GSA guidelines, State laws, and to provide a guide to prescribe circumstances for travel and training transactions, including reimbursements. This section of the Manual shall apply to all employees.

### Guidelines

Generally, the City should apply the following expectations and guidelines when considering travel and training opportunities:

- Whether the employee will be receiving training on issues or topics relevant to the City, their specific job responsibilities, or reasonable promotional opportunity;
- Whether the employee will be meeting or networking with elected officials and/or government employees, both from Minnesota and other states, to exchange ideas on topics relevant to the City;
- Whether the employee will be viewing a facility or function that is similar in nature to one that is currently operating at, or under consideration, by the City where the purpose for the trip is to study the facility or function to return ideas for the consideration by the City;
- Whether the employee has been specifically assigned by the City Council and/or City Manager to visit another government agency for the purpose of establishing a goodwill relationship, such as a "sister-city" relationship;
  - "Sister-city" expenditures are not supported by any statutory authority and the City shall only support such expenditure through donations or gifts by a third-party;
- Whether the employee has been specifically assigned by the City Council and/or City Manager to testify on behalf of the City at the United States Congress or to otherwise meet with federal officials on behalf of the City; and
- Whether the City has sufficient budget authority available to pay for the cost of the trip.

The City shall also consider the following guidelines upon review of any request for travel or training expenditures:

- Efforts should be made to limit the number of employees from a single department that will attend a conference, institute, or training program to avoid excess expenditures;
- Travel and training funds should be utilized in an efficient manner in order to benefit the greatest number of employees possible;
- A demonstration of making essential contacts and/or obtaining significant information that is important to the improved operations and functions of City, and the respective department is essential prior to travel authorization;
- Out-of-state travel must be unquestionably professional in content and should be requested only when a comparable conference cannot be found locally in the same calendar year; and
- Employees are expected to utilize the same car when incurring official expenses that a prudent person would utilize if traveling on personal business.

### Authorization

Given the limited resources of the City to support travel and training expenditures, all such costs should be included in an appropriate budget area prior to the travel or training and authorized based on the below table. Additionally, no individual employee shall incur more than \$5,000 annually of travel and training related expenditures, unless authorized by the City Manager.

Amount	Review	Approval
Up to \$1,999	Division Manager	Department Director
\$2,000 or more	Department Director	City Manager

All travel and training arrangements shall be approved by the party listed above at least 10 business days prior to any such commitments and/or expenditures, whenever possible. The City Manager and the respective Department Director shall approve all travel and training activities. The City Manager shall review and approve all travel and training arrangements for all out-of-state travel.

Department Directors may be authorized work time for non-exempt employees for travel out-of-area the day prior to, the day of, and the day following the convention or meeting date(s).

### Travel Arrangements and Requirements

Employees shall travel using the most cost-effective and reasonable transportation alternatives. The section below outlines the expectations for the most common forms of transportation. All major travel and training expenditures must be made through a City-issued P-Card, unless otherwise authorized by the Finance Director.

**Commercial.** Employees may travel in-state and out-of-area by commercial transportation when authorized.

- Air transportation shall be by coach class utilizing the advance reservation rates, when possible;
- Railroad accommodations shall be standard and shall include lower berth or roomette in case of overnight travel; and
- Bus transportation shall be reimbursed for the fare to and from the closest destination (i.e., bus stop) on the most direct route.

**City or Personal Vehicle.** When traveling in a City vehicle, employees should use a City assigned P-Card for fuel expenses. Due to potential liability considerations, transportation of persons not on official City business is prohibited in City Vehicles.

When personal automobiles are used as a mode of transportation for travel, reimbursement will be reimbursed at the current IRS/GSA mileage reimbursement rate. Payment of mileage will be based on the most direct route from their primary work location (e.g., City Hall, Public Works) to the point of destination. The City is not responsible for damage to personal vehicles while on official business, as personal vehicles are not covered by the City's insurance policies.



**Rental Vehicle.** Prior approval by the Department Director is required if it is necessary to rent a vehicle at the travel destination. Pre-payment of a vehicle rental can be made using a P-Card. No personal use of a rental vehicle shall be allowed.

**Lodging.** Hotel or motel accommodations should be appropriate to the purpose of the trip. Lodging should be chosen based on reasonableness of cost and proximity to the conference, meeting, or training site. Unless previously approved by the City Manager, overnight stays within 70 miles of the City will not be reimbursed. The City Manager, or their designee, shall approve the use of any short-term rental options (e.g., "Airbnb," "VRBO").

Each employee shall be allowed an individual single room. Detailed lodging receipts must be submitted for reimbursement as well as documentation for charges on a P-Card. The receipts must include the nightly room rate and any incidental expenditures. Only incidental costs related to the room charges will be reimbursed. Expenditures that are not deemed reasonable and necessary will not be reimbursed (e.g., hotel room movies, health club fees, dry cleaning cost, personal item costs, use of the "mini-bar").

Business telephone calls and reasonable personal calls incurred during overnight stays are reimbursable. When assigned, a City mobile device should be used for telephone calls.

The individual department will make all arrangements for lodging. The P-Card is the preferred method of payment. Distance from employee lodgings will be considered in order to minimize transportation costs. Employees will retain payment receipts to submit to the Finance Department for reimbursement, if applicable.

**International Travel.** For domestic travel purposes, the IRS definition of the United States includes the 50 states and the District of Columbia. The purpose of travel outside the United States for City business must be unquestionably professional in content and should only be considered if a similar meeting, conference, or training of similar quality cannot be found within the continental limits of the United States. International travel expenses for business related purposes are deductible, as outlined in the IRS Code Publication 463 (Travel Outside the United States) but may be limited if the travel involves non-business activities. Any travel outside the United States must be approved by the City Manager.

### **Meal and Incidental Expenditures**

The City in principle does not pay for meals and/or refreshments for elected officials, employees, the general public and/or vendors, and will use the utmost care as related to the expenditure of public funds. Funds will not be expended for any purpose which is specifically forbidden by Federal regulation, State law, City ordinances or polices. Expenditures made under this section shall be approved, authorized and documented according to established procedures.

For same-day travel, training or business meetings, meals will be reimbursed for the actual amount spent and will require an itemized receipt. The use of a P-Card is encouraged, when possible. For meals involving multiple individuals, the documentation provided for reimbursement or P-Card

documentation shall list all persons attending and participating in the meal(s). Additionally, the City shall not reimburse any personal expenditures, such as meals, from any petty cash funds as required by Minnesota Statute § 412.271.

The City will not reimburse or support the cost of any meals already provided as part of a conference, meeting and/or training, unless the employee maintains a bona-fide dietary restriction(s). The City may request documentation of any such restriction(s).

Expenditures associated with alcoholic beverages shall not be purchased with a P-Card or reimbursed by the City, nor shall that City pay or reimburse for any activities associated with a political party or similar political activities. For additional guidance and restrictions on meal and related expenditures, please refer to the Public Purpose Expenditure Policy section of this Manual.

**Per Diem.** The per diem allowance is a daily payment for meals and related incidental expenses when overnight travel accommodations are necessary, in accordance with published federal per diem rates instead of receipt-based reimbursement. An employee may claim an amount not to exceed the allowable per diem rate in accordance with the Standard Federal Per Diem Rate Schedule (Schedule) in effect at the time of travel. A City assigned P-Card may not be used to pay for meal and incidental expenditures when per diem is claimed. The per diem allowance is separate from lodging, transportation and other miscellaneous expenses. The per diem allowance covers all charges, including taxes and service charges where applicable for:

- **Meals.** Expenditures for breakfast, lunch, dinner and snacks as well as corresponding tips and taxes. For a City reimbursed meal, a tip shall not exceed 15%, and shall not be permissible if gratuity is already included in the bill.
  - In the event an approved training or conference event is more than one day in duration, the maximum reimbursement will not exceed the daily per diem rates set annually by the Schedule for meals and incidentals for the area.
    - Per IRS regulation, the first and last calendar day of travel is calculated at 75% (e.g., if the daily Per Diem is \$50, then the days of travel are \$37.50).
  - When an event encompasses a full or partial day, employees may spend the daily allowance among the applicable meals, at their discretion, unless meals are included as part of the event registration. In that case, the funds allotted for that meal cannot be used or reimbursed.
  - For partial days, the meal allowance will not exceed the amounts set annually by the Schedule for meals and incidentals separately for breakfast, lunch, or dinner.
    - Breakfast reimbursements may be claimed if the employee leaves their temporary or permanent work location before 6:00 a.m. or is away from home overnight.
    - Lunch reimbursements may be claimed if the employee is in traveling more than a total of 70 miles away from their temporary or permanent work location.
    - Dinner reimbursements may be claimed only if the employee is away from their temporary or permanent work location until after 7:00 p.m. or is away from home overnight.

- Employees may occasionally be in the position of having to provide a meal for other persons who have official business with the City. In addition, receipts for these meals must include the name of each person attending the meal along with a description of the public purpose/benefit of the meeting.
- **Incidental Expenditures.** Fees for taxis or similar services, parking, as well as reasonable tips for porters, baggage carriers, bellhops and hotel maid service, associated with travel while on official City business will be reimbursed at actual cost. Receipts, if possible, shall be submitted for reimbursement.

### **Advances and Reimbursements**

The City will pay or reimburse for all travel and training costs that are both reasonable and necessary. In accordance with Minnesota Statutes and when a situation warrants it, a cash advance may be issued prior to departure with the approval of the Finance Director. Such requests will be considered an exception to normal procedures.

Only claims for accommodations, goods and services actually incurred by the employee with corresponding documentation, such as itemized receipts or invoices shall be reimbursed. If an employee opts to receive the per diem reimbursement for their travel related meal and incidental expenditures, receipts and other documentation shall not be required. Payment of the reimbursement shall only be authorized upon approval of the Travel Expenditure Report, which must be submitted after each travel or training event.

If an employee travels with their significant other and/or immediate family members on an official City business trip, the expenditures attributable to them (e.g., travel, meals, lodging) shall not be an authorized expenditure of the City nor shall they be subject to reimbursement. The City shall pay or reimburse all travel and training expenditures at cost necessary to accommodate the employee only.

Travel must be by the most direct or normally traveled route unless approved in advance by the respective Department Director. Reimbursement will be limited to the cost of travel by direct route or on an uninterrupted basis, as determined by the Finance Department. The elected official or employee will be responsible for any additional cost exceeding the public purpose related expenditures.

Travel plans involving expenses that do not require overnight travel accommodations will be reimbursed based on actual cost substantiated by appropriate receipts. The employee is entitled to reimbursement of meal expenses after submitting actual receipts. No reimbursement is authorized if meals are provided during the meeting or event. When available, the assigned City P-Card should be used for these types of activities. This includes training or meeting within 60 miles from the City.

It shall be the responsibility of the elected official or employee to:

- Maintain accurate travel, training, and reimbursement records;
- Make a conscious effort to minimize expenses while maintaining a reasonable level of

- comfort and convenience; and
- Request reimbursement in an accurate and timely manner, typically 20 business days or less.

Employees who have announced their intention to resign or retire, are involuntarily terminated, or in some disciplinary related status, will not be eligible for travel or training under this Travel, Training and Reimbursement Policy. The purposeful falsification of travel documents and expenditure reporting may result in disciplinary action, up to and including involuntary termination.

### **Personal Rebates and Rewards**

Employees and elected officials shall not use their personal or private funds for travel and/or training related costs in an effort to accrue private benefit through rewards program and other incentives offered by their personal credit card(s). Additionally, the City shall not reimburse an employee for any expenditure originally made using rewards programs offered by their personal credit card (e.g., coupons, discounts, points, "frequent flyer miles")

### **Elected Officials**

Similar to employees, this Travel, Training and Reimbursement Policy recognizes the need and value of elected officials to travel both in-state and out-of-state for official duties, such as conferences, events, trainings, and other assignments. Generally, elected officials shall be subject to the same rules and regulations applied to employees. However, elected officials shall also be subject to the following considerations, which are consistent with Minnesota Statute § 471.661.

**Elected Official Guidelines.** The conference, event, training, workshop or other assignment shall be approved in advance by the City Manager, and mentioned at an open, regularly scheduled meeting at least 10 business days before the occasion, and must include an estimate of the cost of the travel and training.

Within 30 days of their return from the travel and training, the elected official(s) shall make an oral report at an open, regular meeting of City Council regarding their activities. The elected official(s) shall also provide any information or materials obtained during the conference, event, training or workshop to the City Manager for distribution to employees or the City Council upon request.

The City shall make payments in advance for airfare, lodging and registration as approved by the City Manager. All other payments shall be made as reimbursements or per diem payments per the Schedule to the elected officials.

Elected officials who have announced their intention to resign, not to seek re-election, or who have been defeated in an election will not be eligible for travel or training under this Travel, Training and Reimbursement Policy. Unless duly noticed and authorized by the City Manager, a quorum of the City Council shall not travel or train together.

The City Manager may make exceptions to the Travel, Training and Reimbursement Policy depending upon circumstances unique to the trip and/or elected officials and employee.

# Donations

## Surplus Property Policy

The City is committed to managing surplus property, such as used furniture and equipment, in a manner that is fiscally responsible, allows for options to reduce harmful environmental impacts, and promotes the City's philosophy of reduce-reuse-recycle. This Surplus Property Policy establishes a procedure for the sale or disposal of surplus equipment. It also facilitates the removal of surplus property, promotes alternative uses, and reduces the City's storage burden

Any item disposed of in a manner designed to generate additional revenue (e.g., auction, trade-in) to support the cost of its replacement shall not be considered surplus equipment or property within the meaning of this section of the Manual.

This Surplus Property Policy is also in accordance with Minnesota Statutes Sections 15.054, 412.211, 471.345, and 471.3459 and the Charter. It applies to all City departments that generate Surplus Equipment and governs the actions of all elected official and employees.

### Definitions

For the purposes of this section the Manual, the following terms and phrases shall be defined as follows:

- City, means the City of Fridley, Minnesota;
- City Council, means the governing body of the City;
- Disclaimer of Warranties Form, means the form which must be signed by persons or entities acquiring the City's Surplus Equipment or Surplus Property for uses other than disposal or recycling;
- Donation, means to contribute, donate, or give Surplus Equipment at no cost to a Nonprofit Organization that serves a public purpose and benefits its community as a whole;
- Eligible Organization, means a Nonprofit Organization serving one or more of the following functions: cultural, historical, educational, safety, social services, environmental or economic;
- Fair Market Value, means the price at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of all relevant facts;
- New Owner, means the person or entity acquiring the City's Surplus Equipment or Surplus Property, as the case may be;
- Nonprofit Organization means an organization formed under Section 501(c)(3) of the IRS Code;
- Surplus Equipment, means: equipment used by the City's public works department, and cellular phones and emergency medical and firefighting equipment that is no longer needed by the City because it does not meet industry standards for emergency medical services, police, or fire departments or has minimal or no resale value as defined in Minn. Stat. § 471.3459 and is eligible for Donation;

- Surplus Property, means equipment and personal property used by the City that is no longer needed by the City and has minimal or no Fair Market Value; and
- Surplus Equipment Form, means the form that must be filled out by a Nonprofit Organization requesting a Donation of Surplus Equipment.

### **Procedure**

The City shall identify and dispose of all Surplus Equipment and Surplus Property in conformance with the following guidelines.

- Identify Surplus Equipment. Department Directors are responsible for monitoring their equipment and shall identify and report all Surplus Equipment and Surplus Property to the City Manager on an annual basis at a minimum.
- Determine the Fair Market Value of Surplus Equipment and Surplus Property. The City Manager shall work with City staff to determine the Fair Market Value of the Surplus Equipment and Surplus Property.
- Identify Surplus Equipment and Surplus Property Disposition Method. The City Manager shall work with City staff to determine if Surplus Equipment and Surplus Property should be transferred, sold, donated, disposed of, recycled, or made available free of charge.
- Transfer. Prior to any disposition, all Surplus Equipment and Surplus Property must first be considered for transfer in the following manners:
  - Trade in the property toward the purchase of new property;
  - Transfer the property between departments for the benefit of the City; and
  - Transfer to another government entity through a state approved vendor or directly.
- Sale. If the Fair Market Value of the Surplus Equipment or Surplus Property is deemed greater than the cost to dispose of it or recycle it, the City may use applicable sources to allow for bidding and sale going to the highest bidder (e.g. public auction, eBay, propertyroom.com). If applicable, the City will determine the appropriate length of time an item may remain available for bidding based on the need to remove the equipment and personal property from the premises.
- Disposal. If the Fair Market Value of the Surplus Equipment or Surplus Property is deemed less than the cost to dispose of it or recycle it, the City may solicit offers to acquire at no cost to the entity wanting to take possession. The City shall post the Surplus Equipment or Surplus Property as available on the City's website. The City may also use other reasonable means to notify the general public about the availability of this Surplus Equipment or Surplus Property.
- Donation. The City may, but is not obligated to, donate Surplus Equipment. Only Surplus Equipment may be donated. Applicable Department Directors are responsible for coordinating the Donation of the Surplus Equipment in accordance with the terms of this Policy. Surplus Equipment that is not donated may be sold, recycled, or discarded in the discretion of the City Manager but consistent with this Surplus Donation Policy.
- City Council Declaration. The City Manager will forward a list of all Surplus Equipment regardless of Fair Market Value and Surplus Property with an estimated Fair Market Value of \$25,000 or more to the City Council, which shall approve or deny the designation of the specific equipment as surplus and eligible for Donation or disposal pursuant to and in accordance with this Surplus Donation Policy.

- Advertisement of Surplus Equipment for Donation. Surplus Equipment shall be posted as available the City's website. The City may also use other reasonable means to notify Eligible Organizations about the availability of Surplus Equipment. The City shall wait at least 30 days after advertising Surplus Equipment before approving any Donation.
- Surplus Equipment Form. Eligible Organizations interested in Surplus Equipment shall fill out a Surplus Equipment Form and submit the form to the City Manager.
- Prioritization of Donations. If more than one Eligible Organizations requests a Donation for the same Surplus Equipment, the City shall consider factors it deems relevant including how the Surplus Equipment will be used, the benefit to the Eligible Organization, the impact on the City, how the Donation will accomplish goals of the City Council, and any previous Donation to the Eligible Organization.
- Conflict of Interest. All City employees and officials are prohibited from taking possession of any Surplus Equipment or Surplus Property for personal use or on behalf of an Eligible Organization.
- As Is. The exchange of Surplus Equipment and Surplus Property is made "as is" with no warranty, guarantee, or representation of any kind, express or implied, as to the condition, utility, or usability of the Surplus Equipment and Surplus Property offered. The Surplus Equipment and Surplus Property may be defective and cannot be relied up for safety purposes. The New Owner shall sign the Disclaimer of Warranties Form prior to acquiring Surplus Equipment and Surplus Property.
- Title. The City Manager shall cause any title or other ownership documents to be transferred to the New Owner at the time of transfer. Any fees required for the transfer the Surplus Equipment and Surplus Property are the responsibility of the New Owner.
- Transportation. The New Owner must provide a detailed plan for transporting the Surplus Equipment and Surplus Property from the City. The New Owner must pay all expenses associated with the removal and transportation of the Surplus Equipment and Surplus Property.

The City Manager may delegate specific responsibilities for implementing this Surplus Donation Policy. The City Clerk shall document the disposition of all Surplus Equipment and Surplus Property and shall keep such records in accordance with the City's Records Retention Schedule.

## Municipal Liquor Store Donation Policy

The City, through Fridley Liquor, at the direction of the Finance Director or their designee, may support non-profit organizations whose primary objective is to promote the general health and well-being of the Fridley community consistent with public purpose expenditures authorized by State law, Charter and all application City rules or regulations.

Consistent with OSA Statement of Position No. 2007-1017 as amended, non-profit organizations formed under Section 501(c)(3) of the IRS Code, which also provide goods and/or services typically associated with a public purpose shall be eligible for a donation, including, but not limited to:

- Artistic organizations;
- Historical causes;

- Animal shelters (or organizations for the prevention of cruelty);
- Food shelves;
- Senior and youth centers;
- Public recreation programs; and/or
- Community celebrations.

Support for such an organization, upon approval, shall take one or more of the following forms, which cannot be used by the organization itself or those coordinating the event:

- Through gift cards, issued in up to \$50 increments, to be used as an auction item or door prize;
- Through donation of merchandise that is commonly known as a “dealer loader” to be used for either a silent or live auction;
- Through assistance with a fundraising event that promotes the organization in general or for a specific fundraising need, as described below; and/or
- Through the purchase of products typically offered for sale at the cost available to Fridley Liquor.

Regardless of the type of support, the total cost of the donation to an individual organization may not exceed \$1,000 in retail value in any calendar year. Additionally, the organization(s) receiving the donation shall include Fridley Liquor, and its corresponding logo(s), in all forms of advertising and promotion of the event or occasion.

The City reserves the right to deny any request for a donation for any reason and in their sole discretion. If the Finance Director determines that any such request to be unlawful or in violation of this Manual or other City policies, the request shall be denied.

### **Fridley Liquor Event Participation**

Fridley Liquor may participate in a fundraising activity or event for an eligible organization one or more of the following forms:

- Assist the eligible organization with assembling a group of vendors to provide and pour samples of their products at a fundraising event;
- Coordinate with aforementioned vendors before and during the event to assure that the rules of the eligible organization, the City and applicable laws are followed; and assist with the logistics of hosting such an event;
- Provide support in age verification (i.e., carding) of attendees of the event;
- Provide advertising for the event through normal channels and frequencies, which may include: social media posts, in-store signage and e-mail “blasts” to Fridley Liquors e-mail list;
  - The e-mail addresses or any other information maintained by Fridley Liquor shall remain the property of the City, and not distributed, communicated or disseminated to a third-party or another operating unit of the City for any reason whatsoever, consistent with the Minnesota Government Data Practices Act;
- Fridley Liquor will, upon agreement between the eligible organization and Fridley Liquor, sell or distribute tickets or other information in-store for the activity or event;



- Fridley Liquor will, upon agreement between the eligible organization and Fridley Liquor, assemble a tasting guide for the event, which will detail the item(s) involved, suggested retail price(s) and a place for tasting notes or other information;
  - Additional information or items may be added to the tasting guide at the discretion of both parties, which may include: other supporters of the event, description of the eligible organizations and the description or purpose of the event; and
- It will be the sole responsibility of the eligible organization to have the tasting guides and any other information, such as in-store signage, printed and available for distribution.

Support for any eligible organization, activity and/or event will be determined on a case-by-case basis, and upon an agreement between the eligible organization and the City acting on behalf of Fridley Liquor. The number of fundraising activities and/or events that Fridley Liquor will participate in may not exceed six events or a cost of \$5,000 annually, unless otherwise approved by the Finance Director.

### **Solicitations at Fridley Liquor**

Solicitations by eligible organization for any purpose shall be limited to in-store signage, and shall not include any in-person activities on behalf of the eligible organization, activity or event, except for through the regular business of Fridley Liquor staff (i.e., mentioning the event to a patron during check-out).

Fridley Liquor may also allow organization to fundraise through a point-of-sale transaction/donation, whereby the customer may be asked to "add a dollar" or some other amount to their purchase for an eligible cause and/or organization. Such request may only be made by Fridley Liquor staff. Fridley Liquor may offer this service in its sole discretion.

### **Gather Space Usage**

The Gather Space at Fridley Liquor 264 57th Avenue NE shall only be used for Fridley Liquor sponsored events. No individual, group and/or organization shall have access to use the Gather Space for any purposes.

Events will be held in accordance with Minnesota Statute § 340A.412 and other sections relevant to municipal liquor operations. No food may be brought in, sold or consumed during Gathering Space events.

### **Indemnification**

Any party making use of a donation under this Municipal Liquor Store Donation Policy will agree to defend, indemnify, and hold harmless the City, its officers, officials, employees and volunteers from and against any and all claims, suits, actions or liabilities for injury or death of any person, or for loss or damage to property, which arises out of the use of a donation, or from the conduct of the party's business, or from any activity, work or thing done, permitted, or suffered by a party using a donation, except only such injury or damage as shall have been occasioned by the sole negligence of the City.

# Revenue and Collection

## Revenue Policy

The City will endeavor to maintain a diversified and stable revenue system to shelter it from annual fluctuations in any one revenue source.

In order to maintain a stable and predictable tax base, the City shall support a mix of commercial, industrial, and residential development. Consistent with this approach, the City will also review properties within its jurisdiction at least every five years, pursuant to Minnesota Statute § 273.08.

The City shall establish all user charges and fees, pursuant to Section 7.02 of the Charter, for all applicable funds and activities. It shall recoup estimated or actual costs at the full amount for providing the goods or services. In order to determine the appropriate user charge or fee, the City shall consider various sources:

- Internal cost review and study;
- Market rates and structures; and
- Statutory requirements or case law established by the Minnesota Judicial Branch.

Consistent with Section 7.02.03 of the Charter, the City will establish all user charges and fees for General Fund program activities at a level related to the full cost of providing the services, or as adjusted for particular program goals. The City will review the full cost of activities supported by user fees to identify the impact of inflation and other cost increases and will review these fees along with the resulting net property tax costs with the City Council at budget time. The Finance Director shall determine what defines and constitutes full cost.

The City shall annually review and adopt via ordinance or resolution a Comprehensive Fee Schedule, consistent with Section 7.02 of the Charter, which shall be effective January 1 of each year. It shall provide for all of the various user charges and fees authorized by the City Council. If a user fee or charge has not been established by the Comprehensive Fee Schedule, the Finance Director shall determine the actual cost for providing the good or service, and assign the charge(s) and/or fee(s) accordingly, assuming doing so would not violate the aforementioned section of the Charter.

## Enterprise Funds

For the Enterprise Funds, the City shall set user charges and fees at a level that fully supports the total direct and indirect costs of the activity, including depreciation of capital assets and debt service, to ensure positive and stable cash flows, and provide for adequate working capital. Any capital costs and/or debt service for any particular activity shall be supported by the applicable Enterprise Fund. The City shall conduct external reviews of the user charges and fees associated with the public utilities at least every five years.

Consistent with Section 7.10 of the Charter, any interfund loans and/or transfers from the Enterprise

Funds to another City-controlled fund must be authorized by the City Council. Such interfund loans and transfers shall only be authorized on an exceptional basis and to fund unusual or extraordinary expenditures. The City may not authorize such transfers or interfund loans in consecutive years from the same Enterprise Fund.

The Municipal Liquor Stores, and the associated Enterprise Fund, shall be regarded as entrepreneurial in nature. The intent of these activities shall be to maximize revenues to the extent the market allows, which permits it to support other areas of the City financially, such as capital equipment purchases and park improvements.

### **Intergovernmental Revenues**

Intergovernmental revenues, such as Local Government Aid and Municipal State Aid, are beyond the direct control of the City and shall be relied upon conservatively to support ongoing operations and activities. Since these revenues occur on a consistent and regular basis, they shall be accounted for in the annual budget process. However, given the lack of control, intergovernmental revenues shall not support more than 10% of General Fund budget. Any intergovernmental revenues in excess of this amount shall be directed to the CIP or other one-time expenditures.

The City will strive to eliminate the use of Local Government Aid as a source of funding for the annual, operating budget.

### **Grant Revenue or Funding**

From time to time, the City or its component units may receive grants or similar awards to support the cost of certain activities, projects and/or programs. Consistent with Section 6.05 of the Charter, the City Manager may administratively accept such financial awards or grants assuming they do not require a budget amendment as outlines in other sections of this Manual, specifically the Operating Budget and Capital Investment Program policies.

## **Public Utilities Revenue and Remittance Policy**

Generally, in order to ensure payment of user charges and fees, the City utilizes special assessments for applicable, unpaid portions of a public utility bill or invoice. The procedures and additional costs associated with these and other situations are outlined in Chapter 402 of the Fridley City Code (City Code) and are not addressed in greater detail in this section of the Manual.

In order to ensure the timely and accurate payment of user charges and fees associated with the public utilities owned and operated by the City, the City shall utilize the following protocols and procedures.

### **Discontinue of Services**

Per Section 402.18 of the Code, the City reserves its right to discontinue public utility services without notice for necessary repairs, additional connections or reconnections and non-payment of user charges and/or fees. However, the City will generally refrain from discontinuance in the event of non-payment and assess all applicable user charges, fees and penalties as authorized by Chapter

402 of the Code.

However, the City may discontinue services for its public utilities in following circumstances:

- Vacant properties;
- Properties already disconnected from electric and/or gas utilities;
- Properties where the owners failed to respond to multiple maintenance requests;
- Properties presenting the potential of a backflow condition that may contaminate the public water system; and
- Properties presenting an emergency (e.g., significant damage) where the disconnection will preserve the safety and well-being of the property and/or public.

Prior to the disconnection of any public utility services, the City shall provide a notice by first-class mail to the property owner of record at least 20 days prior to any action, unless an emergency prevents such a notice. The notice shall include an opportunity to discuss the pending action, and possible steps to prevent disconnection, if appropriate. The Finance Director, or their designee, shall act on behalf of the City, and shall have the authority necessary to correct or otherwise resolve any payment concerns or issues, such as a repayment plan or other alternative.

#### **User Charges and Fees**

For the purposes of adjusting or modifying, including a dispute by a system user, the City shall adhere to the following standards and practices. The Finance Director, or their designee, shall administer and interpret this section.

**Adjustment.** If an adjustment may be required as the result of an error made by the City, a credit will be applied to the account in question. The City shall not issue refund payments directly, unless authorized by the Finance Director, or their designee. The City shall review up to three years of account activity to determine any adjustments.

In the event of an "under charged" account, the City may seek to recover its costs for up to the previous three years. When possible, the City will determine the recovery amount based on the user charges and fees in effect during the billing period(s) in question. The City will allow the account to repay the recovery amount in no more than three years, pursuant to a written repayment agreement. Per Minnesota Statute § 216B.098, a public gas and electric utility may not charge interest during a repayment period, and the City shall apply that standard to all of its public utilities.

In the event of an "over charged" account, the City will determine the need for an adjustment based on the last actual water meter reading for up to the previous three years. In the event of an adjustment, the City will return the over charged amount with interest using an interest rate determined by the Finance Director at the time of repayment. If the City or system user cannot demonstrate with certainty that a meter has not "rolled over," stopped, been tampered or any other similar situation, the City will not adjust the billing amount.

In the event the City authorizes a refund, it shall not be applied to the account until at least seven

banking days after the applicable deposit of the payment or activity in question, unless otherwise authorized by the Finance Director.

No employee may unilaterally adjust or "write-off" their individual account(s) or the account(s) of their friends and/or family members. The employee shall report to the Finance Director any concerns or issues regarding their account(s) or the account(s) of their friends and/or family members – the Finance Director shall report the same situation to the City Manager. Any unilateral action by any employee concerning themselves or their friends and/or family members may result in disciplinary action, up to and including involuntary termination.

**Leaks and Winter Use.** It shall be the responsibility of the property owner to inform the City of a water leak or similar event. If such an event occurs during the Winter Quarter, the property owner must provide the City with information about the event, including a written proof of repair. The City will then adjust the sanitary sewer charges for the Winter Quarter and fees for up to the next three quarters and shall not adjust the original bill as sanitary sewer usage has occurred.

**Contested Bill or Invoice.** If a customer wishes to formally contest their bill, invoice or the response of the City, they must submit their request in writing, including: a description of the situation; their specific request; and their rationale for it. The Finance Director, or their designee, shall review the request and provide a written response within 10 business days.

The determination of the Finance Director, or their designee, may be reviewed upon written appeal to the City Manager. Any such appeal must be received within five business days and include a rationale for the appeal. The City Manager shall review the appeal and provide a written determination within 10 business days. As the official representative of the City's utilities, the decision of the City Manager shall be final.

Any unpaid portions of a contested public utility bill or invoice may be assessed to the property in question consistent with Minnesota Statute § 444.075. The City shall provide any party or property subject to such an assessment with at least 20 days of notice prior to the certification of the outstanding charges and fees to the County Auditor.

**Penalties.** The City shall only remove one penalty or similar charge per account holder, unless otherwise authorized by the Finance Director, or their designee.

**Finalized Accounts.** In the event of a discontinuation of service, any account balances will be reduced to zero (i.e., \$0). The City will make a reasonable attempt to collect any outstanding balances, including through special assessments, before writing-off an account balance. Any credits or credit balances shall be processed quarterly. Any exception must be authorized by the Finance Director, or their designee.

**Title Inquiries.** Any requests of a title company or similar organization with respect to the outstanding public utility charges and fees shall be responded to in order of closing date. These requests will be completed only once and as reasonably close to the closing date as possible. They

City may charge the requesting party for this information based on a fee established by the City.

**Meter Installation.** Pursuant to City Code § 402.15.2.B, the City may provide a reasonable repayment schedule for the costs associated with the replacement of a meter with a diameter of 1 ½" or larger. The Finance Director, or their designee, shall determine the structure and interest rate for such repayment schedules. However, no repayment schedule shall exceed one year.

In the event the customer fails to make timely payments consistent with an authorized repayment schedule, the entire amount, including any unpaid principal and accrued interest, shall become immediately payable and subject to the other sections of this Public Utilities Revenue and Remittance Policy, including the assessment of any unpaid charges and fees at the discretion of the City Council.

**Other.** Generally, the City will consider special assessments as a means for remittance on at least an annual basis.

## Special Assessment Deferment Policy

Pursuant to Minnesota Statutes § 435.193, a home rule or charter city may, at its discretion, defer the payment of an assessment for any homestead property. Generally, the City Council has found and determined that deferral of special assessment for certain senior citizens, persons with disabilities and members of the military to be in the public interest. In each situation, the requesting party must demonstrate that payment of the special assessment would constitute a hardship.

### Deferment Requirements

Based on these guidelines, the City shall consider the following factors to determine if a deferral of a special assessment shall be granted:

- The property for which deferment is requested must be classified and taxed as homestead property by the City Assessor as of the date the application for deferment is made;
- The applicant must be the fee simple owner of the property or must be a contract vendee for fee simple ownership;
- The applicant must be 65 years of age or older or retired by virtue of a permanent and total disability;
  - In the case of a married couple, one of the spouses must meet this requirement;
- The first year's installment of the proposed special assessment must, either alone or in the aggregate with installments of other special assessments due against the property and payable in the first year of the proposed assessment, total more than two percent of the applicant's total household income as defined by Minnesota Statutes, Chapter 290A.

The applicant for deferment must file a completed application and affidavit with the City Assessor on or before November 15th of the year preceding the year for which deferral status is requested in order to implement the deferral program for said year.

The City Assessor shall include in any and all mailed notices of public hearings with respect to special assessments, a statement explaining the deferment process. The City Assessor shall also transmit all deferments granted pursuant to this section to Anoka County for proper recording, so as to give notice of such deferment to all future owners and encumbrancers of the property for which a deferment has been granted. The owner will make application for deferred payments on forms prescribed by the Anoka County Auditor and the City.

**Interest Rate.** Any special assessment deferred pursuant to this Special Assessment Deferment Policy shall bear interest at the interest rate applicable at the time the assessment was originally levied.

### **Termination**

Assuming approval, the deferment shall be terminated upon any of the following circumstances or occasions:

- The subject property is sold, transferred, subdivided, or in any way conveyed to another by the fee owner qualified for deferral status;
- The death of the fee owner qualified for deferral status unless a surviving joint tenant, tenant in common, or contract vendee is eligible for the deferral benefit provided hereunder;
- The property loses its homestead status, as determined by the City Assessor, for any reason; and/or
- The City Council determines that there would be no hardship to require an immediate or partial payment of the deferred special assessment.

### **Other Considerations**

The City Council shall not be prohibited from determining that a hardship exists, and that a deferment should be granted on the above terms and conditions, even if the eligibility requirements are not met by an applicant, provided that the City Council finds that:

- There are exceptional and unusual circumstances not covered by the foregoing standards and guidelines;
- If granted, the deferment will have been made in a non-discriminatory manner, and
- The granting of the deferment will not give the applicant an unreasonable preference over other applicants.

Only special assessments for permanent improvements, which are not requested by the property owners, are eligible for deferment. Current and/or delinquent service charges are not eligible. Service charges include, but are not limited to: water, sanitary sewer, and recycling fees; tree removal costs; weed removal cost; storm drainage charges; street maintenance costs; administrative citations; and nuisance abatement fines and costs.

The failure of the City to give notice pursuant to this Special Assessment Deferment Policy or the granting or denial of any deferment shall not invalidate special assessment otherwise made and levied by the City of pursuant to applicable statutory requirements. Upon approval, the City Assessor shall notify the property owner(s) at least annually of the status of their deferment,

including outstanding principal and any accrued interest.

The Finance Director or their designee shall administer and interpret this Special Assessment Deferment Policy and the guidelines set forth herein.



# Adoption and Implementation

## Interpretation Policy

The City Manager or their designee, may waive any sections of this Manual, if doing so would not violate any applicable sections of City ordinances, Charter, State and/or Federal laws, or resolutions adopted by the City Council. Wavier of any particular policy or section does not constitute a wavier for the entire Manual and the City Manager, or their designee, may end such waivers in their sole discretion.

Apart for this Manual, certain activities and programs are also regulated by the Employee Handbook (Handbook) for non–unionized employees and Collective Bargaining Agreements (CBAs) for unionized employees. In any event when this Manual conflicts with either document, the respective CBA or Handbooks shall control, unless such deference would violate applicable sections of the City resolutions, ordinances, Charter, State and/or Federal laws.

In the event that any portion of this Manual shall conflict, or be interpreted to conflict, with the Charter, the Charter shall control.

## Discipline

Violation of this Manual or its corresponding regulations, incorporated herein by reference, by an employee, may result in disciplinary action, consistent with the procedures outlined in the Handbook, up to and including involuntary termination.

## Adoption

This Manual shall be adopted by resolution of the City Council and any applicable component units. It shall also be reviewed by staff on an ongoing basis and any administrative modifications shall be approved by the City Manager, including: changes related to applicable laws and regulations; subsequent actions of the City Council; clerical errors; and revisions to clarify but not change the intent of this Manual. The City Manager shall notify the City Council or the governing body of a component unit, in writing, of any administrative changes or modifications at least 10 days prior to any such revisions to this Manual. All other modifications shall be approved by the City Council or the governing body of a component unit.

### **Adoption**

Approved and adopted by the City Council on September 14, 2020, effective November 1, 2020.

### **Administrative Revisions**

None at this time.

### **City Council Amendments**

None at this time.



# 2022

## Performance Measures Report



# City of Fridley | 2022 Performance Measurement Report

In 2019, the City of Fridley (City), under the general direction of the City Manager, formed the Process Management Team (PMT) to improve the efficacy of City programs and services. The PMT consists of staff from each department, trained in continuous improvement, performance measurement, problem solving and leadership development.

The PMT seeks to improve business processes by reducing waste and enhancing quality. To measure the success and efficacy of key City processes, the PMT facilitates the City's participation in the Minnesota Local Performance Measurement Program (Program) offered by the Office of the State Auditor (OSA) in conjunction with Council on Local Results and Innovation.

By formally reporting on at least 10 of the 29 performance measures identified by the Program to the OSA, the City may receive two benefits: 1) A per capita reimbursement of \$0.14, and 2) An exemption from property tax levy limit if they are in effect. To participate in the Program, the City Council must adopt the minimum number of performance measures, report them at least annually to residents and submit a document detailing the actual results.

Within the report, there is a full overview of the elected performance measures data as well as individual data sets and descriptions of the measurements. Descriptions include what data is being measured, why the data is important and what the results mean for the City of Fridley.

On June 12, 2023, the Fridley City Council adopted a resolution authorizing the Performance Measurement Committee to submit the 2022 Performance Measurement Report to the Office of the State Auditor.

## PMT Members

Melissa Moore, City Manager's Office  
Olivia Raun, Communications & Engagement  
Mikey Oman, Employee Resources  
Cody Rossetti, Parks and Recreation  
Jessica Nelson-Roehl, Parks and Recreation  
John Odenthal, Public Works  
Anna Smieja, Finance

Danielle Herrick, City Manager's Office  
Stacy Stromberg, Community Development  
Jeannie Benson, Public Works  
Maddison Zikmund, Public Safety - Fire  
Karen Fischer, Public Safety - Police  
Touyia Lee, Public Works



# City of Fridley Standard Performance Measures

For the Year Ended December 31, 2022

General	2018	2019	2020	2021	2022
Percentage change in Taxable Market Value	6.56%	12.81%	12.08%	6.29%	5.84%
Nuisance code enforcement cases per 1,000 population	49.35	58.72	33.86	35.18	28.63
Bond rating	Aa2	Aa2	Aa2	Aa2	Aa2
Accuracy of post election audit	Not selected for audit	Not selected for audit	Not selected for audit	Not selected for audit	100%
<b>Police Services</b>					
Part I Crime Rates	1,100	1,148	1,329	1,312	1,400
Part II Crime Rates	1,461	1,163	1,007	842	796
Part I Crime Clearance Rates	26%	28%	24%	32%	31%
Part II Crime Clearance Rates	52%	52%	42%	50%	48%
Average police response time	3:12 Minutes	3:33 Minutes	3:53 Minutes	5:39 Minutes	5:39 Minutes
<b>Fire &amp; EMS Services</b>					
Insurance industry rating of fire services	Class 3	Class 3	Class 3	Class 3	Class 3
Average fire response time	6:00 Minutes	5:47 Minutes	6:07 Minutes	6:07 Minutes	5:38 Minutes
Fire calls per 1,000 population	91	94	114	102	112
Number of fires with losses resulting in investigation	45	44	39	40	31
<b>Streets</b>					
Average city street pavement condition rating	6.92	6.50	6.84	6.80	6.81
Expenditures for road rehabilitation per paved lane mile rehabilitated	N/A	\$194,894	\$213,794	\$210,025	\$212,700
Percentage of all jurisdiction lane miles rehabilitated in a year	0%	0.51%	3.148%	2.58%	1.58%
Average hours to complete road system during snow event	7.33	6.28	7.39	7.25	7.25
<b>Water</b>					
Operating cost per one million gallons of water pumped/ produced	\$1,846	\$1,957	\$1,868	\$1,886	\$1,987
<b>Sanitary Sewer</b>					
Number of sewer blockages on city system per 100 connections	.060	.048	.036	.012	.071



Taxable Property Market Value	2018	2019	2020	2021	2022
Percentage change	6.56%	12.81%	12.08%	6.29%	5.84%
Taxable Market Value	\$2,411,702,930	\$2,720,564,453	\$3,049,186,337	\$3,240,926,104	\$3,977,804,222

Source: Anoka County and City Assessing Division

## Percent Change in the Taxable Market Value

### What is it?

As a local taxing jurisdiction, property taxes are the principal funding source for the City and its operations. For some real property, a portion of its market value may be excluded from taxation, such as the Homestead Market Value Exclusion. Once a taxing jurisdiction applies those exclusion, the market value becomes the Taxable Market Value (TMV).

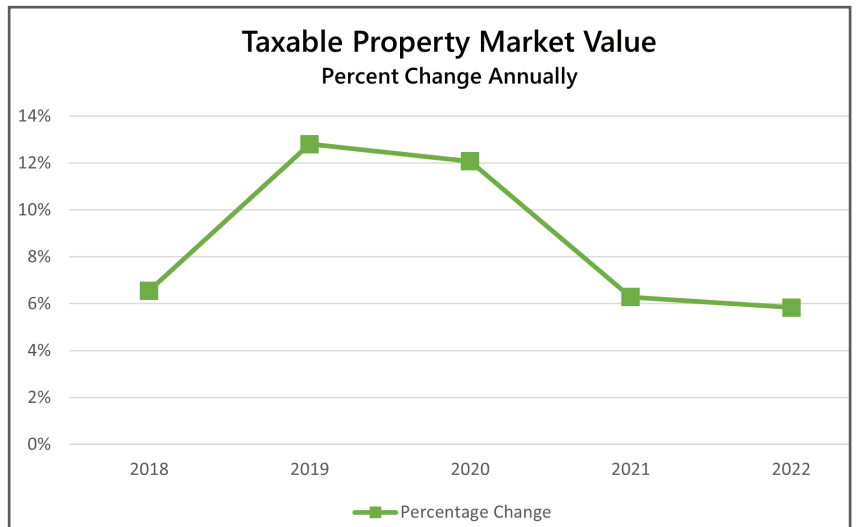
### Why does it matter?

The City uses the TMV to help determine the tax liability for each property within its jurisdiction. Usually, when the TMV for the City increases, the property tax rate decreases, and a property pays less in City property taxes. In other words, when the City grows and there are more properties to pay taxes, they can all pay a little less.

### What does the data tell us?

Over the past five years the City has experienced growth in its TMV. 2019 and 2020 were an anomaly triggered by historically low interest rates, pandemic-related stimulus and historically low housing inventory. The percentage in the TMV has stabilized to an average growth rate of 6% as tax capacity is shifting from residential to commercial, industrial and apartment properties.

The redevelopment of Holly Center, the completion of Fridley Station Village apartments and the Fridley Senior Addition have added additional tax base to the City.





Nuisance Code Enforcement Cases	2018	2019	2020	2021	2022
Cases per year	1,369	1,629	992	1,041	868
Population per year	27,742	27,742	29,300	29,590	30,313
Cases per 1,000 residents	49.35	58.72	33.86	35.18	28.63

(# of cases/population) X 1,000 = Cases per 1,000 population, Source: City Planning Division & Population ASC Source

## Nuisance Code Enforcement Cases (Per 1,000 Residents)

### What is it?

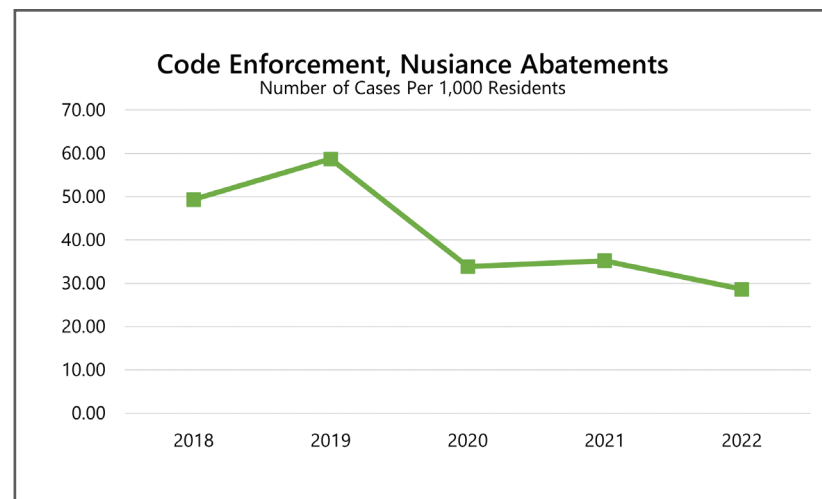
The City must preserve and protect the general welfare of its residents, including the abatement and prevention of public nuisances. Minnesota Statute § 561.01 states “Anything which is injurious to health, or indecent or offensive to the senses, or an obstruction to the free use of property, so as to interfere with the comfortable enjoyment of life or property, is a nuisance.”

### Why does it matter?

Public nuisance ordinances are designed to preserve the peace, quality of life, morals and public health of a community. The Fridley City Code regulates a number of activities to prevent the creation of public nuisance, including: compost, garbage and yard waste storage; exterior storage; fences; housing and lawn maintenance; home occupations; noise; vehicle parking, sale and storage; and vision safety. These efforts make the City a safe, vibrant, friendly and stable home for families and businesses.

### What does the data tell us?

Between 2017-2019, nuisance code enforcement cases per 1,000 residents rose due to a renewed compliance effort and the expansion of the Fridley City Code to include back or rear yard storage in 2019. The cases dropped in 2020 due to a decrease in bank-owned properties and code enforcement visits due to the COVID-19 health pandemic. In 2021 and 2022 nuisance code enforcement cases have returned to more typical caseloads for City operations.





Moody Bond Rating	2018	2019	2020	2021	2022
Rating	Aa2	Aa2	Aa2	Aa2	Aa2

Source: Moody's Investor Services

## Bond Rating

### What is it?

On occasion, the City issues debt, known as bonds, to support capital improvements (e.g., road rehabilitation). The process tends to be similar to a mortgage used for a home – a financial institution lends money to the City and the City agrees to repay it with interest over many years. To verify the City's ability to make those payments, it receives a bond rating from an independent agency, Moody's Investor Services (Moody's). The agency evaluates the City on several factors, such as economic stability, management practices and financial performance.

### Why does it matter?

A bond rating may be thought of as a measure of risk or the likelihood that the City would not be able to make debt service payment, also known as default. Therefore, a financial institution uses the bond rating to determine the cost to the City to borrow money – expressed as a higher or lower interest rate. The higher the bond rating, the lower the interest rate and vice versa. In some situations, a lower bond rating (higher interest rate) could cost hundreds of thousands of dollars in additional interest costs.

### What does the data tell us?

The City maintains an Aa2, or the third highest, bond rating from Moody's. The most recent bond rating (2022) notes the healthy financial reserves, stable operations and strong redevelopment activities.



Election Cycle	2017	2018	2019	2021	2022
Accuracy of post election elected	Not Selected for Audit	Not Selected for Audit	Not Selected for Audit	Not Selected for Audit	100%

Source: City Clerk Division

## Accuracy of Post-Election Audit Results

### What is it?

According to the Office of the Secretary of State, "Minnesota Statute § 206.89 states that after every state general election, Minnesota counties perform a post–election review of election results returned by the optical scan ballot counters used in the state. The review is a hand count of the ballots for each eligible election (US President, US Senator, US Representative and Governor) in the selected precincts compared with the results from the voting system used in those precincts."

For Anoka County (County), the County Canvassing Board must conduct a review of at least four precincts, or three percent of the total number of precincts in the County, whichever is greater. The precincts must be selected randomly.

### Why does it matter?

Post–election audits allow the City, other levels of government and the public to verify election results, deter voter fraud, discover errors and promote confidence in the election(s) process. In turn, the review helps the City improve internal processes and service delivery.

### What does the data tell us?

The City had not been selected for audit for several years. In 2022 the Anoka County Canvassing Board randomly selected Ward 2 Precinct 1 for a post election audit. Ballots were hand counted by Election Judges for Governor, United States Representative and Secretary of State. Results of the hand count matched the results reported by the City’s vote counting equipment from Election Day.





	2018	2019	2020	2021	2022
<b>Part I Crime</b>	1,100	1,148	1,329	1,312	1,400
<b>Part II Crime</b>	1,461	1,163	1,007	842	796
<b>Total</b>	<b>2,561</b>	<b>2,311</b>	<b>2,336</b>	<b>2,154</b>	<b>2,196</b>

Source: City Police Division

## *Part I and Part II Crime Rates*

### **What is it?**

Crimes committed by perpetrators are classified as either Part I or Part II crimes. Part I crimes include homicide, sexual assault, robbery, aggravated assault, burglary, larceny-theft (shoplifting, pickpockets), motor vehicle theft, and arson. Part II crimes include other assaults, forgery and counterfeiting, fraud, embezzlement, stolen property (buying, receiving, possessing), prostitution, sex offenses, drug abuse violations, offenses against family and children, driving under the influence, drunkenness, disorderly conduct and all other offenses.

### **Why does it matter?**

This data reported by the Department of Public Safety reflects the City’s commitment to promoting public safety. Partnering with the community through engagement, leadership and education, assists in keeping Part I and Part II crime rates low.

### **What does the data tell us?**

The Police Division responds to thousands of calls for service each year. Generally, Fridley experiences the same trends as the national average for both classifications and is similar to comparable surrounding communities.

Part I Crimes remained steady in 2022. At the same time, less violent Part II Crimes decreased to the lowest rate in five years. These changes were also consistent with the national average. In Fridley, the Police Division saw a decline in fraud and forgery, which may be attributed to businesses taking stronger actions regarding accepting checks and credit cards.



	2018	2019	2020	2021	2022
<b>Part I Clearance Rate (%)</b>	26%	28%	24%	32%	31%
<b>Part II Clearance Rate (%)</b>	52%	52%	42%	50%	48%

Source: City Police Division

## Part I and Part II Clearance Rates

### What is it?

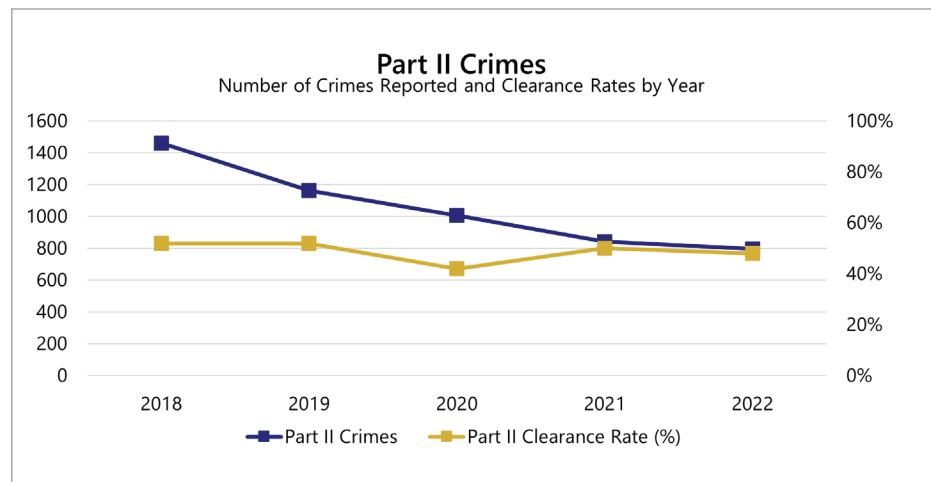
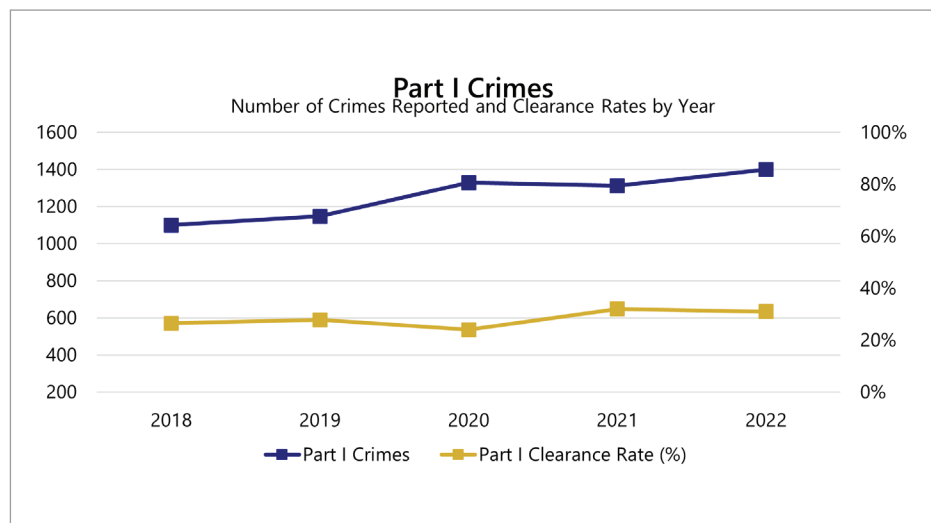
Clearance rates measure the number of calls for service involving Part I and Part II crimes leading to various resolutions including warnings, citations or even arrests. The clearance rate is calculated by dividing the number of crimes that are cleared by the total number of crimes recorded.

### Why does it matter?

The Police Division promotes the safety of the community and the feeling of security through the maintenance of law and order. This includes following through and applying legal penalties for violations.

### What does the data tell us?

Evaluating the rate at which Part I and Part II crimes are cleared is often used as a measure of effectiveness in solving crimes.





	2018	2019	2020	2021	2022
<b>Average police response time</b>	3:12 minutes	3:33 minutes	3:53 minutes	5:39 minutes	5:39 minutes

Source: City Police Division

## Average Police Response Time

### What is it?

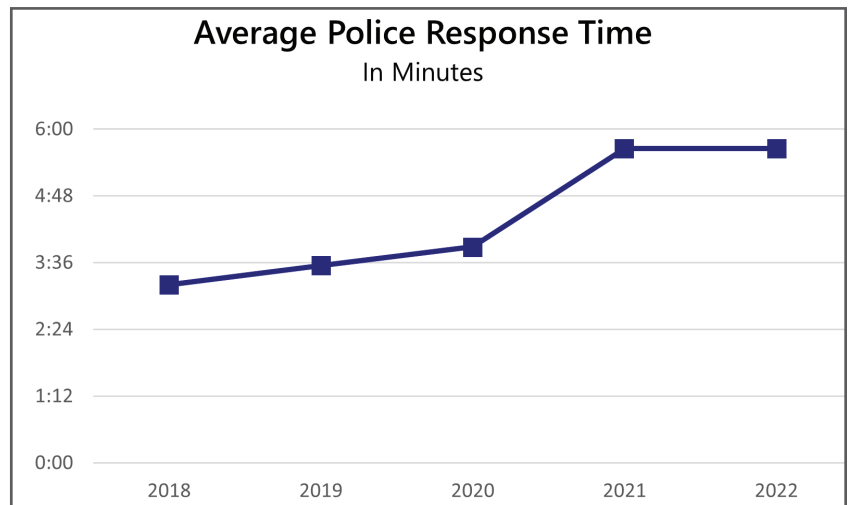
The average police response time details calls for service through the Anoka County Dispatch Center. The times do not reflect calls for service initiated by staff in the field. The measurement analyzes the amount of time from when an officer was sent on a call, to when the officer indicated they arrived on scene.

### Why does it matter?

The Police Division promotes the safety of the community and the feeling of security through the maintenance of law and order, crime prevention, timely response to requests for police service, and positive contacts with the public.

### What does the data tell us?

Response times saw an increase in 2021. This is due to new hires, training shifts, and operating at shift minimums. New officers can take a bit longer to respond to calls as they learn the layout of the City, and lower priority calls have had to wait longer than usual to be resolved due to staffing.



However, this increase in response time does not apply to urgent calls. Anoka County dispatch prioritizes calls on a scale of 1-5. Level 1 and 2 calls are urgent. If all Fridley officers are engaged in calls for service when an urgent call comes in, the City has mutual aid agreements with neighboring communities.



	2018	2019	2020	2021	2022
<b>Insurance industry rating of fire services</b>	Class 3	Class 3	Class 3	Class 3	Class 3

Source: City Fire Division

## *Insurance Industry Rating of Fire Services (Rating/Every 5 Years)*

### **What is it?**

A company called Insurance Services Office (ISO) creates ratings for fire departments and their surrounding communities. An ISO fire insurance rating, also referred to as a fire score or Public Protection Classification (PPC), is a score from one to 10 (one is the best, 10 is the worst) that indicates how well-protected your community is by the fire service. Insurers then use it to help set business and homeowner insurance rates. The more well-equipped a fire service is to put out a fire, the less likely houses will be lost to a structure fire. There is less risk to the home, and therefore it is less expensive to insure.

### **Why does it matter?**

In order to maintain a good ISO rating, a city must demonstrate their ability to provide fire protection through many different areas, such as the ability to deliver a minimum amount of water to a fire through well-maintained fire hydrants, having fire engines that deliver a minimum amount of water in gallons per minute (GPM), maintaining enough fire engines for the city’s size, and staffing fire stations with the minimum amount of trained firefighters.

### **What does the data tell us?**

The Fire Division has been able to maintain an ISO rating of Class 3 consistently over the years, according to the Public Protection Classification Summary Report (PPC). The results are based on emergency communication, fire department equipment and operations, city water supply, and community risk reduction surveys. This rating is typical of a city the size of Fridley.



	2018*	2019	2020	2021	2022
<b>Fire calls per 1,000 population</b>	91	94	114	102	112

Source: City Fire Division. \*In 2018, fire response changed for medical-related calls. Allina began providing primary response for medicals and fire response was reserved for priority medical calls. This accounts for the difference from 2018 and 2019.

## Fire Calls per 1,000 Population

### What is it?

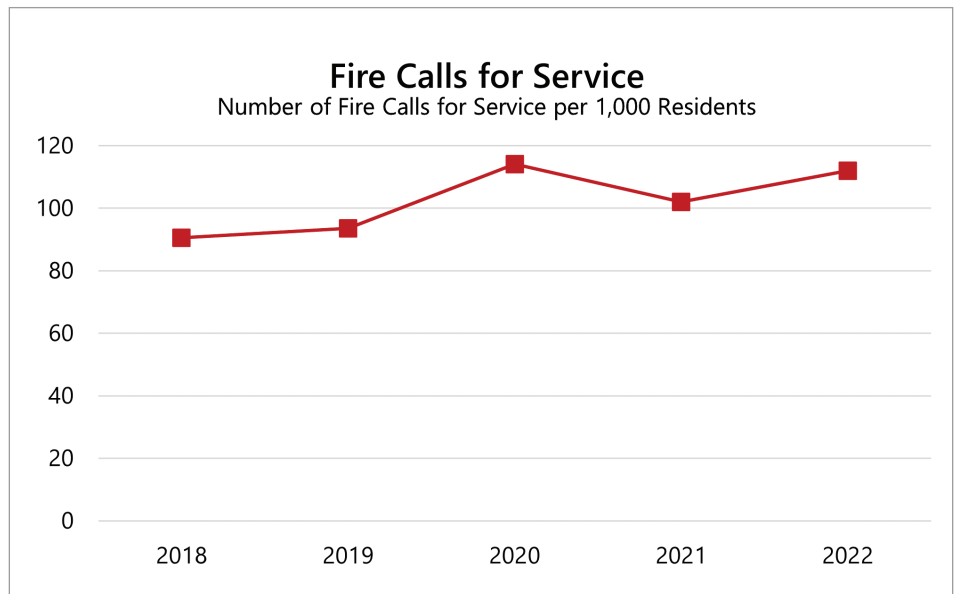
The Fire Division responded to 3,372 emergency calls in 2022. Based on the number of calls and total residents, there were 112 emergency responses per 1,000 Fridley residents.

### Why does it matter?

The Fire Division projects an increase of more than 14 percent in emergency response calls over the next few years. This is based on the planned future residential housing and multi-story developments that lead to an estimated increase of 4,000 residents. The increase will determine future growth, staffing, equipment, and the supply needs of the division.

### What does the data tell us?

In 2020, the Fire Division began responding to medical calls related to the pandemic, which speaks to that year’s increase. 2021 and 2022 numbers should demonstrate the City’s new average calls for service for a slightly increasing population.





	2018	2019	2020	2021	2022
<b>Average fire response time</b>	6 minutes	5:47 minutes	6:07 minutes	6:07 minutes	5:38 minutes

Source: City Fire Division

## Average Fire Response

### What is it?

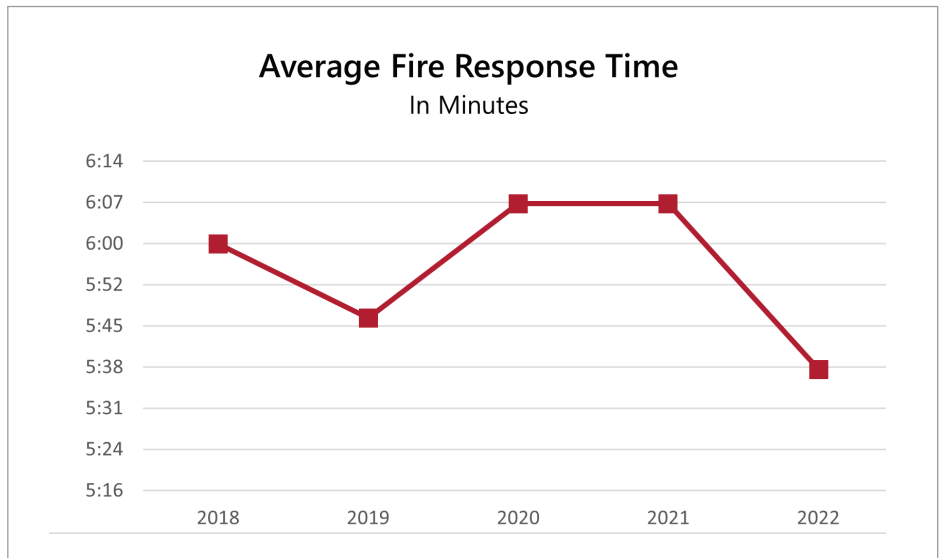
When fire services analyze their response times, they are really analyzing seconds in time. For example, the National Fire Protection Association (NFPA) 1710 standard states that “[T]he fire department’s fire suppression resources shall be deployed to provide for the arrival of an engine company within a 240-second travel time (four minutes) to 90 percent of the incidents.” That means every second counts, including call answering time (15 seconds), call processing time (60 seconds), and turnout time (80 seconds). For the City’s paid-on-call firefighters, response time from home is approximately 6-10 minutes.

### Why does it matter?

When measuring the effectiveness of fire protection services, response times are the key indicator. It determines if more resources are needed to effectively serve and protect communities. Therefore, it is crucial that local governments take these statistics seriously and allocate resources according to the specific needs of their local fire departments.

### What does the data tell us?

The decrease in response time is related to an update to how the City reports response times. Now following industry best practices, the City reports response times for the first arriving fire apparatus with two or more personnel on board.





	2018	2019	2020	2021	2022
<b>Number of fires with loss resulting in investigation</b>	45	44	39	40	31

Source: Fire Division

## *Number of Fires Resulting in Investigation and Financial Loss*

### What is it?

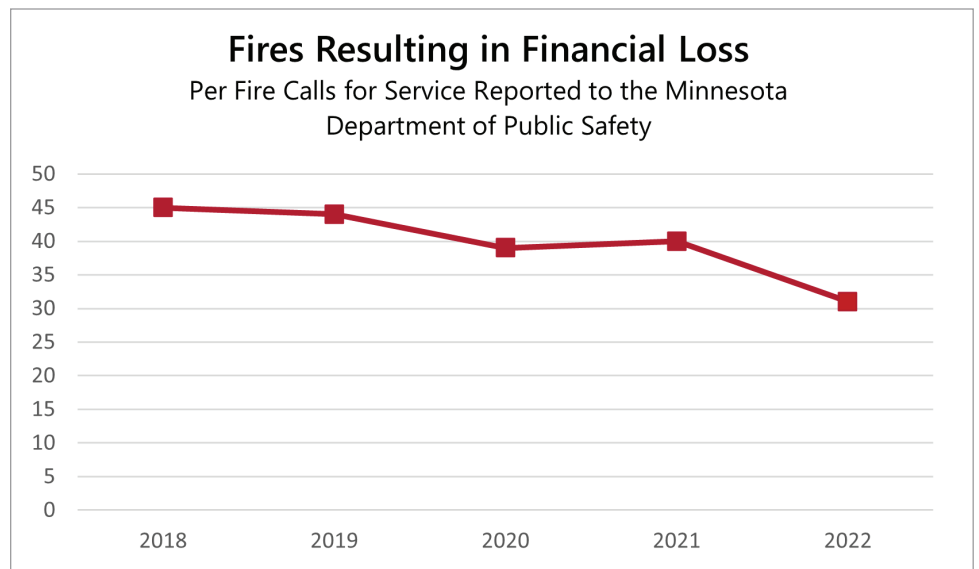
U.S. fire departments have reported an estimated 358,500 residential home fires each year. On average, there were about 2,695 deaths, 12,000 injuries and property damage averaging \$7 billion throughout the U.S. per year. Residential home fires usually start from open flames, accidents, and cooking, among other causes.

### Why does it matter?

Documenting fires that resulted in investigation and financial losses as a result of the fires is a crucial tool in decision-making and helping to reduce loss to life/property due to fires. Estimating financial loss and property value are important pieces of data when assessing fire response at local, state and national levels.

### What does the data tell us?

The data represents a general plateau of fires resulting in a financial loss. The Fire Division has been effective in limiting the number of significant fires and providing the same level of service, even as the city has grown in value and population with residential development.





	2018	2019	2020	2021	2022
<b>Average City street pavement condition rating</b>	6.92	6.5	6.84	6.8	6.81

Source: Engineering Division

## Average City Street Pavement Condition Rating

### What is it?

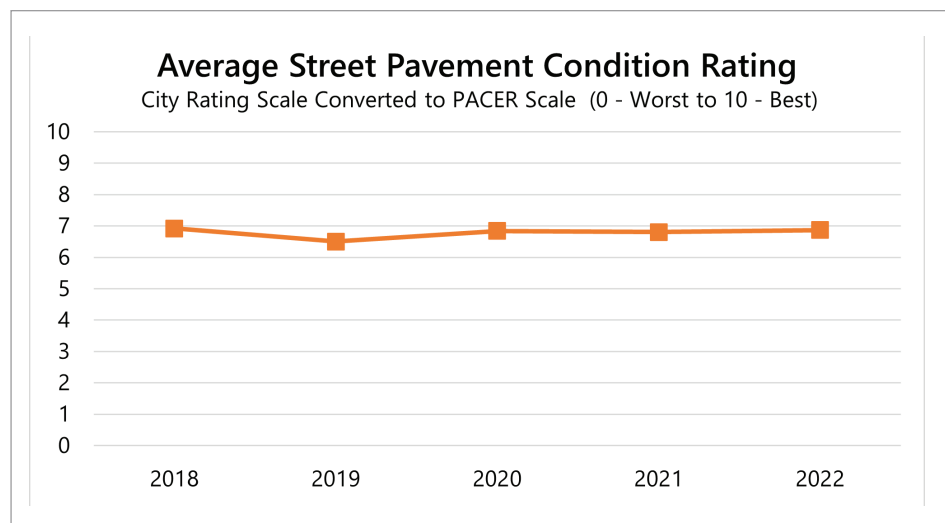
Public Works employees inspect City streets each year. Each street is given a rating on the Pavement Surface Evaluation and Rating (PASER) scale based on cracks, utility cuts and imperfections on the roadway. On the scale, zero is the worst and 10 is the best. Data previous to 2019 was based off of a unique Fridley scale. 2019 was the first year on the PASER system, which has a different rating methodology. Ratings prior to 2019 were converted to the new system.

### Why does it matter?

Regular roadway minor maintenance methods such as roadway and crack sealing and micro surfacing are cost-effective approaches to maintaining pavement in relatively good condition. If a roadway has too low of a rating, minor maintenance is ineffective, and it will need to be reconstructed entirely – which is much more expensive. Continued maintenance helps slow the aging of the pavement. However, once the pavement is 50-60 years old, too much minor maintenance is needed, and a full rehabilitation is often the most efficient method of maintaining pavement quality.

### What does the data tell us?

The ratings are used to determine whether the City’s road maintenance and rehabilitation strategies are satisfactory, and if there is a change in pavement quality, which may indicate that a higher or lower investment in pavement preservation is required. Year-over-year data may not reflect a fully accurate comparison due to conversion of old ratings to the new PASER system. The rating remained nearly the same in 2022 due to the offset of degradation through improvements and repairs made.







	2018*	2019	2020	2021	2022
<b>Expenditures for road rehabilitation per paved lane mile rehabilitated</b>	N/A	\$194,894	\$213,794	\$210,025	\$212,700

Source: Engineering Division \*There was no rehabilitation project for 2018.

## Expenditures for Road Rehabilitation Per Paved Line Mile Rehabilitated

### What is it?

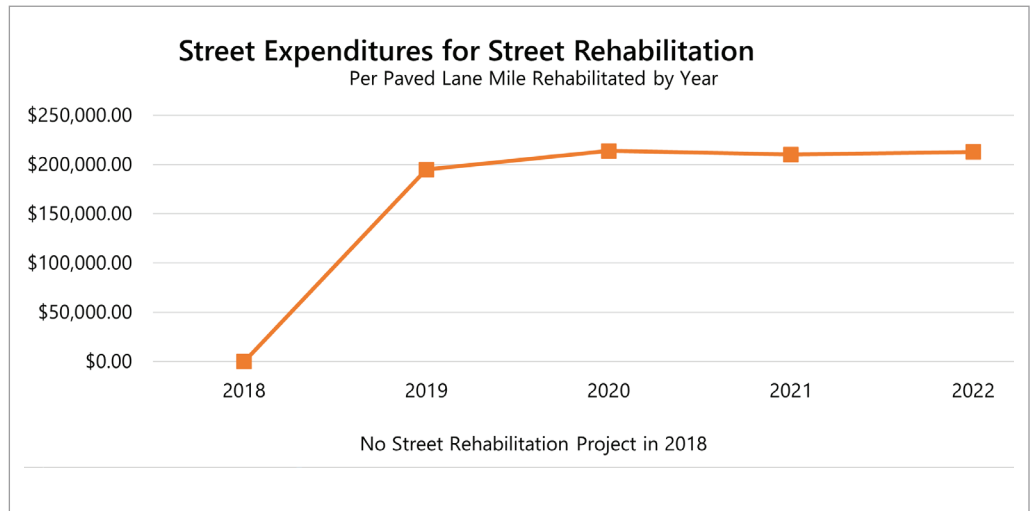
This data is measuring the cost per mile for major reconstruction of roadways. The amount is influenced by the roadway characteristics and the length of roadway segments completed in a given year.

### Why does it matter?

This data shows how cost-effective the rehabilitation methods are, illustrates increases in cost of construction, and if improvements need to be made in the manner in which roads are reconstructed. This number also reflects the numerous factors influencing the complexity of construction and rehabilitation of roadways.

### What does the data tell us?

The data tells the City how cost-effective rehabilitation projects are and demonstrates efficiency in use of funds. The streets selected in 2022 for major rehabilitation required more extensive repair due to their condition and were more costly to repair due to their width. Construction cost escalation was a contributor to the increase as well.





	2018*	2019	2020	2021	2022
<b>Percentage of all jurisdiction lane miles rehabilitated in the year</b>	N/A	0.51%	3.15%	2.6%	1.58%

Source: Engineering Division

## Percentage of All Jurisdiction Lane Miles Rehabilitated in the Year

### What is it?

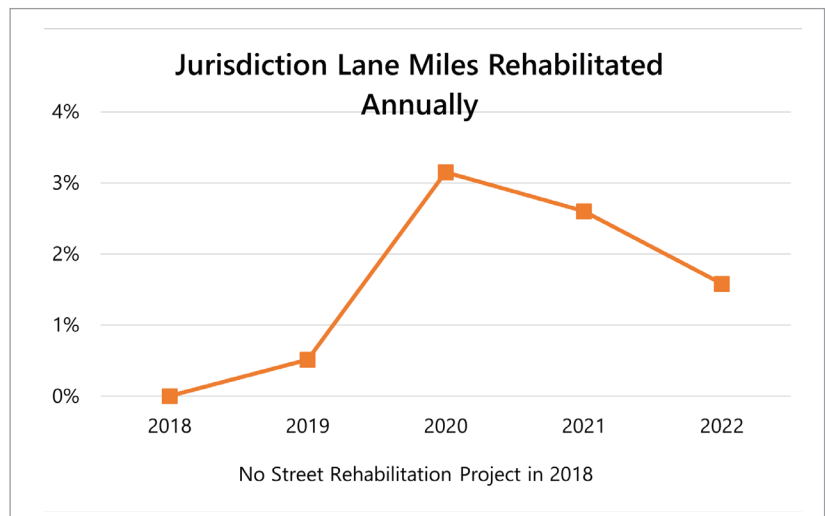
The data reflects how many lane miles out of the total miles within the City are being rehabilitated every year. The goal is to average 2.5% per year.

### Why does it matter?

If mileage is lower and streets are not being rehabilitated, the average age of the pavement gets older and the quality of streets are reduced. To provide for a stable budget and yet be cost-effective and provide the best service to residents via streets, the number of miles rehabilitated should be relatively consistent each year and meet the percentage goal on average.

### What does the data tell us?

The data shows a decrease in the number of miles rehabilitated since 2020. This is related to project delivery factors (how long it takes to receive permits, amount of funding and coordination with other government agencies). 2022 was near the City’s target of 2%, which was higher than anticipated due to significant staffing changes in the City’s Engineering Division.





	2018	2019	2020	2021	2022
<b>Average hours to complete road system during snow event</b>	7.33 hours	6.28 hours	7.39 hours	7.25 hours	7.25 hours

Source: Streets Division

## Average Hours to Complete Road System During Snow Event

### What is it?

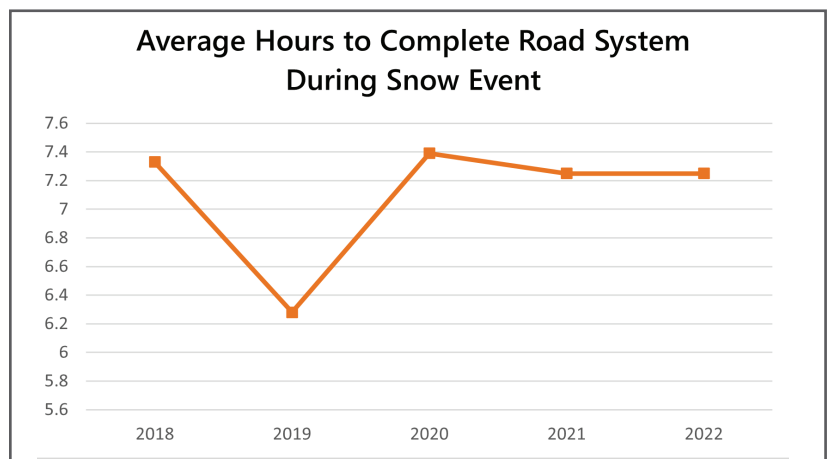
The amount of time, in hours, it takes for City plows to clear City streets. The Public Works department clears 87 miles of streets, 29 miles of trails, and 12 miles of sidewalks. In total, the City clears 180 street lane miles. Street lane miles account for both sides of the roadway being cleared.

### Why does it matter?

Winter road safety is extremely important to the community. Average hours of a plow route affect ability and safety of travel, which can influence work commutes, reduce school closures, keep businesses open and the ability to use recreation amenities.

### What does the data tell us?

The data is an indicator of how efficient the plow routes/drivers are and the level of customer service the City is delivering to the residents. Data in a given year also indicates quantity and frequency of snow events, type of snow (light/heavy), ice conditions and timing and duration of snowfall. Data can vary year-over-year depending on how many snowfalls occurred and conditions at the time of snowfall.





	2018	2019	2020	2021	2022
<b>Operating cost per one million gallons of water pumped/produced</b>	\$1,846	\$1,957	\$1,868	\$1,886	\$1,987

## Operating Cost per 1 million Gallons of Water Pumped/Produced

### What is it?

The treatment, storage and distribution operating costs for every million gallons of drinking water produced and delivered. The cost includes labor, supplies, maintenance, equipment and repairs, among other items.

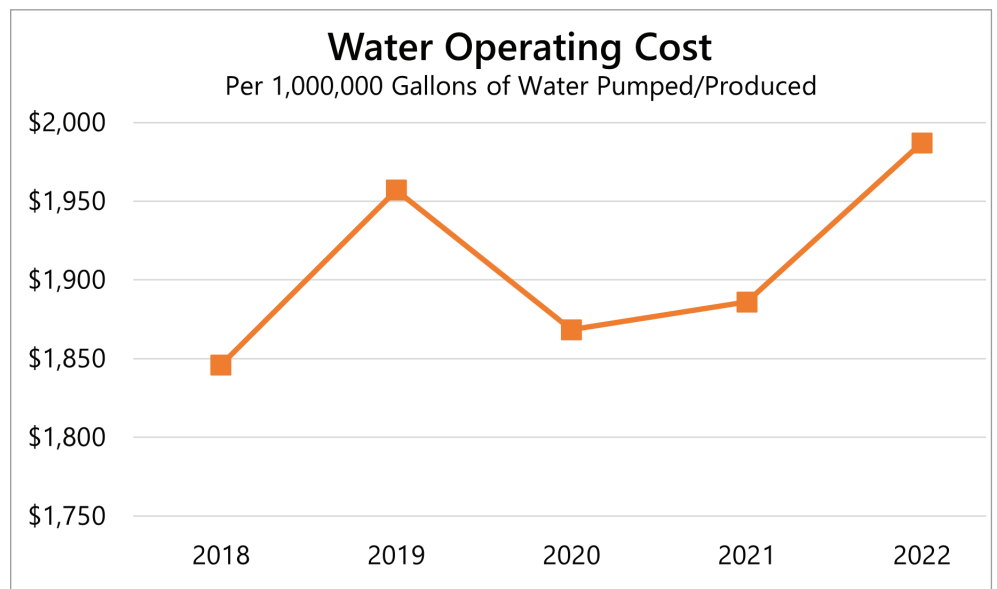
### Why does it matter?

The data is illustrative of the decline in water use due to effective conservation methods. The data also reflects increased costs of water treatment due to improved regulations and annual inflation costs of supplies, labor and equipment.

### What does the data tell us?

Year-over-year, the cost per gallon of water produced has been increasing slightly. While overall operating costs have remained stable, many of these costs are fixed regardless of production. Customers are conserving water, which leads to an increase in operating costs for a given volume of drinking water treated and delivered. As an example,

even with less water going through a pump, its cost to maintain and eventually be replaced are dependent on its age rather than its use. Filters, storage tanks, distribution pipes and other components of the City's water treatment and delivery system must be maintained regularly, regardless of use.





	2018	2019	2020	2021	2022
<b>Number of sewer blockages on City system per 100 connections</b>	0.060	0.048	0.036	0.012	0.071

Source: Sewer Division

## *Number of Sewer Blockages on City System per 100 Connections*

### What is it?

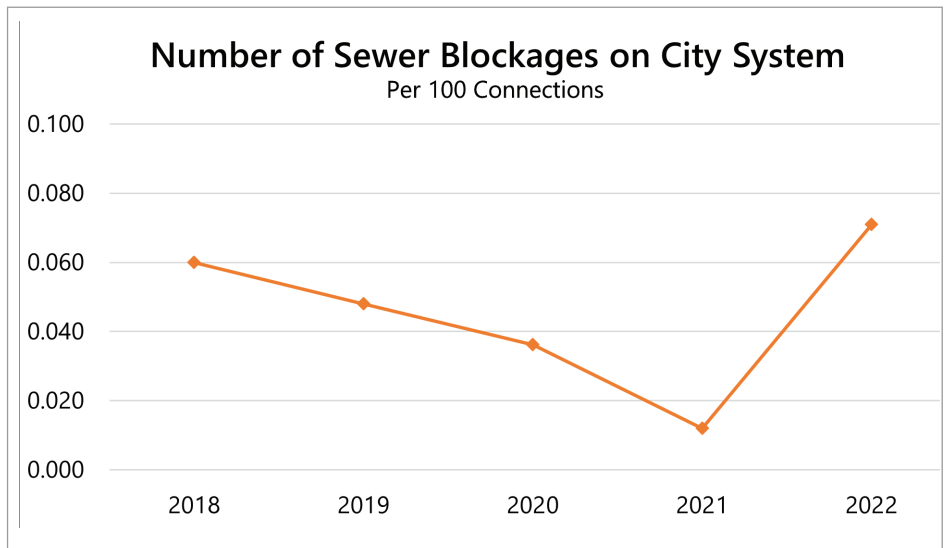
The amount of times that Public Works responds to an emergency sewer main blockage per 100 connections in a year. Blockages can be caused by improper disposal of non-flushable materials including grease and non-flushable wipes, tree root intrusion into sewers and lack of coordination of service cleaning by contractors.

### Why does it matter?

Frequency of blockages is very low, and demonstrates the City’s effective maintenance program for cleaning the sewer mains. The program reduces incidents of sewage backups that impact customers. When a blockage affecting a home does occur, residents are encouraged to contact the City to have the Public Works Department check to verify whether there is a blockage in the main or sewer service. This may save the resident from having to pay a contractor to clean the service.

### What does the data tell us?

The data shows how effectively the Sanitary Sewer Division is cleaning mains on a regular basis. The City’s goal is to meet recommended cleaning of all mains within a two-year to five-year cycle. The City has exceeded this goal for over a decade, cleaning the entire system every 1.5 years. The increase in 2022 can be attributed to an increased use of non-flushable wipes that clog the sewer system.



City of Fridley, Minnesota  
*Capital Investment Program*

2024 thru 2028

**PROJECTS & FUNDING SOURCES BY DEPARTMENT**

Department	Project #	2024	2025	2026	2027	2028	Total
<b>Building Capital Projects</b>							
Public Works Garage Cold Storage	405-21-28151					450,000	450,000
Fridley Civic Campus Landscaping Improvements	405-31-23150	13,000					13,000
General Buildings Improvements	405-31-24151	20,000	20,000	20,000	20,000	20,000	100,000
Fridley Civic Campus Systems Optimization	405-31-26150			100,000		50,000	150,000
<b>Building Capital Projects Total</b>		<b>33,000</b>	<b>20,000</b>	<b>120,000</b>	<b>20,000</b>	<b>520,000</b>	<b>713,000</b>
<i>Building Impr. Fund Reserves</i>		33,000	20,000	120,000	20,000	520,000	713,000
<b>Building Capital Projects Total</b>		<b>33,000</b>	<b>20,000</b>	<b>120,000</b>	<b>20,000</b>	<b>520,000</b>	<b>713,000</b>
<b>Equipment Capital Project</b>							
City Council Chamber Upgrades	225-12-24700	43,000					43,000
Replacement of Voting Booths (New)	410-12-25900		33,000				33,000
Assessing Division Vehicle Replacement (Lease)	410-13-24210	12,000	12,000	12,000	12,000	12,000	60,000
Fire Engine/Heavy Rescue Replacement	410-21-22901	440,000					440,000
Police Division Vehicle Replacement	410-21-24100	90,000	90,000	90,000	90,000	90,000	450,000
Firearm and Taser Replacement	410-21-24101	125,000					125,000
Police Division Vehicle Replacement (Lease)	410-21-24110	116,000	116,000	116,000	116,000	116,000	580,000
Police Division Leased Vehicle Outfitting	410-21-24120	66,000	66,000	66,000	66,000	66,000	330,000
Outdoor Warning Siren Upgrade	410-21-24500	96,000					96,000
Fire Rescue Truck Replacement	410-21-24900	120,000			75,000		195,000
Automated External Defibrillator (AED) Repl.(New)	410-21-24902	20,000					20,000
Water/Ice Rescue Equipment Repl. (New)	410-21-25900		25,000				25,000
Aerial Platform Apparatus Replacement	410-21-25901		1,700,000				1,700,000
Aerial 2 Equipment Replacement (New)	410-21-25902		100,000				100,000
Mini Pumper Truck (New)	410-21-28900					250,000	250,000
Engineering Division Vehicle Replacements (Lease)	410-31-24410	31,000	49,000	41,000	36,000	28,000	185,000
Engineering Division Pick-Up Truck Outfit (Lease)	410-31-24420	4,000	4,000	4,000	4,000	4,000	20,000
One-Ton Dump Truck Replacement	410-31-24600	210,000					210,000
Forestry Mulching Mower	410-31-24601	30,000				30,000	60,000
Parks Tractor	410-31-24602	50,000					50,000
Lawn and Field Care Equipment Replacement	410-31-24603	12,000	12,000	13,000	35,000	16,000	88,000
Parks Pick-Up Truck Replacement (Lease)	410-31-24610	41,000	55,000	68,000	68,000	55,000	287,000
Parks Division Pick-Up Truck Outfitting	410-31-24620	10,000	10,000	10,000	12,000	12,000	54,000
Aerial Boom Truck Replacement	410-31-24800	220,000					220,000
Dump Truck and Equipment Replacement	410-31-24801	660,000			330,000		990,000
One-Ton Dump Truck Replacement	410-31-24802	105,000					105,000
Ribbon Blower for Sidewalk Plow	410-31-24803	20,000				20,000	40,000
Skid Loader Planer (New)	410-31-24804	30,000					30,000
Streets Pick-Up Truck (Lease)	410-31-24810	43,000	79,000	78,000	78,000	65,000	343,000
Street Maintenance Division Truck Outfit (Lease)	410-31-24820	15,000	8,000	8,000	8,000	10,000	49,000

<b>Department</b>	<b>Project #</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>Total</b>
Forklift Replacement	410-31-24900	45,000					45,000
Robotic Total Station	410-31-25400		40,000				40,000
Wide Area Mower	410-31-25600		40,000				40,000
Crash Attenuator with Arrow Board (New)	410-31-25800		35,000			40,000	75,000
Asphalt Paver and Trailer Replacement	410-31-25801		270,000				270,000
Ball Field Line Painter	410-31-26600			20,000			20,000
Tracked Skid Loader	410-31-26800			70,000			70,000
Wheeled Loader Replacement	410-31-26801			310,000	325,000		635,000
Skid Loader	410-31-26802			70,000			70,000
Aerial Truck	410-31-27444				200,000		200,000
Tree Trimming Lift (New)	410-31-27600				60,000		60,000
Utility 4x4	410-31-28600					15,000	15,000
SNC and Recreation Program and Event Van Lease	410-41-24100	6,000	6,000	6,000	6,000	6,000	30,000
Building Ins. Division Vehicle Replacement (Lease)	410-51-24110	6,000	12,000	12,000	12,000	12,000	54,000
Planning Division Vehicle Replacement (Lease)	410-51-24210	12,000	12,000	12,000	12,000	12,000	60,000
Rental Ins. Division Vehicle Replacement (Lease)	410-51-24410	12,000	12,000	12,000	12,000	12,000	60,000
Backhoe Replacement	601-60-24601	175,000					175,000
Water Pick-Up Truck Replacement (Lease)	601-60-24611	36,000	51,000	52,000	52,000	45,000	236,000
Water Division Pick-Up Truck Outfit (Lease)	601-60-24621	9,000	9,000	9,000	9,000	10,000	46,000
Water Break Trailer	601-60-27601				20,000		20,000
One-Ton Truck Replacement	602-60-24602	70,000					70,000
CCTV Sewer Camera System Replacement	602-60-24605	225,000					225,000
Sanitary Sewer Pick-Up Truck Replacement (Lease)	602-60-24612	18,000	23,000	30,000	30,000	24,000	125,000
Sewer Division Pick-Up Truck Outfit (Lease)	602-60-24622	9,000	9,000	9,000	9,000	10,000	46,000
Leaf Loader (New)	603-31-24802	75,000					75,000
Storm Water Vehicle Replacement (Leases)	603-60-24613	6,000	6,000	6,000	6,500	3,000	27,500
<b>Equipment Capital Project Total</b>		<b>3,313,000</b>	<b>2,884,000</b>	<b>1,124,000</b>	<b>1,683,500</b>	<b>963,000</b>	<b>9,967,500</b>

<i><b>Auction Proceeds</b></i>		127,000	140,000	154,000	169,000	186,000	776,000
<i><b>Cable TV Fund Reserves</b></i>		43,000					43,000
<i><b>Capital Equip. Fund Reserves</b></i>		1,430,000	6,000		323,000		1,759,000
<i><b>Interfund Loan Proceeds</b></i>			1,700,000				1,700,000
<i><b>Local Government Aid</b></i>		890,000	690,000	690,000	815,000	435,000	3,520,000
<i><b>Sanitary Sewer Utility Fees</b></i>		9,000	9,000	39,000	39,000	34,000	130,000
<i><b>Sanitary Sewer Utility Fund Reserves</b></i>		313,000	23,000				336,000
<i><b>Storm Water Utility Fees</b></i>		81,000	6,000	6,000	6,500	3,000	102,500
<i><b>Transfer In</b></i>		200,000	250,000	174,000	250,000	250,000	1,124,000
<i><b>Water Utility Fees</b></i>		220,000	60,000	61,000	81,000	55,000	477,000
<b>Equipment Capital Project Total</b>		<b>3,313,000</b>	<b>2,884,000</b>	<b>1,124,000</b>	<b>1,683,500</b>	<b>963,000</b>	<b>9,967,500</b>

### **Info. Tech. Cap. Project**

Website Redevelopment Project	225-12-23701	21,000					21,000
Wi-Fi Access Point Replacement	409-13-23002	18,000					18,000
Technology Purchases and Upgrades	409-13-24001	122,000	120,000	120,000	120,000	120,000	602,000
Information Technology Innovation Set-Aside	409-13-24003	10,000	10,000	10,000	10,000	10,000	50,000
Laserfiche Improvements	409-13-24004	10,000	10,000	10,000			30,000
Criminal Justice Information Services Upgrades	409-13-24300	50,000	25,000				75,000
Conference Room Audio/Visual Upgrades	409-13-24301	15,000			10,000		25,000
Virtual Storage Area Network (VSAN) Replacement	409-13-24302	150,000					150,000

Department	Project #	2024	2025	2026	2027	2028	Total
Special Assessment Software Replacement (New)	409-13-24303	20,000					20,000
Audio Visual Upgrades for SNC	409-13-24304	68,000					68,000
Server Upgrades/Card Access Update	409-13-24305	10,000					10,000
Document and eSignature Software (New)	409-13-24306	20,000					20,000
Annual Squad and Truck PC/Printer Replacement	409-13-24307	30,000	30,000	30,000	30,000	30,000	150,000
Firewall Replacement	409-13-25300		45,000				45,000
Network Switch Replacement	409-13-25301		250,000				250,000
Replacement of Copiers Citywide	409-13-26002			120,000			120,000
Security Camera Archiver Replacement (New)	409-13-27303				15,000	45,000	60,000
<b>Info. Tech. Cap. Project Total</b>		<b>544,000</b>	<b>490,000</b>	<b>290,000</b>	<b>185,000</b>	<b>205,000</b>	<b>1,714,000</b>

<i>Cable TV Fund Reserves</i>		21,000					21,000
<i>IT Fund Reserves</i>		138,100	153,400				291,500
<i>Local Government Aid</i>		305,000	250,000	197,000	85,000	96,200	933,200
<i>Property Tax Levy</i>		79,900	86,600	93,000	100,000	108,800	468,300
<b>Info. Tech. Cap. Project Total</b>		<b>544,000</b>	<b>490,000</b>	<b>290,000</b>	<b>185,000</b>	<b>205,000</b>	<b>1,714,000</b>

<b>Municipal Liquor</b>							
Signage Improvements	609-69-24100	10,000					10,000
Technology Upgrades	609-69-24101	10,000					10,000
Check-Out/Cash Wrap Improvements	609-69-24102	12,500					12,500
Liquor Store #2 Security System Improvements	609-69-24103	55,000					55,000
<b>Municipal Liquor Total</b>		<b>87,500</b>					<b>87,500</b>

<i>Municipal Liquor Fund Reserves</i>		87,500					87,500
<b>Municipal Liquor Total</b>		<b>87,500</b>					<b>87,500</b>

<b>Parks Capital Project</b>							
Moore Lake Park Improvements	407-31-22700	1,000,000					1,000,000
SNC Nature Play Area Enhancement	407-31-23490	150,000					150,000
Creekview Park Improvements	407-31-23701	25,000					25,000
Ed Wilmes Park Improvements	407-31-23702	91,000					91,000
Skyline Park Improvements	407-31-23703	30,000					30,000
Classroom Flooring Replacement (New)	407-31-24108	20,000					20,000
SNC Parking Lot Maintenance	407-31-24464	35,000					35,000
Park Improvement Grant Matching	407-31-24600	50,000	50,000	50,000	50,000	50,000	250,000
General Park System Maintenance	407-31-24604	30,000	30,000	30,000	30,000	30,000	150,000
Edgewater Garden Park Improvements	407-31-24704	693,000	30,000				723,000
Plymouth Square Park Improvements	407-31-24705	394,000	20,000				414,000
Sylvan Hills Park Improvements	407-31-24706	476,000	20,000				496,000
Logan Park Improvements	407-31-24707	448,000	40,000				488,000
Madsen Park Improvements	407-31-24708	10,000	211,000	2,406,000	300,000		2,927,000
Oak Hill Park Improvements	407-31-24709	15,000	134,000	10,000			159,000
Commons Park Improvements	407-31-24710	755,000	6,300,000	4,500,000	200,000		11,755,000
Jubilee Park Improvements	407-31-24712	16,000	220,000	20,000			256,000
Trail Resurfacing (New)	407-31-25100		100,000	100,000	100,000		300,000
SNC Trail Resurfacing	407-31-25443		100,000	100,000	100,000		300,000
Flanery Park Improvements	407-31-25711		16,000	963,000	90,000		1,069,000



<b>Department</b>	<b>Project #</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>Total</b>
Summit Square Park Improvements	407-31-25713	9,000	300,000	28,000			337,000
Briardale Park Improvements	407-31-25715		30,000	360,000	50,000		440,000
Hackmann Circle Park Improvements	407-31-26717			20,000	290,000	30,000	340,000
Ruth Circle Park Improvements	407-31-26718			90,000	1,100,000	60,000	1,250,000
Harris Park Improvements	407-31-27714				35,000	350,000	385,000
Creekridge Park Improvements	407-31-27716			15,000	280,000	30,000	325,000
<b>Parks Capital Project Total</b>		<b>4,247,000</b>	<b>7,601,000</b>	<b>8,692,000</b>	<b>2,625,000</b>	<b>550,000</b>	<b>23,715,000</b>

<b>Bond Proceeds</b>		3,962,000	6,821,000	5,421,000			16,204,000
<b>Community Investment Fund Reserves</b>				2,991,000	2,345,000	470,000	5,806,000
<b>Grant - State</b>		200,000	550,000	50,000	50,000	50,000	900,000
<b>Parks Capital Impr. Fund Reserves</b>		85,000	230,000	230,000	230,000	30,000	805,000
<b>Parks Capital Project Total</b>		<b>4,247,000</b>	<b>7,601,000</b>	<b>8,692,000</b>	<b>2,625,000</b>	<b>550,000</b>	<b>23,715,000</b>

### **Sanitary Sewer Utility**

Sanitary Sewer Flow Study	602-60-24291	50,000					50,000
Sanitary Sewer System Upgrades with Street Project	602-60-24406	50,000	70,000	60,000	75,000	85,000	340,000
Sanitary Sewer Collection System Lining	602-60-24450	1,100,000		550,000		600,000	2,250,000
Sanitary Sewer Force Main Reconstruction	602-60-24501	95,000	100,000		100,000		295,000
Sanitary Sewer Lift Station Rehabilitation	602-60-24519	200,000	950,000		1,100,000		2,250,000
Lift Station Maintenance	602-60-25520		75,000		75,000		150,000
Hydraulic Submersible Pump and Motor	602-60-26602			30,000			30,000
Sewer Mainline Hydraulic Jetter	602-60-28602					275,000	275,000
<b>Sanitary Sewer Utility Total</b>		<b>1,495,000</b>	<b>1,195,000</b>	<b>640,000</b>	<b>1,350,000</b>	<b>960,000</b>	<b>5,640,000</b>

<b>Grant - Federal</b>		1,100,000					1,100,000
<b>Reimbursement From Other Agencies</b>		95,000					95,000
<b>Sanitary Sewer Utility Fees</b>		200,000	342,000	640,000	1,350,000	960,000	3,492,000
<b>Sanitary Sewer Utility Fund Reserves</b>		100,000	853,000				953,000
<b>Sanitary Sewer Utility Total</b>		<b>1,495,000</b>	<b>1,195,000</b>	<b>640,000</b>	<b>1,350,000</b>	<b>960,000</b>	<b>5,640,000</b>

### **Storm Water Utility**

Watershed District Water Quality Projects	603-60-23102	130,000	300,000	200,000	200,000	300,000	1,130,000
Storm Water System Upgrades	603-60-24101	100,000	300,000	150,000	200,000	250,000	1,000,000
Storm Water System Upgrades with Street Projects	603-60-24406	215,000	220,000	220,000	225,000	225,000	1,105,000
Watershed BMP Implementation	603-60-24445	50,000	30,000	30,000	30,000	35,000	175,000
TMDL Water Quality Projects	603-60-24467	190,000	250,000	400,000	200,000	200,000	1,240,000
Storm Water Pond Maintenance	603-60-24472	210,000	30,000	100,000	150,000	150,000	640,000
Sediment Removal Projects	603-60-24478	250,000		500,000			750,000
Grappler Bucket for Excavator (New)	603-60-24603	40,000					40,000
Norton Creek Flood Control	603-60-25524		450,000	450,000			900,000
Iron Sand Filter Media Replacement	603-60-28456					50,000	50,000
<b>Storm Water Utility Total</b>		<b>1,185,000</b>	<b>1,580,000</b>	<b>2,050,000</b>	<b>1,005,000</b>	<b>1,210,000</b>	<b>7,030,000</b>

<b>Storm Water Utility Fees</b>		765,000	720,000	777,000	805,000	860,000	3,927,000
<b>Storm Water Utility Fund Reserves</b>		420,000	560,000	1,273,000	200,000	350,000	2,803,000
<b>Streets Impr. Fund Reserves</b>			300,000				300,000

Department	Project #	2024	2025	2026	2027	2028	Total
<b>Storm Water Utility Total</b>		<b>1,185,000</b>	<b>1,580,000</b>	<b>2,050,000</b>	<b>1,005,000</b>	<b>1,210,000</b>	<b>7,030,000</b>
<b>Street Capital Projects</b>							
53rd Avenue Trail and Walk Improvements	406-31-23021	125,000					125,000
Street Rehabilitation Project ST 2024-01	406-31-24001	760,000					760,000
Traffic Signal Installation/Replacements	406-31-24005	195,000	35,000	125,000	40,000	600,000	995,000
Traffic Safety Upgrades (Improvements)	406-31-24006	30,000	40,000	35,000	40,000	40,000	185,000
Trail and Sidewalk Upgrades	406-31-24022	325,000	105,000	105,000	105,000	120,000	760,000
ADA Improvements	406-31-24800	590,000	125,000	130,000	130,000	130,000	1,105,000
University Avenue Lighting Improvements	406-31-24801	200,000	2,200,000				2,400,000
Street Project Technical Analysis	406-31-24803	20,000	20,000	20,000	30,000	30,000	120,000
Road Diets and One-Way Street Conversions	406-31-24804	760,000					760,000
Mississippi Street Improvement Project - Phase I	406-31-24805	405,000					405,000
Street Rehabilitation Project (ST 2025-01)	406-31-25001		1,120,000				1,120,000
43rd Avenue Bridge Trail Improvements	406-31-25021		100,000				100,000
University Avenue Corridor Enhancements	406-31-25808		50,000		125,000	125,000	300,000
Street Rehabilitation Project (ST 2026-01)	406-31-26001		140,000	1,275,000			1,415,000
Street Rehabilitation Project (ST2027-01)	406-31-27001				1,000,000		1,000,000
Street Rehabilitation Project (ST 2028-01)	406-31-28001					805,000	805,000
<b>Street Capital Projects Total</b>		<b>3,410,000</b>	<b>3,935,000</b>	<b>1,690,000</b>	<b>1,470,000</b>	<b>1,850,000</b>	<b>12,355,000</b>
<b>Federal Aid - Highways</b>			2,000,000				2,000,000
<b>Grant - State</b>		125,000					125,000
<b>Local Government Aid</b>		70,000	315,000	150,000	150,000	150,000	835,000
<b>Special Assessments</b>		590,000	740,000	550,000	625,000	554,000	3,059,000
<b>State Aid - Local Routes</b>		1,114,000	520,000	400,000	375,000	251,000	2,660,000
<b>State Aid - Muni Routes</b>		405,000	300,000	450,000	125,000	725,000	2,005,000
<b>Streets Impr. Fund Reserves</b>		1,106,000	60,000	140,000	195,000	170,000	1,671,000
<b>Street Capital Projects Total</b>		<b>3,410,000</b>	<b>3,935,000</b>	<b>1,690,000</b>	<b>1,470,000</b>	<b>1,850,000</b>	<b>12,355,000</b>
<b>Water Utility</b>							
Water Treatment Plant Security	601-60-23191	210,000					210,000
New Distribution System Extension-Watermain	601-60-24101	1,100,000		600,000			1,700,000
Recondition Water System Pumps	601-60-24191	200,000		100,000		100,000	400,000
Water Distribution Upgrades with Street Project	601-60-24406	675,000	900,000	700,000	800,000	900,000	3,975,000
Well Updates	601-60-24448	220,000		250,000		250,000	720,000
Variable Frequency Drives	601-60-24477	40,000				60,000	100,000
Hydrant Repairs	601-60-24494	20,000	25,000	25,000	25,000	25,000	120,000
Building Maintenance	601-60-24495	45,000	25,000	60,000	25,000	160,000	315,000
Asphalt Saw (New)	601-60-24602	15,000					15,000
Excavation Trench Box (New)	601-60-24603	15,000					15,000
SCADA Systems Upgrade	601-60-25190		100,000				100,000
Backup Generator for Water Treatment Plant 3	601-60-25191		125,000				125,000
Storage Retrofits and Reconditioning	601-60-25192		400,000	1,000,000		1,000,000	2,400,000
Bulk Water Fill Station	601-60-26193			150,000			150,000
Treatment Plant Retrofits	601-60-26497			1,500,000			1,500,000
<b>Water Utility Total</b>		<b>2,540,000</b>	<b>1,575,000</b>	<b>4,385,000</b>	<b>850,000</b>	<b>2,495,000</b>	<b>11,845,000</b>

<b>Department</b>	<b>Project #</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>Total</b>
<i>Grant - Federal</i>		410,000					410,000
<i>Water Utility Fees</i>		606,000	676,000	744,000	850,000	1,065,000	3,941,000
<i>Water Utility Fund Reserves</i>		1,524,000	899,000	3,641,000		1,430,000	7,494,000
	<i>Water Utility Total</i>	<b>2,540,000</b>	<b>1,575,000</b>	<b>4,385,000</b>	<b>850,000</b>	<b>2,495,000</b>	<b>11,845,000</b>
	<b>Grand Total</b>	<b>16,854,500</b>	<b>19,280,000</b>	<b>18,991,000</b>	<b>9,188,500</b>	<b>8,753,000</b>	<b>73,067,000</b>