



2025

Adopted Budget



Fridley, Minnesota

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CITY MANAGER BUDGET MESSAGE

12/9/2024

Dear Fridley Community,

The City's 2025 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, and through months of planning by City staff and many hours of discussion and review by the City Council, I am pleased to present the attached 2025 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 high value for taxes paid, some of the City's priorities for 2025 include: major investment in Commons Parks, updates to Sylvan Hills, Jubilee and Oak Hill Parks, updates to the City's street, water, sewer and stormwater system to assure reliable infrastructure and continued investment in personnel development focusing on retention and training.

Costs associated with personnel (wages, benefits, taxes, training) continue to make up the single largest expense within the 2025 Budget. For the General Fund, which is primarily funded through property taxes, personnel costs will increase by 8.5% in 2025. The biggest impact on this increase is the renegotiation of labor contracts for the City's four Public Safety labor agreements and the addition of one full-time firefighter. Attracting and retaining top talent is vital to an organization's success and retaining quality employees is cost effective. Doing so also keeps our community safe by helping to ensure we have a fully staffed Public Safety Department.

The impact of the City's portion of the overall property tax is about \$3.35/day to the median value home. The amount represents a \$24 annual increase 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



BUDGET ORGANIZATION



Budget Structure

The 2025 Budget for the City contains the following volumes and supplemental budget documents and/or appendices.

Figure No.1: Budget Structure and Volumes		
Volume No.	Title	Description
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	<p>A detailed review of all budgeted revenues and expenditures, including personnel, materials and supplies, which can be found beginning on page 119.</p>
II	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 2025–2029 CIP as a separate document, which can be found here.</p>
II	Financial Management Policies	<p>Each volume and/or section of this budget is adopted in compliance with the various financial management policies as adopted by the City Council, which can be found beginning on page 193.</p>

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BUDGET AUTHORITY



The Budget for the City of Fridley, Minnesota (City, Fridley) for the Fiscal Year beginning January 1, 2025, and ending December 31, 2025.

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 2025 Budget.

With the support of the City Manager and other staff, the City Council reviewed this budget on April 22, July 22, August 26, September 9, September 23, October 28, November 12 and November 25, 2024. 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

This section of the 2025 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 2025, 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 fund excellent public services at a fiscally responsible cost
- To stabilize ongoing revenues and expenditures, and minimize/eliminate unanticipated variances;
- To maintain structural balance and appropriate cash and fund balance levels;
- To make the best use of existing City resources;
- To set the levy in conjunction with long-term planning;
- To increase accountability and transparency throughout the budget process; and
- To ensure a conservative budgetary approach.

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.

Personnel Services. The biggest impact on the 2025 Budget and Levy is personnel services as it encompasses about 78% of the total General Fund expenditures. In the General Fund alone, personnel services expenditures increase about \$1,497,900, or 8.5%, largely due to approved and anticipated market rate increases from negotiations of four Public Safety labor agreements, proposed progression through the City's compensation plan for union and non-union employees, an anticipated worker's compensation premium increase and health insurance premium increase.

Inflationary Pressures. Multi-decade high inflation continues to have an impact on the City. The October 2024 inflation rate has generally slowed to 2.6% from a multi-decade high of 9.1% in June 2022. The Federal Reserve has begun decreasing the Federal Funds Rate from a target of 5.25-5.50% at this time last year to a current target of 4.50-4.75%, with further decreases possible. The impact from inflationary pressures on the 2025 Budget is factored in albeit at a lower impact than the last couple of years.

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 will be repaid over 15 years. There was 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 2025, there is about \$7,325,000 in capital expenditures budgeted for the PSIP.

Additional information related to the Park System Improvement Plan can be found at: [Park System Improvement Plan - City of Fridley](#).

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) and Police 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 2024 Budget, the 2025 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 2024, taxes payable year 2025, commercial and industrial uses account for almost 48% 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, most 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 2025 Budget assumes a period of conservatively modest economic growth while keeping in mind the impacts of inflation and corresponding policy action. As mentioned, inflation has generally slowed, albeit much more prolonged, making the possibility of further federal funds rate decreases a possibility. While federal funds rate decreases can stimulate economic growth, they can have a negative impact on City revenues with lower investment rate earnings. Conservative revenue projections are included in this proposal to align with conservative growth projections 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 2025 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 continue to be a significant amount of capital expenditures in the Parks Capital Fund which began in 2023 and will continue for many 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.

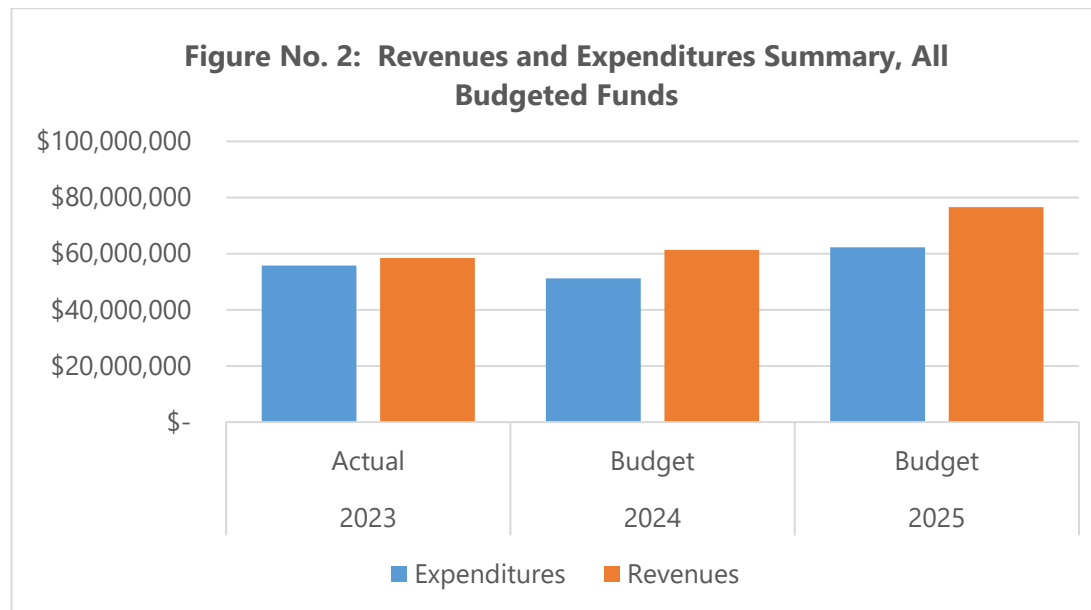
Organizational Competitiveness. Like any local government or private business, the City strives to maintain its competitiveness with surrounding communities within a variety of areas, such as local amenities, quality of services, property tax rates and public utility rates. The City regularly reviews 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 2025 Budget authorizes up to \$76,588,300 of expenditures for all budgeted funds, an increase of about \$15,227,700, or 24.8% compared to the previous year. Generally, this change reflects a series of budget adjustments among the various budget categories, most notably an increase in capital outlay of \$9,426,000. The majority of this increase relates to the PSIP and the start of the Commons Park Project, funded from the Parks Capital Fund. In addition, the start of the Locke Park Water Treatment Plant (WTP) Upgrades Project, funded from the Water Utility Fund. Other services and charges increase about \$4,309,600, mostly due to design work for the proposed 57th Avenue Bridge, which is funded through the Streets Capital Fund with State Bonding. Finally, personnel services expenditures increased \$1,611,400, largely due to approved and anticipated market rate increases from negotiations of four Public Safety labor agreements, proposed progression through the City's compensation plan for union and non-union employees, an anticipated worker's compensation premium increase and health insurance premium increase.

The 2025 Budget supports these expenditures with \$62,286,100 of revenues across all budgeted funds, an increase of about \$11,101,100, or 21.7% compared to the previous year. Primarily, the increase in revenues reflects an increase of \$5,395,300 in intergovernmental revenue, mostly due to state bonding for the design of the 57th Avenue Bridge Project and a federal grant for the University Avenue Lighting Improvements Project. Additionally, there is an increase of \$3,447,400 in other financing sources, almost entirely due to loan proceeds for the Locke Park WTP Upgrades Project.



Based on these changes, the 2025 Budget reflects a planned, negative variance of \$14,302,200 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:

- \$9,769,900 of fund balance from various Capital Project Funds (mainly due to projects using the fund balance related to bond proceeds received in 2022 for the Park System Improvement Plan);
- About \$4,375,900 of fund balance from various Enterprise Funds (for capital outlay projects)

Generally, these uses of fund balance support capital projects as outlined in the 2025–2029 Capital Investment Program (CIP), which can be found here. 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 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 2023 and the current budget year.

Summary (Enterprise and Governmental Funds)

	2023	2024	2025	2026	2027
Revenues	Actual	Budget	Budget	Forecast	Forecast
41 - Taxes	\$ 14,280,068	\$ 15,620,500	\$ 16,785,800	\$ 17,561,920	\$ 18,268,437
42 - Special Assessments	655,186	650,500	800,400	800,400	470,400
43 - Licenses and Permits	1,352,838	1,309,000	1,377,600	1,372,600	1,388,900
44 - Intergovernmental	10,689,380	7,337,000	12,732,300	12,782,500	4,910,000
45 - Charges for Services	3,245,723	3,497,300	3,765,100	3,887,980	4,072,463
46 - Fines and Forfeitures	154,274	132,500	152,000	147,500	147,500
47 - Miscellaneous	3,313,144	1,360,000	1,117,900	1,168,100	1,099,300
48 - Proprietary Revenue	20,645,923	20,408,700	21,238,100	21,238,100	22,845,400
49 - Other Financing Sources	1,400,016	869,500	4,316,900	4,292,500	2,523,400
Total Revenues	\$ 55,736,552	\$ 51,185,000	\$ 62,286,100	\$ 63,251,600	\$ 55,725,800
Expenditures					
50 - Cost of Goods Sold	\$ 4,443,564	\$ 4,845,900	\$ 4,525,000	\$ 4,525,000	\$ 4,837,900
61 - Personnel Services	19,987,573	21,553,300	23,164,700	23,968,600	24,985,100
62 - Supplies	1,647,583	1,721,900	1,751,100	1,779,900	1,907,300
63 - Other Services & Charges	14,434,284	16,520,700	20,830,300	20,963,100	17,535,000
70 - Capital Outlay	16,611,661	14,983,000	24,409,000	24,409,000	7,243,500
80 - Debt Service	182,765	993,300	998,000	998,000	1,151,200
99 - Other Financing Uses	1,127,755	742,500	910,200	910,200	898,900
Total Expenditures	\$ 58,435,185	\$ 61,360,600	\$ 76,588,300	\$ 77,553,800	\$ 58,558,900
Net Fund Balance Supported	\$ (2,698,633)	\$ (10,175,600)	\$ (14,302,200)	\$ (14,302,200)	\$ (2,833,100)

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 2025 Budget, governmental funds comprise approximately 57.4% and 59.7% of all budgeted revenues and expenditures, respectively. In total, the 2025 Budget authorizes governmental fund revenues totaling \$35,770,600 and expenditures totaling \$45,696,900, or an increase of 22.9% and 27.4%, respectively, compared to 2024. These changes may be attributed to an increase capital outlay in 2025. The table on the next page outlines government fund activities between 2023 and the 2027 forecasted year.

In total, the 2025 Budget anticipates a \$9,926,300 use of fund balance in governmental funds. Generally, the use of fund balance may be attributed to the use of \$9,769,900 from various capital project funds, namely \$7,591,200 from the Parks Capital Projects Fund. This is the usage of 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, as well as bond proceeds received in 2022, 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, enterprise 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 two pages down summarizes these funds between 2023 and the 2027 forecasted year.

For the 2025 Budget, Enterprise funds comprise approximately 42.6% and 40.6% of all budgeted revenues and expenses, respectively. In total, the 2025 Budget authorizes Enterprise fund revenues totaling \$26,515,500, or an increase of about 4,418,700 or 20.0%. Expenses total \$30,891,400, or an increase of about \$5,397,800 or 21.2%, compared to 2024. The changes in expenses are the result of an increase in capital outlay of \$5,533,000 planned for 2025. The increase in revenue is attributed to \$3,300,000 in planned loan proceeds to help fund the Locke Park WTP Upgrades Project and recommended changes in public utility rates.

Governmental Funds

	2023	2024	2025	2026	2027
Revenues	Actual	Budget	Budget	Forecast	Forecast
41 - Taxes	\$ 14,280,068	\$ 15,620,500	\$ 16,785,800	\$ 17,561,920	\$ 18,268,437
42 - Special Assessments	655,083	650,000	800,000	800,000	470,000
43 - Licenses and Permits	1,352,838	1,309,000	1,377,600	1,372,600	1,388,900
44 - Intergovernmental	10,024,899	5,827,000	10,961,800	11,012,000	4,910,000
45 - Charges for Services	3,243,693	3,497,300	3,763,600	3,886,480	4,070,763
46 - Fines and Forfeitures	154,274	132,500	152,000	147,500	147,500
47 - Miscellaneous	2,482,702	1,182,400	912,900	963,100	882,800
49 - Other Financing Sources	1,360,465	869,500	1,016,900	992,500	2,523,400
Total Revenues	\$ 33,554,022	\$ 29,088,200	\$ 35,770,600	\$ 36,736,100	\$ 32,661,800
Expenditures					
61 - Personnel Services	\$ 17,229,895	\$ 18,622,900	\$ 20,162,800	\$ 20,966,700	\$ 21,738,100
62 - Supplies	1,204,257	1,187,200	1,153,000	1,181,800	1,260,500
63 - Other Services & Charges	4,828,832	5,674,900	9,938,400	10,071,200	5,995,600
70 - Capital Outlay	14,775,335	10,028,000	13,921,000	13,921,000	3,502,000
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	789,255	354,000	521,700	521,700	510,400
Total Expenditures	\$ 38,827,574	\$ 35,867,000	\$ 45,696,900	\$ 46,662,400	\$ 33,006,600
Net Fund Balance Supported	\$ (5,273,552)	\$ (6,778,800)	\$ (9,926,300)	\$ (9,926,300)	\$ (344,800)

Enterprise Funds

	2023	2024	2025	2026	2027
	Actual	Budget	Budget	Forecast	Forecast
Revenues					
42 - Special Assessments	\$ 103	\$ 500	\$ 400	\$ 400	\$ 400
44 - Intergovernmental	664,481	1,510,000	1,770,500	-	-
45 - Charges for Services	2,030	-	1,500	1,600	1,700
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	830,442	177,600	205,000	210,700	216,500
48 - Proprietary Revenue	20,645,923	20,408,700	21,238,100	22,022,200	22,845,400
49 - Other Financing Sources	39,551	-	3,300,000	3,300,000	-
Total Revenues	\$ 22,182,530	\$ 22,096,800	\$ 26,515,500	\$ 25,534,900	\$ 23,064,000
Expenditures					
50 - Cost of Goods Sold	\$ 4,443,564	\$ 4,845,900	\$ 4,525,000	\$ 4,678,500	\$ 4,837,900
61 - Personnel Services	2,757,678	2,930,400	3,001,900	3,122,000	3,247,000
62 - Supplies	443,326	534,700	598,100	622,000	646,800
63 - Other Services & Charges	9,605,452	10,845,800	10,891,900	11,095,600	11,539,400
70 - Capital Outlay	1,836,326	4,955,000	10,488,000	11,296,000	3,741,500
80 - Debt Service	182,765	993,300	998,000	1,393,500	1,151,200
99 - Other Financing Uses	338,500	388,500	388,500	388,500	388,500
Total Expenditures	\$ 19,607,611	\$ 25,493,600	\$ 30,891,400	\$ 32,596,100	\$ 25,552,300
Net Fund Balance Supported	\$ 2,574,919	\$ (3,396,800)	\$ (4,375,900)	\$ (7,061,200)	\$ (2,488,300)



ORGANIZATION AND BUDGET OVERVIEW

This section of the 2025 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.

The remainder of this page was intentionally left blank.

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 Mississippi River to bring their goods to market. The fur trading route along 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 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 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 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 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).

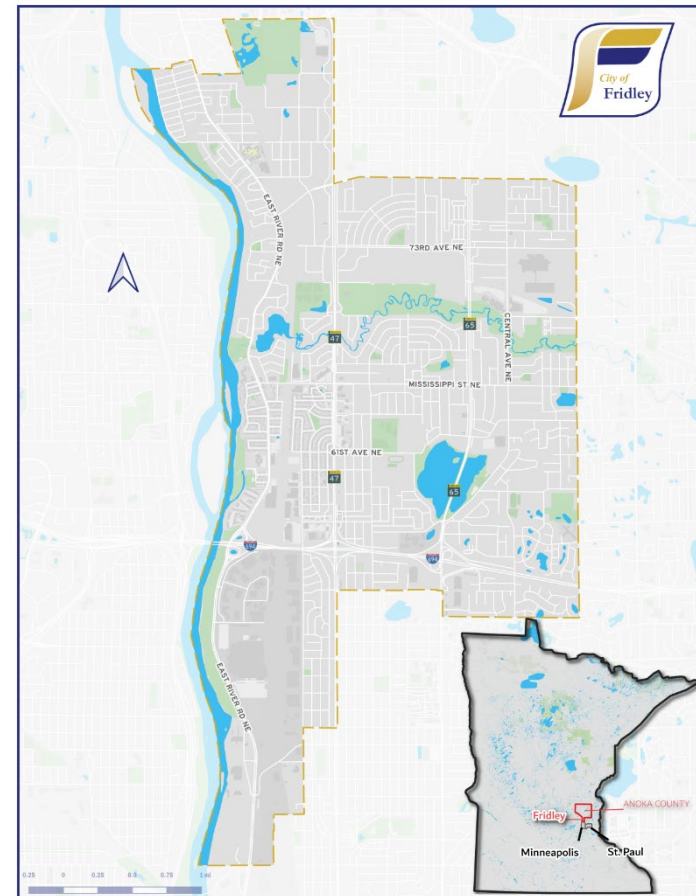


Figure No. 3: Fridley Map

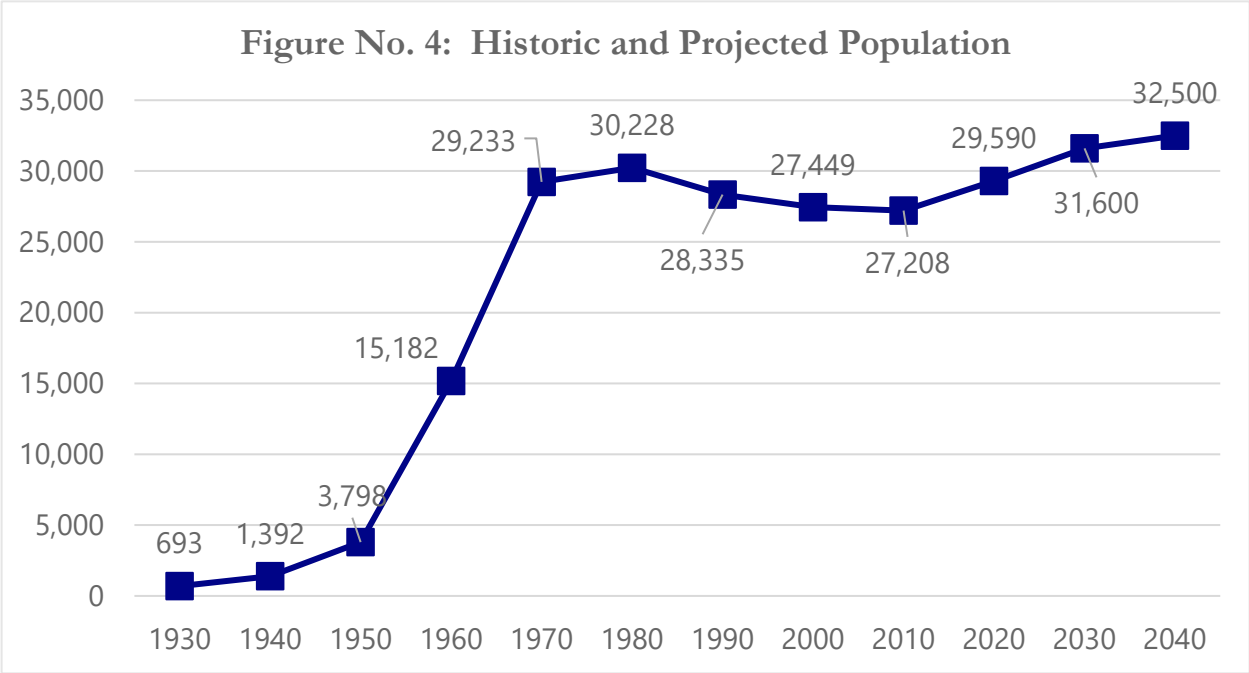
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These roadways, combined with a major railway access and many public transportation options, make the City a transportation hub attracting considerable commercial and industrial development. The physical divisions created by these features create other 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 industrials 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.

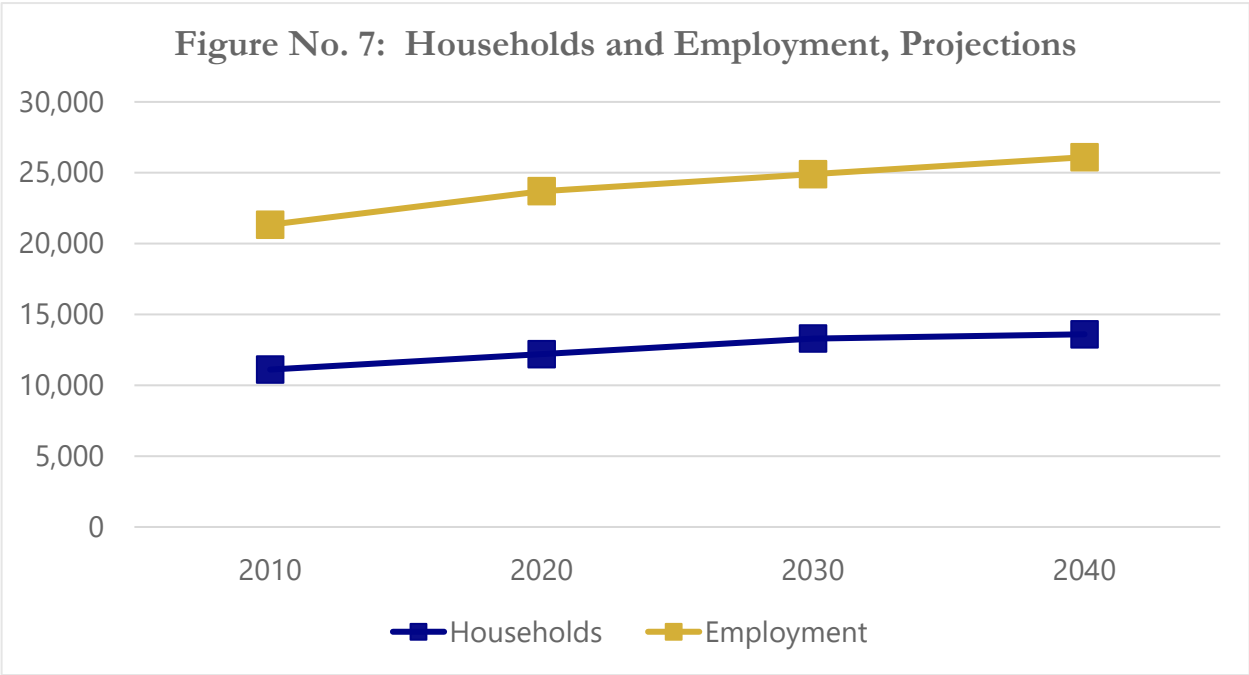
Race. While the population of the City continues to decrease in average age, it also continues to become more ethnically and racially diverse. In fact, as of the 2000 Census, nearly 89% of the population identified as white or Caucasian, compared to about 69% in 2019. In that same time period, the fastest 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. 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%
Total Population	27,449	27,208	29,590*

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%
Total Population	27,208	29,590*

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.

Figure No. 8: Mayor and City Council			
Position	Name	Start of Term	End of Term
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, 2024, 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
Planning Commission Seven Members Three-Year Term	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.
Environmental Quality and Energy Commission (EQEC) Seven Members Three-Year Term	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.
Parks and Recreation Commission Five Members Three-Year Term	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.
Public Arts Commission Seven Members Three-Year Term	The Committee is Advisory to the City Council and sees its mission as advising Council on matters of Public Art: <i>...Dedicated to fostering a sense of belonging, sparking dialogue and inspiring innovation through the strategic integration of art into our urban fabric, enhancing the quality of life for all residents and visitors.</i>
Housing and Redevelopment Authority Five Members Five-Year Term	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.

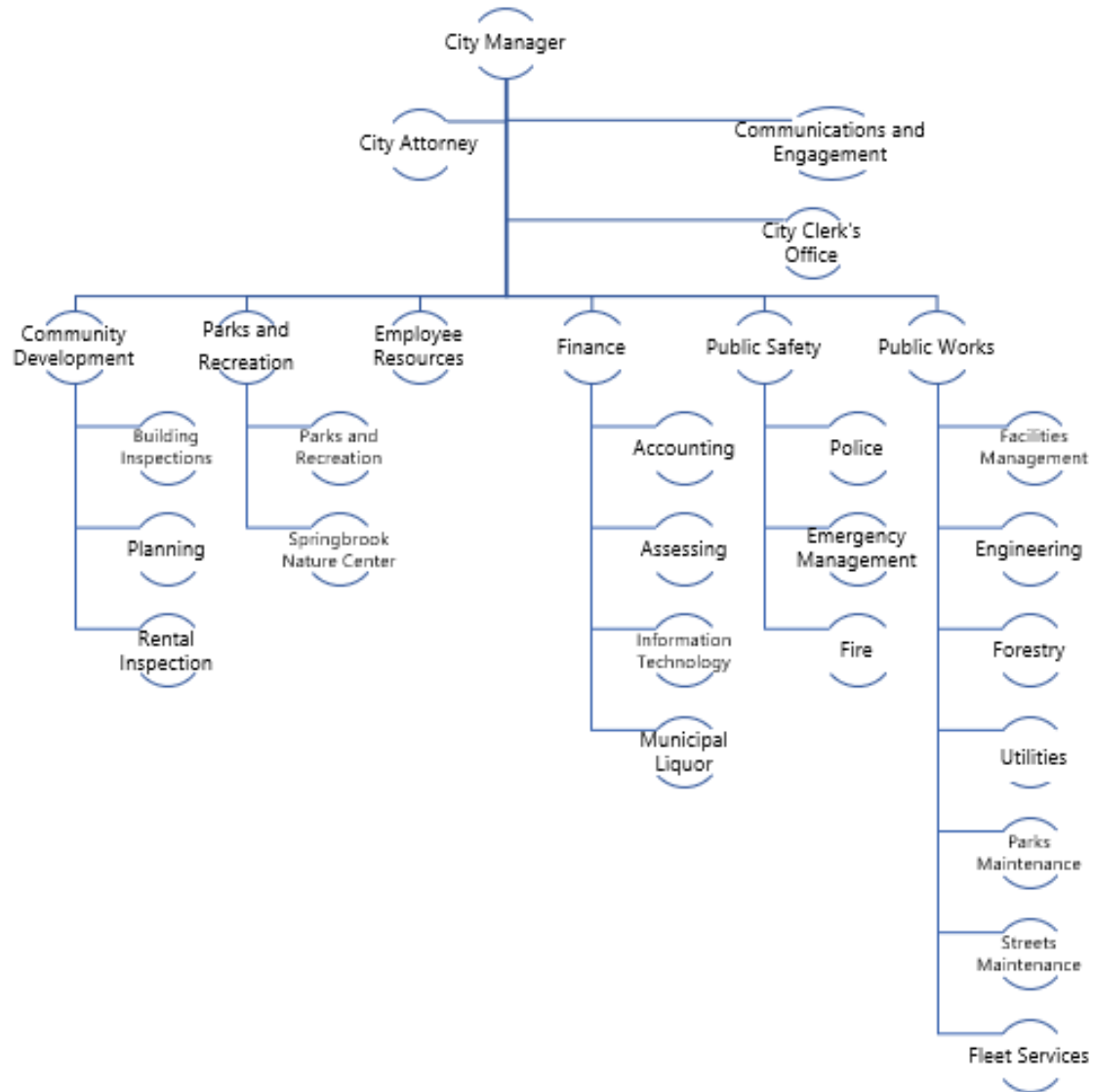
Due to its activities and significant financial resources, the City recognizes the HRA as a component unit for accounting and budget purposes. As such, the HRA Board of Commissioners adopts a separate budget and property tax levy independent of the City budget, but subject to the authority of the City 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.

Top Employers (number of employees).

Medtronic	3,000
Cummins Power (Onan)	1,008
Mercy - Unity Medical Center	839
Minco Products	700
ISD #14 (Fridley Schools)	683
Wal-Mart	608
Target	550
BAE Systems	550
Taylor Communications	390
Kurt Manufacturing	275

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.

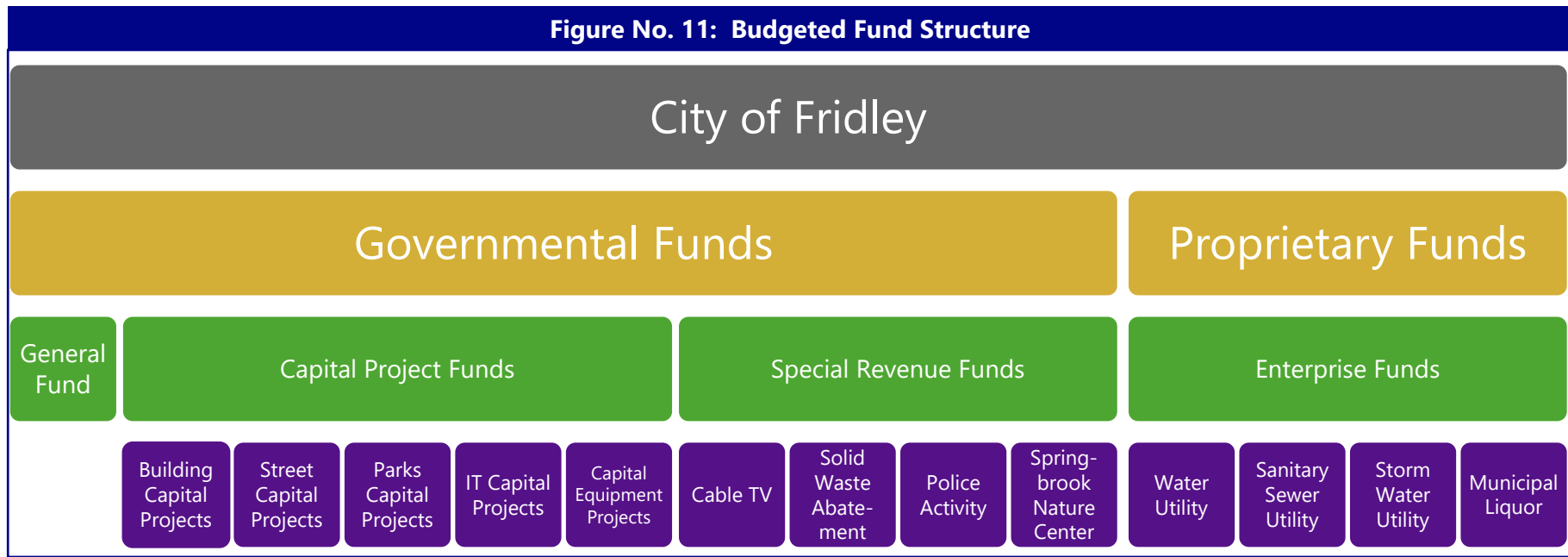
In addition to applicable City Charter, State and Federal regulations, the City maintains a series of ordinances, policies and procedures that guide and underpin the budget development process, including, but not limited to:

- 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.

Figure No. 12: Fund Structure by Department and Division			
Department/Division	Primary Fund	Department/Division	Primary Fund
Legislative Department		Police Forfeiture	Forfeiture
City Council	General	Public Works Department	
City Management Department		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
Employee Resources Department		Equipment Capital Projects	Equipment Capital
Employee Resources	General	Water Utility Operations	Water Utility
Community Services Department		Sanitary Sewer Utility Operations	Sanitary Sewer Utility
Parks and Recreation	General	Storm Water Utility Operations	Storm Water Utility
Springbrook Nature Center (SNC)	SNC	Finance Department	
Community Development Department		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
Public Safety Department		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		

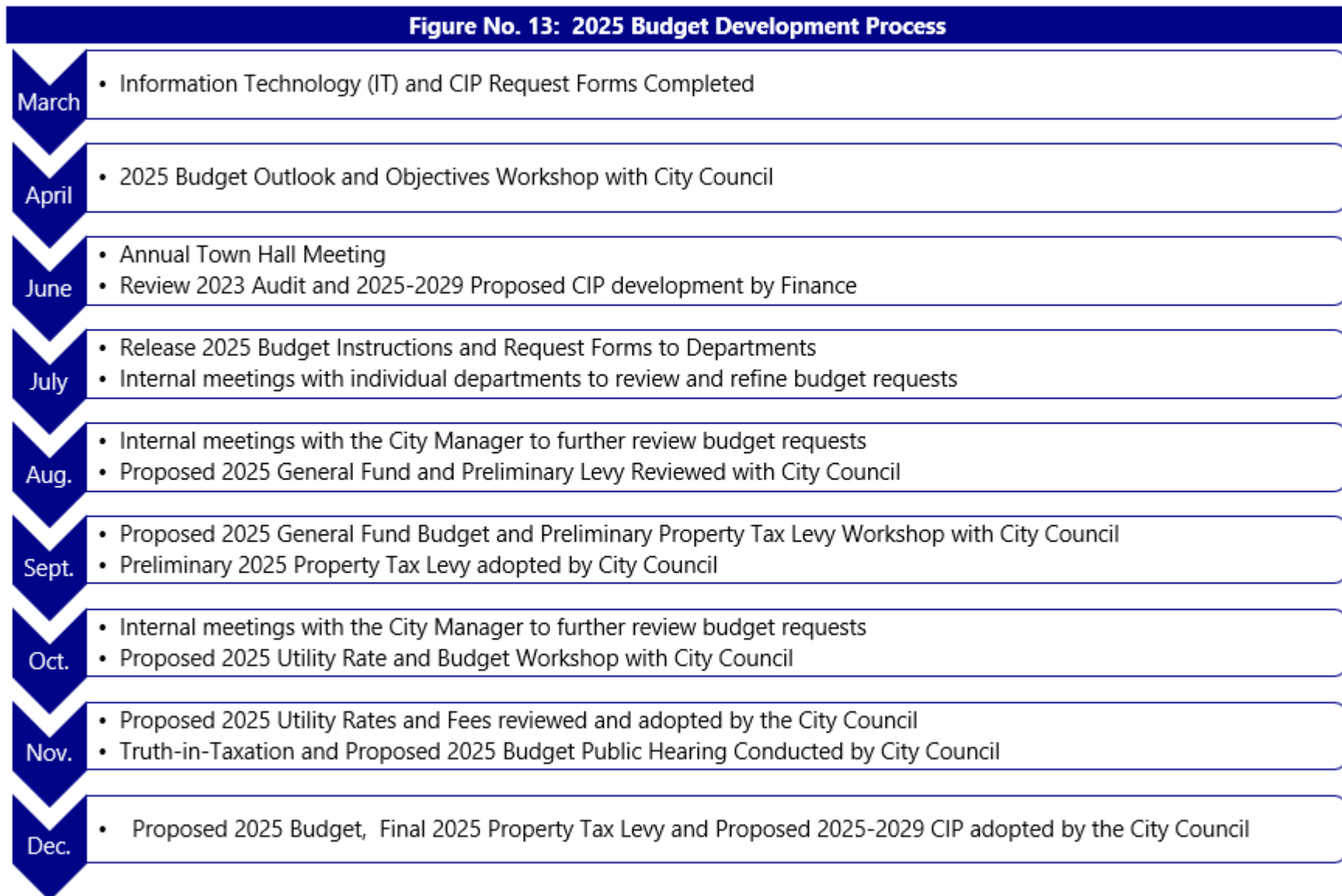
Basis of Accounting and Budgeting. Governmental funds are budgeted and accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Reported fund balance is considered a measure 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.

Figure No. 14: Major Budget Assumptions, Expenditures (Selected)		
Category	Adjustment	Comments
Salaries/Wages (not including step movement)	3.0%	For all City staff; per collective bargaining agreements.
Health Insurance	12.0%	Per current figures received from vendor.
Worker’s Compensation Insurance	10.0%	In anticipation of renewal cost, received LMC budget guide.
Property/Casualty Insurance	10.0%	In anticipation of renewal cost, received LMC budget guide.
MCES Sanitary Sewer Utility Charge	6.63%	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 2025 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)		
Category	Adjustment	Comments
Property Taxes (proposed tax levy)	7.68%	Proposed, certified tax levy
Licenses and Permits	9.14%	Per trend and average redevelopment activity
Intergovernmental	7.46%	Primarily Local Affordable Housing Aid (transferred to HRA)
Charges for Service	9.61%	Primarily School Resource Officers (SROs), Public Safety security services and administrative charges/interfund chargebacks

The 2025 Budget assumes a period of conservatively modest economic growth while keeping in mind the impacts of inflation and corresponding policy action. As mentioned, inflation has generally slowed, albeit much more prolonged, making the possibility of further federal funds rate decreases a possibility. While federal funds rate decreases can stimulate economic growth, they can have a negative impact on City revenues with lower investment rate earnings. Conservative revenue projections are included in this proposal to align with conservative growth projections 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%.

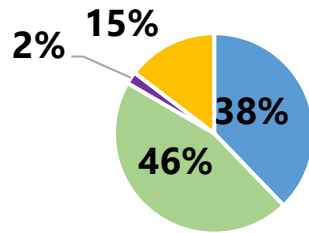
Along with assessed or market value, each parcel receives a property class. These property classes correspond to Class Rates, which affect the amount of property tax assessable against each type of property. For example, the Class Rate for commercial/industrial properties is 2.0%, whereas the class rate 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.

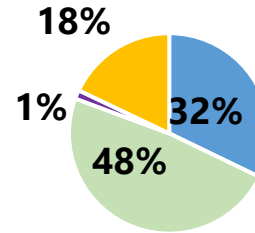
Analysis. After performing the various property tax calculations, the City may determine its Net Tax Capacity and other pertinent property tax information. Figure No. 16, on the next page, describes the Net Tax Capacity for Fridley. Unlike other municipalities, the property tax base for the City is disproportionately commercial/industrial. In Minnesota, the average municipality would be between 30% and 40% commercial/industrial, making the City somewhat more sensitive to certain shifts in the economy. The figure also shows the shifting in tax base for 2025, 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 – Payable 2024



- Residential Homestead
- Commercial/Industrial
- Railroad/Public Utility
- Residential, Non-Homestead

Net Tax Capacity by Classification – Payable 2025



- Residential Homestead
- Commercial/Industrial
- Railroad/Public Utility
- Residential, Non-Homestead

Property Taxes Payable for 2024
Median Value Homestead: \$284,700

Property Taxes Payable for 2025
Median Value Homestead: \$288,900

Property Tax Levy History and Detail					
Levy Component	2022	2023	2024	2025P	24-25 Change %
General Fund	13,682,908	13,844,706	14,950,600	16,098,360	7.68%
IT Capital Projects Fund	68,477	73,955	79,872	86,261	8.00%
SNC Fund	461,429	498,343	538,211	581,268	8.00%
Bonded Indebtedness (2017A & 2022A)	3,179,256	5,203,866	5,009,116	4,911,706	-1.94%
Totals	17,392,071	19,620,870	20,577,799	21,677,595	5.34%

Based on this change, the estimated City property taxes for a residential homestead with a median assessed value of \$288,900 for 2025 (compared to approximately \$284,700 for 2024) will increase by approximately \$24, from about \$1,197 for 2024 to approximately \$1,221 for 2025. 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)				
Payable Year	Levy Change	Median Value	Est. City Taxes	Change (\$) vs. PY
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%	284,700	1,197	(26)
2025P	5.34%	288,900	1,221	24

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 \$73,355,000 in outstanding debt. In total, the City will levy \$4,911,706 in property taxes to service outstanding debt in 2024 (collectible in 2025); the City does not plan to issue any debt as part of the 2025 Budget. Figure No. 18 outlines the debt service profile for the City.

Figure No. 18: Outstanding Debt Service, December 31, 2024			
Series	Type	Outstanding Principal	Maturity
2016A	General Obligation, Utility Revenue	1,870,000	2031
2017A	General Obligation, Capital Improvement	40,245,000	2042
2019A	General Obligation, Tax Increment	9,510,000	2035
2020A	General Obligation, Tax Increment	1,680,000	2026
2022A	General Obligation, Tax Abatement	20,730,000	2038
	Total	\$74,035,000	

Using this debt service and market value for property taxes payable in 2024 of \$4,378,541,100, the City currently maintains a total debt-to-market value ratio of approximately 1.68%. When excluding debt supported by utility revenues and tax increment, the total debt-to-market value ratio decreases to 1.37%. Assuming an estimated population of 29,590 in 2020, the per capita debt for the former is approximately \$2,479 and about \$2,028 for the latter; both amounts, and ratios are sustainable for the community. As of December 31, 2024, 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.

Figure No. 19: Statutory Debt Limit, as of December 31, 2024		
Criteria	Action	Value
Estimated Market Value	n/a	\$4,378,541,100
Estimated Debt Limit (per Minnesota Statute § 475.53)	Multiply	3.0%
Statutory Debt Limit	Subtotal	\$131,356,233
General Obligation Debt, Paid Solely from Property Taxes (excludes Tax Abatement as not part of debt limit)	Subtract	\$40,245,000
Unused Statutory Debt Limit	Total	\$91,111,233
Statutory Debt Reserve	Subtract	\$20,000,000
Remaining Statutory Debt Limit	Total	\$71,111,233



GENERAL FUND

This section of the 2025 Budget provides information regarding the following departments and their respective divisions as supported by the General Fund:

- Summary;
- Legislative Department;
- City Management Department;
- Employee Resources Department;
- Finance Department;
- Public Safety Department;
- Public Works Department;
- Parks & Recreation; and
- Community Development Department.

General Fund Summary

The 2025 Budget for the General Fund authorizes \$24,293,300 of expenditures, an increase of about \$1,497,900 or 7.3%, compared to the previous fiscal year. As outlined below, the 2025 Budget supports these expenditures with \$24,293,300 of revenues, resulting in the same increase as expenditures from the previous fiscal year. Based on the budget authority for 2025, the General Fund accounts for about 39.0% and 31.7% of all budgeted revenues and expenditures, respectively.

General Fund Summary

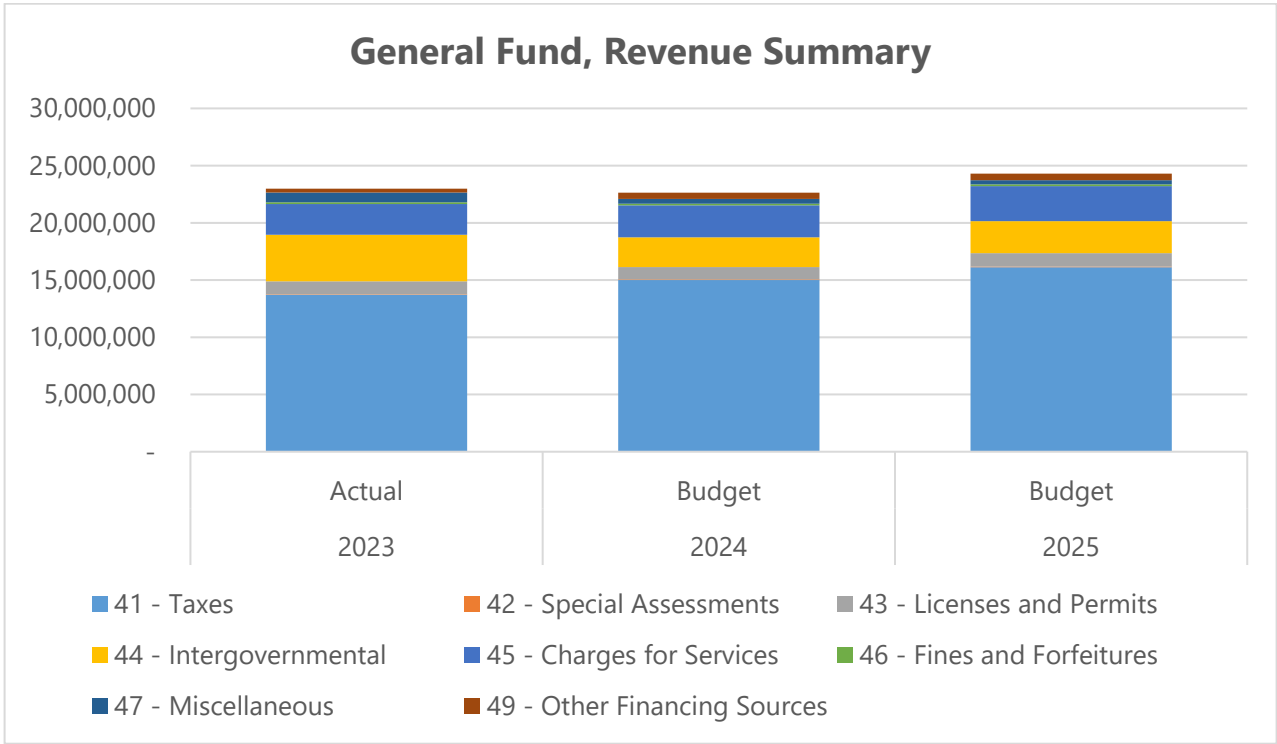
	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast
Revenues					
41 - Taxes	13,710,273	15,002,400	\$ 16,118,300	\$ 16,894,420	\$ 17,543,837
42 - Special Assessments	47,216	60,000	60,000	60,000	60,000
43 - Licenses and Permits	1,131,770	1,079,000	1,177,600	1,172,600	1,172,600
44 - Intergovernmental	4,071,836	2,591,200	2,784,500	2,834,700	2,886,300
45 - Charges for Services	2,685,894	2,800,800	3,069,900	3,192,780	3,320,563
46 - Fines and Forfeitures	154,274	132,500	152,000	147,500	147,500
47 - Miscellaneous	848,052	431,300	364,100	414,300	414,300
49 - Other Financing Sources	330,100	542,500	566,900	542,500	542,500
Total Revenues	\$ 22,979,415	\$ 22,639,700	\$ 24,293,300	\$ 25,258,800	\$ 26,087,600
Expenditures					
61 - Personnel Services	\$ 16,235,294	\$ 17,575,800	\$ 19,073,700	\$ 19,877,600	\$ 20,560,100
62 - Supplies	1,018,729	923,700	940,600	969,400	997,800
63 - Other Services & Charges	3,687,417	4,140,200	4,115,500	4,248,300	4,366,200
99 - Other Financing Uses	-	-	163,500	163,500	163,500
Total Expenditures	\$ 20,941,440	\$ 22,639,700	\$ 24,293,300	\$ 25,258,800	\$ 26,087,600
Net Property Tax Supported	\$ 2,037,975	\$ -	\$ -	\$ -	\$ -
Fund Balance	\$ 12,885,793	\$ 10,847,818	\$ 12,885,793	\$ 12,885,793	\$ 12,885,793
Change in Fund Balance	\$ 2,037,975	\$ -	\$ 2,037,975		\$ -

2026/2027 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

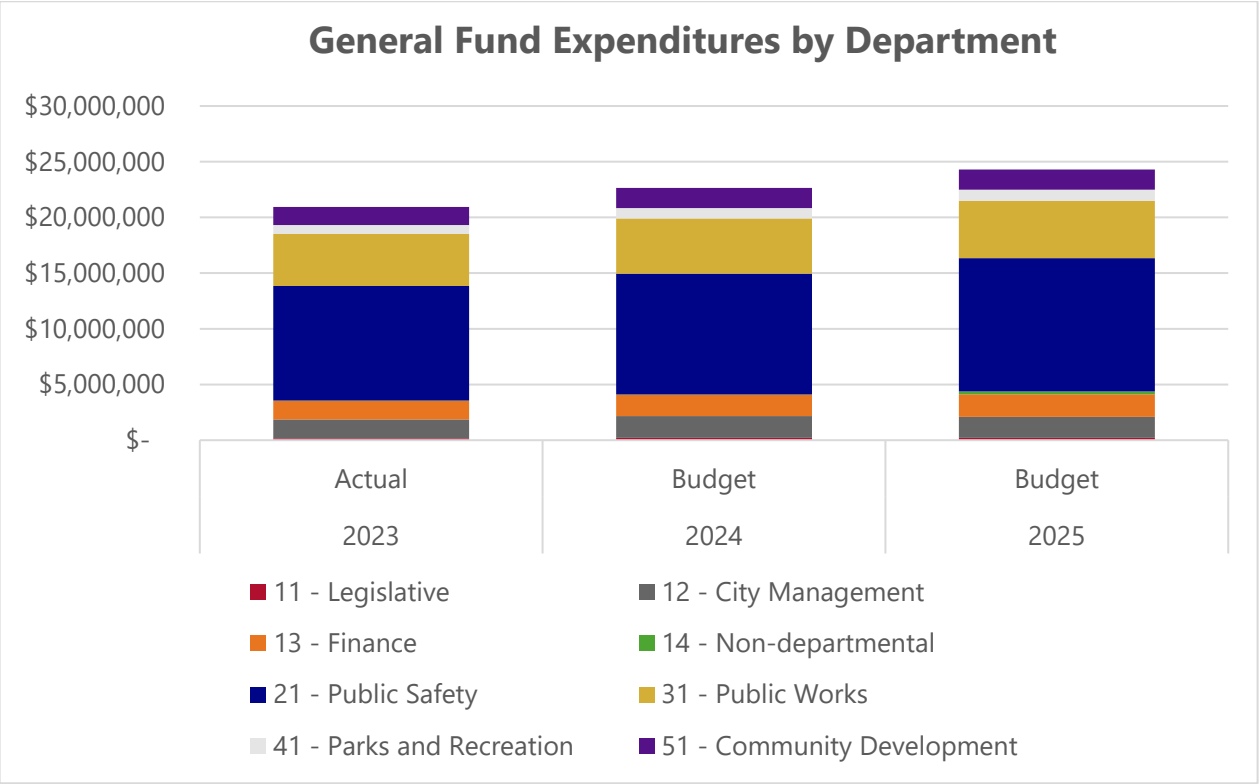
General Fund Revenue. The General Fund receives a variety of revenues to support City operations, including charges-for-service, intergovernmental aid, licenses and permits, and property taxes among other funding sources. Like most other municipalities, the property tax levy comprises most of the General Fund revenue. For 2025, property taxes represent about 66.4% of all revenues received by the fund. In total, the property tax levy for the General Fund totals about \$16,098,300 in 2025, an increase of about \$1,147,700 or 7.7% compared to the previous fiscal year.

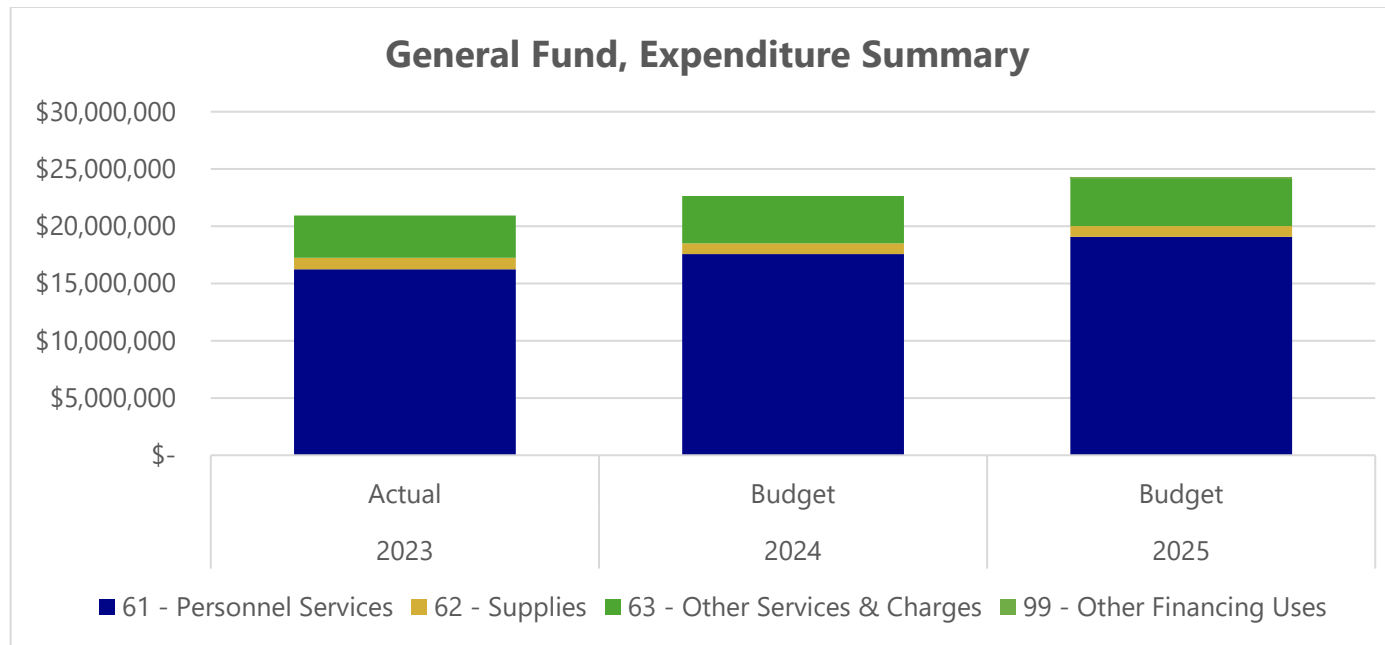
The 2025 Budget also assumes other changes to various revenue sources, including a \$269,100 increase in charges for services, primarily for revenues received from the school resource officer contracts, security services provided by public safety and administrative charges/interfund chargebacks. There is also a \$193,300 increase in intergovernmental aid, primary for local affordable housing aid received, which is then transferred to the HRA for carryout the applicable housing programs. For 2025, General Fund revenues total \$24,293,300, an increase of \$1,653,600 compared to the Adopted 2024 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 49.2% of all budget authority in 2025, followed by Public Works Department at about 21.2% with all other departments accounting for about 29.6% of the expenditures for the General Fund. Figure No. 21 below outlines this breakdown in greater detail.

Like previous years, Personnel Services account 78.51% of all General Fund expenditures and Other Services and Charges comprises about 16.9%, with the remaining balance supporting Supplies and Other Finance Uses. As part of the 2025 Budget, Personnel Services, which includes salaries and benefits, increased approximately \$1,497,900, or 7.85% compared to the previous fiscal year, due to approved and anticipated market rate increases from negotiations of four Public Safety labor agreements, proposed progression through the City's compensation plan for union and non-union employees, an anticipated worker's compensation premium increase and a health insurance premium increase. For 2025, General Fund expenditures totaled \$24,293,300, an increase of about \$1,653,600 compared to the Adopted 2024 Budget.





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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, Public Arts 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.

	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast
Revenues					
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	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures					
61 - Personnel Services	\$ 111,965	\$ 112,700	\$ 134,400	\$ 139,800	\$ 145,400
62 - Supplies	946	2,400	2,700	2,800	2,900
63 - Other Services & Charges	53,749	97,400	71,300	73,400	75,600
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 166,660	\$ 212,500	\$ 208,400	\$ 216,000	\$ 223,900
Net Property Tax Supported	\$ (166,660)	\$ (212,500)	\$ (208,400)	\$ (216,000)	\$ (223,900)

Department: City Management Summary

City Manager: Walter Wysopal

Description. The City 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;
- Legal (City Attorney's Office);
- Non-Departmental;
- Elections;
- City Clerk

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 number of financial resources under its oversight and control and is located within a grouping of similar sized functional areas within the CMO.

2024 Update. The City Management Department made significant progress on several of the goals and objectives outlined in the Adopted 2024 Budget.

Communications and Engagement:

- The Division continued to innovate and improve the City government's internal communications tools.
- The Division released a Request for Proposals to outsource the City's recording and production of public meetings. A service agreement with North Metro Television was executed and the vendor is successfully performing the service.
- The Division began the process of updating the City's website, which launched in the fall of 2024. A resident-first perspective was taken when analyzing the site's content and structure, built off of community feedback and testing. The Division worked with each department to review every page to prioritize plain language and essential information.
- The Division coordinated the 2024 Resident survey, results of which help inform the legislative priorities of the City Council and operational procedures of departments.
- The Division orchestrated several valuable outreach events, such as the City Open House, Night to Unite, City-wide garage sales, and Conversations with the Council. It also provided support to other departments for their community engagement work.
- The Division crafted, implemented and trained staff on the City's Language Access Plan.

City Clerk:

- The Division continued to manage the City's recodification project by updating the Public Nuisance and Lands and Buildings titles.
- The Division successfully completed an update to the City's Data Practices Policy and authored a generative artificial intelligence (AI) policy.
- The Division led the City's business licensing renewal process, ensuring cross-departmental coordination and customer satisfaction.
-

Elections:

- There were three elections in 2024, all of which were successfully completed.
- The Division hired and trained over 120 Election Judges to administer voting at the City's 10 precincts.

Employee Resources:

- Employee Resources launched a training and development program called EMERGE. This innovative leadership development program provides a comprehensive platform for personal and professional growth, developing and improving leadership and core soft skills that are necessary to navigate the challenges of leadership in our dynamic organization. The group has met for full day, immersive development sessions, completed individual tasks and assignments and participated in regular mentor/mentee sessions.
- Employee Resources continues to focus on legislation passed by the Minnesota House and Senate, including laws related to paid sick and safe leave, paid family leave, labor relations, and adult use cannabis to ensure the city stays compliant and makes necessary adjustments as the legislature makes revisions.
- Employee Resources reviewed and revised the seasonal handbooks for public works and recreation, as well as the handbook for the liquor store staff. Additionally, policies were reviewed, revised, or created to address changing legislation or enhanced use of technology, including generative AI and electronic document routing.

2025 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 hire and onboard a new Communications Specialist position, which will help the Division expand its service offering to departments and improve the efficiency of existing processes and services. (Organizational Excellence)
- The Division will coordinate with Public Safety on expanded emergency communication strategies. (Public Safety & Environmental Stewardship)
- The Division will lead the innovation of the City's external communication tools such as FridleyMN.gov, the Performance Measures Report, Quarterly Public Safety Update, promotional emails and social media presence, PAFR and others. (Organizational Excellence)

- The Division will lead the innovation of the City's internal communication tools such as the Annual Report, Inside Fridley, SharePoint and streamlined calendaring. (Organizational Excellence)
- The Division will support Citywide events through pre-event strategy and planning, event promotions, photography, etc. (Community Identity & Relationship Building)

City Clerk

- The Division will continue to lead the charge on recodifying the City Code with the goal of completing the Licensing, Franchises, Utilities and Rights-of-Way and the Public Ways and Places titles. The Division will lead the work being done to the Licensing title of the Code to re-write many of the chapters and related business processes for licensing administration. (Organizational Excellence)
- The Division will lead an update the City's agenda management system and implement a project management software to support organization-wide project initiatives. (Organizational Excellence)
- The Division will facilitate the City's regulatory obligations to the emerging cannabis-related legislation by the State. (Organizational Excellence)
- The Division will implement a new Records Management Program to help support data practices. (Organizational Excellence)

Elections

- 2025 will be an off year for elections in the City unless the need for a special election arises.

Employee Resources

- Employee Resources will continue to monitor legislation that enacts new or revised laws that impact employees, such as paid family leave, earned sick and safe time, labor relations rules and processes, MNOSHA standards, and notification requirements. (Organizational Excellence)
- In preparation of changing workforce demographics, including the expected retirements of the last of the "Baby Boomer" generation, more focus will be placed on workforce planning. This includes identifying key tasks and ensuring there is a continuity plan in place in the event the primary employee is unavailable. Additionally, reviewing organizational architecture to identify potential avenues for succession planning will be prioritized. (Organizational Excellence)
- The external labor market is expected to continue to place pressure on wages for staff. Employee Resources will monitor the market while also focusing on other benefits and workplace culture initiatives that improve retention. (Organizational Excellence)
- Lastly, our leadership development program targeting emerging leaders in the organization will enter its second year with a new co-hort. The success of the program this past year has led to the decision to grow the program in this next year, leading to the chance develop and hone the leadership skills of more employees within the organization. (Organizational Excellence)

City Management Summary

	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast
Revenues					
41 - Taxes	\$ 13,710,273	\$ 15,002,400	\$ 16,118,300	\$ 16,894,420	\$ 17,543,837
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	96,301	115,900	109,900	109,900	109,900
44 - Intergovernmental	2,138,658	948,900	1,112,400	1,112,400	1,112,400
45 - Charges for Services	1,383,512	1,431,700	1,484,100	1,543,500	1,605,200
46 - Fines and Forfeitures	148,213	132,500	147,000	147,500	147,500
47 - Miscellaneous	125,649	129,200	87,000	112,200	112,200
49 - Other Financing Sources	330,100	542,500	566,900	542,500	542,500
Total Revenues	\$ 17,932,706	\$ 18,303,100	\$ 19,625,600	\$ 20,462,420	\$ 21,173,537
Expenditures					
61 - Personnel Services	\$ 1,103,216	\$ 1,273,900	\$ 1,267,100	\$ 1,358,600	\$ 1,300,300
62 - Supplies	6,660	14,400	16,700	17,900	17,700
63 - Other Services & Charges	618,141	691,900	693,000	723,000	735,100
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	163,500	163,500	163,500
Total Expenditures	\$ 1,728,017	\$ 1,980,200	\$ 2,140,300	\$ 2,263,000	\$ 2,216,600
Net Property Tax Supported	\$ 16,204,689	\$ 16,322,900	\$ 17,485,300	\$ 18,199,420	\$ 18,956,937

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.

	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast
Revenues					
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	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures					
61 - Personnel Services	\$ 373,844	\$ 391,100	\$ 387,300	\$ 402,800	\$ 418,900
62 - Supplies	3,081	5,300	6,800	\$ 7,000	\$ 7,200
63 - Other Services & Charges	16,933	14,400	17,300	\$ 17,800	\$ 18,300
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 393,858	\$ 410,800	\$ 411,400	\$ 427,600	\$ 444,400
Net Property Tax Supported	\$ (393,858)	\$ (410,800)	\$ (411,400)	\$ (427,600)	\$ (444,400)

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.

	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	146,713	130,000	145,000	145,000	145,000
47 - Miscellaneous	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 146,713	\$ 130,000	\$ 145,000	\$ 145,000	\$ 145,000
Expenditures					
61 - Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
62 - Supplies	-	-	-	-	-
63 - Other Services & Charges	432,076	460,500	450,500	464,000	477,900
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 432,076	\$ 460,500	\$ 450,500	\$ 464,000	\$ 477,900
Net Property Tax Supported	\$ (285,363)	\$ (330,500)	\$ (305,500)	\$ (319,000)	\$ (332,900)

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.

	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast
Revenues					
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	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures					
61 - Personnel Services	\$ 354,777	\$ 383,600	\$ 383,700	\$ 399,000	\$ 415,000
62 - Supplies	1,842	3,600	3,100	\$ 3,200	\$ 3,300
63 - Other Services & Charges	42,082	62,400	62,900	\$ 64,800	\$ 66,700
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 398,701	\$ 449,600	\$ 449,700	\$ 467,000	\$ 485,000
Net Property Tax Supported	\$ (398,701)	\$ (449,600)	\$ (449,700)	\$ (467,000)	\$ (485,000)

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).

	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	15,220	15,000	15,000	15,000	15,000
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 15,220	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Expenditures					
61 - Personnel Services	\$ 140,527	\$ 148,400	\$ 159,000	\$ 165,400	\$ 172,000
62 - Supplies	316	3,300	5,300	\$ 5,500	\$ 5,700
63 - Other Services & Charges	61,396	84,800	82,800	\$ 85,300	\$ 87,900
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 202,239	\$ 236,500	\$ 247,100	\$ 256,200	\$ 265,600
Net Property Tax Supported	\$ (187,019)	\$ (221,500)	\$ (232,100)	\$ (241,200)	\$ (250,600)

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.

	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	96,301	115,900	109,900	109,900	109,900
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	12	-	-	-	-
46 - Fines and Forfeitures	1,500	2,500	2,000	2,500	2,500
47 - Miscellaneous	29,697	52,200	30,000	52,200	52,200
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 127,510	\$ 170,600	\$ 141,900	\$ 164,600	\$ 164,600
Expenditures					
61 - Personnel Services	\$ 234,066	\$ 250,300	\$ 271,800	\$ 282,700	\$ 294,000
62 - Supplies	73	1,000	1,000	\$ 1,000	\$ 1,000
63 - Other Services & Charges	25,278	21,300	39,900	\$ 41,100	\$ 42,300
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 259,417	\$ 272,600	\$ 312,700	\$ 324,800	\$ 337,300
Net Property Tax Supported	\$ (131,907)	\$ (102,000)	\$ (170,800)	\$ (160,200)	\$ (172,700)

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.

	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast
Revenues					
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	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures					
61 - Personnel Services	\$ 2	\$ 100,500	\$ 300	\$ 108,700	\$ 400
62 - Supplies	593	1,200	500	1,200	500
63 - Other Services & Charges	16,604	19,300	10,400	19,900	11,000
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 17,199	\$ 121,000	\$ 11,200	\$ 129,800	\$ 11,900
Net Property Tax Supported	\$ (17,199)	\$ (121,000)	\$ (11,200)	\$ (129,800)	\$ (11,900)

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.

	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast
Revenues					
41 - Taxes	\$ 13,710,273	\$ 15,002,400	\$ 16,118,300	\$ 16,894,420	\$ 17,543,837
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	2,123,438	933,900	1,097,400	1,097,400	1,097,400
45 - Charges for Services	1,383,500	1,431,700	1,484,100	1,543,500	1,605,200
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	95,952	77,000	57,000	60,000	60,000
49 - Other Financing Sources	330,100	542,500	566,900	542,500	542,500
Total Revenues	\$ 17,643,263	\$ 17,987,500	\$ 19,323,700	\$ 20,137,820	\$ 20,848,937
Expenditures					
61 - Personnel Services	\$ -	\$ -	\$ 65,000	\$ -	\$ -
62 - Supplies	755	-	-	-	-
63 - Other Services & Charges	23,772	29,200	29,200	30,100	31,000
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	163,500	163,500	163,500
Total Expenditures	\$ 24,527	\$ 29,200	\$ 257,700	\$ 193,600	\$ 194,500
Net Property Tax Supported	\$ 17,618,736	\$ 17,958,300	\$ 19,066,000	\$ 19,944,220	\$ 20,654,437

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;

2024 Update. The Finance Department made significant progress on several of the goals and objectives outlined in the Adopted 2024 Budget.

- Creating resiliency with backup coverage in multiple areas. Started succession planning for the department.
- Accounting - Successfully created and distributed transparent, readily accessible and understandable easily understood financial reports that led to receiving three awards: the Certificate of Achievement for Excellence in Financial Reporting, Popular Annual Financial Reporting Award and the Distinguished Budget Presentation Award. Focused on professional development, which included the Assistant Finance Director being selected for the national GFOA Treasury and Investment Management Committee.
- IT - Upgraded virtual infrastructure, rolled out new active threat detection and response system and enhanced system monitoring and started quarterly staff technical training.

2025 Significant Issues and Priorities. Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

- Continued contingency planning to ensure there is backup coverage in all areas. Continue fraud awareness and protection efforts City-wide. Continue succession planning for the department. Ensuring department's software best meets our needs. (Organizational Excellence)
- Liquor – Continue to use upgraded security video system at Store #1 to ensure employee safety and gather evidence for the Fridley Police to prosecute and deter criminal activity within the store, analyzing current store locations against possible relocation and store sites within the City in order to maximize liquor operations profitability and monitoring the legalization of marijuana and its impact on liquor sales. (Public Safety & Environmental Stewardship / Financial Stability & Commercial Prosperity)

- Assessing – year-round PT staffing, continue pursuit of paperless processes for future data collection in the field with mobile devices and continued efforts to negotiate the best outcomes in defense of property tax petitions. (Organizational Excellence / Financial Stability & Commercial Prosperity)
- IT – continue strengthening cybersecurity with tabletops and exploring zero trust, upgrade server and network infrastructure, focus on business continuity, disaster recovery, incident response planning, and provide ongoing staff training. (Organizational Excellence)
- Accounting – implementing paperless purchasing card system, streamline payment processing internally and continue to provide transparent, readily accessible and understandable financial reporting. Revisiting the City's customer service area (front desk, utility billing) to ensure it's a centralized process. (Organizational Excellence)

Finance Department Summary

	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	6,839	5,000	5,000	5,200	5,400
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	551,154	245,000	245,000	245,000	245,000
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 557,993	\$ 250,000	\$ 250,000	\$ 250,200	\$ 250,400
Expenditures					
61 - Personnel Services	\$ 1,225,200	\$ 1,381,100	\$ 1,474,800	\$ 1,533,800	\$ 1,595,200
62 - Supplies	6,684	9,500	11,500	11,800	12,200
63 - Other Services & Charges	428,343	527,400	543,800	560,200	577,000
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 1,660,227	\$ 1,918,000	\$ 2,030,100	\$ 2,105,800	\$ 2,184,400
Net Property Tax Supported	\$ (1,102,234)	\$ (1,668,000)	\$ (1,780,100)	\$ (1,855,600)	\$ (1,934,000)

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.

	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	6,839	5,000	5,000	5,200	5,400
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	551,154	245,000	245,000	245,000	245,000
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 557,993	\$ 250,000	\$ 250,000	\$ 250,200	\$ 250,400
Expenditures					
61 - Personnel Services	\$ 670,583	\$ 718,100	\$ 750,400	\$ 780,400	\$ 811,600
62 - Supplies	2,693	4,200	3,700	3,800	3,900
63 - Other Services & Charges	89,876	96,900	102,900	106,000	109,200
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 763,152	\$ 819,200	\$ 857,000	\$ 890,200	\$ 924,700
Net Property Tax Supported	\$ (205,159)	\$ (569,200)	\$ (607,000)	\$ (640,000)	\$ (674,300)

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.

	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast
Revenues					
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures					
61 - Personnel Services	\$ 279,348	\$ 309,300	\$ 347,900	\$ 361,800	\$ 376,300
62 - Supplies	1,980	2,300	2,900	\$ 3,000	\$ 3,100
63 - Other Services & Charges	10,799	37,600	22,200	\$ 22,900	\$ 23,600
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 292,127	\$ 349,200	\$ 373,000	\$ 387,700	\$ 403,000
Net Property Tax Supported	\$ (292,127)	\$ (349,200)	\$ (373,000)	\$ (387,700)	\$ (403,000)

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.

	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast
Revenues					
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	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures					
61 - Personnel Services	\$ 275,269	\$ 353,700	\$ 376,500	\$ 391,600	\$ 407,300
62 - Supplies	2,011	3,000	4,900	\$ 5,000	\$ 5,200
63 - Other Services & Charges	327,668	392,900	418,700	\$ 431,300	\$ 444,200
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 604,948	\$ 749,600	\$ 800,100	\$ 827,900	\$ 856,700
Net Property Tax Supported	\$ (604,948)	\$ (749,600)	\$ (800,100)	\$ (827,900)	\$ (856,700)

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.

2024 Update. The Public Safety Department made significant progress on several of the goals and objectives outlined in the Adopted 2024 Budget.

Fire Division

- Integration of 2 FTE firefighters has been instrumental in addressing staffing challenges and addressing consistency and accountability.
- Delivery of Engine 1 as well as Rescue 3 and Rescue 6 have been successful and are now in service.
- Recruitment and Retention continue to be a top priority and require more staff time and resources than ever before.
- Inspections and Community Health are excellent. Outreach and Training continue to improve with more opportunity.

2025 Significant Issues and Priorities. Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

Fire Division

- The top priority of the Fire Division in 2025 is the addition of an FTE Full-time firefighter (the 3rd of 3 to fill 24-hour shifts). This addition not only addresses ongoing staffing challenges but helps in communication across all shifts and provide accountability to paid, on-call staff. As recruitment and retention continue to be the top challenge, the addition of full-time staff solidifies positions and can reduce the burden of hiring additional paid on call members. The existing full-time firefighter have taken on administrative duties such as: common area inspection, smoke alarm installations, maintenance, outreach, and many more. The primary administrative duty for the third firefighter is expected to be oversight of all training. (Public Safety & Environmental Stewardship)

Public Safety Department Summary

	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	23,631	20,000	20,000	20,000	20,000
44 - Intergovernmental	1,276,557	1,146,000	1,159,600	1,194,400	1,230,200
45 - Charges for Services	608,650	510,600	703,600	731,700	761,000
46 - Fines and Forfeitures	6,061	-	5,000	-	-
47 - Miscellaneous	51,489	37,500	12,500	37,500	37,500
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 1,966,388	\$ 1,714,100	\$ 1,900,700	\$ 1,983,600	\$ 2,048,700
Expenditures					
61 - Personnel Services	\$ 8,913,525	\$ 9,529,600	\$ 10,689,500	\$ 11,117,100	\$ 11,561,700
62 - Supplies	467,295	380,000	381,800	393,200	405,000
63 - Other Services & Charges	901,562	923,700	890,100	916,700	944,200
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 10,282,382	\$ 10,833,300	\$ 11,961,400	\$ 12,427,000	\$ 12,910,900
Net Property Tax Supported	\$ (8,315,994)	\$ (9,119,200)	\$(10,060,700)	\$(10,443,400)	\$(10,862,200)

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.

	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	1,005,173	900,000	1,143,600	1,177,900	1,213,200
45 - Charges for Services	594,435	487,300	680,300	707,500	735,800
46 - Fines and Forfeitures	6,061	-	5,000	-	-
47 - Miscellaneous	47,449	34,500	9,500	34,500	34,500
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 1,653,118	\$ 1,421,800	\$ 1,838,400	\$ 1,919,900	\$ 1,983,500
Expenditures					
61 - Personnel Services	\$ 7,593,100	\$ 8,069,600	\$ 8,984,300	\$ 9,343,700	\$ 9,717,400
62 - Supplies	353,152	272,600	270,600	\$ 278,700	\$ 287,100
63 - Other Services & Charges	447,677	492,900	677,300	\$ 697,600	\$ 718,500
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 8,393,929	\$ 8,835,100	\$ 9,932,200	\$ 10,320,000	\$ 10,723,000
Net Property Tax Supported	\$ (6,740,811)	\$ (7,413,300)	\$ (8,093,800)	\$ (8,400,100)	\$ (8,739,500)

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.

	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	2,040	3,000	3,000	3,000	3,000
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 2,040	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Expenditures					
61 - Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
62 - Supplies	4,685	3,500	3,300	3,400	3,500
63 - Other Services & Charges	10,626	11,200	11,400	11,700	12,100
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 15,311	\$ 14,700	\$ 14,700	\$ 15,100	\$ 15,600
Net Property Tax Supported	\$ (13,271)	\$ (11,700)	\$ (11,700)	\$ (12,100)	\$ (12,600)

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

	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	23,631	20,000	20,000	20,000	20,000
44 - Intergovernmental	271,384	246,000	16,000	16,500	17,000
45 - Charges for Services	14,215	23,300	23,300	24,200	25,200
46 - Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -
47 - Miscellaneous	2,000	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 311,230	\$ 289,300	\$ 59,300	\$ 60,700	\$ 62,200
Expenditures					
61 - Personnel Services	\$ 1,320,425	\$ 1,460,000	\$ 1,705,200	\$ 1,773,400	\$ 1,844,300
62 - Supplies	109,458	103,900	107,900	\$ 111,100	\$ 114,400
63 - Other Services & Charges	443,259	419,600	201,400	\$ 207,400	\$ 213,600
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 1,873,142	\$ 1,983,500	\$ 2,014,500	\$ 2,091,900	\$ 2,172,300
Net Property Tax Supported	\$ (1,561,912)	\$ (1,694,200)	\$ (1,955,200)	\$ (2,031,200)	\$ (2,110,100)

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.

2024 Update. The Public Works Department made significant progress on several of the goals and objectives outlined in the Adopted 2024 Budget.

- Department-wide: Review of Department policies, succession planning. Updating training and safety programs.
- Facilities: Additional services to new park building, working to provide support services Citywide. Planning for future staffing upon completion of Commons Park building. Added integration of security systems for facilities.
- Engineering: Large projects continue including Commons Park, University corridor projects, and joint projects with Anoka County. Seeking funding opportunities with Anoka County and MnDOT. Leading implementation of Parks Master Plan improvements. Working on updates to engineering standards and related ordinances.
- Street Lighting: Updating plans for retrofit or abandonment of decorative streetlights on 57th Ave and Osborne Road. Plans completed, and construction awarded for the University Lighting project.
- Forestry: EAB and hazardous tree process streamlined with new equipment and updated GIS, administering private grant for removal of trees impacted by EAB.
- Parks Maintenance: Improving all trail/walk access year-round (incl. non-City routes); aid Parks Implementation Plan.
- Street Maintenance: Long-range planning on streets and trails citywide ongoing.
- Fleet Services: Initiating a review of real-time diagnostics for and stabilize the schedule for leased vehicles.

2025 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: Succession plan implementation will begin. Training and safety programs for new staff. (Organizational Excellence)
- Facilities: Services for new park buildings. Planning for future staffing upon completion of Commons Park building. Comprehensive evaluation of control / security system upgrades. Solar addition to Moore Lake Park. (Vibrant Neighborhoods and Places)
- Engineering: Safe Street planning will occur, and we will continue seeking funding opportunities with Anoka County and MnDOT as corridor improvements are fully identified. Planning and design of 73rd Avenue Corridor will be re-initiated. Leading implementation of Parks Master Plan improvements. Working to enhance division processes and procedures. (Public Safety & Environmental Stewardship)
- Street Lighting: Administer construction of the University Lighting project, planning for City decorative lighting. (Public Safety & Environmental Stewardship)
- Forestry: More private tree inspections and activity, administering private grant for removal of trees impacted by EAB. Re-evaluate and update EAB plan. (Public Safety & Environmental Stewardship)
- Parks Maintenance: Complete planning to improve snow and ice response on trails/walks; establish new maintenance practices for park improvements. (Vibrant Neighborhoods & Places)
- Street Maintenance: Identify jurisdictional changes to current City streets. (Vibrant Neighborhoods & Places)
- Fleet Services: Optimize the schedule for leased vehicles and implement pooling. (Organizational Excellence)

Public Works Department Summary

	2023	2024	2025	2026	2027
Revenues	Actual	Budget	Budget	Forecast	Forecast
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	25,616	20,000	25,000	20,000	20,000
44 - Intergovernmental	654,265	496,300	512,500	527,900	543,700
45 - Charges for Services	272,763	408,900	418,900	435,700	453,200
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	115,113	600	600	600	600
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 1,067,757	\$ 925,800	\$ 957,000	\$ 984,200	\$ 1,017,500
Expenditures					
61 - Personnel Services	\$ 2,905,763	\$ 3,154,500	\$ 3,286,600	\$ 3,418,100	\$ 3,554,900
62 - Supplies	501,170	472,700	483,200	497,700	512,600
63 - Other Services & Charges	1,258,874	1,327,500	1,368,700	1,409,800	1,452,200
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 4,665,807	\$ 4,954,700	\$ 5,138,500	\$ 5,325,600	\$ 5,519,700
Net Property Tax Supported	\$ (3,598,050)	\$ (4,028,900)	\$ (4,181,500)	\$ (4,341,400)	\$ (4,502,200)

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.

	2023		2024		2025	2026		2027
Revenues	Actual		Budget		Budget	Forecast		Forecast
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		-		-		-		-
Total Revenues	\$	-	\$	-	\$	-	\$	-
Expenditures								
61 - Personnel Services	\$	303,894	\$	327,100	\$	347,600	\$	361,500
62 - Supplies		58,469		60,000		66,000		68,000
63 - Other Services & Charges		444,252		440,400		447,400		460,800
70 - Capital Outlay		-		-		-		-
80 - Debt Service		-		-		-		-
99 - Other Financing Uses		-		-		-		-
Total Expenditures	\$	806,615	\$	827,500	\$	861,000	\$	890,300
Net Property Tax Supported	\$	(806,615)	\$	(827,500)	\$	(861,000)	\$	(890,300)

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.

	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	25,616	20,000	25,000	20,000	20,000
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	259,444	405,000	415,000	431,600	448,900
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	114,303	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 399,363	\$ 425,000	\$ 440,000	\$ 451,600	\$ 468,900
Expenditures					
61 - Personnel Services	\$ 385,873	\$ 457,800	\$ 518,100	\$ 538,800	\$ 560,400
62 - Supplies	5,040	8,200	8,200	8,400	8,700
63 - Other Services & Charges	91,662	45,200	56,900	58,600	60,400
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 482,575	\$ 511,200	\$ 583,200	\$ 605,800	\$ 629,500
Net Property Tax Supported	\$ (83,212)	\$ (86,200)	\$ (143,200)	\$ (154,200)	\$ (160,600)

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.

	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	5,540	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 5,540	\$ -	\$ -	\$ -	\$ -
Expenditures					
61 - Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
62 - Supplies	12,133	19,100	19,100	19,700	20,300
63 - Other Services & Charges	64,054	65,800	65,800	67,800	69,800
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 76,187	\$ 84,900	\$ 84,900	\$ 87,500	\$ 90,100
Net Property Tax Supported	\$ (70,647)	\$ (84,900)	\$ (84,900)	\$ (87,500)	\$ (90,100)

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.

	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	5,984	3,900	3,900	4,100	4,300
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 5,984	\$ 3,900	\$ 3,900	\$ 4,100	\$ 4,300
Expenditures					
61 - Personnel Services	\$ 827,700	\$ 914,800	\$ 919,800	\$ 956,600	\$ 994,900
62 - Supplies	108,151	107,100	108,100	111,300	114,600
63 - Other Services & Charges	102,402	135,400	144,100	148,400	152,900
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 1,038,253	\$ 1,157,300	\$ 1,172,000	\$ 1,216,300	\$ 1,262,400
Net Property Tax Supported	\$ (1,032,269)	\$ (1,153,400)	\$ (1,168,100)	\$ (1,212,200)	\$ (1,258,100)

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.

	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast
Revenues					
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	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures					
61 - Personnel Services	\$ 18,260	\$ 19,100	\$ 20,000	\$ 20,800	\$ 21,600
62 - Supplies	909	3,000	3,000	3,100	3,200
63 - Other Services & Charges	188,118	255,000	255,000	262,700	270,600
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 207,287	\$ 277,100	\$ 278,000	\$ 286,600	\$ 295,400
Net Property Tax Supported	\$ (207,287)	\$ (277,100)	\$ (278,000)	\$ (286,600)	\$ (295,400)

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.

	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	648,725	496,300	512,500	527,900	543,700
45 - Charges for Services	7,335	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 656,060	\$ 496,300	\$ 512,500	\$ 527,900	\$ 543,700
Expenditures					
61 - Personnel Services	\$ 952,330	\$ 993,900	\$ 1,034,200	\$ 1,075,600	\$ 1,118,600
62 - Supplies	274,911	252,000	253,000	260,600	268,400
63 - Other Services & Charges	342,210	357,400	367,800	378,800	390,200
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 1,569,451	\$ 1,603,300	\$ 1,655,000	\$ 1,715,000	\$ 1,777,200
Net Property Tax Supported	\$ (913,391)	\$ (1,107,000)	\$ (1,142,500)	\$ (1,187,100)	\$ (1,233,500)

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.

	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	810	600	600	600	600
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 810	\$ 600	\$ 600	\$ 600	\$ 600
Expenditures					
61 - Personnel Services	\$ 417,706	\$ 441,800	\$ 446,900	\$ 464,800	\$ 483,400
62 - Supplies	41,557	23,300	25,800	26,600	27,400
63 - Other Services & Charges	26,176	28,300	31,700	32,700	33,700
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 485,439	\$ 493,400	\$ 504,400	\$ 524,100	\$ 544,500
Net Property Tax Supported	\$ (484,629)	\$ (492,800)	\$ (503,800)	\$ (523,500)	\$ (543,900)

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.

2024 Update. The Parks & Recreation Department made significant progress on several of the goals and objectives outlined in the Adopted 2024 Budget.

- Deer management was very successful with the fully permitted number of 30 deer being removed from Fridley.
- Having two interns has been very helpful to expand programming. Mondays at Moore Lake, Moore Lake Grand Opening, Rec and Roll, Adventure and Preschool Camps are all new or expanded programs
- Facility rental income has exceeded budgeted numbers, largely from Moore Lake Community Building and Locke Park
- Thus far, the City has been able to offer rentals without a designated staff member on site unless requested for an additional fee
- Staffing at Springbrook has been strong in 2024 with excellent candidates and several returning seasonal staff members
- Day camp revenues at Springbrook Nature Center has exceed budget to offset increases in seasonal wage rates

2025 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

- We expect to hold steady in 2025 with no new budget requests and to focus on program and process improvement from increases and new facilities in 2024 such as Moore Lake Park and Locke Park
- Planning will be underway in 2025 for opening of a new facility (2026) and signature park at Commons and additional administrative and program staff may be requested to staff the facility and manage reservations .(Vibrant Neighborhoods & Places)
- May look to fill void in community for arts education after North Suburban Center for the Arts closing. (Vibrant Neighborhoods & Places)

Springbrook Nature Center

- The Springbrook Interpretive Center will be 9 years old and has been seeing an increase in maintenance and repair costs. (Vibrant Neighborhoods & Places)
- Opportunity to expand preschool programming. (Community Identity & Relationship Building)

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.

	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	2,356	-	-	-	-
45 - Charges for Services	161,846	166,500	189,500	197,080	204,963
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	4,120	4,000	4,000	4,000	4,000
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 168,322	\$ 170,500	\$ 193,500	\$ 201,080	\$ 208,963
Expenditures					
61 - Personnel Services	\$ 647,145	\$ 723,900	\$ 792,000	\$ 823,700	\$ 856,600
62 - Supplies	29,124	31,300	31,300	32,200	33,200
63 - Other Services & Charges	132,653	186,400	185,700	191,300	197,000
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 808,922	\$ 941,600	\$ 1,009,000	\$ 1,047,200	\$ 1,086,800
Net Property Tax Supported	\$ (640,600)	\$ (771,100)	\$ (815,500)	\$ (846,120)	\$ (877,837)

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.

2024 Update. The Community Development Department made significant progress on several of the goals and objectives outlined in the Adopted 2024 Budget.

Building Inspections

- Continued contract relations with Electrical Inspector, adjusted fees to be consistent with fees in other cities where the inspector also works.
- Continued to create efficiencies and familiarize all building staff with full operational benefits of CitizenServe
- Continued training as required to maintain certification of inspectors and provide additional training to Permit Technician/License Coordinator

Planning

- Continued re-write of the Zoning Code. Staff took a broader view by engaging the consulting services of HKGI to complete a portion of the tasks to provide the highest level of customer clarity. Both plain text and graphics will be used to aid in making the Code easy to read and interpret.
- Continued future planning efforts at Mississippi and Central
- Continued to refine and perfect Code Enforcement process and data collection efforts, relative to further improving neighborhood appearances.
- Public Art Task Force was formed after 2023 Public Engagement efforts. The Task force became a Public Arts Commission in Mid-2024. The first installment of a Public Art piece is anticipated by December 2024.

Rental Inspections

- Brought CitizenServe on-line in March for all applications, letters, follow-up documentation, and financial data.
- Brought on two staff to replace to inspectors who retired early this year
- Modified 2 inspector positions from 32 hours/week, with benefits to 40 hours/week.

2025 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

- Continued training as required to maintain certification of inspectors and provide additional training to Permit Technician/License Coordinator (Organizational Excellence)
- Continued contract relations with Electrical Inspector, adjusted fees to be consistent with fees in other cities where the inspector also works. (Financial Stability & Commercial Prosperity)

Planning

- The Development at Mississippi and Central will see activity this year as the HRA and City Council have agreed upon the product-type they would like to see in this location. Platting, will be required to prepare the area for redevelopment and establishment of a Tax Increment District. (Vibrant Neighborhoods & Places)
- Work will continue with the Public Arts Commission to prepare a Public Arts Policy and Comprehensive Plan for future art placement and City beautification. Coordination with the Fridley Creative Arts Non-Profit will help fund future Art Installations. (Vibrant Neighborhoods & Places)
- Work will continue the planning-side of the 57th Avenue Bridge project and associated work on Home Depot, Goodwill Site. (Vibrant Neighborhoods & Places)
- The potential Platting of an additional pad site on the Home Depot Campus could occur with the Bridge area. Planning assistance will be critical. (Vibrant Neighborhoods & Places)
- Potential assignments as necessary to facilitate transfer of Islands of Peace Park to County. (Vibrant Neighborhoods & Places)

Rental Inspections

- Continue inspections on the schedules defined to assure new units are dovetailed into a 3-year inspection rotation. New buildings are inspected after one year, then on the 3-year rotation. (Public Safety & Environmental Stewardship)
- Anticipated a new fee schedule for rental inspection to keep pace with the costs of running the inspection program. (Financial Stability & Commercial Prosperity)
- Continue to perfect CitizenServe to meet needs of Rental Division. (Organizational Excellence)

Community Development Department Summary

	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	47,216	60,000	60,000	60,000	60,000
43 - Licenses and Permits	986,222	923,100	1,022,700	1,022,700	1,022,700
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	252,284	278,100	268,800	279,600	290,800
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	527	15,000	15,000	15,000	15,000
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 1,286,249	\$ 1,276,200	\$ 1,366,500	\$ 1,377,300	\$ 1,388,500
Expenditures					
61 - Personnel Services	\$ 1,328,480	\$ 1,400,100	\$ 1,429,300	\$ 1,486,500	\$ 1,546,000
62 - Supplies	6,850	13,400	13,400	13,800	14,200
63 - Other Services & Charges	294,095	385,900	362,900	373,900	385,100
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 1,629,425	\$ 1,799,400	\$ 1,805,600	\$ 1,874,200	\$ 1,945,300
Net Property Tax Supported	\$ (343,176)	\$ (523,200)	\$ (439,100)	\$ (496,900)	\$ (556,800)

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.

	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	801,584	742,200	758,700	758,700	758,700
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	25,000	10,000	10,400	10,800
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	527	15,000	15,000	15,000	15,000
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 802,111	\$ 782,200	\$ 783,700	\$ 784,100	\$ 784,500
Expenditures					
61 - Personnel Services	\$ 351,690	\$ 363,500	\$ 400,400	\$ 416,400	\$ 433,100
62 - Supplies	2,562	6,100	6,100	6,300	6,500
63 - Other Services & Charges	113,767	172,700	175,300	180,600	186,000
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 468,019	\$ 542,300	\$ 581,800	\$ 603,300	\$ 625,600
Net Property Tax Supported	\$ 334,092	\$ 239,900	\$ 201,900	\$ 180,800	\$ 158,900

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.

	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	47,216	60,000	60,000	60,000	60,000
43 - Licenses and Permits	4,111	5,900	4,000	4,000	4,000
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	209,048	223,100	223,800	232,800	242,100
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 260,375	\$ 289,000	\$ 287,800	\$ 296,800	\$ 306,100
Expenditures					
61 - Personnel Services	\$ 734,580	\$ 774,100	\$ 756,600	\$ 786,900	\$ 818,400
62 - Supplies	2,715	4,400	4,400	4,500	4,600
63 - Other Services & Charges	174,471	185,500	155,600	160,300	165,100
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 911,766	\$ 964,000	\$ 916,600	\$ 951,700	\$ 988,100
Net Property Tax Supported	\$ (651,391)	\$ (675,000)	\$ (628,800)	\$ (654,900)	\$ (682,000)

Division: Rental Inspections (514)

Manager: Paul Bolin

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.

	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	180,527	175,000	260,000	260,000	260,000
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	43,236	30,000	35,000	36,400	37,900
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 223,763	\$ 205,000	\$ 295,000	\$ 296,400	\$ 297,900
Expenditures					
61 - Personnel Services	\$ 242,210	\$ 262,500	\$ 272,300	\$ 283,200	\$ 294,500
62 - Supplies	1,573	2,900	2,900	3,000	3,100
63 - Other Services & Charges	5,857	27,700	32,000	33,000	34,000
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 249,640	\$ 293,100	\$ 307,200	\$ 319,200	\$ 331,600
Net Property Tax Supported	\$ (25,877)	\$ (88,100)	\$ (12,200)	\$ (22,800)	\$ (33,700)



SPECIAL REVENUE FUNDS

This section of the 2025 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 2025 Budget assumes a total of \$1,875,000 in Special Revenue Fund revenues, an increase of about \$16,400 or less than 1.0%, compared to the Adopted 2024 Budget, largely due to a recommended increase in the solid waste abatement fee for curbside recycling. Along with this increase, the 2025 Budget also includes about \$18,100 in additional expenditures, largely due to an increase in cost of the new curbside recycling contract in the Solid Waste Abatement Fund.

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.

	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	221,068	230,000	200,000	208,000	216,300
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	44,214	77,600	40,000	41,600	43,300
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	67,387	15,000	20,000	20,800	21,600
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 332,669	\$ 322,600	\$ 260,000	\$ 270,400	\$ 281,200
Expenditures					
61 - Personnel Services	\$ 191,125	\$ 204,600	\$ 199,000	207,000	215,300
62 - Supplies	4,691	52,200	48,300	50,200	52,200
63 - Other Services & Charges	151,881	244,900	195,600	203,400	211,500
70 - Capital Outlay	24,245	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 371,942	\$ 501,700	\$ 442,900	\$ 460,600	\$ 479,000
Net Fund Balance Supported	\$ (39,273)	\$ (179,100)	\$ (182,900)	\$ (190,200)	\$ (197,800)
Fund Balance	\$ 1,088,323	\$ 855,396	\$ 672,496	\$ 482,296	\$ 284,496
Change in Fund Balance	\$ (39,273)	\$ (179,100)	\$ (182,900)	\$ (190,200)	\$ (197,800)

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.

	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	151,294	126,800	128,300	133,400	138,700
45 - Charges for Services	327,102	411,500	448,300	466,200	484,800
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	3,734	2,200	1,900	2,000	2,100
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 482,130	\$ 540,500	\$ 578,500	\$ 601,600	\$ 625,600
Expenditures					
61 - Personnel Services	\$ 54,539	\$ 57,800	\$ 60,600	63,000	65,500
62 - Supplies	40,845	8,700	8,700	9,000	9,400
63 - Other Services & Charges	376,285	472,500	496,900	516,800	537,500
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 471,669	\$ 539,000	\$ 566,200	\$ 588,800	\$ 612,400
Net Fund Balance Supported	\$ 10,461	\$ 1,500	\$ 12,300	\$ 12,800	\$ 13,200
Fund Balance	\$ 97,230	\$ 79,169	\$ 91,469	\$ 104,269	\$ 117,469
Change in Fund Balance	\$ 10,461	\$ 1,500	\$ 12,300	\$ 12,800	\$ 13,200

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.

	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	200,034	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	226,000	226,000	235,000	244,400
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 200,034	\$ 226,000	\$ 226,000	\$ 235,000	\$ 244,400
Expenditures					
61 - Personnel Services	\$ 163,574	\$ 168,400	\$ 173,100	180,000	187,200
62 - Supplies	10,124	4,200	4,200	4,400	4,600
63 - Other Services & Charges	40,398	50,900	50,900	52,900	55,000
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 214,096	\$ 223,500	\$ 228,200	\$ 237,300	\$ 246,800
Net Fund Balance Supported	\$ (14,062)	\$ 2,500	\$ (2,200)	\$ (2,300)	\$ (2,400)
Fund Balance	\$ 8,537	\$ 25,299	\$ 23,099	\$ 20,799	\$ 18,399
Change in Fund Balance	\$ (14,062)	\$ 2,500	\$ (2,200)	\$ (2,300)	\$ (2,400)

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.

	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast
Revenues					
41 - Taxes	\$ 495,795	\$ 538,200	\$ 581,200	\$ 604,400	\$ 628,600
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	183,983	207,400	205,400	213,600	222,100
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	29,165	23,900	23,900	24,900	25,900
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 708,943	\$ 769,500	\$ 810,500	\$ 842,900	\$ 876,600
Expenditures					
61 - Personnel Services	\$ 585,363	\$ 616,300	\$ 656,400	682,700	710,000
62 - Supplies	39,008	38,400	41,200	42,800	44,500
63 - Other Services & Charges	90,902	94,400	96,500	100,400	104,400
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 715,273	\$ 749,100	\$ 794,100	\$ 825,900	\$ 858,900
Net Fund Balance Supported	\$ (6,330)	\$ 20,400	\$ 16,400	\$ 17,000	\$ 17,700
Fund Balance	\$ 224,785	\$ 224,015	\$ 240,415	\$ 257,415	\$ 275,115
Change in Fund Balance	\$ 50,800	\$ 20,400	\$ 16,400	\$ 17,000	\$ 17,700



CAPITAL PROJECT FUNDS

This section of the 2025 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 2025 Budget for the Capital Projects Funds, please refer to the 2025–2029 Capital Investment Program on the Finance page on the City’s website, found [here](#).

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 2025 Budget includes a total of \$19,372,200 of Capital Projects Funds expenditures, an increase of about \$8,158,200, or about 72.8%, compared to the previous year. Generally, this increase may be attributed to the planned capital expenditures in the Streets Capital Projects Funds and planned Park System Improvement Plan. For the Streets Capital Projects Fund, the City plans to complete two major capital projects: 2025 Street Rehabilitation Project, with plans to spend approximately \$1,120,000, and the University Avenue Lighting Improvements Project, with plans to spend \$2,200,000. Additionally, the City will be finishing design for the 57th Avenue Bridge project, planning to spend \$2,350,000 in design funded with state bonding. For the Parks Capital Projects Fund the City plans to spend approximately \$7,325,000 related to the approved Park System Improvement Plan. Consistent with City Council guidance, the City may ultimately expend about \$30,000,000 on park system related capital projects over an approximate 8-year period which began 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
Revenues					
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	-	-	-	-	-
Total Revenues	\$ (2,805)	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Expenditures					
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	-	-	-	-	-
Total Expenditures	\$ 190,804	\$ 40,000	\$ 33,000	\$ 20,000	\$ 120,000
Net Fund Balance Supported	\$ (193,609)	\$ -	\$ 7,000	\$ 20,000	\$ (80,000)
Fund Balance	\$ 1,766,624	\$ 1,766,624	\$ 1,773,624	\$ 1,793,624	\$ 1,713,624
Change in Fund Balance	\$ (73,557)	\$ -	\$ 7,000	\$ 20,000	\$ (80,000)

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.

	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	105,525	40,000	30,000	30,000	30,000
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 105,525	\$ 40,000	\$ 30,000	\$ 30,000	\$ 30,000
Expenditures					
61 - Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
62 - Supplies	9,721	-	-	-	-
63 - Other Services & Charges	23,551	33,000	20,000	20,000	20,000
70 - Capital Outlay	12,600	-	50,000	50,000	50,000
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 45,872	\$ 33,000	\$ 70,000	\$ 70,000	\$ 70,000
Net Fund Balance Supported	\$ 59,653	\$ 7,000	\$ (40,000)	\$ (40,000)	\$ (40,000)
Fund Balance	\$ 1,826,277	\$ 1,773,624	\$ 1,733,624	\$ 1,693,624	\$ 1,653,624
Change in Fund Balance	\$ 59,653	\$ 7,000	\$ (40,000)	\$ (40,000)	\$ (40,000)

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.

	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	30,000	200,000	662,000	80,000	80,000
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	1,171,738	395,000	185,000	85,000	82,500
49 - Other Financing Sources	-	-	-	2,785,400	1,530,900
Total Revenues	\$ 1,201,738	\$ 595,000	\$ 847,000	\$ 2,950,400	\$ 1,693,400
Expenditures					
61 - Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
62 - Supplies	139	-	-	-	-
63 - Other Services & Charges	53,292	85,000	55,000	30,000	30,000
70 - Capital Outlay	7,689,586	4,162,000	8,225,000	6,094,000	1,469,000
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	682,655	154,000	158,200	162,500	166,900
Total Expenditures	\$ 8,425,672	\$ 4,401,000	\$ 8,438,200	\$ 6,286,500	\$ 1,665,900
Net Fund Balance Supported	\$ (7,223,934)	\$ (3,806,000)	\$ (7,591,200)	\$ (3,336,100)	\$ 27,500
Fund Balance	\$ 16,111,254	\$ 13,711,188	\$ 6,119,988	\$ 2,783,888	\$ 2,811,388
Change in Fund Balance	\$ (7,223,934)	\$ (3,470,000)	\$ (7,591,200)	\$ (3,336,100)	\$ 27,500

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.

	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast
Revenues					
41 - Taxes	\$ 74,000	\$ 79,900	\$ 86,300	\$ 93,200	\$ 96,000
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	250,000	305,000	330,000	270,000	150,000
45 - Charges for Services	2,500	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	16,949	4,000	17,000	17,000	17,000
49 - Other Financing Sources					
Total Revenues	\$ 343,449	\$ 388,900	\$ 433,300	\$ 380,200	\$ 263,000
Expenditures					
61 - Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
62 - Supplies	39,184	45,000	30,000	30,000	40,000
63 - Other Services & Charges	248,868	30,000	90,000	30,000	35,000
70 - Capital Outlay	111,702	448,000	471,000	310,000	145,000
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 399,754	\$ 523,000	\$ 591,000	\$ 370,000	\$ 220,000
Net Fund Balance Supported	\$ (56,305)	\$ (134,100)	\$ (157,700)	\$ 10,200	\$ 43,000
Fund Balance	\$ 333,909	\$ 135,114	\$ (22,586)	\$ (12,386)	\$ 30,614
Change in Fund Balance	\$ (56,305)	\$ (126,100)	\$ (157,700)	\$ 10,200	\$ 43,000

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.

	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	765,000	890,000	637,000	1,381,000	890,000
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	107,206	15,000	15,000	15,000	15,000
49 - Other Financing Sources	1,030,365	327,000	450,000	1,750,000	450,000
Total Revenues	\$ 1,902,571	\$ 1,232,000	\$ 1,102,000	\$ 3,146,000	\$ 1,355,000
Expenditures					
61 - Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
62 - Supplies	41,816	115,000	80,000	110,000	112,000
63 - Other Services & Charges	100,544	279,000	578,000	406,000	401,000
70 - Capital Outlay	1,278,678	2,253,000	1,800,000	2,519,000	923,000
80 - Debt Service	98,016	-	-	-	346,800
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 1,519,054	\$ 2,647,000	\$ 2,458,000	\$ 3,035,000	\$ 1,782,800
Net Fund Balance Supported	\$ 383,517	\$ (1,415,000)	\$ (1,356,000)	\$ 111,000	\$ (427,800)
Fund Balance	\$ 2,389,142	\$ 2,245,942	\$ 889,942	\$ 1,000,942	\$ 573,142
Change in Fund Balance	\$ 383,517	\$ 4,317	\$ (1,356,000)	\$ 111,000	\$ (427,800)

ENTERPRISE FUNDS

This section of the 2025 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 2025–2029 CIP, found on the Finance page within the City’s website. A summary of projects included in the 2025–2029 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 2025 Budget includes a total of \$30,891,400 of Enterprise Fund expenses, an increase of about \$5,397,800, or about 21.2%, compared to the previous year. Generally, this change may be attributed to an increase in capital outlay expenditures, which are increasing \$5,533,000 or 111.7%.

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.

2024 Update. The Public Works Department made significant progress on several of the goals and objectives outlined in the Adopted 2024 Budget.

- Design for Locke Park WTP upgrade to address PFAS, began planning work on Tower 1 replacement plan, and planning for Commons Park WTP site. The Water Operations Division continued to work on funding for Locke Park WTP upgrade to address PFAS.
- Remaining ARPA funds were committed.

2025 Significant Issues and Priorities. Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

- Construction of Locke Park WTP upgrade to address PFAS, planning for Commons Park WTP. (Public Safety & Environmental Stewardship)

Division: Administration and Operations

Operations Manager: Jason Wiehle
Administration Manager: Korrie Johnson

	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast
Revenues					
42 - Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
44 - Intergovernmental	435,225	410,000	-	-	-
45 - Charges for Services	2,030	-	1,500	1,600	1,700
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	409,690	90,500	100,000	102,000	104,000
48 - Proprietary Revenue	4,891,077	4,676,200	4,809,700	5,050,200	5,302,700
49 - Other Financing Sources	9,178	-	3,300,000	3,300,000	-
Total Revenues	\$ 5,747,200	\$ 5,176,700	\$ 8,211,200	\$ 8,453,800	\$ 5,408,400
Expenditures					
50 - Cost of Goods Sold	\$ -	\$ -	\$ -	\$ -	\$ -
61 - Personnel Services	907,807	920,800	962,800	1,001,300	1,041,400
62 - Supplies	332,389	402,900	462,500	481,000	500,200
63 - Other Services & Charges	1,964,383	2,183,500	2,188,800	2,044,400	2,126,200
70 - Capital Outlay	924,202	2,650,000	6,165,000	8,116,000	931,000
80 - Debt Service	1,590	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 4,130,371	\$ 6,157,200	\$ 9,779,100	\$ 11,642,700	\$ 4,598,800
Net Fund Balance Supported	\$ 2,410,641	\$ (980,500)	\$ (1,567,900)	\$ (3,188,900)	\$ 809,600
Fund Balance	\$ 17,647,302	\$ 12,559,261	\$ 10,991,361	\$ 7,802,461	\$ 8,612,061
Change in Fund Balance	\$ 2,410,641	\$ (965,500)	\$ (1,567,900)	\$ (3,188,900)	\$ 809,600

2026/2027 Forecast Assumptions:

- 5% Increase for Water Utility Fee (Proprietary Revenue) in 2026 & 2027
- 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

	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast
Revenues					
42 - Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
48 - Proprietary Revenue	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures					
50 - Cost of Goods Sold	\$ -	\$ -	\$ -	\$ -	\$ -
61 - Personnel Services	-	-	-	-	-
62 - Supplies	-	-	-	-	-
63 - Other Services & Charges	-	-	-	-	-
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	130,390	913,700	914,900	1,317,200	1,151,200
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 130,390	\$ 913,700	\$ 914,900	\$ 1,317,200	\$ 1,151,200
Net Fund Balance Supported	\$ (130,390)	\$ (913,700)	\$ (914,900)	\$ (1,317,200)	\$ (1,151,200)

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.

2024 Update. The Public Works Department made significant progress on several of the goals and objectives outlined in the Adopted 2024 Budget.

- Cooperative work with MCES on Phase 1 Inflow/Infiltration study is being worked on.
- Remaining ARPA funds were committed.

2025 Significant Issues and Priorities. Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

- Replace Apex Lift Station, Cooperative work with MCES on Inflow/Infiltration study. (Public Safety & Environmental Stewardship)

Division: Administration, Operations and Capital

Operations Manager: Jason Wiehle
Administration Manager: Korrie Johnson

	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast
Revenues					
42 - Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
44 - Intergovernmental	19,624	1,100,000	195,500	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	170,545	36,100	45,000	46,800	48,700
48 - Proprietary Revenue	7,491,197	6,910,600	7,701,000	8,124,600	8,571,500
49 - Other Financing Sources	30,373	-	-	-	-
Total Revenues	\$ 7,711,739	\$ 8,046,700	\$ 7,941,500	\$ 8,171,400	\$ 8,620,200
Expenditures					
50 - Cost of Goods Sold	\$ -	\$ -	\$ -	\$ -	\$ -
61 - Personnel Services	494,746	540,800	526,900	548,000	569,900
62 - Supplies	52,120	60,500	62,500	65,000	67,600
63 - Other Services & Charges	6,159,717	6,454,300	6,887,600	7,163,100	7,449,600
70 - Capital Outlay	176,469	1,690,000	1,548,000	654,000	1,349,000
80 - Debt Service	2,415	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 6,885,467	\$ 8,745,600	\$ 9,025,000	\$ 8,430,100	\$ 9,436,100
Net Fund Balance Supported	\$ 999,341	\$ (698,900)	\$ (1,083,500)	\$ (258,700)	\$ (815,900)
Fund Balance	\$ 10,540,814	\$ 7,931,373	\$ 6,847,873	\$ 6,589,173	\$ 5,773,273
Change in Fund Balance	\$ 999,341	\$ (698,900)	\$ (1,083,500)	\$ (258,700)	\$ (815,900)

2026/2027 Forecast Assumptions:

- 5% Increase for Sanitary Sewer Utility Fee (Proprietary Revenue) in 2026 & 2027
- 4% Increase for Personnel Services Expenditures (includes wages, benefits and worker's compensation insurance)
- 3% Increase for Supplies Expenditures

Division: Debt Service Manager: Korrie Johnson

	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast
Revenues					
42 - Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
48 - Proprietary Revenue	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ (46,800)	\$ -	\$ -
Expenditures					
50 - Cost of Goods Sold	\$ -	\$ -	\$ -	\$ -	\$ -
61 - Personnel Services	-	-	-	-	-
62 - Supplies	-	-	-	-	-
63 - Other Services & Charges	-	-	-	-	-
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	3,400	42,600	46,800	45,800	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 3,400	\$ 42,600	\$ 46,800	\$ 45,800	\$ -
Net Fund Balance Supported	\$ (3,400)	\$ (42,600)	\$ (93,600)	\$ (45,800)	\$ -

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.

2024 Update. The Public Works Department made significant progress on several of the goals and objectives outlined in the Adopted 2024 Budget.

- Concluding work on operating procedures and ordinances with regard to new MS4 permit, developing an upgraded asset inventory and maintenance program.
- Remaining ARPA funds were committed.

2025 Significant Issues and Priorities. Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

- Storm Water Operations: Evaluate operations capabilities; requests for funding of additional TMDL projects. (Public Safety & Environmental Stewardship)

Division: Administration and Operations

Operations Manager: Jeff Jensen
Administration Manager: Korrie Johnson

	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast
Revenues					
42 - Special Assessments	\$ 103	\$ 500	\$ 400	\$ 400	\$ 400
44 - Intergovernmental	209,632	-	1,575,000	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	183,213	36,000	45,000	46,800	48,700
48 - Proprietary Revenue	2,033,430	2,102,100	2,320,000	2,412,800	2,509,300
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 2,426,378	\$ 2,138,600	\$ 3,940,400	\$ 2,460,000	\$ 2,558,400
Expenditures					
50 - Cost of Goods Sold	\$ -	\$ -	\$ -	\$ -	\$ -
61 - Personnel Services	642,030	747,300	766,000	796,600	828,500
62 - Supplies	46,148	40,200	42,000	43,700	45,400
63 - Other Services & Charges	856,768	1,471,000	1,085,300	1,128,700	1,173,800
70 - Capital Outlay	642,513	560,000	2,700,000	2,526,000	1,461,500
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 2,187,459	\$ 2,818,500	\$ 4,593,300	\$ 4,495,000	\$ 3,509,200
Net Fund Balance Supported	\$ 878,832	\$ (679,900)	\$ (652,900)	\$ (2,035,000)	\$ (950,800)
Fund Balance	\$ 12,320,481	\$ 10,467,449	\$ 9,814,549	\$ 7,779,549	\$ 6,828,749
Change in Fund Balance	\$ 878,832	\$ (679,900)	\$ (652,900)	\$ (2,035,000)	\$ (950,800)

2026/2027 Forecast Assumptions:

- 4% Increase for Storm Water Utility Fee (Proprietary Revenue) in 2026 & 2027
- 4% Increase for Personnel Services Expenditures (includes wages, benefits and worker's compensation insurance)
- 3% Increase for Supplies Expenditures

	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast
Revenues					
42 - Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
48 - Proprietary Revenue	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures					
50 - Cost of Goods Sold	\$ -	\$ -	\$ -	\$ -	\$ -
61 - Personnel Services	-	-	-	-	-
62 - Supplies	-	-	-	-	-
63 - Other Services & Charges	-	-	-	-	-
70 - Capital Outlay	-	-	-	-	-
80 - Debt Service	2,600	37,000	36,300	30,500	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 2,600	\$ 37,000	\$ 36,300	\$ 30,500	\$ -
Net Fund Balance Supported	\$ (2,600)	\$ (37,000)	\$ (36,300)	\$ (30,500)	\$ -

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.

2024 Update. The Finance Department and Municipal Liquor Division made significant progress on several of the goals and objectives outlined in the Adopted 2024 Budget.

- Continued analysis of liquor store enterprise and long-term options for Store #1 & Store #2, increased number of applications for open liquor store positions, implemented sick and safe time to part-time employees

2025 Significant Issues and Priorities. Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

- Continue to use upgraded security video system at Store #1 to ensure employee safety and gather evidence for the Fridley Police to prosecute and deter criminal activity within the store, analyzing current store locations against possible relocation and store sites within the City in order to maximize liquor operations profitability and monitoring the legalization of marijuana and its impact on liquor sales. (Public Safety & Environmental Stewardship / Financial Stability & Commercial Prosperity)

	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast
Revenues					
42 - Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	66,975	15,000	15,000	15,100	15,100
48 - Proprietary Revenue	5,183,708	5,600,200	5,337,100	5,363,800	5,390,600
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 5,250,683	\$ 5,615,200	\$ 5,352,100	\$ 5,378,900	\$ 5,405,700
Expenditures					
50 - Cost of Goods Sold	\$ 3,658,959	\$ 4,005,600	\$ 3,739,100	\$ 3,757,800	\$ 3,776,600
61 - Personnel Services	590,457	589,600	612,200	636,700	662,200
62 - Supplies	12,242	27,900	27,900	28,700	29,600
63 - Other Services & Charges	546,663	655,300	645,900	665,300	685,300
70 - Capital Outlay	93,142	-	20,000	-	-
80 - Debt Service	42,370	-	-	-	-
99 - Other Financing Uses	278,500	328,500	328,500	328,500	328,500
Total Expenditures	\$ 5,222,333	\$ 5,606,900	\$ 5,373,600	\$ 5,417,000	\$ 5,482,200
Net Fund Balance Supported	\$ 121,492	\$ 8,300	\$ (1,500)	\$ (38,100)	\$ (76,500)
Fund Balance (w/ Store No. 2)	\$ 2,321,659	\$ 2,179,867	\$ 2,181,267	\$ 2,134,667	\$ 2,037,967
Change in Fund Balance	\$ 121,492	\$ (44,200)	\$ 1,400	\$ (46,600)	\$ (96,700)

	2023 Actual	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast
Revenues					
42 - Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	19	-	-	-	-
48 - Proprietary Revenue	1,046,511	1,119,600	1,070,300	1,070,800	1,071,300
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 1,046,530	\$ 1,119,600	\$ 1,070,300	\$ 1,070,800	\$ 1,071,300
Expenditures					
50 - Cost of Goods Sold	\$ 784,605	\$ 840,300	\$ 785,900	\$ 789,800	\$ 793,700
61 - Personnel Services	122,638	131,900	134,000	139,400	145,000
62 - Supplies	427	3,200	3,200	3,300	3,400
63 - Other Services & Charges	77,921	81,700	84,300	86,800	89,400
70 - Capital Outlay	-	55,000	55,000	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	60,000	60,000	60,000	60,000	60,000
Total Expenditures	\$ 1,045,591	\$ 1,172,100	\$ 1,122,400	\$ 1,079,300	\$ 1,091,500
Net Fund Balance Supported	\$ 939	\$ (52,500)	\$ 2,900	\$ (8,500)	\$ (20,200)

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GLOSSARY



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.

American Rescue Plan Act (ARPA). Funds delivered through the Coronavirus State and Local Fiscal Recovery Funds (SLRF) to state and local governments across the country to support their response to and recovery from the COVID-19 public health emergency.

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.

Audit. An audit is a systemic examination and evaluation of an organization's financial records, conducted by an independent party, to determine whether the financial statements accurately reflect the organization's financial position and compliance with relevant account standards.

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.

Component Unit. A legally separate organization for which the City is financially accountable.

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.

Government Finance Officers Association (GFOA). An organization that represents public finance officials in the United States and Canada.

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.

Retained Earnings. The amount of money an entity has left over after spending within a year. It is the amount by which an entity's assets are greater than its liabilities.

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.



City of Fridley, MN

Budget Worksheet

Account Summary

For Fiscal: 2024 Period Ending: 12/31/2024

		Defined Budgets						
		2022	2022	2023	2023	2024	2024	2025
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2025 Planning
Fund: 101 - General Fund								
Division: 111 - Legislative								
Expense								
ExpProgram: 61 - Personnel Services								
101-1110-611110	City Council / Temp Employee...	42,800.00	42,753.36	42,800.00	42,753.36	42,800.00	39,464.64	42,800.00
101-1110-612100	City Council / Medicare Contrib...	900.00	847.79	900.00	534.39	600.00	507.79	400.00
101-1110-612110	City Council / PERA Contribution	2,100.00	2,137.98	2,100.00	2,137.98	2,100.00	1,973.52	2,100.00
101-1110-612120	City Council / Social Security C...	3,900.00	3,624.47	3,800.00	2,284.50	2,500.00	2,170.90	1,800.00
101-1110-612140	City Council / Health Insurance	16,300.00	17,796.05	17,600.00	52,192.02	52,500.00	48,400.05	80,800.00
101-1110-612150	City Council / Dental Insurance	0.00	37.50	0.00	637.50	600.00	550.00	600.00
101-1110-612160	City Council / Life Insurance	200.00	172.80	200.00	138.24	100.00	138.24	100.00
101-1110-612170	City Council / Cash Benefit	22,900.00	22,225.05	22,900.00	11,222.55	11,400.00	9,022.05	5,700.00
101-1110-612180	City Council / Workers' Compe...	200.00	49.35	100.00	64.15	100.00	62.48	100.00
ExpProgram: 61 - Personnel Services Total:		89,300.00	89,644.35	90,400.00	111,964.69	112,700.00	102,289.67	134,400.00
ExpProgram: 62 - Supplies								
101-1110-621120	City Council / Office Supplies	200.00	536.18	300.00	160.17	300.00	137.00	300.00
101-1110-621130	City Council / Operating Suppli...	2,100.00	197.49	2,100.00	784.83	2,100.00	190.16	2,400.00
ExpProgram: 62 - Supplies Total:		2,300.00	733.67	2,400.00	945.00	2,400.00	327.16	2,700.00
ExpProgram: 63 - Other Services & Charges								
101-1110-631100	City Council / Services-Professi...	3,400.00	3,060.86	3,400.00	5,565.20	37,700.00	32,000.00	6,000.00
101-1110-632100	City Council / Dues & Subscript...	44,600.00	44,411.00	46,900.00	36,454.00	47,800.00	29,995.00	49,500.00
101-1110-632120	City Council / Conferences & Sc...	500.00	375.21	500.00	750.55	500.00	499.00	1,400.00
101-1110-633100	City Council / Advertising	500.00	37.44	500.00	0.00	500.00	0.00	500.00
101-1110-633110	City Council / Printing & Binding	200.00	0.00	200.00	20.09	200.00	17.23	200.00
101-1110-633120	City Council / Communication	700.00	492.59	700.00	458.76	700.00	191.15	700.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024

Defined Budgets

		2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 Total Budget	2024 YTD Activity	2025 2025 Planning
101-1110-635100	City Council / Services Contract...	24,000.00	8,753.08	24,000.00	10,500.14	10,000.00	9,594.38	13,000.00
ExpProgram: 63 - Other Services & Charges Total:		73,900.00	57,130.18	76,200.00	53,748.74	97,400.00	72,296.76	71,300.00
Expense Total:		165,500.00	147,508.20	169,000.00	166,658.43	212,500.00	174,913.59	208,400.00
Division: 111 - Legislative Total:		165,500.00	147,508.20	169,000.00	166,658.43	212,500.00	174,913.59	208,400.00
Division: 121 - City Management								
Expense								
ExpProgram: 61 - Personnel Services								
101-1210-611100	Gen Mgmt / FT Employee-Regu...	254,100.00	252,612.80	262,500.00	263,010.25	272,900.00	236,963.93	264,700.00
101-1210-611110	Gen Mgmt / Temp Employee-R...	15,000.00	14,437.87	15,500.00	13,779.18	20,600.00	22,466.81	22,000.00
101-1210-611300	Gen Mgmt / Employee Leave	0.00	16,168.54	0.00	2,022.44	0.00	0.00	0.00
101-1210-612100	Gen Mgmt / Medicare Contribu...	3,800.00	4,099.42	4,000.00	4,031.05	4,200.00	3,780.75	4,000.00
101-1210-612110	Gen Mgmt / PERA Contribution	18,800.00	18,945.96	19,700.00	20,755.44	22,000.00	19,017.63	19,900.00
101-1210-612120	Gen Mgmt / Social Security Con...	13,900.00	15,156.71	14,600.00	15,228.34	16,000.00	14,504.92	15,300.00
101-1210-612135	Gen Mgmt / RHS-Retirement H...	9,200.00	9,174.88	9,500.00	9,450.48	9,700.00	9,255.18	0.00
101-1210-612140	Gen Mgmt / Health Insurance	38,800.00	38,962.85	42,200.00	42,215.28	42,200.00	33,666.86	58,200.00
101-1210-612150	Gen Mgmt / Dental Insurance	700.00	600.00	600.00	600.00	600.00	437.50	600.00
101-1210-612160	Gen Mgmt / Life Insurance	200.00	153.12	200.00	153.12	200.00	125.96	100.00
101-1210-612170	Gen Mgmt / Cash Benefit	0.00	0.00	0.00	0.00	0.00	880.20	0.00
101-1210-612180	Gen Mgmt / Workers' Compen...	1,300.00	1,047.67	1,200.00	1,357.54	1,400.00	1,244.49	1,800.00
101-1210-612190	Gen Mgmt / Short Term Disabili..	600.00	650.21	700.00	668.40	700.00	505.50	400.00
101-1210-612195	Gen Mgmt / Long Term Disabili...	500.00	560.35	600.00	574.80	600.00	441.95	300.00
101-1210-613125	Gen Mgmt / Miscellaneous Pay	0.00	0.00	0.00	0.00	0.00	100.00	0.00
ExpProgram: 61 - Personnel Services Total:		356,900.00	372,570.38	371,300.00	373,846.32	391,100.00	343,391.68	387,300.00
ExpProgram: 62 - Supplies								
101-1210-621120	Gen Mgmt / Office Supplies	1,800.00	576.36	1,800.00	656.60	1,800.00	870.76	800.00
101-1210-621130	Gen Mgmt / Operating Supplies	3,500.00	2,059.57	3,500.00	2,424.45	3,500.00	691.68	6,000.00
ExpProgram: 62 - Supplies Total:		5,300.00	2,635.93	5,300.00	3,081.05	5,300.00	1,562.44	6,800.00
ExpProgram: 63 - Other Services & Charges								
101-1210-631100	Gen Mgmt / Services-Professio...	2,100.00	0.00	2,100.00	0.00	2,100.00	0.00	6,100.00
101-1210-631130	Gen Mgmt / Insurance Policies	3,700.00	3,699.96	500.00	500.04	500.00	500.04	500.00
101-1210-632100	Gen Mgmt / Dues & Subscripti...	5,200.00	5,685.08	5,200.00	13,621.36	5,000.00	4,361.63	5,300.00
101-1210-632120	Gen Mgmt / Conferences & Sc...	2,400.00	1,463.12	2,400.00	1,013.86	2,400.00	439.41	3,000.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

		2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 Total Budget	2024 YTD Activity	2025 2025 Planning
101-1210-633100	Gen Mgmt / Advertising	2,500.00	0.00	2,500.00	41.61	2,500.00	0.00	0.00
101-1210-633110	Gen Mgmt / Printing & Binding	200.00	0.00	200.00	0.00	200.00	0.00	200.00
101-1210-633120	Gen Mgmt / Communication (p...	1,500.00	1,654.17	1,500.00	1,755.62	1,500.00	1,638.65	2,000.00
101-1210-635100	Gen Mgmt / Services Contracte...	200.00	0.00	200.00	0.00	200.00	0.00	200.00
101-1210-635130	Gen Mgmt / Hardware & Softw...	0.00	3,808.35	0.00	0.00	0.00	0.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		17,800.00	16,310.68	14,600.00	16,932.49	14,400.00	6,939.73	17,300.00
Expense Total:		380,000.00	391,516.99	391,200.00	393,859.86	410,800.00	351,893.85	411,400.00
Division: 121 - City Management Total:		380,000.00	391,516.99	391,200.00	393,859.86	410,800.00	351,893.85	411,400.00
Division: 124 - Legal								
Revenue								
RevProgram: 46 - Fines & Forfeits								
101-1240-461100	Legal / Fines	155,900.00	117,111.92	129,700.00	146,712.85	130,000.00	125,731.13	145,000.00
RevProgram: 46 - Fines & Forfeits Total:		155,900.00	117,111.92	129,700.00	146,712.85	130,000.00	125,731.13	145,000.00
Revenue Total:		155,900.00	117,111.92	129,700.00	146,712.85	130,000.00	125,731.13	145,000.00
Expense								
ExpProgram: 63 - Other Services & Charges								
101-1240-631100	Legal / Services-Professional	406,100.00	388,290.13	406,100.00	431,575.69	460,000.00	392,585.57	450,000.00
101-1240-631130	Legal / Insurance Policies	500.00	500.04	500.00	500.04	500.00	500.04	500.00
ExpProgram: 63 - Other Services & Charges Total:		406,600.00	388,790.17	406,600.00	432,075.73	460,500.00	393,085.61	450,500.00
Expense Total:		406,600.00	388,790.17	406,600.00	432,075.73	460,500.00	393,085.61	450,500.00
Division: 124 - Legal Surplus (Deficit):		-250,700.00	-271,678.25	-276,900.00	-285,362.88	-330,500.00	-267,354.48	-305,500.00
Division: 126 - Employee Resources								
Expense								
ExpProgram: 61 - Personnel Services								
101-1260-611100	ER-Empl Resources / FT Emplo...	251,800.00	253,747.35	279,500.00	276,067.85	297,400.00	271,132.37	314,000.00
101-1260-611200	ER-Empl Resources / FT Emplo...	4,200.00	0.00	4,300.00	0.00	0.00	0.00	0.00
101-1260-611300	ER-Empl Resources / Employee ...	0.00	-12,820.07	0.00	650.55	0.00	0.00	0.00
101-1260-612100	ER-Empl Resources / Medicare ...	3,400.00	3,594.54	4,400.00	4,071.63	4,400.00	4,122.03	4,800.00
101-1260-612110	ER-Empl Resources / PERA Cont..	18,200.00	19,031.04	21,300.00	20,705.09	22,300.00	20,334.90	23,500.00
101-1260-612120	ER-Empl Resources / Social Sec...	14,600.00	15,369.71	18,700.00	17,410.09	18,600.00	17,625.61	20,500.00
101-1260-612140	ER-Empl Resources / Health Ins...	47,400.00	14,780.37	0.00	19,405.26	25,900.00	0.00	0.00
101-1260-612150	ER-Empl Resources / Dental Ins...	700.00	137.50	0.00	225.00	300.00	0.00	0.00
101-1260-612160	ER-Empl Resources / Life Insur...	100.00	103.68	100.00	103.68	100.00	95.04	100.00

Budget Worksheet		For Fiscal: 2024 Period Ending: 12/31/2024						
		Defined Budgets						
		2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 Total Budget	2024 YTD Activity	2025 2025 Planning
101-1260-612170	ER-Empl Resources / Cash Bene...	2,900.00	13,643.10	17,200.00	12,982.95	11,400.00	15,843.60	17,200.00
101-1260-612180	ER-Empl Resources / Workers' ...	1,400.00	982.94	1,000.00	1,350.96	1,400.00	1,258.82	1,700.00
101-1260-612190	ER-Empl Resources / Short Ter...	700.00	859.73	900.00	967.08	1,000.00	934.09	1,000.00
101-1260-612195	ER-Empl Resources / Long Term..	500.00	718.71	700.00	811.32	800.00	781.41	900.00
101-1260-613125	ER-Empl Resources / Miscellan...	0.00	0.00	0.00	25.00	0.00	125.00	0.00
ExpProgram: 61 - Personnel Services Total:		345,900.00	310,148.60	348,100.00	354,776.46	383,600.00	332,252.87	383,700.00
ExpProgram: 62 - Supplies								
101-1260-621120	ER-Empl Resources / Office Su...	800.00	105.28	800.00	324.58	600.00	436.20	600.00
101-1260-621130	ER-Empl Resources / Operating...	2,800.00	2,499.20	2,800.00	1,517.94	3,000.00	877.16	2,500.00
ExpProgram: 62 - Supplies Total:		3,600.00	2,604.48	3,600.00	1,842.52	3,600.00	1,313.36	3,100.00
ExpProgram: 63 - Other Services & Charges								
101-1260-631100	ER-Empl Resources / Services-P...	28,500.00	15,058.96	28,500.00	14,022.20	28,500.00	30,139.13	36,500.00
101-1260-631130	ER-Empl Resources / Insurance...	500.00	500.04	500.00	500.04	500.00	500.04	500.00
101-1260-632100	ER-Empl Resources / Dues & S...	3,000.00	875.00	3,000.00	4,238.08	3,000.00	3,378.20	5,000.00
101-1260-632110	ER-Empl Resources / Transport...	200.00	18.60	200.00	0.00	200.00	0.00	200.00
101-1260-632120	ER-Empl Resources / Conferen...	11,000.00	1,905.00	12,000.00	9,908.44	12,000.00	1,135.00	4,000.00
101-1260-633100	ER-Empl Resources / Advertising	1,000.00	16.19	1,000.00	0.00	1,000.00	0.00	800.00
101-1260-633110	ER-Empl Resources / Printing &...	500.00	32.56	400.00	361.35	400.00	0.00	400.00
101-1260-633120	ER-Empl Resources / Communi...	600.00	600.00	600.00	550.00	600.00	450.00	600.00
101-1260-635130	ER-Empl Resources / Hardware...	13,000.00	13,589.78	14,000.00	12,501.90	16,200.00	14,874.98	14,900.00
ExpProgram: 63 - Other Services & Charges Total:		58,300.00	32,596.13	60,200.00	42,082.01	62,400.00	50,477.35	62,900.00
Expense Total:		407,800.00	345,349.21	411,900.00	398,700.99	449,600.00	384,043.58	449,700.00
Division: 126 - Employee Resources Total:		407,800.00	345,349.21	411,900.00	398,700.99	449,600.00	384,043.58	449,700.00
Division: 127 - Communications & Engagement								
Revenue								
RevProgram: 44 - Intergovernmental								
101-1270-445100	Comm & Engage / TC Gateway ...	9,500.00	10,520.00	15,000.00	15,220.00	15,000.00	17,655.00	15,000.00
RevProgram: 44 - Intergovernmental Total:		9,500.00	10,520.00	15,000.00	15,220.00	15,000.00	17,655.00	15,000.00
Revenue Total:		9,500.00	10,520.00	15,000.00	15,220.00	15,000.00	17,655.00	15,000.00
Expense								
ExpProgram: 61 - Personnel Services								
101-1270-611100	Comm & Engage / FT Employee...	140,500.00	119,696.41	105,000.00	104,941.62	111,700.00	102,940.03	118,900.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

		2022	2022	2023	2023	2024	2024	2025
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2025 Planning
101-1270-612100	Comm & Engage / Medicare Co...	1,900.00	1,658.08	1,500.00	1,457.39	1,600.00	1,435.20	1,700.00
101-1270-612110	Comm & Engage / PERA Contri...	10,500.00	8,703.53	7,900.00	7,870.73	8,400.00	7,720.70	8,900.00
101-1270-612120	Comm & Engage / Social Securi...	8,100.00	7,088.60	6,300.00	6,231.30	6,700.00	6,136.69	7,200.00
101-1270-612140	Comm & Engage / Health Insur...	33,600.00	22,389.13	18,400.00	18,388.26	18,400.00	16,855.95	20,400.00
101-1270-612150	Comm & Engage / Dental Insur...	500.00	293.84	300.00	300.00	300.00	275.00	300.00
101-1270-612160	Comm & Engage / Life Insurance	100.00	56.99	100.00	51.95	100.00	47.62	100.00
101-1270-612180	Comm & Engage / Workers' C...	500.00	448.99	500.00	513.39	500.00	478.45	600.00
101-1270-612190	Comm & Engage / Short Term D..	500.00	450.71	400.00	423.75	400.00	420.43	500.00
101-1270-612195	Comm & Engage / Long Term D...	400.00	357.06	300.00	335.80	300.00	338.72	400.00
101-1270-613125	Comm & Engage / Miscellaneo...	0.00	0.00	0.00	12.50	0.00	0.00	0.00
ExpProgram: 61 - Personnel Services Total:		196,600.00	161,143.34	140,700.00	140,526.69	148,400.00	136,648.79	159,000.00
ExpProgram: 62 - Supplies								
101-1270-621120	Comm & Engage / Office Suppli...	300.00	25.15	300.00	0.00	300.00	0.00	300.00
101-1270-621130	Comm & Engage / Operating S...	12,700.00	1,649.98	3,000.00	315.25	3,000.00	210.90	5,000.00
ExpProgram: 62 - Supplies Total:		13,000.00	1,675.13	3,300.00	315.25	3,300.00	210.90	5,300.00
ExpProgram: 63 - Other Services & Charges								
101-1270-631100	Comm & Engage / Services-Pro...	13,000.00	9,064.00	13,200.00	7,400.00	9,600.00	9,273.00	14,000.00
101-1270-632100	Comm & Engage / Dues & Subs...	400.00	1,422.36	400.00	2,259.77	400.00	384.59	400.00
101-1270-632110	Comm & Engage / Transportati...	200.00	0.00	200.00	34.72	200.00	0.00	200.00
101-1270-632120	Comm & Engage / Conferences...	1,500.00	475.00	1,500.00	799.90	1,500.00	813.88	3,000.00
101-1270-633100	Comm & Engage / Advertising	600.00	5,217.57	3,600.00	3,904.15	7,000.00	6,083.01	7,000.00
101-1270-633110	Comm & Engage / Printing & Bi...	24,500.00	20,827.86	28,500.00	28,498.04	28,800.00	32,386.15	32,000.00
101-1270-633120	Comm & Engage / Communicat...	19,000.00	17,892.03	24,600.00	18,499.54	25,200.00	26,357.00	26,200.00
101-1270-635100	Comm & Engage / Services Con...	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00
101-1270-635130	Comm & Engage / Hardware & ...	0.00	0.00	0.00	0.00	12,100.00	0.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		61,200.00	54,898.82	72,000.00	61,396.12	84,800.00	75,297.63	82,800.00
Expense Total:		270,800.00	217,717.29	216,000.00	202,238.06	236,500.00	212,157.32	247,100.00
Division: 127 - Communications & Engagement Surplus (Deficit):		-261,300.00	-207,197.29	-201,000.00	-187,018.06	-221,500.00	-194,502.32	-232,100.00
Division: 128 - City Clerk								
Revenue								
RevProgram: 43 - License & Permits								
101-1280-431100	City Clerk / Alcohol Licenses	66,500.00	63,040.00	73,800.00	51,035.00	65,000.00	66,270.00	65,000.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

		2022	2022	2023	2023	2024	2024	2025
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2025 Planning
101-1280-431300	City Clerk / Dog Licenses	4,100.00	4,630.00	4,900.00	4,380.00	4,900.00	2,185.00	4,900.00
101-1280-431900	City Clerk / All Other Licenses	36,600.00	30,137.50	36,600.00	40,885.00	46,000.00	41,045.62	40,000.00
	RevProgram: 43 - License & Permits Total:	107,200.00	97,807.50	115,300.00	96,300.00	115,900.00	109,500.62	109,900.00
	RevProgram: 45 - Charges for Services							
101-1280-451100	City Clerk / Sale of Maps, Copie...	100.00	0.25	0.00	11.75	0.00	0.00	0.00
	RevProgram: 45 - Charges for Services Total:	100.00	0.25	0.00	11.75	0.00	0.00	0.00
	RevProgram: 46 - Fines & Forfeits							
101-1280-461100	City Clerk / Fines	2,700.00	3,500.00	2,500.00	1,500.00	2,500.00	0.00	2,000.00
	RevProgram: 46 - Fines & Forfeits Total:	2,700.00	3,500.00	2,500.00	1,500.00	2,500.00	0.00	2,000.00
	RevProgram: 47 - Miscellaneous Revenue							
101-1280-475200	City Clerk / 2% Gambling Tax	35,000.00	54,120.81	60,000.00	29,697.16	52,200.00	38,188.34	30,000.00
	RevProgram: 47 - Miscellaneous Revenue Total:	35,000.00	54,120.81	60,000.00	29,697.16	52,200.00	38,188.34	30,000.00
	Revenue Total:	145,000.00	155,428.56	177,800.00	127,508.91	170,600.00	147,688.96	141,900.00
	Expense							
	ExpProgram: 61 - Personnel Services							
101-1280-611100	City Clerk / FT Employee-Regul...	112,900.00	112,030.89	167,900.00	164,962.88	176,200.00	161,740.11	190,000.00
101-1280-611300	City Clerk / Employee Leave	0.00	13,191.91	0.00	3,140.47	0.00	0.00	0.00
101-1280-612100	City Clerk / Medicare Contribut...	1,400.00	1,669.38	1,300.00	2,302.08	2,400.00	2,152.59	2,600.00
101-1280-612110	City Clerk / PERA Contribution	7,500.00	8,405.50	12,600.00	12,409.99	13,200.00	12,130.52	14,300.00
101-1280-612120	City Clerk / Social Security Contr..	6,000.00	7,137.64	5,700.00	9,843.33	10,200.00	9,204.26	11,100.00
101-1280-612140	City Clerk / Health Insurance	23,600.00	26,982.39	46,300.00	36,498.60	46,000.00	42,143.19	51,200.00
101-1280-612150	City Clerk / Dental Insurance	0.00	87.56	300.00	300.00	300.00	275.00	300.00
101-1280-612160	City Clerk / Life Insurance	0.00	41.80	100.00	62.34	100.00	57.00	100.00
101-1280-612170	City Clerk / Cash Benefit	0.00	220.05	0.00	2,640.60	0.00	0.00	0.00
101-1280-612180	City Clerk / Workers' Compensa..	700.00	423.47	400.00	806.67	800.00	749.55	1,100.00
101-1280-612190	City Clerk / Short Term Disability	300.00	353.07	500.00	592.94	600.00	565.69	600.00
101-1280-612195	City Clerk / Long Term Disability	200.00	282.77	400.00	506.08	500.00	481.28	500.00
101-1280-613125	City Clerk / Miscellaneous Pay	0.00	0.00	0.00	0.00	0.00	20.00	0.00
	ExpProgram: 61 - Personnel Services Total:	152,600.00	170,826.43	235,500.00	234,065.98	250,300.00	229,519.19	271,800.00
	ExpProgram: 62 - Supplies							
101-1280-621110	City Clerk / Clothing	0.00	0.00	0.00	0.00	0.00	66.75	0.00
101-1280-621120	City Clerk / Office Supplies	300.00	121.94	300.00	34.08	300.00	102.57	300.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

		2022	2022	2023	2023	2024	2024	2025
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2025 Planning
101-1280-621130	City Clerk / Operating Supplies	700.00	106.94	700.00	39.25	700.00	89.68	700.00
ExpProgram: 62 - Supplies Total:		1,000.00	228.88	1,000.00	73.33	1,000.00	259.00	1,000.00
ExpProgram: 63 - Other Services & Charges								
101-1280-632100	City Clerk / Dues & Subscription..	400.00	606.96	600.00	680.00	800.00	520.00	1,700.00
101-1280-632110	City Clerk / Transportation	300.00	0.00	300.00	446.96	300.00	0.00	600.00
101-1280-632120	City Clerk / Conferences & Sch...	2,000.00	3,750.09	3,000.00	9,630.94	3,000.00	5,028.72	4,500.00
101-1280-633100	City Clerk / Advertising	3,000.00	550.08	4,000.00	2,592.89	3,000.00	1,734.84	3,000.00
101-1280-633110	City Clerk / Printing & Binding	500.00	26.60	500.00	0.00	500.00	0.00	500.00
101-1280-633120	City Clerk / Communication(ph...	400.00	545.00	1,200.00	887.50	1,200.00	900.00	1,800.00
101-1280-635100	City Clerk / Services Contracted,...	2,000.00	344.50	1,400.00	373.39	700.00	273.00	3,000.00
101-1280-635130	City Clerk / Hardware & Softwa...	0.00	10,300.00	10,600.00	10,665.99	11,800.00	10,595.00	24,800.00
ExpProgram: 63 - Other Services & Charges Total:		8,600.00	16,123.23	21,600.00	25,277.67	21,300.00	19,051.56	39,900.00
Expense Total:		162,200.00	187,178.54	258,100.00	259,416.98	272,600.00	248,829.75	312,700.00
Division: 128 - City Clerk Surplus (Deficit):		-17,200.00	-31,749.98	-80,300.00	-131,908.07	-102,000.00	-101,140.79	-170,800.00
Division: 129 - Elections								
Revenue								
RevProgram: 44 - Intergovernmental								
101-1290-444200	Elections / Reimbs from other ...	0.00	0.00	0.00	0.00	0.00	18,467.64	0.00
RevProgram: 44 - Intergovernmental Total:		0.00	0.00	0.00	0.00	0.00	18,467.64	0.00
RevProgram: 45 - Charges for Services								
101-1290-451400	Elections / Filing Fees	0.00	40.00	0.00	0.00	0.00	20.00	0.00
RevProgram: 45 - Charges for Services Total:		0.00	40.00	0.00	0.00	0.00	20.00	0.00
Revenue Total:		0.00	40.00	0.00	0.00	0.00	18,487.64	0.00
Expense								
ExpProgram: 61 - Personnel Services								
101-1290-611110	Elections / Temp Employee-Re...	65,000.00	46,268.25	0.00	0.00	100,500.00	63,320.25	0.00
101-1290-611210	Elections / Temp & PT Employe...	0.00	0.00	0.00	0.00	0.00	425.25	0.00
101-1290-612100	Elections / Medicare Contributi...	0.00	116.95	0.00	0.00	0.00	165.76	0.00
101-1290-612120	Elections / Social Security Contr...	0.00	500.05	0.00	0.00	0.00	708.80	0.00
101-1290-612180	Elections / Workers' Compensat..	0.00	158.51	0.00	1.50	0.00	234.39	300.00
ExpProgram: 61 - Personnel Services Total:		65,000.00	47,043.76	0.00	1.50	100,500.00	64,854.45	300.00
ExpProgram: 62 - Supplies								
101-1290-621120	Elections / Office Supplies	700.00	10.17	0.00	0.00	700.00	145.42	0.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

		2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 Total Budget	2024 YTD Activity	2025 2025 Planning
101-1290-621130	Elections / Operating Supplies	500.00	424.05	0.00	592.59	500.00	1,338.93	500.00
	ExpProgram: 62 - Supplies Total:	1,200.00	434.22	0.00	592.59	1,200.00	1,484.35	500.00
	ExpProgram: 63 - Other Services & Charges							
101-1290-631130	Elections / Insurance Policies	6,600.00	6,600.00	9,800.00	9,800.04	8,500.00	8,499.96	3,300.00
101-1290-632110	Elections / Transportation	200.00	78.00	0.00	8.00	300.00	0.00	100.00
101-1290-633100	Elections / Advertising	1,000.00	640.80	0.00	0.00	1,000.00	276.50	0.00
101-1290-633110	Elections / Printing & Binding	500.00	0.00	0.00	0.00	500.00	391.00	0.00
101-1290-633120	Elections / Communication (ph...	200.00	1,009.68	0.00	284.68	500.00	991.61	0.00
101-1290-635100	Elections / Services Contracted,...	22,600.00	6,505.00	6,500.00	6,510.66	6,500.00	3,729.32	7,000.00
101-1290-635110	Elections / Rentals	1,500.00	1,075.45	0.00	0.00	2,000.00	684.49	0.00
	ExpProgram: 63 - Other Services & Charges Total:	32,600.00	15,908.93	16,300.00	16,603.38	19,300.00	14,572.88	10,400.00
	Expense Total:	98,800.00	63,386.91	16,300.00	17,197.47	121,000.00	80,911.68	11,200.00
	Division: 129 - Elections Surplus (Deficit):	-98,800.00	-63,346.91	-16,300.00	-17,197.47	-121,000.00	-62,424.04	-11,200.00
	Division: 131 - Accounting							
	Revenue							
	RevProgram: 45 - Charges for Services							
101-1310-451210	Accounting / Administrative Ch...	5,000.00	6,084.74	5,000.00	6,804.45	5,000.00	0.00	5,000.00
101-1310-451320	Accounting / NSF Service Charge	100.00	20.00	0.00	35.00	0.00	70.00	0.00
	RevProgram: 45 - Charges for Services Total:	5,100.00	6,104.74	5,000.00	6,839.45	5,000.00	70.00	5,000.00
	RevProgram: 47 - Miscellaneous Revenue							
101-1310-471110	Accounting / Interest Earnings	101,300.00	97,596.09	176,100.00	148,293.03	225,000.00	0.00	225,000.00
101-1310-471120	Accounting / Unrealized Gain/L...	0.00	-334,692.71	0.00	379,501.30	0.00	21,964.38	0.00
101-1310-475800	Accounting / Cash Over / Short	0.00	14.24	0.00	5.56	0.00	2.90	0.00
101-1310-475900	Accounting / Misc Revenue	4,000.00	4,018.37	0.00	23,353.67	20,000.00	18,404.06	20,000.00
	RevProgram: 47 - Miscellaneous Revenue Total:	105,300.00	-233,064.01	176,100.00	551,153.56	245,000.00	40,371.34	245,000.00
	Revenue Total:	110,400.00	-226,959.27	181,100.00	557,993.01	250,000.00	40,441.34	250,000.00
	Expense							
	ExpProgram: 61 - Personnel Services							
101-1310-611100	Accounting / FT Employee-Regu..	474,800.00	463,810.48	533,000.00	534,694.38	564,000.00	507,502.62	575,700.00
101-1310-611105	Accounting / PT Permanent-Re...	0.00	714.67	0.00	0.00	0.00	0.00	0.00
101-1310-611200	Accounting / FT Employee - Ov...	1,000.00	171.94	1,100.00	0.00	500.00	851.58	500.00
101-1310-611300	Accounting / Employee Leave	0.00	9,420.48	0.00	2,924.52	0.00	0.00	0.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

		2022	2022	2023	2023	2024	2024	2025
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2025 Planning
101-1310-612100	Accounting / Medicare Contrib...	6,800.00	6,858.14	7,600.00	7,713.28	8,100.00	7,301.54	8,200.00
101-1310-612110	Accounting / PERA Contribution	35,700.00	34,852.49	39,400.00	40,102.28	42,300.00	38,039.53	43,200.00
101-1310-612120	Accounting / Social Security Co...	29,200.00	29,324.57	32,900.00	32,980.14	34,300.00	31,219.63	35,100.00
101-1310-612140	Accounting / Health Insurance	42,800.00	37,736.06	54,400.00	30,792.00	50,500.00	45,651.51	74,200.00
101-1310-612150	Accounting / Dental Insurance	900.00	702.52	800.00	531.34	800.00	749.52	1,000.00
101-1310-612160	Accounting / Life Insurance	200.00	185.92	200.00	190.95	200.00	166.81	200.00
101-1310-612170	Accounting / Cash Benefit	11,400.00	11,442.60	11,400.00	14,743.35	11,400.00	7,921.80	5,700.00
101-1310-612180	Accounting / Workers' Compen...	2,500.00	1,783.53	1,800.00	2,635.38	2,700.00	2,362.62	3,200.00
101-1310-612190	Accounting / Short Term Disabil..	1,700.00	1,663.62	1,700.00	1,778.06	1,800.00	1,626.33	1,800.00
101-1310-612195	Accounting / Long Term Disabili..	1,400.00	1,420.11	1,400.00	1,499.17	1,500.00	1,409.14	1,600.00
101-1310-613125	Accounting / Miscellaneous Pay	0.00	0.00	0.00	0.00	0.00	100.00	0.00
ExpProgram: 61 - Personnel Services Total:		608,400.00	600,087.13	685,700.00	670,584.85	718,100.00	644,902.63	750,400.00
ExpProgram: 62 - Supplies								
101-1310-621120	Accounting / Office Supplies	1,200.00	359.71	2,200.00	650.29	2,200.00	2,480.78	1,500.00
101-1310-621130	Accounting / Operating Supplies	1,400.00	1,948.64	2,000.00	2,041.53	2,000.00	69.24	2,200.00
ExpProgram: 62 - Supplies Total:		2,600.00	2,308.35	4,200.00	2,691.82	4,200.00	2,550.02	3,700.00
ExpProgram: 63 - Other Services & Charges								
101-1310-631100	Accounting / Services-Professi...	47,400.00	32,976.75	50,500.00	52,271.25	53,400.00	51,145.00	58,900.00
101-1310-631130	Accounting / Insurance Policies	10,700.00	10,700.04	500.00	500.04	700.00	699.96	700.00
101-1310-632100	Accounting / Dues & Subscripti...	700.00	883.95	500.00	585.00	900.00	585.00	900.00
101-1310-632110	Accounting / Transportation	700.00	797.71	700.00	745.53	1,400.00	571.75	1,600.00
101-1310-632120	Accounting / Conferences & Sc...	6,100.00	10,488.58	2,100.00	3,188.78	4,800.00	3,943.66	4,500.00
101-1310-633100	Accounting / Advertising	1,800.00	1,342.08	2,300.00	1,472.56	2,100.00	1,472.56	1,600.00
101-1310-633110	Accounting / Printing & Binding	100.00	26.45	100.00	19.04	100.00	17.23	100.00
101-1310-633120	Accounting / Communication (...)	2,200.00	1,880.73	2,000.00	2,216.16	2,200.00	2,306.31	2,300.00
101-1310-635100	Accounting / Services Contract...	17,600.00	12,792.61	7,300.00	5,073.44	4,800.00	2,780.18	4,300.00
101-1310-635130	Accounting / Hardware & Soft...	23,000.00	22,971.56	24,000.00	23,804.59	26,500.00	25,756.91	28,000.00
101-1310-638140	Accounting / Miscellaneous Ex...	0.00	0.00	0.00	0.00	0.00	215.13	0.00
ExpProgram: 63 - Other Services & Charges Total:		110,300.00	94,860.46	90,000.00	89,876.39	96,900.00	89,493.69	102,900.00
Expense Total:		721,300.00	697,255.94	779,900.00	763,153.06	819,200.00	736,946.34	857,000.00
Division: 131 - Accounting Surplus (Deficit):		-610,900.00	-924,215.21	-598,800.00	-205,160.05	-569,200.00	-696,505.00	-607,000.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

		2022	2022	2023	2023	2024	2024	2025
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2025 Planning
Division: 132 - Assessing								
Revenue								
RevProgram: 45 - Charges for Services								
101-1320-451300	Assessing / Assessment Search...	0.00	15.00	0.00	0.00	0.00	0.00	0.00
RevProgram: 45 - Charges for Services Total:		0.00	15.00	0.00	0.00	0.00	0.00	0.00
Revenue Total:		0.00	15.00	0.00	0.00	0.00	0.00	0.00
Expense								
ExpProgram: 61 - Personnel Services								
101-1320-611100	Assessing / FT Employee-Regul...	200,600.00	199,512.00	211,200.00	211,697.81	221,700.00	204,672.00	228,400.00
101-1320-611105	Assessing / PT Permanent-Regu...	0.00	0.00	0.00	0.00	0.00	0.00	44,900.00
101-1320-611110	Assessing / Temp Employee-Re...	20,900.00	15,129.18	15,000.00	7,430.36	22,500.00	14,178.22	0.00
101-1320-611300	Assessing / Employee Leave	0.00	323.55	0.00	-1,992.83	0.00	0.00	0.00
101-1320-612100	Assessing / Medicare Contribut...	3,100.00	3,003.24	3,200.00	3,023.02	3,400.00	3,052.27	3,900.00
101-1320-612110	Assessing / PERA Contribution	14,700.00	14,963.40	15,800.00	15,877.33	16,600.00	15,350.40	20,500.00
101-1320-612120	Assessing / Social Security Cont...	13,100.00	12,841.65	13,700.00	12,926.28	14,700.00	13,050.81	16,600.00
101-1320-612140	Assessing / Health Insurance	25,400.00	25,047.26	26,900.00	26,927.28	26,900.00	24,683.34	29,900.00
101-1320-612150	Assessing / Dental Insurance	700.00	600.00	600.00	600.00	600.00	550.00	600.00
101-1320-612160	Assessing / Life Insurance	100.00	69.12	100.00	69.12	100.00	63.36	100.00
101-1320-612180	Assessing / Workers' Compensa...	1,000.00	814.36	800.00	1,414.34	1,500.00	1,138.01	1,600.00
101-1320-612190	Assessing / Short Term Disability	700.00	710.20	700.00	729.12	700.00	680.76	700.00
101-1320-612195	Assessing / Long Term Disability	600.00	605.25	600.00	622.80	600.00	593.60	700.00
101-1320-613125	Assessing / Miscellaneous Pay	0.00	0.00	0.00	25.00	0.00	0.00	0.00
ExpProgram: 61 - Personnel Services Total:		280,900.00	273,619.21	288,600.00	279,349.63	309,300.00	278,012.77	347,900.00
ExpProgram: 62 - Supplies								
101-1320-621100	Assessing / Fuels & Lubes	500.00	1,228.94	700.00	872.88	800.00	595.21	1,200.00
101-1320-621110	Assessing / Clothing & Laundry	1,000.00	195.40	700.00	536.48	700.00	415.00	900.00
101-1320-621120	Assessing / Office Supplies	400.00	117.16	200.00	142.14	200.00	67.68	200.00
101-1320-621130	Assessing / Operating Supplies	200.00	38.50	200.00	28.86	200.00	60.75	400.00
101-1320-621160	Assessing / Work Order Transfe...	400.00	112.27	400.00	399.59	400.00	23.49	200.00
ExpProgram: 62 - Supplies Total:		2,500.00	1,692.27	2,200.00	1,979.95	2,300.00	1,162.13	2,900.00
ExpProgram: 63 - Other Services & Charges								
101-1320-631100	Assessing / Services-Profession...	7,600.00	8,196.80	8,000.00	1,900.00	28,000.00	0.00	10,000.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

		2022	2022	2023	2023	2024	2024	2025
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2025 Planning
101-1320-631130	Assessing / Insurance Policies	500.00	500.04	500.00	500.04	500.00	500.04	2,300.00
101-1320-632100	Assessing / Dues & Subscription..	2,500.00	2,520.50	5,200.00	6,882.78	7,100.00	6,900.81	7,500.00
101-1320-632110	Assessing / Transportation	300.00	70.00	100.00	0.00	100.00	0.00	0.00
101-1320-632120	Assessing / Conferences & Sch...	1,000.00	1,612.26	1,200.00	1,192.59	1,700.00	1,171.22	2,000.00
101-1320-633100	Assessing / Advertising	300.00	256.60	200.00	61.62	200.00	374.40	200.00
101-1320-633110	Assessing / Printing & Binding	300.00	459.00	200.00	0.00	0.00	0.00	0.00
101-1320-633120	Assessing / Communication (p...	500.00	166.77	200.00	183.53	0.00	150.51	200.00
101-1320-635100	Assessing / Services Contracted,..	100.00	0.00	0.00	76.67	0.00	0.00	0.00
101-1320-635130	Assessing / Hardware & Softwa...	200.00	0.00	200.00	0.00	0.00	0.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		13,300.00	13,781.97	15,800.00	10,797.23	37,600.00	9,096.98	22,200.00
Expense Total:		296,700.00	289,093.45	306,600.00	292,126.81	349,200.00	288,271.88	373,000.00
Division: 132 - Assessing Surplus (Deficit):		-296,700.00	-289,078.45	-306,600.00	-292,126.81	-349,200.00	-288,271.88	-373,000.00
Division: 133 - Information Technology								
Expense								
ExpProgram: 61 - Personnel Services								
101-1330-611100	IT / FT Employee-Regular	305,700.00	278,237.21	319,000.00	219,084.96	289,200.00	265,506.46	307,700.00
101-1330-611300	IT / Employee Leave	0.00	-11,130.07	0.00	8,209.43	0.00	0.00	0.00
101-1330-612100	IT / Medicare Contribution	3,900.00	3,792.31	4,500.00	3,455.68	4,200.00	4,105.14	4,700.00
101-1330-612110	IT / PERA Contribution	20,700.00	20,014.40	23,900.00	16,254.63	21,700.00	20,045.01	23,100.00
101-1330-612120	IT / Social Security Contribution	16,600.00	16,215.58	19,400.00	14,775.95	18,000.00	17,552.63	20,100.00
101-1330-612140	IT / Health Insurance	41,400.00	34,750.78	43,100.00	0.00	0.00	0.00	0.00
101-1330-612150	IT / Dental Insurance	700.00	525.00	600.00	0.00	300.00	0.00	0.00
101-1330-612160	IT / Life Insurance	100.00	92.16	100.00	77.76	100.00	95.04	100.00
101-1330-612170	IT / Cash Benefit	5,700.00	5,721.30	5,700.00	11,002.50	17,200.00	17,604.00	17,200.00
101-1330-612180	IT / Workers' Compensation	1,300.00	1,078.92	1,200.00	1,053.33	900.00	1,242.89	1,700.00
101-1330-612190	IT / Short Term Disability	900.00	895.56	1,000.00	713.00	1,100.00	932.80	1,000.00
101-1330-612195	IT / Long Term Disability	800.00	750.91	900.00	615.51	1,000.00	793.48	900.00
101-1330-613125	IT / Miscellaneous Pay	0.00	0.00	0.00	25.00	0.00	0.00	0.00
ExpProgram: 61 - Personnel Services Total:		397,800.00	350,944.06	419,400.00	275,267.75	353,700.00	327,877.45	376,500.00
ExpProgram: 62 - Supplies								
101-1330-621120	IT / Office Supplies	300.00	0.00	0.00	0.00	0.00	30.53	0.00
101-1330-621130	IT / Operating Supplies	4,700.00	1,657.40	4,700.00	1,946.53	2,700.00	2,043.70	4,700.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024

Defined Budgets

		2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 Total Budget	2024 YTD Activity	2025 2025 Planning
101-1330-621150	IT / Tools & Minor Equipment	100.00	408.64	500.00	64.30	300.00	0.00	200.00
	ExpProgram: 62 - Supplies Total:	5,100.00	2,066.04	5,200.00	2,010.83	3,000.00	2,074.23	4,900.00
	ExpProgram: 63 - Other Services & Charges							
101-1330-631100	IT / Services-Professional	1,000.00	185.00	0.00	136.00	0.00	0.00	1,000.00
101-1330-631130	IT / Insurance Policies	500.00	500.04	500.00	500.04	500.00	500.04	500.00
101-1330-632100	IT / Dues & Subscript, Permit r...	0.00	0.00	0.00	588.95	0.00	499.00	500.00
101-1330-632110	IT / Transportation	100.00	0.00	100.00	0.00	0.00	171.26	100.00
101-1330-632120	IT / Conferences & School	7,700.00	555.97	4,000.00	1,374.70	6,000.00	3,406.30	6,000.00
101-1330-633120	IT / Communication (phones, p...	72,300.00	84,267.27	82,800.00	83,752.83	91,100.00	92,569.96	97,600.00
101-1330-635100	IT / Services Contracted, Non-p...	0.00	15,640.32	13,000.00	15,467.90	17,000.00	13,443.37	12,500.00
101-1330-635130	IT / Hardware & Software Supp...	192,600.00	226,472.75	233,700.00	225,847.05	278,300.00	236,457.30	300,500.00
	ExpProgram: 63 - Other Services & Charges Total:	274,200.00	327,621.35	334,100.00	327,667.47	392,900.00	347,047.23	418,700.00
	Expense Total:	677,100.00	680,631.45	758,700.00	604,946.05	749,600.00	676,998.91	800,100.00
	Division: 133 - Information Technology Total:	677,100.00	680,631.45	758,700.00	604,946.05	749,600.00	676,998.91	800,100.00
	Division: 141 - Non-departmental							
	Revenue							
	RevProgram: 41 - Taxes							
101-1410-411100	Non-Dept / Current Ad Valorem	13,614,500.00	13,641,482.79	13,844,700.00	13,732,933.20	14,967,600.00	7,833,525.78	16,098,300.00
101-1410-411200	Non-Dept / Delinquent Ad Valo...	14,800.00	8,405.64	26,800.00	-56,804.44	9,800.00	-39,347.68	0.00
101-1410-415100	Non-Dept / Penalties&Interest ...	8,100.00	16,972.67	12,100.00	34,144.06	25,000.00	11,375.87	20,000.00
	RevProgram: 41 - Taxes Total:	13,637,400.00	13,666,861.10	13,883,600.00	13,710,272.82	15,002,400.00	7,805,553.97	16,118,300.00
	RevProgram: 44 - Intergovernmental							
101-1410-443100	Non-Dept / Local Government ...	662,300.00	666,435.00	698,400.00	2,123,437.00	933,900.00	548,731.87	1,097,400.00
	RevProgram: 44 - Intergovernmental Total:	662,300.00	666,435.00	698,400.00	2,123,437.00	933,900.00	548,731.87	1,097,400.00
	RevProgram: 45 - Charges for Services							
101-1410-451220	Non-Dept / Adm Charges from...	1,239,800.00	1,250,400.08	1,353,100.00	1,383,499.92	1,431,700.00	1,502,474.88	1,484,100.00
	RevProgram: 45 - Charges for Services Total:	1,239,800.00	1,250,400.08	1,353,100.00	1,383,499.92	1,431,700.00	1,502,474.88	1,484,100.00
	RevProgram: 47 - Miscellaneous Revenue							
101-1410-474100	Non-Dept / Insurance Reimbur...	0.00	39,592.20	20,000.00	17,979.40	40,000.00	14,509.08	20,000.00
101-1410-474110	Non-Dept / Other Reimbursem...	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00
101-1410-475300	Non-Dept / Sale of Miscellaneo...	2,000.00	1,662.35	2,000.00	3,233.52	2,000.00	2,280.95	2,000.00

Budget Worksheet		For Fiscal: 2024 Period Ending: 12/31/2024						
		Defined Budgets						
		2022	2022	2023	2023	2024	2024	2025
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2025 Planning
101-1410-475900	Non-Dept / Miscellaneous Rev...	6,100.00	33,715.56	6,100.00	74,739.07	35,000.00	6,791.60	35,000.00
RevProgram: 47 - Miscellaneous Revenue Total:		9,600.00	74,970.11	28,100.00	95,951.99	77,000.00	23,581.63	57,000.00
RevProgram: 49 - Other Financing Sources								
101-1410-493100	Non-Dept / Transfer In From O...	263,800.00	259,715.37	680,100.00	330,099.96	542,500.00	542,499.96	566,900.00
RevProgram: 49 - Other Financing Sources Total:		263,800.00	259,715.37	680,100.00	330,099.96	542,500.00	542,499.96	566,900.00
Revenue Total:		15,812,900.00	15,918,381.66	16,643,300.00	17,643,261.69	17,987,500.00	10,422,842.31	19,323,700.00
Expense								
ExpProgram: 61 - Personnel Services								
101-1410-611100	Non-Dept / FT Employee-Regul...	95,300.00	0.00	0.00	0.00	0.00	0.00	65,000.00
ExpProgram: 61 - Personnel Services Total:		95,300.00	0.00	0.00	0.00	0.00	0.00	65,000.00
ExpProgram: 62 - Supplies								
101-1410-621130	Non-Dept / Operating Supplies	0.00	161.78	0.00	755.35	0.00	13,168.34	0.00
ExpProgram: 62 - Supplies Total:		0.00	161.78	0.00	755.35	0.00	13,168.34	0.00
ExpProgram: 63 - Other Services & Charges								
101-1410-631100	Non-Dept / Services-Profession...	2,500.00	0.00	2,500.00	0.00	2,500.00	0.00	2,500.00
101-1410-632120	Non-Dept / Conferences & Sch...	18,800.00	11,010.80	18,800.00	14,488.52	18,800.00	9,111.20	18,800.00
101-1410-633120	Non-Dept / Communication	2,400.00	533.40	2,400.00	4,231.67	2,400.00	3,894.25	2,400.00
101-1410-635110	Non-Dept / Rental	0.00	3,788.37	0.00	5,051.16	5,500.00	5,267.16	5,500.00
ExpProgram: 63 - Other Services & Charges Total:		23,700.00	15,332.57	23,700.00	23,771.35	29,200.00	18,272.61	29,200.00
ExpProgram: 99 - Other Financing Uses								
101-1410-993100	Non-Dept / Transfer Out to Ot...	0.00	0.00	0.00	0.00	0.00	81,758.37	163,500.00
ExpProgram: 99 - Other Financing Uses Total:		0.00	0.00	0.00	0.00	0.00	81,758.37	163,500.00
Expense Total:		119,000.00	15,494.35	23,700.00	24,526.70	29,200.00	113,199.32	257,700.00
Division: 141 - Non-departmental Surplus (Deficit):		15,693,900.00	15,902,887.31	16,619,600.00	17,618,734.99	17,958,300.00	10,309,642.99	19,066,000.00
Division: 142 - Emergency Reserves								
Expense								
ExpProgram: 63 - Other Services & Charges								
101-1420-633120	Emergency Reserves / Commun..	0.00	805.46	0.00	0.00	0.00	0.00	0.00
101-1420-638140	Emergency Reserves / Miscella...	88,300.00	0.00	88,300.00	0.00	0.00	0.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		88,300.00	805.46	88,300.00	0.00	0.00	0.00	0.00
Expense Total:		88,300.00	805.46	88,300.00	0.00	0.00	0.00	0.00
Division: 142 - Emergency Reserves Total:		88,300.00	805.46	88,300.00	0.00	0.00	0.00	0.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

		2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 Total Budget	2024 YTD Activity	2025 2025 Planning
Division: 211 - Police								
Revenue								
RevProgram: 44 - Intergovernmental								
101-2110-441100	Police / Federal Grants	165,000.00	106,461.79	165,000.00	131,501.04	165,000.00	97,825.86	289,000.00
101-2110-443200	Police / POST-Police Training Re..	42,000.00	42,622.31	42,000.00	43,438.53	43,000.00	45,613.90	44,000.00
101-2110-443220	Police / Insurance Premium Tax...	407,000.00	414,012.55	477,000.00	477,319.70	480,000.00	565,430.34	500,000.00
101-2110-444200	Police / Reimbs from other Gov...	10,100.00	21,413.45	13,100.00	103,400.48	25,000.00	180,777.63	155,000.00
101-2112-443400	Pol-Auto Theft / State Grants	184,600.00	187,195.54	189,600.00	249,513.25	212,000.00	136,215.75	155,600.00
RevProgram: 44 - Intergovernmental Total:		808,700.00	771,705.64	886,700.00	1,005,173.00	925,000.00	1,025,863.48	1,143,600.00
RevProgram: 45 - Charges for Services								
101-2110-453100	Police / School Resource Officer..	212,000.00	246,475.00	264,000.00	264,580.00	201,300.00	297,845.00	295,800.00
101-2110-453110	Police / Police Security	190,000.00	175,767.50	230,000.00	270,173.65	227,500.00	191,436.15	325,000.00
101-2110-453120	Police / False Alarms	2,200.00	3,368.50	2,000.00	1,834.00	2,000.00	10,312.00	3,000.00
101-2110-453150	Police / Pawn Transaction Fees	40,000.00	53,928.00	40,000.00	56,889.00	55,000.00	48,231.00	55,000.00
101-2110-453160	Police / Police Reports & Photos	1,900.00	1,334.50	1,500.00	958.00	1,500.00	490.00	1,500.00
RevProgram: 45 - Charges for Services Total:		446,100.00	480,873.50	537,500.00	594,434.65	487,300.00	548,314.15	680,300.00
RevProgram: 46 - Fines & Forfeits								
101-2110-461100	Police / Parking Tickets	0.00	0.00	4,000.00	6,061.00	0.00	4,460.00	5,000.00
RevProgram: 46 - Fines & Forfeits Total:		0.00	0.00	4,000.00	6,061.00	0.00	4,460.00	5,000.00
RevProgram: 47 - Miscellaneous Revenue								
101-2110-473100	Police / General Contributions ...	5,000.00	49,739.00	25,000.00	40,000.00	7,000.00	46,300.00	7,000.00
101-2110-475120	Police / Restitution Pmts	1,000.00	1,357.05	1,200.00	4,183.61	1,300.00	1,551.05	1,300.00
101-2110-475300	Police / Sale of Misc.Property	900.00	555.76	0.00	1,372.37	0.00	2,618.41	0.00
101-2110-475900	Police / Misc Revenue	1,400.00	686.83	1,200.00	1,892.06	1,200.00	1,693.97	1,200.00
RevProgram: 47 - Miscellaneous Revenue Total:		8,300.00	52,338.64	27,400.00	47,448.04	9,500.00	52,163.43	9,500.00
Revenue Total:		1,263,100.00	1,304,917.78	1,455,600.00	1,653,116.69	1,421,800.00	1,630,801.06	1,838,400.00
Expense								
ExpProgram: 61 - Personnel Services								
101-2110-611100	Police / FT Employee-Regular	4,769,800.00	4,651,696.65	4,999,600.00	4,925,662.12	5,295,400.00	4,765,278.06	5,863,500.00
101-2110-611105	Police / PT Permanent-Regular	154,500.00	114,874.77	157,400.00	161,981.40	220,500.00	186,817.38	238,700.00
101-2110-611200	Police / FT Employee - Overtime	404,200.00	420,877.05	400,000.00	451,480.67	425,000.00	441,620.52	480,800.00
101-2110-611210	Police / Temp & PT Employee -...	0.00	2,280.63	0.00	2,973.96	2,300.00	4,308.20	2,300.00
101-2110-611300	Police / Employee Leave	0.00	55,525.45	0.00	27,717.79	0.00	0.00	0.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

		2022	2022	2023	2023	2024	2024	2025
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2025 Planning
101-2110-612100	Police / Medicare Contribution	74,500.00	76,148.86	80,900.00	79,909.37	85,600.00	77,371.47	94,700.00
101-2110-612110	Police / PERA Contribution	848,600.00	848,176.98	925,500.00	888,529.06	962,400.00	867,183.28	1,087,800.00
101-2110-612120	Police / Social Security Contribu..	40,100.00	36,946.82	33,600.00	36,502.37	41,200.00	36,159.26	42,600.00
101-2110-612140	Police / Health Insurance	499,400.00	445,564.01	470,100.00	552,502.28	558,100.00	449,458.91	622,700.00
101-2110-612150	Police / Dental Insurance	10,400.00	8,000.00	8,700.00	9,248.92	9,300.00	7,962.50	10,200.00
101-2110-612160	Police / Life Insurance	1,800.00	1,802.88	1,800.00	1,785.60	1,700.00	1,604.16	1,900.00
101-2110-612170	Police / Cash Benefit	103,000.00	137,751.30	137,300.00	117,726.75	108,700.00	106,504.20	108,700.00
101-2110-612180	Police / Workers' Compensation	200,000.00	234,427.18	270,600.00	305,103.39	328,200.00	282,679.98	398,400.00
101-2110-612190	Police / Short Term Disability	15,800.00	16,794.52	17,200.00	17,227.53	16,800.00	16,138.00	17,200.00
101-2110-612195	Police / Long Term Disability	13,200.00	14,095.53	14,500.00	14,698.51	14,400.00	13,908.92	14,800.00
101-2110-613125	Police / Miscellaneous Pay	0.00	400.00	0.00	50.00	0.00	350.00	0.00
101-2110-613130	Police / Unemployment Compe...	0.00	0.00	0.00	0.00	0.00	7,245.00	0.00
ExpProgram: 61 - Personnel Services Total:		7,135,300.00	7,065,362.63	7,517,200.00	7,593,099.72	8,069,600.00	7,264,589.84	8,984,300.00
ExpProgram: 62 - Supplies								
101-2110-621100	Police / Fuels & Lubes	87,600.00	87,583.52	100,500.00	101,571.16	100,200.00	73,580.88	98,200.00
101-2110-621110	Police / Clothing & Laundry	42,900.00	48,860.12	54,900.00	46,751.71	54,900.00	48,385.46	54,900.00
101-2110-621120	Police / Office Supplies	5,200.00	4,337.97	4,200.00	3,533.09	4,200.00	3,398.94	4,200.00
101-2110-621130	Police / Operating Supplies	38,000.00	54,519.17	48,000.00	68,224.96	73,000.00	50,839.57	73,000.00
101-2110-621140	Police / Supplies for Repair & ...	1,400.00	390.91	1,000.00	497.13	1,000.00	325.18	1,000.00
101-2110-621150	Police / Tools & Minor Equipm...	5,200.00	4,234.08	5,200.00	7,728.49	5,200.00	10,525.22	5,200.00
101-2110-621160	Police / Work Order Transfer - ...	34,100.00	38,365.49	34,100.00	48,770.34	34,100.00	26,582.10	34,100.00
101-2112-621100	Pol-Auto Theft / Fuels & Lubes	0.00	25.00	0.00	74.86	0.00	0.00	0.00
101-2112-621150	Pol-Auto Theft / Tools & Minor ...	47,000.00	47,229.86	76,000.00	76,000.00	0.00	0.00	0.00
ExpProgram: 62 - Supplies Total:		261,400.00	285,546.12	323,900.00	353,151.74	272,600.00	213,637.35	270,600.00
ExpProgram: 63 - Other Services & Charges								
101-2110-631100	Police / Services-Professional	33,800.00	27,101.75	30,800.00	25,616.21	30,800.00	94,141.91	30,800.00
101-2110-631130	Police / Insurance Policies	152,900.00	152,900.04	85,900.00	85,899.96	117,300.00	117,300.00	167,400.00
101-2110-631140	Police / Admin Charges	200.00	0.00	200.00	0.00	200.00	0.00	200.00
101-2110-632100	Police / Dues & Subscription, P...	8,700.00	8,051.66	8,700.00	5,861.94	9,000.00	14,395.40	17,000.00
101-2110-632110	Police / Transportation	1,700.00	1,111.54	1,700.00	912.69	1,700.00	3,908.90	4,000.00
101-2110-632120	Police / Conferences & School	67,000.00	66,304.55	48,300.00	66,702.47	68,300.00	66,328.07	71,300.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

		2022	2022	2023	2023	2024	2024	2025
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2025 Planning
101-2110-633100	Police / Advertising	1,000.00	0.00	1,000.00	84.58	1,000.00	232.90	1,000.00
101-2110-633110	Police / Printing & Binding	4,300.00	4,053.62	4,300.00	4,399.96	4,300.00	1,159.97	2,800.00
101-2110-633120	Police / Communication (phone...	120,000.00	115,074.60	120,000.00	110,528.16	124,500.00	114,381.55	124,500.00
101-2110-634100	Police / Utility Services	500.00	0.00	500.00	0.00	500.00	0.00	500.00
101-2110-635100	Police / Services Contracted, N...	23,000.00	24,247.82	23,000.00	43,510.86	23,000.00	42,381.84	143,000.00
101-2110-635110	Police / Rentals	2,500.00	2,000.00	2,500.00	2,000.00	2,500.00	50.00	2,500.00
101-2110-635130	Police / Hardware & Software ...	63,700.00	64,000.46	88,400.00	87,161.05	104,800.00	97,902.09	107,300.00
101-2110-638180	Police / Pmts To Other Agencies..	5,000.00	12,500.00	12,500.00	15,000.00	5,000.00	5,000.00	5,000.00
101-2112-632100	Pol-Auto Theft / Dues, Subscript..	0.00	135.00	0.00	0.00	0.00	0.00	0.00
101-2112-632110	Pol-Auto Theft / Transportation	0.00	25.15	0.00	0.00	0.00	0.00	0.00
101-2112-632120	Pol-Auto Theft / Conferences &...	0.00	1,753.00	0.00	0.00	0.00	0.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		484,300.00	479,259.19	427,800.00	447,677.88	492,900.00	557,182.63	677,300.00
Expense Total:		7,881,000.00	7,830,167.94	8,268,900.00	8,393,929.34	8,835,100.00	8,035,409.82	9,932,200.00
Division: 211 - Police Surplus (Deficit):		-6,617,900.00	-6,525,250.16	-6,813,300.00	-6,740,812.65	-7,413,300.00	-6,404,608.76	-8,093,800.00
Division: 215 - Emergency Management								
Revenue								
RevProgram: 47 - Miscellaneous Revenue								
101-2150-475900	Emergency Mgmt / Misc Reven...	0.00	0.00	0.00	2,040.00	3,000.00	2,040.00	3,000.00
RevProgram: 47 - Miscellaneous Revenue Total:		0.00	0.00	0.00	2,040.00	3,000.00	2,040.00	3,000.00
Revenue Total:		0.00	0.00	0.00	2,040.00	3,000.00	2,040.00	3,000.00
Expense								
ExpProgram: 62 - Supplies								
101-2150-621100	Emergency Mgmt / Fuels & Lub...	0.00	0.00	0.00	58.85	0.00	0.00	0.00
101-2150-621110	Emergency Mgmt / Clothing & ...	1,000.00	3,350.80	1,000.00	3,347.03	1,000.00	1,849.35	1,000.00
101-2150-621130	Emergency Mgmt / Operating ...	2,500.00	34.52	2,500.00	1,278.64	2,500.00	1,426.52	2,300.00
101-2150-621150	Emergency Mgmt / Tools & Mi...	0.00	276.98	0.00	0.00	0.00	0.00	0.00
ExpProgram: 62 - Supplies Total:		3,500.00	3,662.30	3,500.00	4,684.52	3,500.00	3,275.87	3,300.00
ExpProgram: 63 - Other Services & Charges								
101-2150-631130	Emergency Mgmt / Insurance ...	500.00	500.04	500.00	500.04	500.00	500.04	500.00
101-2150-632100	Emergency Mgmt / Dues & Sub...	800.00	700.00	800.00	600.00	900.00	200.00	900.00
101-2150-632120	Emergency Mgmt / Conference...	800.00	915.00	800.00	534.00	800.00	1,453.89	800.00
101-2150-633120	Emergency Mgmt / Communica...	500.00	456.67	500.00	498.62	500.00	415.10	500.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024

Defined Budgets

		2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 Total Budget	2024 YTD Activity	2025 2025 Planning
101-2150-634100	Emergency Mgmt / Utility Servi...	600.00	802.22	600.00	708.51	600.00	655.11	800.00
101-2150-635100	Emergency Mgmt / Services Co...	7,900.00	8,397.52	7,900.00	7,784.03	7,900.00	7,024.56	7,900.00
ExpProgram: 63 - Other Services & Charges Total:		11,100.00	11,771.45	11,100.00	10,625.20	11,200.00	10,248.70	11,400.00
Expense Total:		14,600.00	15,433.75	14,600.00	15,309.72	14,700.00	13,524.57	14,700.00
Division: 215 - Emergency Management Surplus (Deficit):		-14,600.00	-15,433.75	-14,600.00	-13,269.72	-11,700.00	-11,484.57	-11,700.00
Division: 219 - Fire								
Revenue								
RevProgram: 43 - License & Permits								
101-2190-435500	Fire / Fire Code Permits-UFC	31,500.00	10,357.19	20,000.00	23,631.35	20,000.00	23,817.22	20,000.00
RevProgram: 43 - License & Permits Total:		31,500.00	10,357.19	20,000.00	23,631.35	20,000.00	23,817.22	20,000.00
RevProgram: 44 - Intergovernmental								
101-2190-441100	Fire / Federal Grants	0.00	9,750.00	0.00	0.00	0.00	0.00	0.00
101-2190-443210	Fire / Insurance Premium Tax - ...	200,000.00	199,515.39	228,400.00	228,820.53	230,000.00	255,338.68	0.00
101-2190-443400	Fire / State Grants	10,100.00	15,811.50	39,000.00	42,114.86	16,000.00	40,424.25	16,000.00
101-2190-444200	Fire / Reimbs from other Govts	8,000.00	0.00	0.00	448.50	0.00	632.24	0.00
101-2190-445300	Fire / Private & Local Grants	0.00	0.00	0.00	0.00	0.00	25,500.00	0.00
RevProgram: 44 - Intergovernmental Total:		218,100.00	225,076.89	267,400.00	271,383.89	246,000.00	321,895.17	16,000.00
RevProgram: 45 - Charges for Services								
101-2190-453120	Fire / False Alarms	0.00	0.00	6,000.00	13,950.00	20,000.00	4,525.00	20,000.00
101-2190-453160	Fire / Fire Reports & Photos	0.00	15.00	0.00	15.00	0.00	15.00	0.00
101-2190-453200	Fire / Fire Response Fees	3,100.00	3,000.00	1,500.00	0.00	3,100.00	1,850.00	3,100.00
101-2190-453220	Fire / Fire Code Inspection Fees...	200.00	250.00	200.00	250.00	200.00	250.00	200.00
RevProgram: 45 - Charges for Services Total:		3,300.00	3,265.00	7,700.00	14,215.00	23,300.00	6,640.00	23,300.00
RevProgram: 47 - Miscellaneous Revenue								
101-2190-473100	Fire / Donations	900.00	2,732.50	0.00	2,000.00	0.00	600.00	0.00
RevProgram: 47 - Miscellaneous Revenue Total:		900.00	2,732.50	0.00	2,000.00	0.00	600.00	0.00
Revenue Total:		253,800.00	241,431.58	295,100.00	311,230.24	289,300.00	352,952.39	59,300.00
Expense								
ExpProgram: 61 - Personnel Services								
101-2190-611100	Fire / FT Employee-Regular	528,600.00	495,251.01	557,200.00	525,327.57	611,300.00	581,480.27	786,000.00
101-2190-611110	Fire / Temp Employee-Regular	445,000.00	453,482.25	465,000.00	461,332.33	500,000.00	359,023.65	470,000.00
101-2190-611200	Fire / FT Employee - Overtime	41,500.00	24,870.43	43,000.00	19,171.88	28,000.00	23,793.80	28,000.00
101-2190-611210	Fire / Temp & PT Employee – O...	0.00	0.00	0.00	0.00	0.00	16,069.71	0.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024

Defined Budgets

		2022	2022	2023	2023	2024	2024	2025
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2025 Planning
101-2190-611300	Fire / Employee Leave	0.00	-1,398.14	0.00	7,216.10	0.00	200.00	0.00
101-2190-612100	Fire / Medicare Contribution	13,000.00	12,476.23	14,700.00	14,557.02	16,400.00	13,972.65	18,700.00
101-2190-612110	Fire / PERA Contribution	94,700.00	91,305.70	110,700.00	94,898.28	108,200.00	105,923.21	138,900.00
101-2190-612120	Fire / Social Security Contributi...	15,700.00	29,661.87	26,100.00	29,197.13	32,700.00	23,253.97	32,500.00
101-2190-612140	Fire / Health Insurance	78,700.00	85,677.46	83,300.00	72,843.39	62,700.00	85,480.37	121,700.00
101-2190-612150	Fire / Dental Insurance	1,700.00	1,800.70	1,500.00	912.50	900.00	1,137.50	1,500.00
101-2190-612160	Fire / Life Insurance	500.00	1,997.32	2,300.00	2,100.36	1,000.00	3,043.70	1,000.00
101-2190-612170	Fire / Cash Benefit	5,700.00	7,261.65	5,700.00	11,442.60	11,400.00	9,462.15	11,400.00
101-2190-612180	Fire / Workers' Compensation	60,000.00	59,868.24	64,400.00	77,283.96	83,500.00	63,707.67	91,100.00
101-2190-612190	Fire / Short Term Disability	1,800.00	1,807.02	2,000.00	2,066.52	2,100.00	2,062.08	2,400.00
101-2190-612195	Fire / Long Term Disability	1,500.00	1,490.55	1,700.00	1,724.89	1,800.00	1,745.83	2,000.00
101-2190-613125	Fire / Miscellaneous Pay	0.00	200.00	0.00	350.00	0.00	700.00	0.00
ExpProgram: 61 - Personnel Services Total:		1,288,400.00	1,265,752.29	1,377,600.00	1,320,424.53	1,460,000.00	1,291,056.56	1,705,200.00
ExpProgram: 62 - Supplies								
101-2190-621100	Fire / Fuels & Lubes	14,000.00	17,906.12	18,600.00	19,412.96	19,500.00	15,724.47	19,500.00
101-2190-621110	Fire / Clothing & Laundry	27,300.00	29,551.61	37,300.00	50,994.83	47,300.00	45,893.03	47,300.00
101-2190-621120	Fire / Office Supplies	1,000.00	604.01	1,000.00	659.17	1,000.00	693.91	1,000.00
101-2190-621130	Fire / Operating Supplies	11,400.00	12,699.05	13,400.00	17,963.97	15,400.00	15,208.20	15,400.00
101-2190-621140	Fire / Supplies for Repair & Mai...	5,200.00	3,722.71	5,200.00	3,199.03	5,200.00	8,057.97	9,200.00
101-2190-621150	Fire / Tools & Minor Equipment	7,100.00	8,283.31	7,100.00	7,772.75	7,100.00	6,447.68	7,100.00
101-2190-621160	Fire / Work Order Transfer - Par...	10,400.00	13,199.27	8,400.00	9,455.31	8,400.00	5,807.30	8,400.00
ExpProgram: 62 - Supplies Total:		76,400.00	85,966.08	91,000.00	109,458.02	103,900.00	97,832.56	107,900.00
ExpProgram: 63 - Other Services & Charges								
101-2190-631100	Fire / Services-Professional	19,700.00	36,876.00	20,400.00	32,146.93	30,000.00	19,214.00	30,000.00
101-2190-631130	Fire / Insurance Policies	32,800.00	32,799.96	16,900.00	16,899.96	17,300.00	17,300.04	24,100.00
101-2190-632100	Fire / Dues & Subscription, Per...	6,000.00	6,855.97	5,000.00	7,065.00	5,000.00	4,701.12	5,000.00
101-2190-632110	Fire / Transportation	700.00	705.05	1,000.00	1,752.08	1,000.00	1,796.84	4,000.00
101-2190-632120	Fire / Conferences & School	15,000.00	27,732.55	44,000.00	45,362.00	30,000.00	25,089.84	33,000.00
101-2190-633110	Fire / Printing & Binding	900.00	2,535.42	900.00	1,401.71	1,000.00	469.08	1,000.00
101-2190-633120	Fire / Communication (phones,...	11,000.00	13,145.89	13,500.00	13,289.13	14,500.00	15,295.37	14,500.00
101-2190-634100	Fire / Utility Services	6,700.00	8,758.57	6,700.00	4,957.95	7,400.00	2,192.84	7,400.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

		2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 Total Budget	2024 YTD Activity	2025 2025 Planning
101-2190-635100	Fire / Services Contracted, Non...	50,900.00	41,682.18	40,900.00	50,768.45	40,900.00	43,652.64	36,900.00
101-2190-635110	Fire / Rentals	500.00	1,300.00	2,500.00	1,338.00	2,500.00	900.00	2,500.00
101-2190-635130	Fire / Hardware & Software Su...	35,000.00	38,790.75	40,000.00	39,318.82	40,000.00	41,926.34	43,000.00
101-2190-638180	Fire / Pmts to Other Agencies	185,400.00	201,577.67	228,400.00	228,958.81	230,000.00	256,414.96	0.00
ExpProgram: 63 - Other Services & Charges Total:		364,600.00	412,760.01	420,200.00	443,258.84	419,600.00	428,953.07	201,400.00
Expense Total:		1,729,400.00	1,764,478.38	1,888,800.00	1,873,141.39	1,983,500.00	1,817,842.19	2,014,500.00
Division: 219 - Fire Surplus (Deficit):		-1,475,600.00	-1,523,046.80	-1,593,700.00	-1,561,911.15	-1,694,200.00	-1,464,889.80	-1,955,200.00
Division: 311 - Campus Facilities								
Expense								
ExpProgram: 61 - Personnel Services								
101-3110-611100	Facilities / FT Employee-Regular	195,800.00	192,594.68	206,400.00	205,360.14	217,300.00	200,507.14	228,900.00
101-3110-611105	Facilities / PT Permanent-Regul...	25,300.00	16,980.88	28,400.00	16,384.44	22,600.00	22,273.20	24,100.00
101-3110-611200	Facilities / FT Employee - Overt...	0.00	7,178.87	0.00	7,012.70	8,000.00	5,264.36	8,000.00
101-3110-612100	Facilities / Medicare Contributi...	3,000.00	2,988.53	3,300.00	3,161.52	3,500.00	3,151.57	3,700.00
101-3110-612110	Facilities / PERA Contribution	16,200.00	16,098.68	17,600.00	17,153.05	18,600.00	17,061.15	19,600.00
101-3110-612120	Facilities / Social Security	12,900.00	12,777.72	14,100.00	13,517.37	14,900.00	13,475.30	15,700.00
101-3110-612140	Facilities / Health Insurance	33,800.00	31,080.72	30,900.00	30,755.86	31,000.00	28,176.28	33,800.00
101-3110-612150	Facilities / Dental Insurance	800.00	688.41	700.00	723.89	700.00	674.34	700.00
101-3110-612160	Facilities / Life Insurance	100.00	86.73	100.00	89.53	100.00	82.27	100.00
101-3110-612170	Facilities / Cash Benefit	600.00	990.17	1,100.00	990.26	900.00	792.24	900.00
101-3110-612180	Facilities / Workers' Compensat...	6,500.00	5,932.80	6,600.00	7,348.53	8,100.00	7,580.07	10,600.00
101-3110-612190	Facilities / Short Term Disability	600.00	688.25	700.00	768.39	800.00	750.33	800.00
101-3110-612195	Facilities / Long Term Disability	500.00	562.41	600.00	628.49	600.00	612.92	700.00
ExpProgram: 61 - Personnel Services Total:		296,100.00	288,648.85	310,500.00	303,894.17	327,100.00	300,401.17	347,600.00
ExpProgram: 62 - Supplies								
101-3110-621100	Facilities / Fuels & Lubes	1,000.00	453.67	1,000.00	369.34	600.00	498.39	800.00
101-3110-621110	Facilities / Clothing & Laundry	5,000.00	5,930.97	6,000.00	6,164.10	6,500.00	5,282.59	6,500.00
101-3110-621120	Facilities / Office Supplies	2,000.00	3,183.43	2,500.00	1,392.04	2,000.00	1,514.10	1,800.00
101-3110-621130	Facilities / Operating Supplies	16,500.00	21,675.44	19,000.00	25,898.08	24,000.00	33,339.40	29,000.00
101-3110-621140	Facilities / Supplies for Repair &..	17,000.00	9,657.61	12,000.00	24,534.29	24,000.00	11,080.82	26,000.00
101-3110-621150	Facilities / Tools & Minor Equi...	2,500.00	2,505.34	2,500.00	86.45	2,500.00	11,112.47	1,500.00

Budget Worksheet		For Fiscal: 2024 Period Ending: 12/31/2024						
		Defined Budgets						
		2022	2022	2023	2023	2024	2024	2025
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2025 Planning
101-3110-621160	Facilities / Work Orders - Parts	400.00	536.95	400.00	24.23	400.00	0.00	400.00
ExpProgram: 62 - Supplies Total:		44,400.00	43,943.41	43,400.00	58,468.53	60,000.00	62,827.77	66,000.00
ExpProgram: 63 - Other Services & Charges								
101-3110-631100	Facilities / Services-Professional	0.00	4,844.16	0.00	68.00	0.00	70.00	0.00
101-3110-631130	Facilities / Insurance Policies	700.00	699.96	700.00	699.96	700.00	699.96	2,500.00
101-3110-632100	Facilities / Dues,Subscription,P...	2,200.00	1,001.25	5,000.00	1,660.65	2,000.00	1,543.89	2,000.00
101-3110-632110	Facilities / Transportation	200.00	569.48	200.00	655.44	200.00	0.00	400.00
101-3110-632120	Facilities / Conferences & School	2,000.00	753.17	2,000.00	1,732.33	2,000.00	862.86	2,000.00
101-3110-633120	Facilities / Communication	2,000.00	1,227.42	2,000.00	1,715.63	2,000.00	1,414.75	2,000.00
101-3110-634100	Facilities / Utility Services	140,000.00	184,174.75	175,000.00	164,178.97	185,500.00	123,074.96	185,500.00
101-3110-635100	Facilities / Services Contracted,...	133,500.00	161,865.09	170,000.00	219,295.59	220,000.00	212,924.97	220,000.00
101-3110-635110	Facilities / Rentals	0.00	203.39	0.00	401.12	0.00	0.00	0.00
101-3110-635130	Facilities / Hardware & Softwar...	13,000.00	6,960.00	28,000.00	42,570.62	28,000.00	4,697.63	33,000.00
101-3110-638140	Facilities / Miscellaneous Expen...	0.00	0.00	0.00	10,730.00	0.00	9,653.00	0.00
101-3110-638180	Facilities / Pmts to Other Agenc...	0.00	545.16	0.00	545.16	0.00	545.16	0.00
ExpProgram: 63 - Other Services & Charges Total:		293,600.00	362,843.83	382,900.00	444,253.47	440,400.00	355,487.18	447,400.00
Expense Total:		634,100.00	695,436.09	736,800.00	806,616.17	827,500.00	718,716.12	861,000.00
Division: 311 - Campus Facilities Total:		634,100.00	695,436.09	736,800.00	806,616.17	827,500.00	718,716.12	861,000.00
Division: 314 - Engineering								
Revenue								
RevProgram: 43 - License & Permits								
101-3140-435600	Eng / Load Limit Waiver	200.00	100.00	100.00	0.00	0.00	0.00	0.00
101-3140-435700	Eng / Excavation/ROW/Erosion...	23,800.00	39,134.25	30,900.00	25,616.25	20,000.00	38,175.75	25,000.00
101-3140-435900	Eng / Driveway Permits	900.00	0.00	0.00	0.00	0.00	0.00	0.00
RevProgram: 43 - License & Permits Total:		24,900.00	39,234.25	31,000.00	25,616.25	20,000.00	38,175.75	25,000.00
RevProgram: 45 - Charges for Services								
101-3140-455100	Eng / PW Construction (Specs/P..	400.00	0.00	0.00	2,392.00	0.00	0.00	0.00
101-3140-455130	Eng / Antenna Lease	409,700.00	281,051.75	395,000.00	257,051.59	405,000.00	352,242.02	415,000.00
RevProgram: 45 - Charges for Services Total:		410,100.00	281,051.75	395,000.00	259,443.59	405,000.00	352,242.02	415,000.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

		2022	2022	2023	2023	2024	2024	2025
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2025 Planning
RevProgram: 47 - Miscellaneous Revenue								
101-3140-471199	Eng / Antenna Lease Interest	0.00	128,086.17	0.00	114,302.61	0.00	-11,904.76	0.00
RevProgram: 47 - Miscellaneous Revenue Total:		0.00	128,086.17	0.00	114,302.61	0.00	-11,904.76	0.00
Revenue Total:		435,000.00	448,372.17	426,000.00	399,362.45	425,000.00	378,513.01	440,000.00
Expense								
ExpProgram: 61 - Personnel Services								
101-3140-611100	Eng / FT Employee-Regular	248,600.00	198,992.26	267,400.00	263,720.93	332,300.00	257,878.39	380,000.00
101-3140-611110	Eng / Temp Employee-Regular	9,400.00	7,098.63	9,700.00	7,975.44	10,100.00	8,580.00	10,100.00
101-3140-611200	Eng / FT Employee - Overtime	5,400.00	3,310.10	5,600.00	10,613.62	9,600.00	4,019.76	5,600.00
101-3140-611210	Eng / Temp & PT Employee - O...	0.00	0.00	0.00	113.60	1,000.00	0.00	0.00
101-3140-611300	Eng / Employee Leave	0.00	-14,637.44	0.00	5,887.14	0.00	0.00	0.00
101-3140-612100	Eng / Medicare Contribution	2,900.00	2,698.96	3,900.00	3,916.87	4,800.00	3,891.52	5,600.00
101-3140-612110	Eng / PERA Contribution	14,300.00	13,599.65	17,400.00	17,449.29	18,500.00	16,609.02	25,900.00
101-3140-612120	Eng / Social Security Contributi...	12,400.00	11,539.91	16,800.00	16,748.11	20,600.00	16,639.45	23,800.00
101-3140-612140	Eng / Health Insurance	24,500.00	38,351.19	55,900.00	54,467.87	56,100.00	26,815.97	55,700.00
101-3140-612150	Eng / Dental Insurance	400.00	627.17	900.00	899.90	900.00	538.58	1,200.00
101-3140-612160	Eng / Life Insurance	100.00	85.26	100.00	108.29	100.00	96.79	100.00
101-3140-612170	Eng / Cash Benefit	14,000.00	4,187.45	500.00	734.85	500.00	5,756.40	6,200.00
101-3140-612180	Eng / Workers' Compensation	1,100.00	774.65	700.00	1,366.95	1,400.00	1,454.94	1,900.00
101-3140-612190	Eng / Short Term Disability	700.00	790.96	1,000.00	1,020.26	1,000.00	948.85	1,100.00
101-3140-612195	Eng / Long Term Disability	500.00	638.14	800.00	849.68	900.00	807.28	900.00
101-3140-613125	Eng / Miscellaneous Pay	0.00	75.00	0.00	0.00	0.00	0.00	0.00
ExpProgram: 61 - Personnel Services Total:		334,300.00	268,131.89	380,700.00	385,872.80	457,800.00	344,036.95	518,100.00
ExpProgram: 62 - Supplies								
101-3140-621100	Eng / Fuels & Lubes	1,500.00	1,048.56	2,300.00	1,779.92	1,500.00	1,361.53	1,500.00
101-3140-621110	Eng / Clothing & Laundry	600.00	1,309.79	900.00	811.84	1,300.00	380.00	1,300.00
101-3140-621120	Eng / Office Supplies	1,500.00	449.22	1,200.00	1,451.98	1,000.00	286.44	1,000.00
101-3140-621130	Eng / Operating Supplies	2,000.00	583.96	1,000.00	337.68	1,000.00	375.75	1,000.00
101-3140-621140	Eng / Supplies for Repair & Mai...	0.00	0.00	0.00	298.90	0.00	239.68	0.00
101-3140-621150	Eng / Tools & Minor Equipment	2,800.00	2,977.22	2,800.00	0.00	2,800.00	0.00	2,800.00
101-3140-621160	Eng / Work Order Transfer - Par...	1,500.00	1,967.58	1,000.00	359.51	600.00	705.22	600.00
ExpProgram: 62 - Supplies Total:		9,900.00	8,336.33	9,200.00	5,039.83	8,200.00	3,348.62	8,200.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

		2022	2022	2023	2023	2024	2024	2025
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2025 Planning
ExpProgram: 63 - Other Services & Charges								
101-3140-631100	Eng / Services-Professional	22,500.00	31,145.47	26,500.00	13,995.51	5,000.00	3,367.00	5,000.00
101-3140-631130	Eng / Insurance Policies	500.00	500.04	500.00	500.04	500.00	500.04	15,200.00
101-3140-632100	Eng / Dues & Subscription, Per...	500.00	2,204.51	1,500.00	1,706.63	3,000.00	3,206.94	2,000.00
101-3140-632110	Eng / Transportation	1,000.00	0.00	1,000.00	533.34	1,200.00	307.23	1,200.00
101-3140-632120	Eng / Conferences & School	4,000.00	14,934.90	4,000.00	6,723.71	8,000.00	6,992.34	8,000.00
101-3140-633100	Eng / Advertising	0.00	486.72	0.00	0.00	0.00	0.00	0.00
101-3140-633110	Eng / Printing & Binding	500.00	109.85	500.00	23.01	500.00	0.00	500.00
101-3140-633120	Eng / Communication (phones,...	7,500.00	7,487.85	9,000.00	6,343.13	9,000.00	5,712.18	7,000.00
101-3140-635100	Eng / Services Contracted, Non...	18,000.00	12,250.00	13,000.00	4,048.44	8,000.00	0.00	8,000.00
101-3140-635130	Eng / Hardware & Software Su...	45,000.00	67,960.98	55,000.00	57,786.98	10,000.00	74,425.55	10,000.00
ExpProgram: 63 - Other Services & Charges Total:		99,500.00	137,080.32	111,000.00	91,660.79	45,200.00	94,511.28	56,900.00
Expense Total:		443,700.00	413,548.54	500,900.00	482,573.42	511,200.00	441,896.85	583,200.00
Division: 314 - Engineering Surplus (Deficit):		-8,700.00	34,823.63	-74,900.00	-83,210.97	-86,200.00	-63,383.84	-143,200.00
Division: 315 - Forestry								
Revenue								
RevProgram: 44 - Intergovernmental								
101-3150-441100	Forestry / Federal Grants	0.00	49,860.00	0.00	0.00	0.00	0.00	0.00
101-3150-443400	Forestry / State Grants	50,000.00	0.00	5,500.00	5,540.00	0.00	13,055.53	0.00
RevProgram: 44 - Intergovernmental Total:		50,000.00	49,860.00	5,500.00	5,540.00	0.00	13,055.53	0.00
Revenue Total:		50,000.00	49,860.00	5,500.00	5,540.00	0.00	13,055.53	0.00
Expense								
ExpProgram: 62 - Supplies								
101-3150-621100	Forestry / Fuels & Lubes	200.00	0.00	200.00	0.00	200.00	0.00	200.00
101-3150-621130	Forestry / Operating Supplies	4,000.00	9,005.00	6,000.00	497.61	6,500.00	11,809.71	6,500.00
101-3150-621140	Forestry / Supplies for Repair &...	5,000.00	6,604.90	10,500.00	11,622.17	5,500.00	4,242.43	5,500.00
101-3150-621150	Forestry / Tools & Minor Equi...	6,900.00	0.00	6,900.00	12.78	6,900.00	1,473.50	6,900.00
ExpProgram: 62 - Supplies Total:		16,100.00	15,609.90	23,600.00	12,132.56	19,100.00	17,525.64	19,100.00
ExpProgram: 63 - Other Services & Charges								
101-3150-632120	Forestry / Conferences & Schoo..	500.00	0.00	500.00	0.00	500.00	33.95	500.00
101-3150-633100	Forestry / Advertising	300.00	0.00	300.00	0.00	300.00	0.00	300.00
101-3150-635100	Forestry / Services Contracted,...	103,000.00	110,117.45	63,000.00	64,054.02	65,000.00	43,554.36	65,000.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

		2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 Total Budget	2024 YTD Activity	2025 2025 Planning
101-3150-635110	Forestry / Rentals	0.00	0.00	0.00	0.00	0.00	99.99	0.00
ExpProgram: 63 - Other Services & Charges Total:		103,800.00	110,117.45	63,800.00	64,054.02	65,800.00	43,688.30	65,800.00
Expense Total:		119,900.00	125,727.35	87,400.00	76,186.58	84,900.00	61,213.94	84,900.00
Division: 315 - Forestry Surplus (Deficit):		-69,900.00	-75,867.35	-81,900.00	-70,646.58	-84,900.00	-48,158.41	-84,900.00
Division: 316 - Parks								
Revenue								
RevProgram: 44 - Intergovernmental								
101-3160-443400	Parks / State Grants	0.00	0.00	0.00	0.00	0.00	3,000.00	0.00
101-3160-445200	Parks / Watershed District Gran...	0.00	1,492.00	0.00	0.00	0.00	0.00	0.00
RevProgram: 44 - Intergovernmental Total:		0.00	1,492.00	0.00	0.00	0.00	3,000.00	0.00
RevProgram: 45 - Charges for Services								
101-3160-455110	Parks / Public Works Maintena...	1,500.00	3,900.00	5,900.00	5,983.60	3,900.00	3,873.40	3,900.00
RevProgram: 45 - Charges for Services Total:		1,500.00	3,900.00	5,900.00	5,983.60	3,900.00	3,873.40	3,900.00
RevProgram: 47 - Miscellaneous Revenue								
101-3160-473100	Parks / Donations	0.00	2,500.00	0.00	0.00	0.00	0.00	0.00
RevProgram: 47 - Miscellaneous Revenue Total:		0.00	2,500.00	0.00	0.00	0.00	0.00	0.00
Revenue Total:		1,500.00	7,892.00	5,900.00	5,983.60	3,900.00	6,873.40	3,900.00
Expense								
ExpProgram: 61 - Personnel Services								
101-3160-611100	Parks / FT Employee-Regular	419,600.00	418,492.77	479,500.00	481,254.38	520,600.00	474,445.10	525,700.00
101-3160-611110	Parks / Temp Employee-Regular	142,100.00	116,460.22	142,100.00	111,923.98	147,000.00	191,778.42	147,000.00
101-3160-611200	Parks / FT Employee - Overtime	26,600.00	23,875.85	27,500.00	24,603.78	27,500.00	15,068.00	27,500.00
101-3160-611210	Parks / Temp & PT Employee - ...	0.00	2,972.13	0.00	2,132.52	3,000.00	9,054.78	3,000.00
101-3160-611300	Parks / Employee Leave	0.00	2,501.86	0.00	6,267.79	0.00	0.00	0.00
101-3160-612100	Parks / Medicare Contribution	8,200.00	7,985.85	9,400.00	8,724.99	9,900.00	9,702.03	7,900.00
101-3160-612110	Parks / PERA Contribution	32,100.00	32,482.68	37,700.00	37,598.35	40,900.00	35,652.46	41,300.00
101-3160-612120	Parks / Social Security Contribut..	35,200.00	34,146.62	39,500.00	37,305.01	42,300.00	41,482.39	33,900.00
101-3160-612140	Parks / Health Insurance	64,100.00	54,012.89	78,400.00	75,968.16	85,300.00	69,002.71	83,600.00
101-3160-612150	Parks / Dental Insurance	1,500.00	1,086.92	1,500.00	1,538.86	1,700.00	1,583.94	2,000.00
101-3160-612160	Parks / Life Insurance	200.00	197.48	200.00	225.18	200.00	210.69	200.00
101-3160-612170	Parks / Cash Benefit	9,800.00	12,291.78	15,900.00	7,565.12	5,300.00	4,911.36	5,300.00
101-3160-612180	Parks / Workers' Compensation	19,000.00	22,356.03	21,600.00	28,042.88	27,500.00	32,569.37	38,600.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

		2022	2022	2023	2023	2024	2024	2025
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2025 Planning
101-3160-612190	Parks / Short Term Disability	1,500.00	1,587.45	1,700.00	1,931.54	2,000.00	1,870.09	2,100.00
101-3160-612195	Parks / Long Term Disability	1,200.00	1,274.08	1,300.00	1,548.36	1,600.00	1,499.51	1,700.00
101-3160-613125	Parks / Miscellaneous Pay	0.00	100.00	0.00	150.00	0.00	0.00	0.00
101-3160-613130	Parks / Unemployment Compe...	0.00	0.00	0.00	918.86	0.00	0.00	0.00
ExpProgram: 61 - Personnel Services Total:		761,100.00	731,824.61	856,300.00	827,699.76	914,800.00	888,830.85	919,800.00
ExpProgram: 62 - Supplies								
101-3160-621100	Parks / Fuels & Lubes	24,000.00	29,574.77	29,000.00	29,404.79	26,000.00	30,382.79	27,000.00
101-3160-621110	Parks / Clothing & Laundry	3,500.00	8,125.97	6,000.00	8,598.25	7,000.00	7,968.22	7,000.00
101-3160-621120	Parks / Office Supplies	100.00	0.00	100.00	0.00	100.00	111.44	100.00
101-3160-621130	Parks / Operating Supplies	5,000.00	12,300.50	10,000.00	8,297.55	10,000.00	14,160.23	10,000.00
101-3160-621140	Parks / Supplies for Repair & M...	45,000.00	29,979.97	40,000.00	37,897.02	40,000.00	26,414.28	40,000.00
101-3160-621150	Parks / Tools & Minor Equipme...	10,000.00	3,645.77	10,000.00	2,169.75	8,000.00	10,752.09	8,000.00
101-3160-621160	Parks / Work Order Transfer - P...	13,000.00	22,142.64	15,000.00	21,783.39	16,000.00	21,967.08	16,000.00
ExpProgram: 62 - Supplies Total:		100,600.00	105,769.62	110,100.00	108,150.75	107,100.00	111,756.13	108,100.00
ExpProgram: 63 - Other Services & Charges								
101-3160-631100	Parks / Services-Professional	3,000.00	1,850.00	3,000.00	1,634.00	3,000.00	4,235.50	3,000.00
101-3160-631130	Parks / Insurance Policies	25,900.00	27,009.66	25,700.00	25,700.04	19,200.00	19,200.00	29,400.00
101-3160-632100	Parks / Dues & Subscription, Pe...	2,000.00	1,009.05	1,000.00	1,034.21	1,000.00	1,106.39	1,000.00
101-3160-632110	Parks / Transportation	200.00	0.00	200.00	0.00	200.00	0.00	200.00
101-3160-632120	Parks / Conferences & School	4,000.00	2,633.91	4,000.00	7,376.30	4,500.00	4,519.32	6,000.00
101-3160-633100	Parks / Advertising	200.00	51.84	200.00	56.88	200.00	196.90	200.00
101-3160-633110	Parks / Printing & Binding	100.00	0.00	100.00	0.00	100.00	0.00	100.00
101-3160-633120	Parks / Communication (phones..	3,200.00	3,987.76	3,200.00	3,581.21	4,200.00	3,171.22	4,200.00
101-3160-634100	Parks / Utility Services	31,000.00	38,525.20	40,000.00	25,092.17	58,000.00	26,259.92	55,000.00
101-3160-635100	Parks / Services Contracted, No...	40,000.00	35,577.08	35,000.00	23,842.83	35,000.00	42,667.08	35,000.00
101-3160-635110	Parks / Rentals	14,000.00	14,392.50	14,000.00	13,406.55	10,000.00	15,294.43	10,000.00
101-3160-638180	Parks / Pmts to Other Agencies	200.00	764.60	800.00	678.20	0.00	656.90	0.00
ExpProgram: 63 - Other Services & Charges Total:		123,800.00	125,801.60	127,200.00	102,402.39	135,400.00	117,307.66	144,100.00
Expense Total:		985,500.00	963,395.83	1,093,600.00	1,038,252.90	1,157,300.00	1,117,894.64	1,172,000.00
Division: 316 - Parks Surplus (Deficit):		-984,000.00	-955,503.83	-1,087,700.00	-1,032,269.30	-1,153,400.00	-1,111,021.24	-1,168,100.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024

Defined Budgets

		2022	2022	2023	2023	2024	2024	2025
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2025 Planning
Division: 317 - Lighting								
Expense								
ExpProgram: 61 - Personnel Services								
101-3170-611100	Lighting / FT Employee-Regular	12,900.00	13,039.98	13,700.00	13,616.78	14,100.00	13,037.62	14,500.00
101-3170-611200	Lighting / FT Employee - Overt...	300.00	75.06	300.00	85.40	300.00	81.44	300.00
101-3170-612100	Lighting / Medicare Contributi...	200.00	190.83	200.00	198.96	200.00	190.43	200.00
101-3170-612110	Lighting / PERA Contribution	1,000.00	984.01	1,100.00	1,027.34	1,100.00	983.73	1,100.00
101-3170-612120	Lighting / Social Security Contri...	800.00	816.29	900.00	849.46	900.00	814.66	900.00
101-3170-612140	Lighting / Health Insurance	1,400.00	1,341.28	1,400.00	1,446.17	1,500.00	1,326.34	1,700.00
101-3170-612150	Lighting / Dental Insurance	0.00	29.85	100.00	29.87	0.00	27.39	0.00
101-3170-612160	Lighting / Life Insurance	0.00	4.99	100.00	5.00	0.00	4.64	0.00
101-3170-612170	Lighting / Cash Benefit	300.00	286.00	300.00	286.00	300.00	264.00	300.00
101-3170-612180	Lighting / Workers' Compensat...	1,100.00	519.61	600.00	628.48	700.00	592.96	900.00
101-3170-612190	Lighting / Short Term Disability	0.00	46.66	0.00	48.46	0.00	46.86	100.00
101-3170-612195	Lighting / Long Term Disability	0.00	39.13	0.00	40.49	0.00	38.99	0.00
ExpProgram: 61 - Personnel Services Total:		18,000.00	17,373.69	18,700.00	18,262.41	19,100.00	17,409.06	20,000.00
ExpProgram: 62 - Supplies								
101-3170-621130	Lighting / Operating Supplies	0.00	0.00	0.00	97.29	0.00	11.95	0.00
101-3170-621140	Lighting / Supplies for Repair &...	6,500.00	1,670.00	6,500.00	812.00	3,000.00	696.00	3,000.00
ExpProgram: 62 - Supplies Total:		6,500.00	1,670.00	6,500.00	909.29	3,000.00	707.95	3,000.00
ExpProgram: 63 - Other Services & Charges								
101-3170-634100	Lighting / Utility Services	170,000.00	196,455.42	220,000.00	169,488.03	222,000.00	159,720.99	222,000.00
101-3170-635100	Lighting / Services Contracted, ...	30,000.00	6,437.15	30,000.00	18,630.42	33,000.00	9,863.36	33,000.00
ExpProgram: 63 - Other Services & Charges Total:		200,000.00	202,892.57	250,000.00	188,118.45	255,000.00	169,584.35	255,000.00
Expense Total:		224,500.00	221,936.26	275,200.00	207,290.15	277,100.00	187,701.36	278,000.00
Division: 317 - Lighting Total:		224,500.00	221,936.26	275,200.00	207,290.15	277,100.00	187,701.36	278,000.00
Division: 318 - Streets								
Revenue								
RevProgram: 44 - Intergovernmental								
101-3180-443310	Streets / Municipal State Aid Fo...	446,500.00	484,832.00	448,200.00	648,724.90	496,300.00	461,070.90	512,500.00
RevProgram: 44 - Intergovernmental Total:		446,500.00	484,832.00	448,200.00	648,724.90	496,300.00	461,070.90	512,500.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

		2022	2022	2023	2023	2024	2024	2025
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2025 Planning
RevProgram: 45 - Charges for Services								
101-3180-455110	Streets / Public Works Mainten...	100.00	2,400.00	7,300.00	7,335.30	0.00	0.00	0.00
RevProgram: 45 - Charges for Services Total:		100.00	2,400.00	7,300.00	7,335.30	0.00	0.00	0.00
RevProgram: 47 - Miscellaneous Revenue								
101-3180-475120	Streets / Restitution Pmts	0.00	175.00	0.00	0.00	0.00	133.50	0.00
RevProgram: 47 - Miscellaneous Revenue Total:		0.00	175.00	0.00	0.00	0.00	133.50	0.00
Revenue Total:		446,600.00	487,407.00	455,500.00	656,060.20	496,300.00	461,204.40	512,500.00
Expense								
ExpProgram: 61 - Personnel Services								
101-3180-611100	Streets / FT Employee-Regular	595,200.00	588,187.91	644,100.00	641,087.77	690,500.00	625,146.42	713,600.00
101-3180-611110	Streets / Temp Employee-Regu...	16,000.00	14,969.09	16,000.00	31,578.91	24,000.00	19,009.67	24,000.00
101-3180-611200	Streets / FT Employee - Overti...	20,000.00	29,182.46	27,900.00	34,580.86	28,000.00	23,859.93	28,000.00
101-3180-611300	Streets / Employee Leave	0.00	4,335.40	0.00	2,045.88	0.00	0.00	0.00
101-3180-612100	Streets / Medicare Contribution	9,000.00	9,178.56	9,900.00	10,251.91	10,800.00	9,687.90	10,900.00
101-3180-612110	Streets / PERA Contribution	46,100.00	45,696.90	49,400.00	49,521.25	53,500.00	48,013.75	55,100.00
101-3180-612120	Streets / Social Security Contri...	38,400.00	39,242.19	40,900.00	43,831.80	46,300.00	41,421.40	46,400.00
101-3180-612140	Streets / Health Insurance	99,800.00	81,329.12	86,900.00	79,615.17	76,700.00	68,622.88	82,900.00
101-3180-612150	Streets / Dental Insurance	1,600.00	988.41	1,000.00	1,123.72	1,000.00	916.34	1,000.00
101-3180-612160	Streets / Life Insurance	300.00	294.09	300.00	297.67	300.00	278.55	300.00
101-3180-612170	Streets / Cash Benefit	7,200.00	15,251.34	16,500.00	19,799.77	23,100.00	21,304.97	23,100.00
101-3180-612180	Streets / Workers' Compensati...	34,100.00	26,354.87	27,800.00	34,080.50	35,200.00	31,546.06	44,000.00
101-3180-612190	Streets / Short Term Disability	1,900.00	2,269.60	2,300.00	2,493.49	2,500.00	2,539.91	2,700.00
101-3180-612195	Streets / Long Term Disability	1,500.00	1,815.38	1,800.00	1,995.35	2,000.00	2,032.87	2,200.00
101-3180-613125	Streets / Miscellaneous Pay	0.00	75.00	0.00	25.00	0.00	27.50	0.00
ExpProgram: 61 - Personnel Services Total:		871,100.00	859,170.32	924,800.00	952,329.05	993,900.00	894,408.15	1,034,200.00
ExpProgram: 62 - Supplies								
101-3180-621100	Streets / Fuels & Lubes	45,000.00	44,341.98	50,000.00	61,842.88	52,000.00	33,164.56	52,000.00
101-3180-621110	Streets / Clothing & Laundry	6,400.00	8,409.30	7,500.00	7,517.45	7,500.00	5,511.84	7,500.00
101-3180-621120	Streets / Office Supplies	500.00	0.00	500.00	100.99	500.00	172.21	500.00
101-3180-621130	Streets / Operating Supplies	2,500.00	1,141.06	7,000.00	2,472.82	5,000.00	4,919.63	3,000.00
101-3180-621140	Streets / Supplies for Repair &...	136,000.00	176,455.15	141,000.00	137,733.73	145,000.00	84,323.40	150,000.00
101-3180-621150	Streets / Tools & Minor Equip...	11,500.00	3,147.23	11,500.00	8,113.65	10,000.00	4,820.94	10,000.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

		2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 Total Budget	2024 YTD Activity	2025 2025 Planning
101-3180-621160	Streets / Work Order Transfer -...	27,000.00	57,390.90	27,000.00	57,129.88	32,000.00	50,802.67	30,000.00
	ExpProgram: 62 - Supplies Total:	228,900.00	290,885.62	244,500.00	274,911.40	252,000.00	183,715.25	253,000.00
	ExpProgram: 63 - Other Services & Charges							
101-3180-631100	Streets / Services-Professional	500.00	1,094.00	2,000.00	1,507.00	2,000.00	520.00	2,000.00
101-3180-631130	Streets / Insurance Policies	9,100.00	9,099.96	6,000.00	6,000.00	4,700.00	4,700.04	10,100.00
101-3180-632100	Streets / Dues & Subscription, ...	900.00	462.50	900.00	642.30	900.00	641.70	900.00
101-3180-632110	Streets / Transportation	100.00	0.00	100.00	0.00	100.00	0.00	100.00
101-3180-632120	Streets / Conferences & School	3,000.00	1,462.13	3,500.00	11,958.36	4,000.00	1,867.86	4,000.00
101-3180-633110	Streets / Printing & Binding	200.00	0.00	200.00	291.48	200.00	0.00	200.00
101-3180-633120	Streets / Communication (pho...	7,000.00	7,845.17	7,000.00	7,030.19	7,000.00	5,887.17	7,000.00
101-3180-635100	Streets / Services Contracted, ...	316,000.00	235,548.30	332,000.00	305,170.67	335,000.00	91,408.53	340,000.00
101-3180-635110	Streets / Rentals	1,500.00	5,348.55	1,500.00	5,639.90	1,500.00	5,205.40	1,500.00
101-3180-635130	Streets / Hardware & Software ...	1,000.00	2,245.50	1,000.00	3,970.00	2,000.00	7,410.00	2,000.00
	ExpProgram: 63 - Other Services & Charges Total:	339,300.00	263,106.11	354,200.00	342,209.90	357,400.00	117,640.70	367,800.00
	Expense Total:	1,439,300.00	1,413,162.05	1,523,500.00	1,569,450.35	1,603,300.00	1,195,764.10	1,655,000.00
	Division: 318 - Streets Surplus (Deficit):	-992,700.00	-925,755.05	-1,068,000.00	-913,390.15	-1,107,000.00	-734,559.70	-1,142,500.00
	Division: 319 - Fleet Services: Garage/Shop							
	Revenue							
	RevProgram: 47 - Miscellaneous Revenue							
101-3190-474110	Fleet Services / Other Reimbur...	600.00	867.30	600.00	809.99	600.00	654.66	600.00
101-3190-475300	Fleet Services / Sale of Misc. Pr...	500.00	0.00	0.00	0.00	0.00	0.00	0.00
	RevProgram: 47 - Miscellaneous Revenue Total:	1,100.00	867.30	600.00	809.99	600.00	654.66	600.00
	Revenue Total:	1,100.00	867.30	600.00	809.99	600.00	654.66	600.00
	Expense							
	ExpProgram: 61 - Personnel Services							
101-3190-611100	Fleet Services / FT Employee-R...	299,800.00	297,168.31	308,000.00	305,378.99	326,100.00	302,880.58	325,800.00
101-3190-611200	Fleet Services / FT Employee - ...	4,100.00	4,252.02	4,300.00	7,445.94	6,000.00	2,807.94	6,000.00
101-3190-611300	Fleet Services / Employee Leave	0.00	1,711.62	0.00	-865.19	0.00	0.00	0.00
101-3190-612100	Fleet Services / Medicare Contr...	4,300.00	4,269.06	4,300.00	4,366.77	4,700.00	4,310.06	4,700.00
101-3190-612110	Fleet Services / PERA Contribut...	22,800.00	21,361.53	23,400.00	23,453.95	24,900.00	22,934.26	24,900.00
101-3190-612120	Fleet Services / Social Security ...	18,300.00	18,253.91	18,300.00	18,671.12	19,900.00	18,427.50	20,000.00
101-3190-612140	Fleet Services / Health Insuran...	47,800.00	44,352.77	58,200.00	47,141.89	47,600.00	41,739.39	50,700.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

		2022	2022	2023	2023	2024	2024	2025
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2025 Planning
101-3190-612150	Fleet Services / Dental Insurance	1,300.00	1,106.56	1,200.00	1,147.64	1,200.00	1,061.65	1,100.00
101-3190-612160	Fleet Services / Life Insurance	100.00	130.06	100.00	135.89	100.00	124.54	100.00
101-3190-612170	Fleet Services / Cash Benefit	200.00	409.20	600.00	572.00	600.00	528.00	600.00
101-3190-612180	Fleet Services / Workers' Comp...	8,900.00	6,604.67	7,300.00	8,094.31	8,500.00	7,796.36	10,800.00
101-3190-612190	Fleet Services / Short Term Dis...	1,000.00	1,074.16	800.00	1,198.91	1,200.00	1,188.76	1,200.00
101-3190-612195	Fleet Services / Long Term Disa...	800.00	862.99	700.00	963.32	1,000.00	957.35	1,000.00
101-3190-613125	Fleet Services / Miscellaneous ...	0.00	100.00	0.00	0.00	0.00	100.00	0.00
ExpProgram: 61 - Personnel Services Total:		409,400.00	401,656.86	427,200.00	417,705.54	441,800.00	404,856.39	446,900.00
ExpProgram: 62 - Supplies								
101-3190-621100	Fleet Services / Fuels & Lubes	500.00	700.25	500.00	802.86	800.00	1,392.44	800.00
101-3190-621110	Fleet Services / Clothing & Lau...	2,500.00	4,184.21	3,000.00	4,695.45	4,000.00	3,792.95	4,000.00
101-3190-621120	Fleet Services / Office Supplies	500.00	273.03	500.00	444.93	500.00	257.84	500.00
101-3190-621130	Fleet Services / Operating Suppl..	2,000.00	291.36	2,000.00	587.97	2,000.00	1,109.88	2,000.00
101-3190-621140	Fleet Services / Supplies for Re...	4,000.00	10,115.76	6,000.00	7,908.04	6,000.00	5,996.75	8,500.00
101-3190-621150	Fleet Services / Tools & Minor ...	9,500.00	11,487.63	9,500.00	25,454.03	10,000.00	2,949.21	10,000.00
101-3190-621160	Fleet Services / Work Order Tr...	0.00	888.40	0.00	1,663.95	0.00	1,790.74	0.00
ExpProgram: 62 - Supplies Total:		19,000.00	27,940.64	21,500.00	41,557.23	23,300.00	17,289.81	25,800.00
ExpProgram: 63 - Other Services & Charges								
101-3190-631100	Fleet Services / Services-Profess..	300.00	895.00	3,000.00	0.00	1,000.00	328.00	1,000.00
101-3190-631130	Fleet Services / Insurance Polici...	700.00	699.96	6,000.00	6,000.00	15,000.00	15,000.00	20,900.00
101-3190-632100	Fleet Services / Dues, Subscript...	1,000.00	436.25	1,000.00	1,526.64	1,000.00	1,446.50	1,500.00
101-3190-632110	Fleet Services / Transportation	200.00	0.00	200.00	0.00	200.00	0.00	200.00
101-3190-632120	Fleet Services / Conferences & ...	4,000.00	3,411.00	5,000.00	3,805.27	5,000.00	382.86	5,000.00
101-3190-633110	Fleet Services / Printing & Bind...	100.00	13.85	100.00	0.00	100.00	0.00	100.00
101-3190-633120	Fleet Services / Communication	5,500.00	6,271.99	6,000.00	6,717.01	7,000.00	5,492.38	7,000.00
101-3190-635100	Fleet Services / Services Contra...	12,000.00	5,162.87	10,000.00	10,702.49	8,000.00	6,050.59	8,000.00
101-3190-635110	Fleet Services / Rentals	400.00	522.50	400.00	1,817.50	1,000.00	672.50	1,000.00
101-3190-635130	Fleet Services / Hardware & Sof...	6,200.00	6,727.00	7,000.00	3,649.00	7,000.00	5,268.25	5,000.00
101-3190-638140	Fleet Services / Miscellaneous ...	3,000.00	3,934.75	3,000.00	3,725.84	4,000.00	2,623.16	3,000.00
101-3190-638170	Fleet Services / Work Order Tr...	-21,000.00	-15,969.01	-21,000.00	-11,767.56	-21,000.00	-12,397.79	-21,000.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

		2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 Total Budget	2024 YTD Activity	2025 2025 Planning
101-3190-638180	Fleet Services / Pmts to Other ...	700.00	0.00	700.00	0.00	0.00	0.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		13,100.00	12,106.16	21,400.00	26,176.19	28,300.00	24,866.45	31,700.00
Expense Total:		441,500.00	441,703.66	470,100.00	485,438.96	493,400.00	447,012.65	504,400.00
Division: 319 - Fleet Services: Garage/Shop Surplus (Deficit):		-440,400.00	-440,836.36	-469,500.00	-484,628.97	-492,800.00	-446,357.99	-503,800.00
Division: 410 - Recreation								
Revenue								
RevProgram: 44 - Intergovernmental								
101-4100-445300	Rec / County & Local Grants	0.00	0.00	0.00	2,355.57	0.00	0.00	0.00
RevProgram: 44 - Intergovernmental Total:		0.00	0.00	0.00	2,355.57	0.00	0.00	0.00
RevProgram: 45 - Charges for Services								
101-4101-459100	Rec-Youth Programs / Program...	19,300.00	15,106.62	19,800.00	16,841.70	22,000.00	15,098.83	22,000.00
101-4102-459100	Rec After School / Program Rev...	13,500.00	4,844.12	12,200.00	9,051.98	10,000.00	11,157.00	9,000.00
101-4104-459100	Rec-Community Programs / Pr...	3,100.00	0.00	3,100.00	0.00	0.00	0.00	0.00
101-4105-459100	Rec Special Events / Program R...	3,100.00	3,750.06	3,100.00	5,337.27	3,500.00	9,427.57	3,500.00
101-4106-459100	Rec ROCKS / Program Revenue	69,500.00	71,296.50	81,000.00	81,589.59	85,000.00	104,577.92	85,000.00
101-4107-459100	Rec-Adult Programs / Program ...	43,600.00	34,879.77	30,000.00	36,265.68	30,000.00	36,479.45	30,000.00
101-4110-459230	Rec Facility Rentals / Rental Re...	13,500.00	13,072.51	10,000.00	12,760.00	16,000.00	61,565.98	40,000.00
RevProgram: 45 - Charges for Services Total:		165,600.00	142,949.58	159,200.00	161,846.22	166,500.00	238,306.75	189,500.00
RevProgram: 47 - Miscellaneous Revenue								
101-4100-473100	Rec / General Contributions & ...	1,400.00	1,225.00	2,800.00	4,700.00	2,500.00	5,365.22	2,500.00
101-4100-474110	Rec / Other Reimb-Program Su...	100.00	0.00	0.00	-2,532.95	0.00	-5,548.00	0.00
101-4100-475900	Rec / Misc Revenue	800.00	2,465.40	2,300.00	1,953.13	1,500.00	250.36	1,500.00
RevProgram: 47 - Miscellaneous Revenue Total:		2,300.00	3,690.40	5,100.00	4,120.18	4,000.00	67.58	4,000.00
Revenue Total:		167,900.00	146,639.98	164,300.00	168,321.97	170,500.00	238,374.33	193,500.00
Expense								
ExpProgram: 61 - Personnel Services								
101-4100-611100	Rec / FT Employee-Regular	363,300.00	354,234.06	383,500.00	370,867.96	403,000.00	358,310.89	427,100.00
101-4100-611105	Rec / PT Permanent-Regular	0.00	13,435.48	26,900.00	26,580.45	28,700.00	27,008.81	30,500.00
101-4100-611110	Rec / Temp Employee-Regular	0.00	7,015.93	0.00	10,149.01	20,100.00	19,569.50	47,100.00
101-4100-611210	Rec / Temp & PT Employee - O...	0.00	530.78	0.00	0.00	0.00	126.68	0.00
101-4100-611300	Rec / Employee Leave	0.00	-11,134.14	0.00	-2,096.42	0.00	0.00	0.00
101-4100-612100	Rec / Medicare Contribution	5,600.00	5,233.20	5,800.00	5,861.52	6,600.00	5,822.92	7,300.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

		2022	2022	2023	2023	2024	2024	2025
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2025 Planning
101-4100-612110	Rec / PERA Contribution	27,600.00	27,217.66	27,200.00	29,895.67	32,500.00	28,994.17	34,400.00
101-4100-612120	Rec / Social Security Contributi...	23,800.00	22,376.26	24,800.00	25,063.18	28,200.00	24,897.74	31,400.00
101-4100-612140	Rec / Health Insurance	34,000.00	40,909.11	65,500.00	43,770.10	46,100.00	44,632.70	51,400.00
101-4100-612150	Rec / Dental Insurance	300.00	525.00	900.00	1,029.60	600.00	775.00	900.00
101-4100-612160	Rec / Life Insurance	200.00	158.75	100.00	157.28	200.00	142.18	200.00
101-4100-612170	Rec / Cash Benefit	25,700.00	11,607.64	5,700.00	11,442.60	11,400.00	9,462.15	11,400.00
101-4100-612180	Rec / Workers' Compensation	6,800.00	7,579.05	11,300.00	13,886.69	16,100.00	13,515.46	18,700.00
101-4100-612190	Rec / Short Term Disability	1,400.00	1,251.93	1,200.00	1,347.77	1,400.00	1,290.16	1,500.00
101-4100-612195	Rec / Long Term Disability	1,100.00	1,030.26	1,000.00	1,137.41	1,200.00	1,094.06	1,200.00
101-4100-613125	Rec / Miscellaneous Pay	0.00	0.00	0.00	137.50	0.00	25.00	0.00
101-4100-613130	Rec / Unemployment Compens...	0.00	0.00	0.00	0.00	0.00	388.17	0.00
101-4101-611110	Rec-Youth Programs / Temp E...	7,000.00	8,682.90	7,000.00	9,066.18	9,100.00	9,353.18	9,500.00
101-4101-612100	Rec-Youth Programs / Medicare..	0.00	125.96	300.00	131.45	100.00	135.56	100.00
101-4101-612120	Rec-Youth Programs / Social Se...	500.00	538.36	500.00	562.18	600.00	579.93	600.00
101-4101-612180	Rec-Youth Programs / Workers'...	0.00	376.94	400.00	411.56	200.00	507.10	600.00
101-4102-611110	Rec After School / Temp Emplo...	19,000.00	2,668.74	19,000.00	4,631.49	12,000.00	5,726.25	12,000.00
101-4102-612100	Rec After School / Medicare Co...	200.00	38.70	200.00	67.16	200.00	83.02	200.00
101-4102-612120	Rec After School / Social Securi...	1,200.00	165.46	1,200.00	287.12	700.00	355.05	700.00
101-4102-612180	Rec After School / Workers' C...	600.00	88.98	0.00	214.97	300.00	242.72	500.00
101-4104-611110	Rec-Community Programs / Te...	19,000.00	2,141.84	19,000.00	3,533.88	5,000.00	2,271.96	5,300.00
101-4104-612100	Rec-Community Programs / M...	300.00	31.08	300.00	51.24	100.00	32.92	100.00
101-4104-612120	Rec-Community Programs / Soc...	1,100.00	132.79	1,100.00	219.13	300.00	140.87	300.00
101-4104-612180	Rec-Community Programs / Wo...	700.00	99.88	100.00	166.54	200.00	133.68	100.00
101-4105-611110	Rec Special Events / Temp Emp...	10,000.00	4,290.73	10,000.00	4,702.99	9,100.00	5,541.49	9,500.00
101-4105-612100	Rec Special Events / Medicare ...	100.00	62.20	100.00	68.21	100.00	80.39	100.00
101-4105-612120	Rec Special Events / Social Secu...	600.00	266.02	600.00	291.61	600.00	343.56	600.00
101-4105-612180	Rec Special Events / Workers' C...	300.00	170.93	100.00	238.51	200.00	256.69	200.00
101-4106-611110	Rec ROCKS / Temp Employee-R...	55,000.00	66,843.43	61,000.00	66,203.18	70,000.00	78,098.06	69,000.00
101-4106-612100	Rec ROCKS / Medicare Contribu...	800.00	969.24	800.00	959.99	1,000.00	1,132.45	1,000.00
101-4106-612120	Rec ROCKS / Social Security Con...	3,400.00	4,144.36	3,400.00	4,104.51	4,300.00	4,842.12	4,300.00
101-4106-612180	Rec ROCKS / Workers' Compen...	1,500.00	2,914.34	900.00	3,177.53	1,300.00	4,341.81	1,700.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

		2022	2022	2023	2023	2024	2024	2025
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2025 Planning
101-4107-611110	Rec-Adult Programs / Temp Em...	7,000.00	6,919.67	7,000.00	7,849.59	11,000.00	7,652.75	11,000.00
101-4107-612100	Rec-Adult Programs / Medicare...	100.00	100.27	100.00	113.89	200.00	110.97	200.00
101-4107-612120	Rec-Adult Programs / Social Se...	400.00	429.01	400.00	486.68	700.00	474.50	700.00
101-4107-612180	Rec-Adult Programs / Workers'...	300.00	305.87	400.00	372.35	500.00	378.87	600.00
ExpProgram: 61 - Personnel Services Total:		618,900.00	584,478.67	687,800.00	647,142.26	723,900.00	658,871.49	792,000.00
ExpProgram: 62 - Supplies								
101-4100-621100	Rec / Fuels & Lubes	1,000.00	442.83	500.00	453.04	500.00	353.83	500.00
101-4100-621110	Rec / Clothing & Laundry	4,000.00	2,604.97	3,000.00	2,013.65	3,000.00	577.00	3,000.00
101-4100-621120	Rec / Office Supplies	1,300.00	638.46	1,300.00	848.33	1,000.00	1,335.87	1,000.00
101-4100-621130	Rec / Operating Supplies	7,000.00	6,363.26	5,800.00	9,597.31	3,000.00	4,560.78	5,000.00
101-4100-621140	Rec / Supplies for Repair & Mai...	200.00	40.26	200.00	25.98	200.00	337.54	200.00
101-4100-621150	Rec / Tools & Minor Equipment	100.00	0.00	100.00	45.67	100.00	0.00	100.00
101-4100-621160	Rec / Work Order Transfer - Par...	1,000.00	166.62	1,000.00	56.76	1,000.00	79.88	1,000.00
101-4101-621130	Rec-Youth Programs / Operatin...	18,100.00	2,070.71	7,800.00	3,406.71	3,000.00	461.22	3,000.00
101-4102-621130	Rec After School / Operating S...	14,000.00	679.58	5,000.00	412.46	2,000.00	1,221.38	2,000.00
101-4104-621130	Rec-Community Programs / Op...	12,500.00	149.11	1,500.00	622.49	1,000.00	903.84	1,000.00
101-4105-621130	Rec Special Events / Operating ...	7,000.00	5,426.07	7,000.00	4,928.69	6,000.00	8,760.25	6,000.00
101-4106-621130	Rec ROCKS / Operating Supplies	8,000.00	3,535.32	8,000.00	5,971.20	4,500.00	8,560.04	4,500.00
101-4107-621130	Rec-Adult Programs / Operating..	9,700.00	3,817.14	7,000.00	741.69	6,000.00	1,888.05	4,000.00
ExpProgram: 62 - Supplies Total:		83,900.00	25,934.33	48,200.00	29,123.98	31,300.00	29,039.68	31,300.00
ExpProgram: 63 - Other Services & Charges								
101-4100-631100	Rec / Services-Professional	500.00	7,928.00	10,500.00	6,300.00	10,500.00	8,775.00	10,500.00
101-4100-631130	Rec / Insurance Policies	2,700.00	2,700.00	2,700.00	2,700.00	2,400.00	2,400.00	500.00
101-4100-632100	Rec / Dues & Subscription, Per...	6,000.00	3,710.10	4,200.00	4,562.90	5,300.00	4,124.91	5,500.00
101-4100-632110	Rec / Transportation	2,700.00	0.00	1,500.00	2,854.77	1,000.00	2,472.33	1,000.00
101-4100-632120	Rec / Conferences & School	4,800.00	3,822.32	5,400.00	2,645.00	5,600.00	4,765.10	6,500.00
101-4100-633100	Rec / Advertising	1,600.00	1,155.46	1,600.00	470.53	1,600.00	70.00	1,600.00
101-4100-633110	Rec / Printing & Binding	16,500.00	14,758.08	16,500.00	18,440.61	20,500.00	14,994.72	20,500.00
101-4100-633120	Rec / Communication (phones,...	10,500.00	8,795.80	10,500.00	8,527.00	10,500.00	9,056.23	10,500.00
101-4100-635100	Rec / Services Contracted, Non...	21,000.00	20,219.08	18,000.00	16,732.21	42,000.00	30,389.39	42,000.00
101-4100-635110	Rec / Rentals	1,500.00	79.00	1,500.00	977.00	1,500.00	2,898.00	1,500.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

		2022	2022	2023	2023	2024	2024	2025
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2025 Planning
101-4100-635130	Rec / Hardware & Software Su...	5,500.00	4,500.00	5,500.00	4,725.00	5,500.00	4,961.00	5,600.00
101-4100-638180	Rec / Pmts to Other Agencies	20,200.00	20,707.50	23,000.00	18,180.00	25,000.00	23,157.50	25,000.00
101-4101-632110	Rec-Youth Programs / Transpor...	2,500.00	1,519.08	5,500.00	1,462.40	2,000.00	1,045.93	2,000.00
101-4101-635100	Rec-Youth Programs / Services ...	500.00	0.00	500.00	100.00	500.00	0.00	500.00
101-4102-635100	Rec After School / Services Con...	2,500.00	2,104.80	2,500.00	695.00	2,500.00	1,611.60	2,500.00
101-4105-633100	Rec Special Events / Advertising	0.00	1.72	0.00	0.00	0.00	0.00	0.00
101-4105-635100	Rec Special Events / Services C...	15,000.00	8,450.00	15,000.00	8,450.00	16,000.00	9,931.54	16,000.00
101-4105-635110	Rec Special Events / Rentals	0.00	1,593.72	0.00	3,744.44	3,000.00	3,633.16	3,000.00
101-4106-632110	Rec ROCKS / Transportation	5,000.00	2,798.86	6,500.00	5,419.38	4,000.00	4,046.36	4,000.00
101-4106-635100	Rec ROCKS / Services Contract...	10,000.00	7,434.00	10,000.00	6,120.00	10,000.00	6,630.00	10,000.00
101-4107-635100	Rec-Adult Programs / Services ...	19,000.00	12,337.44	19,000.00	18,596.00	17,000.00	21,278.00	17,000.00
101-4107-635110	Rec-Adult Programs / Rentals	0.00	0.00	0.00	0.00	0.00	125.00	0.00
101-4107-638180	Rec-Adult Programs / Payments..	0.00	0.00	0.00	952.50	0.00	0.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		148,000.00	124,614.96	159,900.00	132,654.74	186,400.00	156,365.77	185,700.00
Expense Total:		850,800.00	735,027.96	895,900.00	808,920.98	941,600.00	844,276.94	1,009,000.00
Division: 410 - Recreation Surplus (Deficit):		-682,900.00	-588,387.98	-731,600.00	-640,599.01	-771,100.00	-605,902.61	-815,500.00
Division: 511 - Building Inspection								
Revenue								
RevProgram: 43 - License & Permits								
101-5110-431400	Bldg Inspection / Contractor Lic...	8,600.00	7,770.00	9,200.00	7,700.00	9,200.00	3,787.00	0.00
101-5110-435100	Bldg Inspection / Building Perm...	413,500.00	244,071.99	363,900.00	345,146.64	355,000.00	240,207.43	337,000.00
101-5110-435110	Bldg Inspection / Plan Review F...	198,500.00	117,498.45	175,400.00	178,402.06	160,000.00	108,091.49	155,000.00
101-5110-435200	Bldg Inspection / Electrical Per...	66,800.00	62,935.40	86,100.00	89,648.72	78,000.00	71,933.15	73,500.00
101-5110-435300	Bldg Inspection / Plumbing Pe...	50,000.00	29,998.57	50,000.00	69,258.51	50,000.00	25,917.15	65,400.00
101-5110-435400	Bldg Inspection / Heating Permi...	102,100.00	58,632.76	101,000.00	111,427.86	90,000.00	30,264.68	127,800.00
RevProgram: 43 - License & Permits Total:		839,500.00	520,907.17	785,600.00	801,583.79	742,200.00	480,200.90	758,700.00
RevProgram: 45 - Charges for Services								
101-5110-453210	Bldg Inspection / Fire Impact Su...	73,600.00	5,420.33	45,900.00	0.00	10,000.00	7,843.56	10,000.00
101-5110-457100	Bldg Inspection / License Surch...	1,900.00	110.00	2,100.00	0.00	15,000.00	1,110.00	0.00
RevProgram: 45 - Charges for Services Total:		75,500.00	5,530.33	48,000.00	0.00	25,000.00	8,953.56	10,000.00
RevProgram: 47 - Miscellaneous Revenue								
101-5110-473100	Bldg Inspection / General Contr...	0.00	0.00	0.00	500.00	0.00	0.00	0.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

		2022	2022	2023	2023	2024	2024	2025
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2025 Planning
101-5110-475800	Bldg Inspection / Cash Over or ...	0.00	0.02	0.00	0.00	0.00	0.00	0.00
101-5110-475900	Bldg Inspections / Misc Revenue	71,000.00	70,978.50	0.00	27.76	15,000.00	15,548.16	15,000.00
RevProgram: 47 - Miscellaneous Revenue Total:		71,000.00	70,978.52	0.00	527.76	15,000.00	15,548.16	15,000.00
Revenue Total:		986,000.00	597,416.02	833,600.00	802,111.55	782,200.00	504,702.62	783,700.00
Expense								
ExpProgram: 61 - Personnel Services								
101-5110-611100	Bldg Inspection / FT Employee-...	256,400.00	259,855.59	272,700.00	271,219.20	280,900.00	259,708.04	293,800.00
101-5110-611200	Bldg Inspection / FT Employee -...	4,200.00	0.00	4,300.00	0.00	0.00	0.00	0.00
101-5110-611300	Bldg Inspection / Employee Lea...	0.00	336.11	0.00	-399.77	0.00	0.00	0.00
101-5110-612100	Bldg Inspection / Medicare Con...	3,600.00	3,640.73	3,900.00	3,785.93	4,000.00	3,604.47	4,100.00
101-5110-612110	Bldg Inspection / PERA Contrib...	19,300.00	19,032.90	20,800.00	20,341.44	21,100.00	19,478.10	22,000.00
101-5110-612120	Bldg Inspection / Social Security..	15,500.00	15,567.37	16,800.00	16,188.66	16,900.00	15,411.48	17,400.00
101-5110-612140	Bldg Inspection / Health Insura...	40,900.00	32,704.14	35,800.00	35,817.12	35,800.00	42,991.26	57,900.00
101-5110-612150	Bldg Inspection / Dental Insura...	1,000.00	862.50	900.00	912.50	900.00	825.00	1,200.00
101-5110-612160	Bldg Inspection / Life Insurance	100.00	100.80	100.00	103.68	100.00	95.04	100.00
101-5110-612180	Bldg Inspection / Workers' Co...	1,300.00	962.91	1,000.00	1,898.77	2,000.00	1,440.73	2,000.00
101-5110-612190	Bldg Inspection / Short Term Di...	900.00	907.91	900.00	991.26	1,000.00	937.62	1,000.00
101-5110-612195	Bldg Inspection / Long Term Di...	700.00	762.02	800.00	830.52	800.00	797.09	900.00
101-5110-613125	Bldg Inspection / Miscellaneous...	0.00	0.00	0.00	0.00	0.00	100.00	0.00
ExpProgram: 61 - Personnel Services Total:		343,900.00	334,732.98	358,000.00	351,689.31	363,500.00	345,388.83	400,400.00
ExpProgram: 62 - Supplies								
101-5110-621100	Bldg Inspection / Fuels & Lubes	1,800.00	1,493.94	1,800.00	1,799.47	1,800.00	1,339.41	1,800.00
101-5110-621110	Bldg Inspection / Clothing & La...	1,000.00	172.00	1,000.00	82.00	500.00	79.81	500.00
101-5110-621120	Bldg Inspection / Office Supplies	400.00	67.02	400.00	93.65	400.00	56.18	400.00
101-5110-621130	Bldg Inspection / Operating Su...	2,000.00	-179.23	2,000.00	0.00	1,500.00	286.30	1,500.00
101-5110-621150	Bldg Inspection / Tools & Minor...	400.00	0.00	400.00	0.00	400.00	0.00	400.00
101-5110-621160	Bldg Inspection / Work Order T...	500.00	114.34	500.00	586.47	1,500.00	41.30	1,500.00
ExpProgram: 62 - Supplies Total:		6,100.00	1,668.07	6,100.00	2,561.59	6,100.00	1,803.00	6,100.00
ExpProgram: 63 - Other Services & Charges								
101-5110-631100	Bldg Inspection / Services-Profe...	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00
101-5110-631130	Bldg Inspection / Insurance Poli...	2,100.00	2,100.00	500.00	500.04	500.00	500.04	500.00
101-5110-632100	Bldg Inspection / Dues&Subscri...	600.00	203.00	600.00	72.50	600.00	330.00	600.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

		2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 Total Budget	2024 YTD Activity	2025 2025 Planning
101-5110-632110	Bldg Inspection / Transportation	700.00	0.00	700.00	0.00	700.00	628.59	700.00
101-5110-632120	Bldg Inspection / Conferences ...	4,030.00	845.00	4,030.00	418.50	4,000.00	3,288.76	4,000.00
101-5110-633100	Bldg Inspection / Advertising	200.00	0.00	200.00	0.00	200.00	0.00	200.00
101-5110-633110	Bldg Inspection / Printing & Bin...	2,000.00	44.00	500.00	23.74	500.00	25.98	500.00
101-5110-633120	Bldg Inspection / Comm. (phon...	3,700.00	2,794.35	3,700.00	2,572.63	3,700.00	2,233.65	3,700.00
101-5110-635100	Bldg Inspection / Services Cont...	113,000.00	100,329.59	114,500.00	110,179.48	142,500.00	70,179.65	142,500.00
101-5110-635130	Bldg Inspection / Hardware & S...	6,270.00	2,990.00	6,270.00	0.00	19,000.00	18,000.00	21,600.00
101-5110-638180	Bldg Inspections / Pmts to Othe...	71,000.00	70,978.50	0.00	0.00	0.00	0.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		204,600.00	180,284.44	132,000.00	113,766.89	172,700.00	95,186.67	175,300.00
Expense Total:		554,600.00	516,685.49	496,100.00	468,017.79	542,300.00	442,378.50	581,800.00
Division: 511 - Building Inspection Surplus (Deficit):		431,400.00	80,730.53	337,500.00	334,093.76	239,900.00	62,324.12	201,900.00
Division: 512 - Planning-Code Enforcement								
Revenue								
RevProgram: 42 - Special Assessments								
101-5120-421100	Planning / From County - Curre...	20,000.00	70,281.84	45,000.00	30,516.94	50,000.00	34,321.44	50,000.00
101-5120-421200	Planning / From County - Delin...	2,900.00	22,695.68	8,300.00	16,699.09	10,000.00	2,105.99	10,000.00
RevProgram: 42 - Special Assessments Total:		22,900.00	92,977.52	53,300.00	47,216.03	60,000.00	36,427.43	60,000.00
RevProgram: 43 - License & Permits								
101-5120-435900	Planning / Other Permits-Signs	5,900.00	2,610.00	5,900.00	4,111.00	5,900.00	3,310.00	4,000.00
RevProgram: 43 - License & Permits Total:		5,900.00	2,610.00	5,900.00	4,111.00	5,900.00	3,310.00	4,000.00
RevProgram: 44 - Intergovernmental								
101-5120-443400	Planning / State Grants	0.00	0.00	0.00	0.00	0.00	11,250.00	0.00
RevProgram: 44 - Intergovernmental Total:		0.00	0.00	0.00	0.00	0.00	11,250.00	0.00
RevProgram: 45 - Charges for Services								
101-5120-451100	Planning / Sale of Copies, Maps,...	0.00	0.00	0.00	10.00	0.00	0.00	0.00
101-5120-451220	Planning / Adm Charges from O...	183,000.00	172,341.13	184,000.00	182,133.22	180,000.00	124,094.93	189,000.00
101-5120-457200	Planning / Zoning & Land Use/...	17,600.00	9,700.00	17,600.00	12,788.75	17,600.00	21,250.00	12,500.00
101-5120-457210	Planning / Community Develo...	400.00	1,125.00	400.00	0.00	0.00	0.00	0.00
101-5120-457220	Planning / Nuisance Abatement	21,500.00	27,210.37	25,500.00	14,115.66	25,500.00	20,881.86	22,300.00
RevProgram: 45 - Charges for Services Total:		222,500.00	210,376.50	227,500.00	209,047.63	223,100.00	166,226.79	223,800.00
Revenue Total:		251,300.00	305,964.02	286,700.00	260,374.66	289,000.00	217,214.22	287,800.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

		2022	2022	2023	2023	2024	2024	2025
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2025 Planning
Expense								
ExpProgram: 61 - Personnel Services								
101-5120-611100	Planning / FT Employee-Regular	550,200.00	493,829.17	529,400.00	526,252.66	548,100.00	491,632.12	563,500.00
101-5120-611105	Planning / PT Permanent-Regul...	36,800.00	38,426.97	42,200.00	41,942.49	44,900.00	41,599.94	47,800.00
101-5120-611110	Planning / Temp Employee-Reg...	13,800.00	6,762.03	0.00	1,321.92	10,100.00	0.00	10,900.00
101-5120-611300	Planning / Employee Leave	0.00	-4,927.35	0.00	-660.77	0.00	0.00	0.00
101-5120-612100	Planning / Medicare Contributi...	6,100.00	7,715.02	8,300.00	8,210.75	8,700.00	7,814.68	9,100.00
101-5120-612110	Planning / PERA Contribution	31,300.00	39,920.87	42,900.00	42,615.04	44,500.00	36,337.03	40,400.00
101-5120-612120	Planning / Social Security Contr...	25,600.00	32,494.31	34,500.00	35,070.76	36,800.00	33,412.59	38,900.00
101-5120-612140	Planning / Health Insurance	34,000.00	57,844.67	62,400.00	61,287.52	62,400.00	19,394.69	25,200.00
101-5120-612150	Planning / Dental Insurance	600.00	525.46	500.00	525.36	500.00	431.58	500.00
101-5120-612160	Planning / Life Insurance	100.00	164.30	200.00	164.33	200.00	144.86	200.00
101-5120-612170	Planning / Cash Benefit	11,400.00	11,442.60	11,400.00	11,442.60	11,400.00	10,562.40	11,400.00
101-5120-612180	Planning / Workers' Compensat...	1,800.00	2,060.48	2,200.00	3,161.04	3,400.00	4,546.04	5,500.00
101-5120-612190	Planning / Short Term Disability	1,200.00	1,588.38	1,600.00	1,651.93	1,700.00	1,505.67	1,700.00
101-5120-612195	Planning / Long Term Disability	1,000.00	1,366.40	1,400.00	1,444.41	1,400.00	1,322.15	1,500.00
101-5120-613125	Planning / Miscellaneous Pay	0.00	25.00	0.00	150.00	0.00	125.00	0.00
ExpProgram: 61 - Personnel Services Total:		713,900.00	689,238.31	737,000.00	734,580.04	774,100.00	648,828.75	756,600.00
ExpProgram: 62 - Supplies								
101-5120-621100	Planning / Fuels & Lubes	600.00	259.60	600.00	622.26	600.00	448.39	600.00
101-5120-621110	Planning / Clothing & Laundry	200.00	185.00	200.00	188.99	200.00	212.00	200.00
101-5120-621120	Planning / Office Supplies	1,900.00	1,793.10	1,900.00	863.97	1,900.00	910.33	1,900.00
101-5120-621130	Planning / Operating Supplies	1,000.00	97.58	1,000.00	186.73	1,000.00	727.42	1,000.00
101-5120-621150	Planning / Tools & Minor Equi...	500.00	0.00	200.00	0.00	200.00	0.00	200.00
101-5120-621160	Planning / Work Order Transfer...	1,000.00	376.11	500.00	853.26	500.00	24.99	500.00
ExpProgram: 62 - Supplies Total:		5,200.00	2,711.39	4,400.00	2,715.21	4,400.00	2,323.13	4,400.00
ExpProgram: 63 - Other Services & Charges								
101-5120-631100	Planning / Services-Professional	11,000.00	9,187.29	21,000.00	16,212.33	40,000.00	55,812.05	44,000.00
101-5120-631130	Planning / Insurance Policies	53,800.00	53,799.96	45,500.00	45,500.04	50,100.00	50,100.00	16,200.00
101-5120-632100	Planning / Dues & Subscription,...	1,300.00	1,554.00	1,900.00	1,724.00	1,900.00	998.84	1,900.00
101-5120-632110	Planning / Transportation	400.00	391.43	400.00	348.29	400.00	29.25	400.00
101-5120-632120	Planning / Conferences & School	5,000.00	2,297.65	5,000.00	3,399.88	5,000.00	2,625.68	5,000.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024

Defined Budgets

		2022	2022	2023	2023	2024	2024	2025
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2025 Planning
101-5120-633100	Planning / Advertising	3,000.00	1,560.88	3,000.00	1,699.70	3,000.00	919.18	3,000.00
101-5120-633110	Planning / Printing & Binding	2,600.00	27.21	1,500.00	203.15	1,500.00	244.99	1,500.00
101-5120-633120	Planning / Communication (ph...	4,000.00	4,362.20	4,000.00	4,346.69	4,500.00	3,378.35	4,500.00
101-5120-635100	Planning / Services Contracted,...	100,000.00	40,203.13	69,600.00	44,759.90	60,000.00	26,929.02	60,000.00
101-5120-635110	Planning / Rentals	500.00	0.00	100.00	2,276.71	100.00	0.00	100.00
101-5120-635130	Planning / Hardware & Softwar...	45,000.00	57,388.46	49,000.00	54,000.00	19,000.00	18,000.00	19,000.00
ExpProgram: 63 - Other Services & Charges Total:		226,600.00	170,772.21	201,000.00	174,470.69	185,500.00	159,037.36	155,600.00
Expense Total:		945,700.00	862,721.91	942,400.00	911,765.94	964,000.00	810,189.24	916,600.00
Division: 512 - Planning-Code Enforcement Surplus (Deficit):		-694,400.00	-556,757.89	-655,700.00	-651,391.28	-675,000.00	-592,975.02	-628,800.00
Division: 514 - Rental Inspections								
Revenue								
RevProgram: 43 - License & Permits								
101-5140-431200	Rental Inspection / Rental Licen...	175,000.00	179,052.00	164,000.00	180,527.00	175,000.00	153,153.69	260,000.00
RevProgram: 43 - License & Permits Total:		175,000.00	179,052.00	164,000.00	180,527.00	175,000.00	153,153.69	260,000.00
RevProgram: 45 - Charges for Services								
101-5140-457220	Rental Inspection / Nuisance A...	0.00	0.00	0.00	1,118.75	0.00	1,218.75	0.00
101-5140-457300	Rental Inspection / Rental Re-In...	13,600.00	25,653.13	32,600.00	34,650.00	25,000.00	35,817.50	30,000.00
101-5140-457310	Rental Inspection / Rental Late ...	2,900.00	9,504.00	4,000.00	7,467.00	5,000.00	8,443.00	5,000.00
RevProgram: 45 - Charges for Services Total:		16,500.00	35,157.13	36,600.00	43,235.75	30,000.00	45,479.25	35,000.00
Revenue Total:		191,500.00	214,209.13	200,600.00	223,762.75	205,000.00	198,632.94	295,000.00
Expense								
ExpProgram: 61 - Personnel Services								
101-5140-611100	Rental Inspection / FT Employe...	174,800.00	172,662.79	183,300.00	183,291.94	198,700.00	192,376.30	205,300.00
101-5140-611300	Rental Inspection / Employee L...	0.00	-1,704.92	0.00	-2,705.43	0.00	0.00	0.00
101-5140-612100	Rental Inspection / Medicare C...	2,400.00	2,322.46	2,600.00	2,438.69	2,700.00	2,719.61	2,900.00
101-5140-612110	Rental Inspection / PERA Contr...	12,900.00	12,949.52	13,700.00	13,746.66	14,500.00	13,980.23	15,400.00
101-5140-612120	Rental Inspection / Social Secur...	10,300.00	9,931.90	11,000.00	10,428.59	11,600.00	11,629.54	12,500.00
101-5140-612140	Rental Inspection / Health Insu...	31,000.00	29,297.07	31,400.00	31,496.66	31,400.00	25,968.91	27,100.00
101-5140-612150	Rental Inspection / Dental Insu...	900.00	749.69	800.00	749.74	800.00	499.74	500.00
101-5140-612160	Rental Inspection / Life Insuran...	100.00	86.27	100.00	86.29	100.00	81.95	100.00
101-5140-612170	Rental Inspection / Cash Benefit	0.00	0.00	0.00	0.00	0.00	3,960.90	5,700.00
101-5140-612180	Rental Inspection / Workers' C...	1,000.00	654.18	700.00	1,291.33	1,400.00	941.93	1,300.00

Budget Worksheet		For Fiscal: 2024 Period Ending: 12/31/2024						
		Defined Budgets						
		2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 Total Budget	2024 YTD Activity	2025 2025 Planning
101-5140-612190	Rental Inspection / Short Term...	600.00	679.02	700.00	744.49	700.00	769.22	800.00
101-5140-612195	Rental Inspection / Long Term...	500.00	537.88	500.00	589.76	600.00	609.26	700.00
101-5140-613125	Rental Inspection / Miscellane...	0.00	0.00	0.00	50.00	0.00	0.00	0.00
ExpProgram: 61 - Personnel Services Total:		234,500.00	228,165.86	244,800.00	242,208.72	262,500.00	253,537.59	272,300.00
ExpProgram: 62 - Supplies								
101-5140-621100	Rental Inspection / Fuels & Lub...	500.00	149.70	500.00	300.50	500.00	293.23	500.00
101-5140-621110	Rental Inspection / Clothing & ...	800.00	228.93	800.00	201.00	800.00	751.11	800.00
101-5140-621120	Rental Inspection / Office Suppl...	400.00	279.91	400.00	393.39	400.00	582.32	400.00
101-5140-621130	Rental Inspection / Operating S...	600.00	264.74	600.00	226.81	600.00	1,133.97	600.00
101-5140-621150	Rental Inspection / Tools & Mi...	200.00	0.00	200.00	0.00	200.00	0.00	200.00
101-5140-621160	Rental Inspection / Work Order...	400.00	16.44	400.00	450.68	400.00	0.00	400.00
ExpProgram: 62 - Supplies Total:		2,900.00	939.72	2,900.00	1,572.38	2,900.00	2,760.63	2,900.00
ExpProgram: 63 - Other Services & Charges								
101-5140-631100	Rental Inspection / Services-Pro...	500.00	0.00	500.00	68.00	500.00	70.00	6,500.00
101-5140-631130	Rental Inspection / Insurance P...	500.00	500.04	500.00	500.04	500.00	500.04	500.00
101-5140-632100	Rental Inspection / Dues & Sub...	300.00	246.00	300.00	237.50	300.00	0.00	300.00
101-5140-632110	Rental Inspection / Transportat...	100.00	0.00	100.00	0.00	100.00	0.00	100.00
101-5140-632120	Rental Inspection / Conferences..	2,500.00	782.00	2,500.00	1,055.00	2,500.00	1,270.46	2,500.00
101-5140-633110	Rental Inspection / Printing & B...	500.00	0.00	500.00	312.03	500.00	232.52	500.00
101-5140-633120	Rental Inspection / Comm (pho...	2,500.00	1,200.50	2,500.00	2,048.74	2,500.00	1,976.07	2,500.00
101-5140-635100	Rental Inspection / Services Co...	1,200.00	1,038.31	1,200.00	1,635.00	1,800.00	238.68	100.00
101-5140-635130	Rental Inspection / Hardware &...	0.00	0.00	0.00	0.00	19,000.00	18,000.00	19,000.00
ExpProgram: 63 - Other Services & Charges Total:		8,100.00	3,766.85	8,100.00	5,856.31	27,700.00	22,287.77	32,000.00
Expense Total:		245,500.00	232,872.43	255,800.00	249,637.41	293,100.00	278,585.99	307,200.00
Division: 514 - Rental Inspections Surplus (Deficit):		-54,000.00	-18,663.30	-55,200.00	-25,874.66	-88,100.00	-79,953.05	-12,200.00
Fund: 101 - General Fund Surplus (Deficit):		-22,700.00	122,489.25	0.00	2,037,979.32	0.00	-5,295,793.80	0.00
Fund: 225 - Cable TV Fund								
Division: 127 - Communications & Engagement								
Revenue								
RevProgram: 43 - License & Permits								
225-1270-431900	Comm & Engage / Franchise Fe...	251,900.00	242,874.99	249,900.00	221,067.55	230,000.00	145,694.64	200,000.00
RevProgram: 43 - License & Permits Total:		251,900.00	242,874.99	249,900.00	221,067.55	230,000.00	145,694.64	200,000.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

		2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 Total Budget	2024 YTD Activity	2025 2025 Planning
RevProgram: 45 - Charges for Services								
225-1270-451210	Comm & Engage / Administrati...	31,600.00	48,575.20	78,400.00	44,213.78	77,600.00	29,139.15	40,000.00
	RevProgram: 45 - Charges for Services Total:	31,600.00	48,575.20	78,400.00	44,213.78	77,600.00	29,139.15	40,000.00
RevProgram: 47 - Miscellaneous Revenue								
225-1270-471110	Comm & Engage / Interest Earn...	13,400.00	12,711.45	21,000.00	17,723.01	15,000.00	0.00	20,000.00
225-1270-471120	Comm & Engage / Unrealized ...	0.00	-44,682.14	0.00	49,664.04	0.00	2,625.04	0.00
	RevProgram: 47 - Miscellaneous Revenue Total:	13,400.00	-31,970.69	21,000.00	67,387.05	15,000.00	2,625.04	20,000.00
	Revenue Total:	296,900.00	259,479.50	349,300.00	332,668.38	322,600.00	177,458.83	260,000.00
Expense								
ExpProgram: 61 - Personnel Services								
225-1270-611100	Comm & Engage / FT Employee...	161,100.00	133,492.29	146,400.00	146,665.43	155,800.00	130,543.26	139,200.00
225-1270-612100	Comm & Engage / Medicare Co...	2,100.00	1,833.62	2,100.00	2,021.57	2,200.00	1,882.09	1,900.00
225-1270-612110	Comm & Engage / PERA Contri...	11,500.00	9,734.83	11,000.00	10,962.02	11,700.00	9,165.29	10,400.00
225-1270-612120	Comm & Engage / Social Securi...	9,200.00	7,840.65	8,900.00	8,644.73	9,400.00	8,047.57	7,900.00
225-1270-612140	Comm & Engage / Health Insur...	31,900.00	21,131.34	23,000.00	20,288.30	23,000.00	12,585.34	37,000.00
225-1270-612150	Comm & Engage / Dental Insur...	500.00	356.16	300.00	287.50	300.00	0.00	300.00
225-1270-612160	Comm & Engage / Life Insurance	100.00	56.75	100.00	58.51	100.00	45.14	100.00
225-1270-612170	Comm & Engage / Cash Benefit	0.00	0.00	0.00	220.05	0.00	3,960.90	0.00
225-1270-612180	Comm & Engage / Workers' C...	1,000.00	502.34	600.00	936.23	1,000.00	783.88	1,100.00
225-1270-612190	Comm & Engage / Short Term D...	600.00	501.07	500.00	567.79	600.00	477.78	600.00
225-1270-612195	Comm & Engage / Long Term D...	400.00	397.62	400.00	458.56	500.00	392.32	500.00
225-1270-613125	Comm & Engage / Miscellaneo...	0.00	0.00	0.00	12.50	0.00	105.00	0.00
	ExpProgram: 61 - Personnel Services Total:	218,400.00	175,846.67	193,300.00	191,123.19	204,600.00	167,988.57	199,000.00
ExpProgram: 62 - Supplies								
225-1270-621120	Comm & Engage / Office Suppli...	1,200.00	0.00	700.00	0.00	300.00	0.00	300.00
225-1270-621130	Comm & Engage / Operating S...	8,900.00	10,996.88	8,900.00	4,691.03	8,900.00	0.00	3,000.00
225-1270-621150	Comm & Engage / Tools & Min...	12,000.00	514.95	38,000.00	0.00	43,000.00	10,841.86	45,000.00
	ExpProgram: 62 - Supplies Total:	22,100.00	11,511.83	47,600.00	4,691.03	52,200.00	10,841.86	48,300.00
ExpProgram: 63 - Other Services & Charges								
225-1270-631100	Comm & Engage / Services-Pro...	5,000.00	240.00	1,000.00	0.00	20,000.00	7,500.00	27,500.00
225-1270-631130	Comm & Engage / Insurance Po...	1,100.00	1,100.04	1,100.00	1,100.04	1,100.00	1,100.04	500.00
225-1270-631140	Comm & Engage / Admin Char...	105,900.00	105,900.00	112,800.00	112,800.00	116,200.00	116,199.96	116,200.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024

Defined Budgets

		2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 Total Budget	2024 YTD Activity	2025 2025 Planning
225-1270-632100	Comm & Engage / Dues & Subs...	7,700.00	3,640.28	8,000.00	4,450.57	8,000.00	4,715.34	6,000.00
225-1270-632110	Comm & Engage / Transportati...	700.00	91.29	700.00	108.66	700.00	101.97	700.00
225-1270-632120	Comm & Engage / Conferences...	2,700.00	0.00	2,000.00	1,444.23	2,000.00	1,740.00	2,000.00
225-1270-633100	Comm & Engage / Advertising	2,000.00	384.49	2,000.00	1,501.93	2,000.00	451.46	0.00
225-1270-633110	Comm & Engage / Printing & Bi...	2,000.00	0.00	1,500.00	0.00	1,500.00	0.00	1,500.00
225-1270-633120	Comm & Engage / Communicat...	4,400.00	5,832.40	4,400.00	5,266.02	4,400.00	4,671.65	5,200.00
225-1270-635100	Comm & Engage / Services Con...	8,000.00	18,362.15	8,000.00	4,584.91	8,000.00	0.00	8,000.00
225-1270-635130	Comm & Engage / Hardware & ...	0.00	0.00	60,000.00	20,624.47	81,000.00	52,460.64	28,000.00
ExpProgram: 63 - Other Services & Charges Total:		139,500.00	135,550.65	201,500.00	151,880.83	244,900.00	188,941.06	195,600.00
ExpProgram: 70 - Capital Outlay								
225-1270-704100	Comm & Engage / Furniture & F..	0.00	0.00	0.00	24,245.00	0.00	0.00	0.00
ExpProgram: 70 - Capital Outlay Total:		0.00	0.00	0.00	24,245.00	0.00	0.00	0.00
Expense Total:		380,000.00	322,909.15	442,400.00	371,940.05	501,700.00	367,771.49	442,900.00
Division: 127 - Communications & Engagement Surplus (Deficit):		-83,100.00	-63,429.65	-93,100.00	-39,271.67	-179,100.00	-190,312.66	-182,900.00
Fund: 225 - Cable TV Fund Surplus (Deficit):		-83,100.00	-63,429.65	-93,100.00	-39,271.67	-179,100.00	-190,312.66	-182,900.00
Fund: 237 - Solid Waste Abatement								
Division: 518 - Recycling								
Revenue								
RevProgram: 44 - Intergovernmental								
237-5180-443400	Recycling / State Grants	129,900.00	129,931.00	126,800.00	151,294.00	126,800.00	49,318.12	128,300.00
RevProgram: 44 - Intergovernmental Total:		129,900.00	129,931.00	126,800.00	151,294.00	126,800.00	49,318.12	128,300.00
RevProgram: 45 - Charges for Services								
237-5180-451500	Recycling / Recycling Fees	379,200.00	380,967.38	316,000.00	317,786.61	405,200.00	384,803.01	442,000.00
237-5180-451510	Recycling / Recycling Penalties	5,600.00	9,920.29	11,300.00	9,315.13	6,300.00	10,637.61	6,300.00
RevProgram: 45 - Charges for Services Total:		384,800.00	390,887.67	327,300.00	327,101.74	411,500.00	395,440.62	448,300.00
RevProgram: 47 - Miscellaneous Revenue								
237-5180-471110	Recycling / Interest Earnings	400.00	91.14	700.00	293.55	700.00	0.00	400.00
237-5180-471120	Recycling / Unrealized Gain/Los...	0.00	-102.94	0.00	331.44	0.00	43.48	0.00
237-5180-474110	Recycling / Other Reimburse...	4,200.00	1,547.20	0.00	1,516.00	0.00	0.00	0.00
237-5180-475900	Recycling / Miscellaneous Reve...	1,100.00	1,363.39	1,500.00	1,592.85	1,500.00	897.83	1,500.00
RevProgram: 47 - Miscellaneous Revenue Total:		5,700.00	2,898.79	2,200.00	3,733.84	2,200.00	941.31	1,900.00
Revenue Total:		520,400.00	523,717.46	456,300.00	482,129.58	540,500.00	445,700.05	578,500.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

		2022	2022	2023	2023	2024	2024	2025
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2025 Planning
Expense								
ExpProgram: 61 - Personnel Services								
237-5180-611100	Recycling / FT Employee-Regular	43,100.00	35,758.71	44,000.00	36,031.55	38,700.00	35,190.40	39,800.00
237-5180-611110	Recycling / Temp Employee-Re...	0.00	5,620.91	0.00	0.00	0.00	0.00	0.00
237-5180-612100	Recycling / Medicare Contribut...	600.00	483.55	600.00	447.83	500.00	431.04	500.00
237-5180-612110	Recycling / PERA Contribution	3,100.00	2,681.16	3,300.00	2,702.48	2,900.00	2,639.45	3,000.00
237-5180-612120	Recycling / Social Security Contr..	2,400.00	2,067.36	2,600.00	1,914.40	2,200.00	1,842.55	2,300.00
237-5180-612140	Recycling / Health Insurance	11,800.00	13,319.45	12,800.00	12,770.87	12,800.00	11,706.69	14,200.00
237-5180-612150	Recycling / Dental Insurance	200.00	168.84	200.00	150.16	200.00	137.65	200.00
237-5180-612160	Recycling / Life Insurance	0.00	19.53	100.00	17.35	0.00	15.94	0.00
237-5180-612180	Recycling / Workers' Compensa...	200.00	159.42	200.00	176.28	200.00	162.70	200.00
237-5180-612190	Recycling / Short Term Disability	100.00	157.54	100.00	183.32	200.00	170.30	200.00
237-5180-612195	Recycling / Long Term Disability	100.00	124.76	100.00	145.24	100.00	144.73	200.00
ExpProgram: 61 - Personnel Services Total:		61,600.00	60,561.23	64,000.00	54,539.48	57,800.00	52,441.45	60,600.00
ExpProgram: 62 - Supplies								
237-5180-621120	Recycling / Office Supplies	200.00	55.61	200.00	100.29	200.00	66.40	200.00
237-5180-621130	Recycling / Operating Supplies	2,400.00	16,185.96	17,000.00	40,745.16	8,500.00	2,251.29	8,500.00
ExpProgram: 62 - Supplies Total:		2,600.00	16,241.57	17,200.00	40,845.45	8,700.00	2,317.69	8,700.00
ExpProgram: 63 - Other Services & Charges								
237-5180-631130	Recycling / Insurance Policies	500.00	500.04	500.00	500.04	500.00	500.04	500.00
237-5180-633100	Recycling / Advertising	200.00	1.39	1,100.00	0.00	300.00	0.00	300.00
237-5180-633110	Recycling / Printing & Binding	2,100.00	4,031.00	1,400.00	1,205.50	1,100.00	0.00	1,100.00
237-5180-633120	Recycling / Communication (ph...	5,900.00	4,465.65	3,200.00	2,997.25	3,200.00	509.25	3,200.00
237-5180-635100	Recycling / Services Contracted,...	445,000.00	438,756.51	378,000.00	371,582.88	467,400.00	370,539.77	491,800.00
ExpProgram: 63 - Other Services & Charges Total:		453,700.00	447,754.59	384,200.00	376,285.67	472,500.00	371,549.06	496,900.00
Expense Total:		517,900.00	524,557.39	465,400.00	471,670.60	539,000.00	426,308.20	566,200.00
Division: 518 - Recycling Surplus (Deficit):		2,500.00	-839.93	-9,100.00	10,458.98	1,500.00	19,391.85	12,300.00
Fund: 237 - Solid Waste Abatement Surplus (Deficit):		2,500.00	-839.93	-9,100.00	10,458.98	1,500.00	19,391.85	12,300.00
Fund: 260 - Police Activity Fund								
Division: 211 - Police								
Revenue								
RevProgram: 44 - Intergovernmental								
260-2112-444200	Pol-Auto Theft / Reimbs from o...	87,600.00	49,109.05	38,000.00	12,851.03	38,000.00	13,271.07	38,000.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

		2022	2022	2023	2023	2024	2024	2025
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2025 Planning
260-2114-444200	Police PSDS / Reimbs from othe...	168,300.00	177,843.84	180,800.00	187,183.42	188,000.00	144,445.93	188,000.00
RevProgram: 44 - Intergovernmental Total:		255,900.00	226,952.89	218,800.00	200,034.45	226,000.00	157,717.00	226,000.00
Revenue Total:		255,900.00	226,952.89	218,800.00	200,034.45	226,000.00	157,717.00	226,000.00
Expense								
ExpProgram: 61 - Personnel Services								
260-2114-611100	Police PSDS / FT Employee-Reg...	124,700.00	128,651.20	135,600.00	135,616.00	139,700.00	128,947.20	143,900.00
260-2114-612100	Police PSDS / Medicare Contrib...	1,900.00	1,924.62	2,000.00	2,020.54	2,100.00	1,925.28	2,100.00
260-2114-612110	Police PSDS / PERA Contribution	9,400.00	9,648.84	10,200.00	10,171.20	10,500.00	9,671.04	10,800.00
260-2114-612120	Police PSDS / Social Security Co...	8,000.00	8,229.55	8,700.00	8,640.05	9,000.00	8,232.48	9,200.00
260-2114-612160	Police PSDS / Life Insurance	0.00	34.56	100.00	34.56	0.00	31.68	0.00
260-2114-612170	Police PSDS / Cash Benefit	5,700.00	5,721.30	5,700.00	5,721.30	5,700.00	5,281.20	5,700.00
260-2114-612180	Police PSDS / Workers' Compen...	800.00	501.22	500.00	658.14	700.00	555.75	700.00
260-2114-612190	Police PSDS / Short Term Disabil..	400.00	372.00	400.00	372.00	400.00	341.00	400.00
260-2114-612195	Police PSDS / Long Term Disabil...	300.00	339.96	300.00	339.96	300.00	311.63	300.00
ExpProgram: 61 - Personnel Services Total:		151,200.00	155,423.25	163,500.00	163,573.75	168,400.00	155,297.26	173,100.00
ExpProgram: 62 - Supplies								
260-2112-621100	Pol-Auto Theft / Fuels & Lubes	0.00	0.00	0.00	0.00	0.00	550.92	0.00
260-2112-621130	Pol-Auto Theft / Operating Sup...	0.00	0.00	0.00	21.79	0.00	0.00	0.00
260-2112-621150	Pol-Auto Theft / Tools & Minor ...	0.00	0.00	0.00	9,486.29	0.00	0.00	0.00
260-2114-621100	Police PSDS / Fuels & Lubes	0.00	0.00	0.00	0.00	0.00	280.02	0.00
260-2114-621120	Police PSDS / Office Supplies	200.00	0.00	200.00	0.00	200.00	0.00	200.00
260-2114-621130	Police PSDS / Operating Supplies	4,000.00	820.56	4,000.00	459.79	4,000.00	1,347.91	4,000.00
260-2114-621150	Police PSDS / Tools & Minor Eq...	0.00	725.13	0.00	155.95	0.00	299.99	0.00
ExpProgram: 62 - Supplies Total:		4,200.00	1,545.69	4,200.00	10,123.82	4,200.00	2,478.84	4,200.00
ExpProgram: 63 - Other Services & Charges								
260-2112-632110	Pol-Auto Theft / Transportation	0.00	0.00	0.00	16.00	0.00	735.84	0.00
260-2112-632120	Pol-Auto Theft / Conferences &...	0.00	0.00	0.00	1,688.93	0.00	2,950.14	0.00
260-2112-635100	Pol-Auto Theft / Services Contr...	0.00	0.00	0.00	2,402.33	0.00	4,788.23	0.00
260-2112-638180	Pol-Auto Theft / Pmts to Other...	87,600.00	56,652.84	38,000.00	17,214.07	38,000.00	0.00	38,000.00
260-2114-632100	Police PSDS / Dues & Subscripti...	900.00	0.00	900.00	0.00	900.00	486.23	900.00
260-2114-632110	Police PSDS / Transportation	3,600.00	2,919.06	3,600.00	3,664.62	3,600.00	2,320.77	3,600.00
260-2114-632120	Police PSDS / Conferences & Sc...	6,000.00	10,271.05	6,000.00	10,677.42	6,000.00	13,392.86	6,000.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

		2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 Total Budget	2024 YTD Activity	2025 2025 Planning
260-2114-633120	Police PSDS / Communication	2,400.00	3,090.89	2,400.00	3,308.12	2,400.00	2,102.01	2,400.00
260-2114-635100	Police PSDS / Services Contract...	0.00	249.99	0.00	0.00	0.00	33.49	0.00
260-2114-635130	Police PSDS / Hardware & Soft...	0.00	1,578.00	0.00	1,428.00	0.00	3,418.60	0.00
ExpProgram: 63 - Other Services & Charges Total:		100,500.00	74,761.83	50,900.00	40,399.49	50,900.00	30,228.17	50,900.00
Expense Total:		255,900.00	231,730.77	218,600.00	214,097.06	223,500.00	188,004.27	228,200.00
Division: 211 - Police Surplus (Deficit):		0.00	-4,777.88	200.00	-14,062.61	2,500.00	-30,287.27	-2,200.00
Fund: 260 - Police Activity Fund Surplus (Deficit):		0.00	-4,777.88	200.00	-14,062.61	2,500.00	-30,287.27	-2,200.00
Fund: 270 - Springbrook NC Fund								
Division: 419 - Spring Brook Nature Center								
Revenue								
RevProgram: 41 - Taxes								
270-4190-411100	SNC / Current Ad Valorem	459,100.00	459,418.95	496,800.00	495,069.89	538,200.00	277,570.10	581,200.00
270-4190-411200	SNC / Delinquent Ad Valorem	1,300.00	1,100.24	1,300.00	724.96	0.00	429.96	0.00
RevProgram: 41 - Taxes Total:		460,400.00	460,519.19	498,100.00	495,794.85	538,200.00	278,000.06	581,200.00
RevProgram: 45 - Charges for Services								
270-4191-459100	SNC-Day Camp / Program Reve...	74,300.00	62,149.37	76,000.00	86,821.79	110,000.00	122,903.00	117,500.00
270-4192-459100	SNC-Spec Events / Program Re...	25,000.00	55,684.00	30,000.00	36,410.00	35,000.00	31,544.00	35,000.00
270-4193-459100	SNC-Schools / Program Revenue	23,300.00	18,478.40	23,300.00	18,854.43	20,000.00	15,439.21	20,000.00
270-4194-459100	SNC-Fridley Schools / Program ...	22,000.00	15,196.86	17,000.00	11,894.59	17,000.00	7,414.77	5,500.00
270-4195-459100	SNC-Community Groups / Prog...	3,400.00	3,910.00	3,400.00	2,788.00	3,400.00	4,169.00	3,400.00
270-4196-459100	SNC-BDay Parties / Program Re...	7,000.00	4,000.00	6,000.00	7,000.00	6,000.00	7,060.00	8,000.00
270-4197-459100	SNC-Interpretive Prog / Progra...	2,000.00	2,325.00	2,000.00	4,846.00	2,000.00	3,276.00	2,000.00
270-4198-459230	SNC-Shelter Rentals / Equipme...	14,200.00	13,585.63	14,200.00	15,367.50	14,000.00	11,987.50	14,000.00
RevProgram: 45 - Charges for Services Total:		171,200.00	175,329.26	171,900.00	183,982.31	207,400.00	203,793.48	205,400.00
RevProgram: 47 - Miscellaneous Revenue								
270-4190-471110	SNC / Interest Earnings	1,900.00	1,813.03	2,400.00	3,093.46	2,400.00	0.00	2,400.00
270-4190-471120	SNC / Unrealized Gain/Loss on ...	0.00	-6,607.67	0.00	6,999.77	0.00	458.19	0.00
270-4190-473100	SNC / General Contributions & ...	43,700.00	20,377.60	21,800.00	18,041.04	20,000.00	16,972.76	20,000.00
270-4190-475900	SNC / Misc. Revenues	1,500.00	1,859.68	1,500.00	1,030.76	1,500.00	29.95	1,500.00
RevProgram: 47 - Miscellaneous Revenue Total:		47,100.00	17,442.64	25,700.00	29,165.03	23,900.00	17,460.90	23,900.00
Revenue Total:		678,700.00	653,291.09	695,700.00	708,942.19	769,500.00	499,254.44	810,500.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

		2022	2022	2023	2023	2024	2024	2025
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2025 Planning
Expense								
ExpProgram: 61 - Personnel Services								
270-4190-611100	SNC / FT Employee-Regular	270,500.00	248,263.01	280,000.00	277,078.40	290,700.00	264,435.20	303,200.00
270-4190-611105	SNC / PT Permanent-Regular	99,800.00	89,907.17	108,400.00	105,056.00	113,100.00	100,477.83	120,300.00
270-4190-611210	SNC / Temp & PT Employee - O...	0.00	0.00	0.00	2,007.68	1,000.00	2,499.28	1,000.00
270-4190-611300	SNC / Employee Leave	0.00	6,175.27	0.00	3,199.08	0.00	0.00	0.00
270-4190-612100	SNC / Medicare Contribution	5,000.00	4,886.97	5,500.00	5,497.73	5,500.00	5,241.29	6,000.00
270-4190-612110	SNC / PERA Contribution	26,200.00	25,296.10	29,000.00	28,287.51	28,500.00	27,460.71	31,600.00
270-4190-612120	SNC / Social Security Contributi...	21,400.00	20,896.23	23,600.00	23,507.89	23,400.00	22,411.50	26,000.00
270-4190-612140	SNC / Health Insurance	44,500.00	44,634.81	48,100.00	39,326.66	31,900.00	29,220.40	35,600.00
270-4190-612150	SNC / Dental Insurance	700.00	600.00	600.00	762.50	900.00	825.00	900.00
270-4190-612160	SNC / Life Insurance	100.00	109.09	100.00	110.56	100.00	102.62	200.00
270-4190-612170	SNC / Cash Benefit	0.00	55.01	0.00	0.00	0.00	0.00	0.00
270-4190-612180	SNC / Workers' Compensation	11,700.00	11,519.34	12,500.00	14,621.93	16,000.00	13,376.14	18,800.00
270-4190-612190	SNC / Short Term Disability	900.00	929.34	1,000.00	1,017.09	1,000.00	971.92	1,100.00
270-4190-612195	SNC / Long Term Disability	700.00	747.67	800.00	852.39	900.00	820.80	1,000.00
270-4190-613125	SNC / Miscellaneous Pay	0.00	50.00	0.00	12.50	0.00	0.00	0.00
270-4191-611110	SNC-Day Camp / Temp Employ...	70,000.00	48,174.84	80,000.00	73,470.96	93,000.00	81,226.45	97,900.00
270-4191-611210	SNC-Day Camp / Temp & PT E...	0.00	0.00	0.00	1,196.21	1,000.00	1,138.56	1,000.00
270-4191-612100	SNC-Day Camp / Medicare Cont..	800.00	698.46	1,200.00	1,082.54	1,200.00	1,194.41	1,400.00
270-4191-612110	SNC-Day Camp / PERA Contribu...	0.00	0.00	0.00	83.95	0.00	0.00	0.00
270-4191-612120	SNC-Day Camp / Social Security...	3,200.00	2,986.81	5,000.00	4,629.24	5,000.00	5,106.60	6,100.00
270-4191-612180	SNC-Day Camp / Workers' Com...	1,400.00	2,064.32	1,600.00	3,562.46	3,100.00	4,112.62	4,300.00
ExpProgram: 61 - Personnel Services Total:		556,900.00	507,994.44	597,400.00	585,363.28	616,300.00	560,621.33	656,400.00
ExpProgram: 62 - Supplies								
270-4190-621100	SNC / Fuels & Lubes	300.00	0.00	300.00	43.38	300.00	0.00	300.00
270-4190-621110	SNC / Clothing & Laundry	1,600.00	834.41	1,600.00	1,796.00	2,500.00	1,518.72	2,500.00
270-4190-621120	SNC / Office Supplies	800.00	780.82	800.00	776.49	800.00	641.86	800.00
270-4190-621130	SNC / Operating Supplies	16,500.00	23,074.49	16,500.00	19,596.78	18,000.00	14,622.32	20,000.00
270-4190-621140	SNC / Supplies for Repair & Ma...	3,100.00	1,647.65	3,100.00	4,693.77	3,100.00	2,797.84	3,100.00
270-4190-621150	SNC / Tools & Minor Equipment	3,700.00	3,611.77	3,000.00	268.65	3,000.00	0.00	2,000.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

		2022	2022	2023	2023	2024	2024	2025
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2025 Planning
270-4190-621160	SNC / Work Order Transfer - Pa...	300.00	94.50	300.00	476.16	300.00	0.00	300.00
270-4191-621130	SNC-Day Camp / Operating Sup...	3,000.00	3,759.08	3,000.00	2,988.67	3,000.00	4,277.08	3,500.00
270-4192-621130	SNC-Spec Events / Operating S...	6,000.00	7,209.57	6,000.00	7,796.54	6,000.00	9,464.59	7,500.00
270-4193-621130	SNC-Schools / Operating Suppli...	400.00	115.79	400.00	14.86	400.00	289.07	400.00
270-4194-621130	SNC-Fridley Schools / Operating..	800.00	59.23	800.00	507.38	800.00	438.46	600.00
270-4197-621130	SNC-Interpretive Prog / Operat...	500.00	32.98	200.00	49.76	200.00	240.52	200.00
ExpProgram: 62 - Supplies Total:		37,000.00	41,220.29	36,000.00	39,008.44	38,400.00	34,290.46	41,200.00
ExpProgram: 63 - Other Services & Charges								
270-4190-631100	SNC / Services-Professional	13,800.00	64.00	5,000.00	1,418.68	3,000.00	0.00	3,000.00
270-4190-631130	SNC / Insurance Policies	2,200.00	2,199.96	2,800.00	2,799.96	4,800.00	4,800.00	6,600.00
270-4190-632100	SNC / Dues & Subscrip, Permit ...	100.00	338.00	600.00	732.40	800.00	655.99	800.00
270-4190-632110	SNC / Transportation	1,000.00	1,525.87	1,000.00	2,287.91	2,000.00	249.98	2,000.00
270-4190-632120	SNC / Conferences & School	600.00	467.29	600.00	1,700.00	2,000.00	2,210.00	2,600.00
270-4190-633100	SNC / Advertising	200.00	216.88	200.00	0.00	200.00	0.00	200.00
270-4190-633110	SNC / Printing & Binding	4,000.00	0.00	500.00	2,646.37	500.00	0.00	500.00
270-4190-633120	SNC / Communication (phones,...	2,400.00	3,109.67	2,400.00	2,425.02	2,400.00	1,862.90	2,400.00
270-4190-634100	SNC / Utility Services	21,400.00	25,656.70	23,000.00	24,199.48	25,000.00	20,303.56	25,000.00
270-4190-635100	SNC / Services Contracted, Non...	42,000.00	14,171.45	40,000.00	43,490.64	40,000.00	46,490.52	40,000.00
270-4190-635110	SNC / Rentals	1,700.00	3,863.00	3,400.00	3,588.00	3,400.00	3,312.00	3,400.00
270-4190-638170	SNC / Work Order Transfer - La...	0.00	90.48	0.00	156.64	0.00	0.00	0.00
270-4191-632110	SNC Day Camp / Transportation	0.00	0.00	0.00	0.00	0.00	3,097.50	0.00
270-4191-635100	SNC-Day Camp / Services Contr...	0.00	630.00	1,000.00	472.30	1,000.00	1,062.50	1,000.00
270-4192-632110	SNC-Spec Events / Transportati...	2,500.00	2,946.22	2,500.00	0.00	2,500.00	0.00	2,500.00
270-4192-633100	SNC-Spec Events / Advertising	0.00	0.00	0.00	0.00	0.00	19.99	0.00
270-4192-633110	SNC-Spec Events / Printing & Bi...	0.00	0.00	0.00	99.90	0.00	0.00	0.00
270-4192-635100	SNC-Spec Events / Services Con...	3,500.00	3,716.36	4,500.00	3,500.00	4,500.00	2,495.56	4,500.00
270-4192-635110	SNC-Spec Events / Rentals	800.00	689.62	800.00	1,384.40	800.00	847.43	1,500.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

	2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 Total Budget	2024 YTD Activity	2025 2025 Planning
270-4197-635100 SNC-Interpretive Prog / Serv.C...	1,500.00	160.38	1,500.00	0.00	1,500.00	0.00	500.00
ExpProgram: 63 - Other Services & Charges Total:	97,700.00	59,845.88	89,800.00	90,901.70	94,400.00	87,407.93	96,500.00
Expense Total:	691,600.00	609,060.61	723,200.00	715,273.42	749,100.00	682,319.72	794,100.00
Division: 419 - Spring Brook Nature Center Surplus (Deficit):	-12,900.00	44,230.48	-27,500.00	-6,331.23	20,400.00	-183,065.28	16,400.00
Fund: 270 - Springbrook NC Fund Surplus (Deficit):	-12,900.00	44,230.48	-27,500.00	-6,331.23	20,400.00	-183,065.28	16,400.00
Fund: 405 - Capital Improvements-BLDG							
Division: 219 - Fire							
Expense							
ExpProgram: 63 - Other Services & Charges							
405-2190-635100 CIP Facilities-Fire / Services Con...	40,000.00	39,421.92	0.00	0.00	0.00	0.00	0.00
ExpProgram: 63 - Other Services & Charges Total:	40,000.00	39,421.92	0.00	0.00	0.00	0.00	0.00
Expense Total:	40,000.00	39,421.92	0.00	0.00	0.00	0.00	0.00
Division: 219 - Fire Total:	40,000.00	39,421.92	0.00	0.00	0.00	0.00	0.00
Division: 311 - Campus Facilities							
Revenue							
RevProgram: 44 - Intergovernmental							
405-3115-443100 CIP Bldg Facilities / Local Gover...	20,000.00	20,000.00	0.00	0.00	0.00	0.00	0.00
RevProgram: 44 - Intergovernmental Total:	20,000.00	20,000.00	0.00	0.00	0.00	0.00	0.00
RevProgram: 47 - Miscellaneous Revenue							
405-3115-471110 CIP Bldg Facilities / Interest Ear...	30,000.00	16,554.57	40,000.00	22,851.31	40,000.00	0.00	30,000.00
405-3115-471120 CIP Bldg Facilities / Unrealized ...	0.00	-57,861.23	0.00	64,713.34	0.00	3,384.61	0.00
405-3115-475100 CIP Bldg Facilities / Loans - Inte...	0.00	18,500.88	0.00	17,960.68	0.00	0.00	0.00
RevProgram: 47 - Miscellaneous Revenue Total:	30,000.00	-22,805.78	40,000.00	105,525.33	40,000.00	3,384.61	30,000.00
RevProgram: 49 - Other Financing Sources							
405-3115-493100 CIP Bldg Facilities / Transfer In ...	32,000.00	0.00	0.00	0.00	0.00	0.00	0.00
RevProgram: 49 - Other Financing Sources Total:	32,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Revenue Total:	82,000.00	-2,805.78	40,000.00	105,525.33	40,000.00	3,384.61	30,000.00
Expense							
ExpProgram: 62 - Supplies							
405-3115-621130 CIP Bldg Facilities / Operating S...	0.00	145.30	0.00	4,603.06	0.00	0.00	0.00
405-3115-621140 CIP Bldg Facilities / Supplies for...	0.00	1,816.63	0.00	5,117.72	0.00	0.00	0.00
ExpProgram: 62 - Supplies Total:	0.00	1,961.93	0.00	9,720.78	0.00	0.00	0.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

		2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 Total Budget	2024 YTD Activity	2025 2025 Planning
ExpProgram: 63 - Other Services & Charges								
405-3115-635100	CIP Bldg Facilities / Services, N...	70,000.00	48,511.33	20,000.00	23,551.44	20,000.00	1,925.00	20,000.00
ExpProgram: 63 - Other Services & Charges Total:		70,000.00	48,511.33	20,000.00	23,551.44	20,000.00	1,925.00	20,000.00
ExpProgram: 70 - Capital Outlay								
405-3115-701100	CIP Bldg Facilities / Building & B...	110,000.00	0.00	0.00	12,600.00	0.00	12,600.00	0.00
405-3115-702100	CIP Bldg Facilities / Land Impro...	25,000.00	100,908.69	20,000.00	0.00	13,000.00	0.00	0.00
405-3115-703100	CIP Bldg Facilities / Machinery ...	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00
405-3115-704100	CIP Bldg Facilities / Furniture & ...	15,000.00	0.00	0.00	0.00	0.00	0.00	50,000.00
ExpProgram: 70 - Capital Outlay Total:		170,000.00	100,908.69	20,000.00	12,600.00	13,000.00	12,600.00	50,000.00
Expense Total:		240,000.00	151,381.95	40,000.00	45,872.22	33,000.00	14,525.00	70,000.00
Division: 311 - Campus Facilities Surplus (Deficit):		-158,000.00	-154,187.73	0.00	59,653.11	7,000.00	-11,140.39	-40,000.00
Fund: 405 - Capital Improvements-BLDG Surplus (Deficit):		-198,000.00	-193,609.65	0.00	59,653.11	7,000.00	-11,140.39	-40,000.00
Fund: 406 - Capital Improvements-STR								
Division: 318 - Streets								
Revenue								
RevProgram: 42 - Special Assessments								
406-3180-421100	CIP Streets / From County - Cur...	0.00	237,679.66	0.00	269,800.29	0.00	157,435.39	0.00
406-3180-421200	CIP Streets / From County - Del...	0.00	190.22	0.00	3,982.10	0.00	4,637.85	0.00
406-3180-421500	CIP Streets / Directly to City - Pr...	583,000.00	275,711.65	940,000.00	334,085.19	590,000.00	270,340.54	740,000.00
RevProgram: 42 - Special Assessments Total:		583,000.00	513,581.53	940,000.00	607,867.58	590,000.00	432,413.78	740,000.00
RevProgram: 44 - Intergovernmental								
406-3180-441100	CIP Streets / Federal Grant	515,000.00	700,647.69	730,000.00	1,337,368.09	0.00	-32,695.61	1,800,000.00
406-3180-443100	CIP Streets / Local Government...	0.00	0.00	0.00	0.00	70,000.00	35,000.00	450,000.00
406-3180-443320	CIP Streets / Municipal State Ai...	1,076,000.00	813,929.98	1,263,000.00	1,720,115.61	1,519,000.00	348,546.72	1,920,000.00
406-3180-443400	CIP Streets / State Grants	67,000.00	0.00	1,580,000.00	0.00	125,000.00	0.00	2,250,000.00
406-3180-444200	CIP Streets / Reimbs from other..	0.00	0.00	160,000.00	1,499,251.44	0.00	2,535.00	0.00
RevProgram: 44 - Intergovernmental Total:		1,658,000.00	1,514,577.67	3,733,000.00	4,556,735.14	1,714,000.00	353,386.11	6,420,000.00
RevProgram: 47 - Miscellaneous Revenue								
406-3180-471110	CIP Streets / Interest Earnings	25,000.00	26,656.72	30,000.00	27,342.59	30,000.00	0.00	30,000.00
406-3180-471120	CIP Streets / Unrealized Gain/L...	0.00	-102,010.38	0.00	105,603.73	0.00	4,049.84	0.00
406-3180-473100	CIP Streets / Donations	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00
RevProgram: 47 - Miscellaneous Revenue Total:		25,000.00	-65,353.66	30,000.00	132,946.32	30,000.00	4,049.84	30,000.00
Revenue Total:		2,266,000.00	1,962,805.54	4,703,000.00	5,297,549.04	2,334,000.00	789,849.73	7,190,000.00

Budget Worksheet							For Fiscal: 2024 Period Ending: 12/31/2024	
							Defined Budgets	
		2022	2022	2023	2023	2024	2024	2025
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2025 Planning
Expense								
ExpProgram: 62 - Supplies								
406-3180-621130	CIP Streets / Operating Supplies	0.00	18,159.15	0.00	0.00	0.00	0.00	0.00
ExpProgram: 62 - Supplies Total:		0.00	18,159.15	0.00	0.00	0.00	0.00	0.00
ExpProgram: 63 - Other Services & Charges								
406-3180-631100	CIP Streets / Services-Professio...	0.00	6,529.80	0.00	0.00	0.00	7,000.00	0.00
406-3180-635100	CIP Streets / Services Contract...	280,000.00	16,099.69	285,000.00	55,694.31	245,000.00	2,524.40	2,490,000.00
ExpProgram: 63 - Other Services & Charges Total:		280,000.00	22,629.49	285,000.00	55,694.31	245,000.00	9,524.40	2,490,000.00
ExpProgram: 70 - Capital Outlay								
406-3180-700100	CIP Streets / Land	0.00	0.00	0.00	15,000.00	0.00	0.00	5,000.00
406-3180-705100	CIP Streets / Infrastructure	2,843,000.00	1,944,991.05	5,408,000.00	5,643,523.54	3,165,000.00	1,813,808.95	5,120,000.00
ExpProgram: 70 - Capital Outlay Total:		2,843,000.00	1,944,991.05	5,408,000.00	5,658,523.54	3,165,000.00	1,813,808.95	5,125,000.00
ExpProgram: 99 - Other Financing Uses								
406-3180-993100	CIP Streets / Transfer Out to Ot...	103,800.00	103,800.00	106,600.00	106,599.96	200,000.00	200,000.04	200,000.00
ExpProgram: 99 - Other Financing Uses Total:		103,800.00	103,800.00	106,600.00	106,599.96	200,000.00	200,000.04	200,000.00
Expense Total:		3,226,800.00	2,089,579.69	5,799,600.00	5,820,817.81	3,610,000.00	2,023,333.39	7,815,000.00
Division: 318 - Streets Surplus (Deficit):		-960,800.00	-126,774.15	-1,096,600.00	-523,268.77	-1,276,000.00	-1,233,483.66	-625,000.00
Fund: 406 - Capital Improvements-STR Surplus (Deficit):		-960,800.00	-126,774.15	-1,096,600.00	-523,268.77	-1,276,000.00	-1,233,483.66	-625,000.00
Fund: 407 - Capital Improvements-PKS								
Expense								
ExpProgram: 70 - Capital Outlay								
407-3160-704100	CIP Parks / Furniture & Fixtures	0.00	0.00	0.00	0.00	0.00	57,273.71	0.00
ExpProgram: 70 - Capital Outlay Total:		0.00	0.00	0.00	0.00	0.00	57,273.71	0.00
Expense Total:		0.00	0.00	0.00	0.00	0.00	57,273.71	0.00
Division: 316 - Parks								
Revenue								
RevProgram: 44 - Intergovernmental								
407-3160-441100	CIP Parks / Federal Grants	0.00	0.00	0.00	0.00	0.00	702,263.00	40,000.00
407-3160-443100	CIP Parks / Local Government A...	125,000.00	125,000.00	30,000.00	30,000.00	0.00	0.00	0.00
407-3160-443400	CIP Parks / State Grants	50,000.00	3,000.00	50,000.00	0.00	200,000.00	0.00	622,000.00
RevProgram: 44 - Intergovernmental Total:		175,000.00	128,000.00	80,000.00	30,000.00	200,000.00	702,263.00	662,000.00
RevProgram: 47 - Miscellaneous Revenue								
407-3160-471110	CIP Parks / Interest Earnings	15,000.00	142,929.09	50,000.00	491,284.97	390,000.00	0.00	180,000.00
407-3160-471120	CIP Parks / Unrealized Gain/Los...	0.00	-41,101.54	0.00	458,186.40	0.00	-405,253.00	0.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

		2022	2022	2023	2023	2024	2024	2025
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2025 Planning
407-3160-473100	CIP Parks / Contributions & Do...	0.00	92,051.20	0.00	186,384.60	0.00	0.00	0.00
407-3160-473510	CIP Parks / Park Dedication Fees	5,000.00	0.00	5,000.00	2,945.58	5,000.00	4,500.00	5,000.00
407-3160-474110	CIP Parks / Other Reimbursem...	0.00	0.00	0.00	32,935.77	0.00	0.00	0.00
RevProgram: 47 - Miscellaneous Revenue Total:		20,000.00	193,878.75	55,000.00	1,171,737.32	395,000.00	-400,753.00	185,000.00
RevProgram: 49 - Other Financing Sources								
407-3160-493100	CIP Parks / Transfer In From Ot...	100,000.00	99,999.96	0.00	0.00	0.00	0.00	0.00
407-3160-495100	CIP Parks / Bond Proceeds Tax ...	0.00	20,730,000.00	0.00	0.00	0.00	0.00	0.00
407-3160-495500	CIP Parks / Premium on Bonds I...	0.00	1,481,771.05	0.00	0.00	0.00	0.00	0.00
RevProgram: 49 - Other Financing Sources Total:		100,000.00	22,311,771.01	0.00	0.00	0.00	0.00	0.00
Revenue Total:		295,000.00	22,633,649.76	135,000.00	1,201,737.32	595,000.00	301,510.00	847,000.00
Expense								
ExpProgram: 62 - Supplies								
407-3160-621130	CIP Parks / Operating Supplies	0.00	54.88	0.00	138.00	0.00	11.08	0.00
407-3160-621140	CIP Parks / Supplies for Repair ...	0.00	1,873.20	0.00	0.00	0.00	7,016.70	0.00
ExpProgram: 62 - Supplies Total:		0.00	1,928.08	0.00	138.00	0.00	7,027.78	0.00
ExpProgram: 63 - Other Services & Charges								
407-3160-631100	CIP Parks / Services-Professional	300,000.00	19,656.85	0.00	0.00	0.00	0.00	0.00
407-3160-633100	CIP Parks / Advertising	0.00	0.00	0.00	993.87	0.00	446.00	0.00
407-3160-635100	CIP Parks / Services Contracted,...	220,000.00	50,109.66	70,000.00	52,297.94	85,000.00	11,718.00	55,000.00
ExpProgram: 63 - Other Services & Charges Total:		520,000.00	69,766.51	70,000.00	53,291.81	85,000.00	12,164.00	55,000.00
ExpProgram: 70 - Capital Outlay								
407-3160-701100	CIP Parks / Building & Bldg Imp...	0.00	219,061.11	0.00	4,154,880.06	0.00	688,833.77	135,000.00
407-3160-702100	CIP Parks / Land Improvements	75,000.00	124,598.32	6,059,000.00	2,162,728.60	2,001,000.00	1,158,839.18	8,090,000.00
407-3160-703100	CIP Parks / Machinery & Equip...	80,000.00	33,507.49	25,000.00	1,371,977.01	2,161,000.00	1,447,204.09	0.00
ExpProgram: 70 - Capital Outlay Total:		155,000.00	377,166.92	6,084,000.00	7,689,585.67	4,162,000.00	3,294,877.04	8,225,000.00
ExpProgram: 80 - Debt Service								
407-3160-800400	CIP Parks / Bond Issuance Costs	0.00	556,598.50	0.00	0.00	0.00	0.00	0.00
ExpProgram: 80 - Debt Service Total:		0.00	556,598.50	0.00	0.00	0.00	0.00	0.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

	2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 Total Budget	2024 YTD Activity	2025 2025 Planning
ExpProgram: 99 - Other Financing Uses							
407-3160-993100 CIP Parks / Transfer Out to Oth...	71,500.00	67,415.37	135,000.00	682,655.00	154,000.00	237,604.35	158,200.00
ExpProgram: 99 - Other Financing Uses Total:	71,500.00	67,415.37	135,000.00	682,655.00	154,000.00	237,604.35	158,200.00
Expense Total:	746,500.00	1,072,875.38	6,289,000.00	8,425,670.48	4,401,000.00	3,551,673.17	8,438,200.00
Division: 316 - Parks Surplus (Deficit):	-451,500.00	21,560,774.38	-6,154,000.00	-7,223,933.16	-3,806,000.00	-3,250,163.17	-7,591,200.00
Fund: 407 - Capital Improvements-PKS Surplus (Deficit):	-451,500.00	21,560,774.38	-6,154,000.00	-7,223,933.16	-3,806,000.00	-3,307,436.88	-7,591,200.00
Fund: 409 - Capital Improvements-INFO TECH							
Division: 133 - Information Technology							
Revenue							
RevProgram: 41 - Taxes							
409-1330-411100 IT Capital / Current Ad Valorem	68,500.00	68,500.00	74,000.00	74,000.00	79,900.00	0.00	86,300.00
RevProgram: 41 - Taxes Total:	68,500.00	68,500.00	74,000.00	74,000.00	79,900.00	0.00	86,300.00
RevProgram: 44 - Intergovernmental							
409-1330-443100 IT Capital / Local Government A..	200,000.00	200,000.00	250,000.00	250,000.00	305,000.00	152,500.00	330,000.00
RevProgram: 44 - Intergovernmental Total:	200,000.00	200,000.00	250,000.00	250,000.00	305,000.00	152,500.00	330,000.00
RevProgram: 45 - Charges for Services							
409-1330-451220 IT Capital / Admin Chgs from O...	0.00	2,499.96	0.00	2,499.96	0.00	2,499.96	0.00
RevProgram: 45 - Charges for Services Total:	0.00	2,499.96	0.00	2,499.96	0.00	2,499.96	0.00
RevProgram: 47 - Miscellaneous Revenue							
409-1330-471110 IT Capital / Interest Earnings	2,000.00	3,180.52	4,000.00	4,538.76	4,000.00	0.00	17,000.00
409-1330-471120 IT Capital / Unrealized Gain/Los...	0.00	-11,128.58	0.00	12,410.97	0.00	672.26	0.00
RevProgram: 47 - Miscellaneous Revenue Total:	2,000.00	-7,948.06	4,000.00	16,949.73	4,000.00	672.26	17,000.00
Revenue Total:	270,500.00	263,051.90	328,000.00	343,449.69	388,900.00	155,672.22	433,300.00
Expense							
ExpProgram: 62 - Supplies							
409-1330-621130 IT Capital / Operating Supplies	73,000.00	47,783.23	168,000.00	39,184.38	45,000.00	32,515.96	45,000.00
ExpProgram: 62 - Supplies Total:	73,000.00	47,783.23	168,000.00	39,184.38	45,000.00	32,515.96	45,000.00
ExpProgram: 63 - Other Services & Charges							
409-1330-635100 IT Capital / Services Contracted,..	0.00	334.37	0.00	59.77	0.00	0.00	0.00
409-1330-635130 IT Capital / Hardware & Softwa...	205,500.00	182,744.00	192,000.00	248,808.28	30,000.00	266,808.51	75,000.00
ExpProgram: 63 - Other Services & Charges Total:	205,500.00	183,078.37	192,000.00	248,868.05	30,000.00	266,808.51	75,000.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024

Defined Budgets

		2022	2022	2023	2023	2024	2024	2025
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2025 Planning
ExpProgram: 70 - Capital Outlay								
409-1330-704100	IT Capital / IT Equip-Furniture/F...	88,000.00	63,175.76	115,000.00	111,701.51	448,000.00	178,404.93	471,000.00
	ExpProgram: 70 - Capital Outlay Total:	88,000.00	63,175.76	115,000.00	111,701.51	448,000.00	178,404.93	471,000.00
	Expense Total:	366,500.00	294,037.36	475,000.00	399,753.94	523,000.00	477,729.40	591,000.00
	Division: 133 - Information Technology Surplus (Deficit):	-96,000.00	-30,985.46	-147,000.00	-56,304.25	-134,100.00	-322,057.18	-157,700.00
	Fund: 409 - Capital Improvements-INFO TECH Surplus (Deficit):	-96,000.00	-30,985.46	-147,000.00	-56,304.25	-134,100.00	-322,057.18	-157,700.00
Fund: 410 - Capital Equipment Fund								
Division: 129 - Elections								
Expense								
ExpProgram: 62 - Supplies								
410-1290-621130	Election / Operating Supplies	0.00	0.00	0.00	0.00	0.00	0.00	33,000.00
	ExpProgram: 62 - Supplies Total:	0.00	0.00	0.00	0.00	0.00	0.00	33,000.00
	Expense Total:	0.00	0.00	0.00	0.00	0.00	0.00	33,000.00
	Division: 129 - Elections Total:	0.00	0.00	0.00	0.00	0.00	0.00	33,000.00
Division: 132 - Assessing								
Expense								
ExpProgram: 63 - Other Services & Charges								
410-1320-635110	CapEq. Assessing / Lease	6,000.00	0.00	0.00	0.00	12,000.00	5,649.29	12,000.00
	ExpProgram: 63 - Other Services & Charges Total:	6,000.00	0.00	0.00	0.00	12,000.00	5,649.29	12,000.00
ExpProgram: 70 - Capital Outlay								
410-1320-703100	CapEq. Assessing / Machinery &..	0.00	0.00	6,000.00	0.00	0.00	0.00	0.00
	ExpProgram: 70 - Capital Outlay Total:	0.00	0.00	6,000.00	0.00	0.00	0.00	0.00
	Expense Total:	6,000.00	0.00	6,000.00	0.00	12,000.00	5,649.29	12,000.00
	Division: 132 - Assessing Total:	6,000.00	0.00	6,000.00	0.00	12,000.00	5,649.29	12,000.00
Division: 141 - Non-departmental								
Revenue								
RevProgram: 44 - Intergovernmental								
410-1410-443100	CapEq. Non-Dept / Local Gover...	700,000.00	828,292.00	765,000.00	765,000.00	890,000.00	445,000.00	585,000.00
	RevProgram: 44 - Intergovernmental Total:	700,000.00	828,292.00	765,000.00	765,000.00	890,000.00	445,000.00	585,000.00
RevProgram: 47 - Miscellaneous Revenue								
410-1410-471110	CapEq. Non-Dept / Interest Ear...	7,500.00	16,952.30	15,000.00	35,248.13	15,000.00	0.00	15,000.00
410-1410-471120	CapEq. Non-Dept / Unrealized ...	0.00	-62,190.69	0.00	64,513.23	0.00	5,220.77	0.00
410-1410-475300	CapEq. Non-Dept / Sale-Misc.E...	0.00	2,826.80	0.00	7,445.00	0.00	4,789.00	0.00
	RevProgram: 47 - Miscellaneous Revenue Total:	7,500.00	-42,411.59	15,000.00	107,206.36	15,000.00	10,009.77	15,000.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024

Defined Budgets

		2022	2022	2023	2023	2024	2024	2025
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2025 Planning
RevProgram: 49 - Other Financing Sources								
410-1410-491110	CapEq. Non-Dept / Sale of Capi...	102,400.00	48,527.63	115,000.00	188,056.68	127,000.00	223,553.72	200,000.00
410-1410-493100	CapEq. Non-Dept / Transfer In ...	250,000.00	249,999.96	250,000.00	249,999.96	200,000.00	200,000.04	250,000.00
410-1410-496199	CapEq. Non-Dept / Equip Lease...	0.00	0.00	0.00	592,307.82	0.00	0.00	0.00
RevProgram: 49 - Other Financing Sources Total:		352,400.00	298,527.59	365,000.00	1,030,364.46	327,000.00	423,553.76	450,000.00
Revenue Total:		1,059,900.00	1,084,408.00	1,145,000.00	1,902,570.82	1,232,000.00	878,563.53	1,050,000.00
Expense								
ExpProgram: 63 - Other Services & Charges								
410-1410-635100	CapEq. Non-Dept / Services Co...	0.00	1,782.22	0.00	464.14	0.00	0.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		0.00	1,782.22	0.00	464.14	0.00	0.00	0.00
Expense Total:		0.00	1,782.22	0.00	464.14	0.00	0.00	0.00
Division: 141 - Non-departmental Surplus (Deficit):		1,059,900.00	1,082,625.78	1,145,000.00	1,902,106.68	1,232,000.00	878,563.53	1,050,000.00
Division: 211 - Police								
Revenue								
RevProgram: 44 - Intergovernmental								
410-2110-441100	CapEq. Police / Federal Grant	0.00	-427.82	0.00	0.00	0.00	0.00	0.00
410-2110-443400	CapEq. Police / State Grants	0.00	0.00	0.00	0.00	0.00	0.00	40,000.00
RevProgram: 44 - Intergovernmental Total:		0.00	-427.82	0.00	0.00	0.00	0.00	40,000.00
Revenue Total:		0.00	-427.82	0.00	0.00	0.00	0.00	40,000.00
Expense								
ExpProgram: 62 - Supplies								
410-2110-621150	CapEq. Police / Minor Equipme...	136,600.00	100,073.57	36,000.00	35,920.76	66,000.00	0.00	0.00
ExpProgram: 62 - Supplies Total:		136,600.00	100,073.57	36,000.00	35,920.76	66,000.00	0.00	0.00
ExpProgram: 63 - Other Services & Charges								
410-2110-635110	CapEq. Police / Lease	59,000.00	44,250.59	0.00	52,563.53	116,000.00	174,618.54	165,000.00
ExpProgram: 63 - Other Services & Charges Total:		59,000.00	44,250.59	0.00	52,563.53	116,000.00	174,618.54	165,000.00
ExpProgram: 70 - Capital Outlay								
410-2110-703100	CapEq. Police / Machinery & E...	56,000.00	57,194.15	325,000.00	166,779.37	215,000.00	243,194.95	1,029,000.00
410-2110-723199	CapEq. Police / Vehicle Lease	0.00	0.00	0.00	287,575.59	0.00	0.00	0.00
ExpProgram: 70 - Capital Outlay Total:		56,000.00	57,194.15	325,000.00	454,354.96	215,000.00	243,194.95	1,029,000.00
Expense Total:		251,600.00	201,518.31	361,000.00	542,839.25	397,000.00	417,813.49	1,194,000.00
Division: 211 - Police Surplus (Deficit):		-251,600.00	-201,946.13	-361,000.00	-542,839.25	-397,000.00	-417,813.49	-1,154,000.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

	2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 Total Budget	2024 YTD Activity	2025 2025 Planning
Division: 215 - Emergency Management							
Expense							
ExpProgram: 70 - Capital Outlay							
410-2150-703100 CapEq. Emerg.Mgmt / Machine...	0.00	0.00	0.00	0.00	96,000.00	7,960.00	0.00
ExpProgram: 70 - Capital Outlay Total:	0.00	0.00	0.00	0.00	96,000.00	7,960.00	0.00
Expense Total:	0.00	0.00	0.00	0.00	96,000.00	7,960.00	0.00
Division: 215 - Emergency Management Total:	0.00	0.00	0.00	0.00	96,000.00	7,960.00	0.00
Division: 219 - Fire							
Expense							
ExpProgram: 62 - Supplies							
410-2190-621150 CapEq. Fire / Minor Equipment	30,000.00	31,458.37	0.00	0.00	20,000.00	20,500.00	25,000.00
ExpProgram: 62 - Supplies Total:	30,000.00	31,458.37	0.00	0.00	20,000.00	20,500.00	25,000.00
ExpProgram: 63 - Other Services & Charges							
410-2190-635110 CapEq. Fire / Lease	0.00	0.00	0.00	599.42	0.00	11,389.84	0.00
ExpProgram: 63 - Other Services & Charges Total:	0.00	0.00	0.00	599.42	0.00	11,389.84	0.00
ExpProgram: 70 - Capital Outlay							
410-2190-703100 CapEq. Fire / Machinery & Equi...	855,000.00	126,943.23	735,000.00	315,949.20	560,000.00	557,523.37	263,000.00
410-2190-723199 CapEq. Fire / Vehicle Lease	0.00	0.00	0.00	53,871.98	0.00	0.00	0.00
ExpProgram: 70 - Capital Outlay Total:	855,000.00	126,943.23	735,000.00	369,821.18	560,000.00	557,523.37	263,000.00
Expense Total:	885,000.00	158,401.60	735,000.00	370,420.60	580,000.00	589,413.21	288,000.00
Division: 219 - Fire Total:	885,000.00	158,401.60	735,000.00	370,420.60	580,000.00	589,413.21	288,000.00
Division: 314 - Engineering							
Expense							
ExpProgram: 62 - Supplies							
410-3140-621150 CapEq. Eng / Tools & Minor Equ..	4,000.00	0.00	0.00	547.52	4,000.00	785.05	4,000.00
ExpProgram: 62 - Supplies Total:	4,000.00	0.00	0.00	547.52	4,000.00	785.05	4,000.00
ExpProgram: 63 - Other Services & Charges							
410-3140-635110 CapEq. Eng / Lease	8,000.00	0.00	0.00	782.50	31,000.00	27,031.77	49,000.00
ExpProgram: 63 - Other Services & Charges Total:	8,000.00	0.00	0.00	782.50	31,000.00	27,031.77	49,000.00
ExpProgram: 70 - Capital Outlay							
410-3140-703100 CapEq. Engineering / Machinery..	0.00	0.00	21,000.00	0.00	0.00	0.00	40,000.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

		2022	2022	2023	2023	2024	2024	2025
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2025 Planning
410-3140-723199	CapEq. Eng / Vehicle Lease	0.00	0.00	0.00	39,813.38	0.00	0.00	0.00
	ExpProgram: 70 - Capital Outlay Total:	0.00	0.00	21,000.00	39,813.38	0.00	0.00	40,000.00
	Expense Total:	12,000.00	0.00	21,000.00	41,143.40	35,000.00	27,816.82	93,000.00
	Division: 314 - Engineering Total:	12,000.00	0.00	21,000.00	41,143.40	35,000.00	27,816.82	93,000.00
Division: 316 - Parks								
Revenue								
RevProgram: 44 - Intergovernmental								
410-3160-443400	CapEq. Parks / State Grants	0.00	0.00	0.00	0.00	0.00	0.00	12,000.00
	RevProgram: 44 - Intergovernmental Total:	0.00	0.00	0.00	0.00	0.00	0.00	12,000.00
	Revenue Total:	0.00	0.00	0.00	0.00	0.00	0.00	12,000.00
Expense								
ExpProgram: 62 - Supplies								
410-3160-621150	CapEq. Parks / Tools & Minor E...	10,000.00	25,021.88	0.00	2,466.48	10,000.00	41,115.44	10,000.00
	ExpProgram: 62 - Supplies Total:	10,000.00	25,021.88	0.00	2,466.48	10,000.00	41,115.44	10,000.00
ExpProgram: 63 - Other Services & Charges								
410-3160-635110	CapEq. Parks / Lease	15,400.00	14,771.45	0.00	23,075.09	41,000.00	97,529.77	55,000.00
	ExpProgram: 63 - Other Services & Charges Total:	15,400.00	14,771.45	0.00	23,075.09	41,000.00	97,529.77	55,000.00
ExpProgram: 70 - Capital Outlay								
410-3160-703100	CapEq. Parks / Machinery & Eq...	87,000.00	0.00	68,000.00	66,536.15	302,000.00	105,605.84	75,000.00
410-3160-723199	CapEq. Parks / Vehicle Lease	0.00	0.00	0.00	175,141.76	0.00	0.00	0.00
	ExpProgram: 70 - Capital Outlay Total:	87,000.00	0.00	68,000.00	241,677.91	302,000.00	105,605.84	75,000.00
	Expense Total:	112,400.00	39,793.33	68,000.00	267,219.48	353,000.00	244,251.05	140,000.00
	Division: 316 - Parks Surplus (Deficit):	-112,400.00	-39,793.33	-68,000.00	-267,219.48	-353,000.00	-244,251.05	-128,000.00
Division: 318 - Streets								
Expense								
ExpProgram: 62 - Supplies								
410-3180-621150	CapEq. Streets / Tools & Minor ...	15,000.00	10,093.62	0.00	2,881.42	15,000.00	11,257.90	8,000.00
	ExpProgram: 62 - Supplies Total:	15,000.00	10,093.62	0.00	2,881.42	15,000.00	11,257.90	8,000.00
ExpProgram: 63 - Other Services & Charges								
410-3180-635110	CapEq. Streets / Lease	16,400.00	6,322.32	0.00	9,929.29	43,000.00	39,671.86	79,000.00
	ExpProgram: 63 - Other Services & Charges Total:	16,400.00	6,322.32	0.00	9,929.29	43,000.00	39,671.86	79,000.00
ExpProgram: 70 - Capital Outlay								
410-3180-703100	CapEq. Streets / Machinery & E...	315,000.00	0.00	722,000.00	0.00	1,035,000.00	550,790.26	569,000.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024

Defined Budgets

	2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 Total Budget	2024 YTD Activity	2025 2025 Planning
410-3180-723199 CapEq. Streets / Vehicle Lease	0.00	0.00	0.00	110,491.06	0.00	0.00	0.00
ExpProgram: 70 - Capital Outlay Total:	315,000.00	0.00	722,000.00	110,491.06	1,035,000.00	550,790.26	569,000.00
Expense Total:	346,400.00	16,415.94	722,000.00	123,301.77	1,093,000.00	601,720.02	656,000.00
Division: 318 - Streets Total:	346,400.00	16,415.94	722,000.00	123,301.77	1,093,000.00	601,720.02	656,000.00
Division: 319 - Fleet Services: Garage/Shop							
Expense							
ExpProgram: 70 - Capital Outlay							
410-3190-703100 CapEq. Fleet Services / Machin...	0.00	0.00	0.00	62,519.40	45,000.00	40,957.00	0.00
ExpProgram: 70 - Capital Outlay Total:	0.00	0.00	0.00	62,519.40	45,000.00	40,957.00	0.00
Expense Total:	0.00	0.00	0.00	62,519.40	45,000.00	40,957.00	0.00
Division: 319 - Fleet Services: Garage/Shop Total:	0.00	0.00	0.00	62,519.40	45,000.00	40,957.00	0.00
Division: 410 - Recreation							
Revenue							
RevProgram: 44 - Intergovernmental							
410-4100-443400 CapEq. Rec / State Grants	0.00	29,904.07	0.00	0.00	0.00	0.00	0.00
RevProgram: 44 - Intergovernmental Total:	0.00	29,904.07	0.00	0.00	0.00	0.00	0.00
RevProgram: 47 - Miscellaneous Revenue							
410-4100-473100 CapEq. Rec / Donations	0.00	1,300.00	0.00	0.00	0.00	0.00	0.00
RevProgram: 47 - Miscellaneous Revenue Total:	0.00	1,300.00	0.00	0.00	0.00	0.00	0.00
Revenue Total:	0.00	31,204.07	0.00	0.00	0.00	0.00	0.00
Expense							
ExpProgram: 62 - Supplies							
410-4100-621130 CapEq. Rec / Operating Supplies	0.00	15,599.40	0.00	0.00	0.00	0.00	0.00
ExpProgram: 62 - Supplies Total:	0.00	15,599.40	0.00	0.00	0.00	0.00	0.00
ExpProgram: 63 - Other Services & Charges							
410-4100-635110 CapEq. Rec / Leases	6,000.00	0.00	0.00	0.00	6,000.00	0.00	6,000.00
ExpProgram: 63 - Other Services & Charges Total:	6,000.00	0.00	0.00	0.00	6,000.00	0.00	6,000.00
ExpProgram: 70 - Capital Outlay							
410-4100-703100 CapEq. Rec / Machinery & Equi...	0.00	16,503.67	6,000.00	0.00	0.00	0.00	0.00
ExpProgram: 70 - Capital Outlay Total:	0.00	16,503.67	6,000.00	0.00	0.00	0.00	0.00
Expense Total:	6,000.00	32,103.07	6,000.00	0.00	6,000.00	0.00	6,000.00
Division: 410 - Recreation Surplus (Deficit):	-6,000.00	-899.00	-6,000.00	0.00	-6,000.00	0.00	-6,000.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

	2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 Total Budget	2024 YTD Activity	2025 2025 Planning
Division: 511 - Building Inspection							
Expense							
ExpProgram: 63 - Other Services & Charges							
410-5110-635110 CapEq. Building / Lease	0.00	0.00	0.00	0.00	0.00	0.00	12,000.00
ExpProgram: 63 - Other Services & Charges Total:	0.00	0.00	0.00	0.00	0.00	0.00	12,000.00
Expense Total:	0.00	0.00	0.00	0.00	0.00	0.00	12,000.00
Division: 511 - Building Inspection Total:	0.00	0.00	0.00	0.00	0.00	0.00	12,000.00
Division: 512 - Planning-Code Enforcement							
Expense							
ExpProgram: 63 - Other Services & Charges							
410-5120-635110 CapEq. Planning / Lease	12,000.00	6,411.27	0.00	6,360.00	30,000.00	11,532.54	12,000.00
ExpProgram: 63 - Other Services & Charges Total:	12,000.00	6,411.27	0.00	6,360.00	30,000.00	11,532.54	12,000.00
Expense Total:	12,000.00	6,411.27	0.00	6,360.00	30,000.00	11,532.54	12,000.00
Division: 512 - Planning-Code Enforcement Total:	12,000.00	6,411.27	0.00	6,360.00	30,000.00	11,532.54	12,000.00
Division: 514 - Rental Inspections							
Expense							
ExpProgram: 63 - Other Services & Charges							
410-5140-635110 CapEq. Rental Inspect / Lease	6,000.00	4,853.80	0.00	6,770.52	0.00	11,895.75	12,000.00
ExpProgram: 63 - Other Services & Charges Total:	6,000.00	4,853.80	0.00	6,770.52	0.00	11,895.75	12,000.00
ExpProgram: 70 - Capital Outlay							
410-5140-703100 CapEq. Rental Inspect / Machin...	0.00	0.00	24,000.00	0.00	0.00	0.00	0.00
ExpProgram: 70 - Capital Outlay Total:	0.00	0.00	24,000.00	0.00	0.00	0.00	0.00
Expense Total:	6,000.00	4,853.80	24,000.00	6,770.52	0.00	11,895.75	12,000.00
Division: 514 - Rental Inspections Total:	6,000.00	4,853.80	24,000.00	6,770.52	0.00	11,895.75	12,000.00
Division: 650 - Internal Investments							
Expense							
ExpProgram: 80 - Debt Service							
410-6599-801199 CapEq. / Lease Principal Expense	0.00	0.00	0.00	75,907.77	0.00	0.00	0.00
410-6599-801299 CapEq. / Lease Interest Expense	0.00	0.00	0.00	22,107.45	0.00	0.00	0.00
ExpProgram: 80 - Debt Service Total:	0.00	0.00	0.00	98,015.22	0.00	0.00	0.00
Expense Total:	0.00	0.00	0.00	98,015.22	0.00	0.00	0.00
Division: 650 - Internal Investments Total:	0.00	0.00	0.00	98,015.22	0.00	0.00	0.00
Fund: 410 - Capital Equipment Fund Surplus (Deficit):	-577,500.00	653,904.71	-798,000.00	383,517.04	-1,415,000.00	-1,080,445.64	-1,356,000.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

		2022	2022	2023	2023	2024	2024	2025
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2025 Planning
Fund: 601 - Water Fund								
Division: 601 - Water								
Revenue								
RevProgram: 44 - Intergovernmental								
601-6012-443400	Water Ops / State Grants	0.00	7,228.80	0.00	725.00	0.00	0.00	0.00
601-6019-441100	Water CIP / Federal Grants	0.00	0.00	614,500.00	434,500.00	410,000.00	75,406.26	0.00
RevProgram: 44 - Intergovernmental Total:		0.00	7,228.80	614,500.00	435,225.00	410,000.00	75,406.26	0.00
RevProgram: 45 - Charges for Services								
601-6012-451320	Water Ops / NSF Service Charge	0.00	1,680.00	0.00	2,030.00	0.00	2,330.00	1,500.00
RevProgram: 45 - Charges for Services Total:		0.00	1,680.00	0.00	2,030.00	0.00	2,330.00	1,500.00
RevProgram: 47 - Miscellaneous Revenue								
601-6012-471110	Water Ops / Interest Earnings	31,400.00	74,520.33	53,900.00	119,764.24	90,000.00	0.00	100,000.00
601-6012-471120	Water Ops / Unrealized Gain/L...	0.00	-268,738.85	0.00	288,803.74	0.00	17,738.85	0.00
601-6012-475120	Water Ops / Restitution Pmts	0.00	0.00	0.00	0.00	0.00	606.53	0.00
601-6012-475300	Water Ops / Sale of Miscellane...	1,700.00	0.00	500.00	0.00	500.00	0.00	0.00
601-6012-475900	Water Ops / Miscellaneous Rev...	0.00	118.74	0.00	1,121.84	0.00	288.69	0.00
RevProgram: 47 - Miscellaneous Revenue Total:		33,100.00	-194,099.78	54,400.00	409,689.82	90,500.00	18,634.07	100,000.00
RevProgram: 48 - Proprietary Revenue								
601-6012-481100	Water Ops / Water Sales	4,278,900.00	4,391,121.98	4,376,200.00	4,725,274.20	4,507,500.00	3,386,587.51	4,642,700.00
601-6012-481110	Water Ops / Water Flat Rate Sa...	0.00	0.00	0.00	0.00	0.00	-50.00	0.00
601-6012-481200	Water Ops / Connection & Rec...	5,700.00	4,500.00	6,500.00	4,850.00	6,500.00	4,400.00	5,000.00
601-6012-481300	Water Ops / Penalties & Forfeit...	89,000.00	124,341.17	95,000.00	130,417.15	95,000.00	136,445.35	125,000.00
601-6012-481410	Water Ops / Water Tapping, Mi...	5,000.00	2,912.62	5,200.00	2,830.47	5,200.00	2,811.96	3,000.00
601-6012-481420	Water Ops / Meter Sales	35,400.00	1,827.99	40,000.00	13,076.44	40,000.00	14,573.00	14,000.00
601-6012-481430	Water Ops / Account Set-up Fee	18,700.00	18,900.00	22,000.00	14,630.00	22,000.00	12,355.00	20,000.00
RevProgram: 48 - Proprietary Revenue Total:		4,432,700.00	4,543,603.76	4,544,900.00	4,891,078.26	4,676,200.00	3,557,122.82	4,809,700.00
RevProgram: 49 - Other Financing Sources								
601-6012-495100	Water Ops / Gen.Ob.Bond Proc...	0.00	0.00	0.00	0.00	0.00	0.00	3,300,000.00
601-6019-491110	Water CIP / Sale of Capital Asse...	0.00	17,550.00	0.00	9,178.00	0.00	32,937.00	0.00
RevProgram: 49 - Other Financing Sources Total:		0.00	17,550.00	0.00	9,178.00	0.00	32,937.00	3,300,000.00
Revenue Total:		4,465,800.00	4,375,962.78	5,213,800.00	5,747,201.08	5,176,700.00	3,686,430.15	8,211,200.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

		2022	2022	2023	2023	2024	2024	2025
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2025 Planning
Expense								
ExpProgram: 61 - Personnel Services								
601-6010-611100	Water Admin / FT Employee-R...	114,500.00	105,142.14	118,200.00	118,979.24	126,400.00	110,585.71	135,300.00
601-6010-611200	Water Admin / FT Employee - ...	0.00	317.68	0.00	12.99	500.00	871.50	500.00
601-6010-612100	Water Admin / Medicare Contr...	1,400.00	1,419.38	1,600.00	1,593.87	1,700.00	1,488.82	1,900.00
601-6010-612110	Water Admin / PERA Contribut...	8,200.00	7,910.41	8,900.00	8,924.38	9,500.00	8,332.04	10,400.00
601-6010-612120	Water Admin / Social Security ...	6,200.00	6,070.71	6,600.00	6,815.79	7,100.00	6,366.26	8,000.00
601-6010-612140	Water Admin / Health Insurance	27,100.00	26,107.08	30,600.00	29,506.03	31,600.00	25,579.63	28,400.00
601-6010-612150	Water Admin / Dental Insurance	600.00	477.74	500.00	512.71	500.00	406.17	400.00
601-6010-612160	Water Admin / Life Insurance	100.00	55.05	100.00	58.79	100.00	51.40	100.00
601-6010-612170	Water Admin / Cash Benefit	0.00	33.01	0.00	0.00	0.00	616.14	2,300.00
601-6010-612180	Water Admin / Workers' Comp...	700.00	408.02	400.00	581.56	600.00	533.43	700.00
601-6010-612190	Water Admin / Short Term Dis...	300.00	399.32	400.00	431.31	400.00	403.19	400.00
601-6010-612195	Water Admin / Long Term Disa...	300.00	324.16	300.00	349.66	300.00	326.69	300.00
601-6010-613125	Water Admin / Miscellaneous ...	0.00	0.00	0.00	0.00	0.00	40.00	0.00
601-6012-611100	Water Ops / FT Employee-Regu...	497,000.00	508,698.32	515,800.00	544,615.72	550,900.00	490,102.09	569,100.00
601-6012-611200	Water Ops / FT Employee - Ove...	34,000.00	39,383.99	35,000.00	36,576.54	35,000.00	22,123.97	35,000.00
601-6012-611300	Water Ops / Employee Leave	0.00	6,253.85	0.00	1,487.39	0.00	0.00	0.00
601-6012-612100	Water Ops / Medicare Contribu...	7,700.00	8,323.59	8,300.00	8,649.72	9,000.00	7,717.53	9,100.00
601-6012-612110	Water Ops / PERA Contribution	38,100.00	40,279.44	40,300.00	41,632.13	42,600.00	37,362.10	44,200.00
601-6012-612120	Water Ops / Social Security Con...	32,400.00	35,592.13	34,900.00	36,984.06	38,300.00	33,000.54	38,800.00
601-6012-612140	Water Ops / Health Insurance	21,900.00	27,398.04	25,400.00	19,249.47	13,100.00	22,619.68	27,400.00
601-6012-612150	Water Ops / Dental Insurance	700.00	517.94	400.00	369.36	300.00	349.86	400.00
601-6012-612160	Water Ops / Life Insurance	200.00	242.58	200.00	233.64	200.00	202.87	200.00
601-6012-612170	Water Ops / Cash Benefit	28,400.00	27,968.56	28,900.00	32,921.91	34,400.00	26,040.94	28,700.00
601-6012-612180	Water Ops / Workers' Compen...	12,000.00	10,615.12	11,600.00	13,342.89	14,700.00	11,896.92	17,200.00
601-6012-612190	Water Ops / Short Term Disabili..	1,400.00	1,952.82	1,900.00	2,090.45	2,000.00	1,949.98	2,200.00
601-6012-612195	Water Ops / Long Term Disabili...	1,100.00	1,568.93	1,500.00	1,686.60	1,600.00	1,587.52	1,800.00
601-6012-613125	Water Ops / Miscellaneous Pay	0.00	100.00	0.00	200.00	0.00	47.50	0.00
ExpProgram: 61 - Personnel Services Total:		834,300.00	857,560.01	871,800.00	907,806.21	920,800.00	810,602.48	962,800.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

		2022	2022	2023	2023	2024	2024	2025
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2025 Planning
ExpProgram: 62 - Supplies								
601-6010-621120	Water Admin / Office Supplies	400.00	167.91	400.00	306.34	400.00	200.48	400.00
601-6010-621130	Water Admin / Operating Suppl...	600.00	0.00	600.00	77.16	600.00	63.02	200.00
601-6012-621100	Water Ops / Fuels & Lubes	9,000.00	10,987.25	12,500.00	13,431.48	14,000.00	9,226.75	13,500.00
601-6012-621110	Water Ops / Clothing & Laundry	2,500.00	4,011.48	4,000.00	3,898.63	4,000.00	3,233.25	4,500.00
601-6012-621120	Water Ops / Office Supplies	400.00	17.48	400.00	10.90	400.00	0.00	400.00
601-6012-621130	Water Ops / Operating Supplies	75,000.00	111,653.17	90,000.00	127,142.81	180,000.00	110,488.01	175,000.00
601-6012-621140	Water Ops / Supplies for Repair...	110,000.00	101,880.74	115,000.00	110,659.12	175,000.00	157,760.34	240,000.00
601-6012-621150	Water Ops / Tools & Minor Equ...	9,500.00	4,076.94	9,500.00	3,601.41	9,500.00	3,188.81	9,500.00
601-6012-621160	Water Ops / Work Order Trans...	5,000.00	8,645.15	5,000.00	9,894.63	10,000.00	5,419.66	10,000.00
601-6019-621140	Water CIP / Supplies for Repair...	30,000.00	64,700.65	60,000.00	61,903.44	0.00	17,063.24	0.00
601-6019-621150	Water CIP / Tools & Minor Equi...	9,000.00	5,902.19	0.00	1,463.37	9,000.00	7,335.31	9,000.00
ExpProgram: 62 - Supplies Total:		251,400.00	312,042.96	297,400.00	332,389.29	402,900.00	313,978.87	462,500.00
ExpProgram: 63 - Other Services & Charges								
601-6010-631100	Water Admin / Services-Profess...	15,000.00	2,975.00	5,000.00	4,025.00	4,800.00	4,340.00	4,500.00
601-6010-631130	Water Admin / Insurance Polici...	8,700.00	8,700.00	10,500.00	10,500.00	11,500.00	11,499.96	4,800.00
601-6010-631140	Water Admin / Admin Charges	253,100.00	253,100.04	273,400.00	273,399.96	288,900.00	288,900.00	288,900.00
601-6010-632100	Water Admin / Dues & Subscrip...	0.00	0.00	0.00	0.00	0.00	70.00	0.00
601-6010-632110	Water Admin / Transportation	300.00	159.38	300.00	24.24	900.00	747.42	900.00
601-6010-632120	Water Admin / Conferences & ...	1,600.00	34.67	1,600.00	625.00	2,500.00	1,497.46	2,000.00
601-6010-633110	Water Admin / Printing & Bindi...	0.00	0.00	0.00	19.03	0.00	0.00	0.00
601-6010-633120	Water Admin / Communication...	26,000.00	20,441.39	26,000.00	25,341.16	26,000.00	20,940.69	26,000.00
601-6010-635100	Water Admin / Services Contra...	21,500.00	25,226.90	23,000.00	28,460.13	32,500.00	31,011.02	33,000.00
601-6010-635120	Water Admin / IT Fund Charge	2,500.00	2,499.96	2,500.00	2,499.96	2,500.00	2,499.96	2,500.00
601-6010-635130	Water Admin / Hardware & Sof...	10,000.00	11,811.59	10,000.00	12,097.40	13,200.00	13,233.22	14,500.00
601-6012-631100	Water Ops / Services-Professio...	70,000.00	19,698.00	70,000.00	16,716.00	70,000.00	8,598.82	70,000.00
601-6012-632100	Water Ops / Dues & Subscripti...	17,000.00	17,471.02	21,000.00	30,343.18	35,000.00	6,300.31	35,000.00
601-6012-632110	Water Ops / Transportation	800.00	0.00	800.00	39.50	500.00	30.50	500.00
601-6012-632120	Water Ops / Conferences & Sc...	7,000.00	3,109.28	5,000.00	6,784.63	5,000.00	558.18	6,000.00
601-6012-633100	Water Ops / Advertising	400.00	0.00	400.00	0.00	400.00	0.00	400.00
601-6012-633110	Water Ops / Printing & Binding	300.00	194.76	300.00	195.90	300.00	1,734.42	300.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

		2022	2022	2023	2023	2024	2024	2025
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2025 Planning
601-6012-633120	Water Ops / Communication (p...	9,000.00	9,790.31	9,000.00	11,978.10	10,000.00	13,145.56	10,000.00
601-6012-634100	Water Ops / Utility Services	236,500.00	339,828.52	360,500.00	335,142.01	360,500.00	243,334.67	360,500.00
601-6012-635100	Water Ops / Services Contracte...	223,000.00	173,955.87	195,000.00	150,889.98	195,000.00	196,872.88	200,000.00
601-6012-635110	Water Ops / Rentals	4,500.00	1,094.69	4,500.00	2,001.60	4,500.00	2,453.40	4,500.00
601-6012-635130	Water Ops / Hardware & Softw...	10,000.00	16,593.62	20,000.00	4,455.58	8,000.00	19,235.81	8,000.00
601-6012-638100	Water Ops / Depreciation Expe...	932,000.00	962,912.37	1,010,000.00	1,002,591.16	1,010,000.00	1,010,000.04	1,010,000.00
601-6012-638140	Water Ops / Miscellaneous Exp...	0.00	5,193.04	0.00	2,696.18	0.00	2,773.96	2,500.00
601-6012-638170	Water Ops / Work Order Trans...	0.00	5,925.73	0.00	3,226.66	0.00	4,197.19	2,500.00
601-6012-638180	Water Ops / Pmts to Other Age...	500.00	667.54	500.00	614.30	500.00	614.30	500.00
601-6019-633100	Water CIP / Advertising	0.00	0.00	0.00	141.96	0.00	0.00	0.00
601-6019-635100	Water CIP / Services Contracted..	120,000.00	13,742.14	140,000.00	18,065.05	65,000.00	42,960.00	50,000.00
601-6019-635110	Water CIP / Lease	11,100.00	8,804.47	0.00	16,201.08	36,000.00	39,788.36	51,000.00
601-6019-638109	Water CIP / Amortization Expe...	0.00	0.00	0.00	5,308.45	0.00	0.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		1,980,800.00	1,903,930.29	2,189,300.00	1,964,383.20	2,183,500.00	1,967,338.13	2,188,800.00
ExpProgram: 70 - Capital Outlay								
601-6019-701100	Water CIP / Building & Bldg Imp..	530,000.00	275,859.25	0.00	45,870.00	220,000.00	202,525.90	3,450,000.00
601-6019-703100	Water CIP / Machinery & Equi...	240,000.00	109,100.24	366,000.00	157,068.12	655,000.00	373,801.88	265,000.00
601-6019-705100	Water CIP / Infrastructure	600,000.00	264,183.20	925,000.00	721,264.22	1,775,000.00	113,288.05	2,450,000.00
601-6019-709999	Water CIP / Contra Capital Outl...	0.00	-649,142.69	0.00	-924,202.34	0.00	0.00	0.00
601-6019-723199	Water CIP / Vehicle Lease	0.00	0.00	0.00	39,813.38	0.00	0.00	0.00
601-6019-729999	Water CIP / Contra Capital-Lea...	0.00	0.00	0.00	-39,813.38	0.00	0.00	0.00
ExpProgram: 70 - Capital Outlay Total:		1,370,000.00	0.00	1,291,000.00	0.00	2,650,000.00	689,615.83	6,165,000.00
ExpProgram: 80 - Debt Service								
601-6019-801299	Water CIP / Lease Interest Exp...	0.00	0.00	0.00	1,592.76	0.00	0.00	0.00
ExpProgram: 80 - Debt Service Total:		0.00	0.00	0.00	1,592.76	0.00	0.00	0.00
Expense Total:		4,436,500.00	3,073,533.26	4,649,500.00	3,206,171.46	6,157,200.00	3,781,535.31	9,779,100.00
Division: 601 - Water Surplus (Deficit):		29,300.00	1,302,429.52	564,300.00	2,541,029.62	-980,500.00	-95,105.16	-1,567,900.00
Division: 650 - Internal Investments								
Expense								
ExpProgram: 80 - Debt Service								
601-6500-800100	Community Invest / Principal P...	473,200.00	0.00	488,100.00	0.00	503,400.00	0.00	519,000.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024

Defined Budgets

		2022	2022	2023	2023	2024	2024	2025
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2025 Planning
601-6500-800200	Community Invest / Interest Ex...	104,000.00	103,975.57	91,200.00	91,180.94	78,000.00	0.00	64,400.00
	ExpProgram: 80 - Debt Service Total:	577,200.00	103,975.57	579,300.00	91,180.94	581,400.00	0.00	583,400.00
	Expense Total:	577,200.00	103,975.57	579,300.00	91,180.94	581,400.00	0.00	583,400.00
	Division: 650 - Internal Investments Total:	577,200.00	103,975.57	579,300.00	91,180.94	581,400.00	0.00	583,400.00
Division: 651 - Debt Service								
Expense								
ExpProgram: 80 - Debt Service								
601-6518-800100	Debt Serv-16A Bond (4,315,000...	565,000.00	0.00	575,000.00	0.00	285,000.00	0.00	290,000.00
601-6518-800200	Debt Serv-16A Bond (4,315,000...	66,800.00	50,217.16	55,400.00	38,733.82	46,800.00	26,090.63	41,000.00
601-6518-800300	Debt Serv-16A Bond (4,315,000...	500.00	475.00	500.00	475.00	500.00	0.00	500.00
	ExpProgram: 80 - Debt Service Total:	632,300.00	50,692.16	630,900.00	39,208.82	332,300.00	26,090.63	331,500.00
	Expense Total:	632,300.00	50,692.16	630,900.00	39,208.82	332,300.00	26,090.63	331,500.00
	Division: 651 - Debt Service Total:	632,300.00	50,692.16	630,900.00	39,208.82	332,300.00	26,090.63	331,500.00
	Fund: 601 - Water Fund Surplus (Deficit):	-1,180,200.00	1,147,761.79	-645,900.00	2,410,639.86	-1,894,200.00	-121,195.79	-2,482,800.00
Fund: 602 - Sewer Fund								
Division: 602 - Sewer								
Revenue								
RevProgram: 44 - Intergovernmental								
602-6022-443400	Sewer Ops / State Grants	0.00	50,000.00	0.00	19,624.00	0.00	8,065.00	0.00
602-6029-441100	Sewer CIP / Federal Grants	520,000.00	497,348.45	550,000.00	0.00	1,100,000.00	814,363.08	195,500.00
	RevProgram: 44 - Intergovernmental Total:	520,000.00	547,348.45	550,000.00	19,624.00	1,100,000.00	822,428.08	195,500.00
RevProgram: 47 - Miscellaneous Revenue								
602-6022-471110	Sewer Ops / Interest Earnings	26,400.00	29,845.70	36,100.00	56,079.23	36,100.00	0.00	45,000.00
602-6022-471120	Sewer Ops / Unrealized Gain/L...	0.00	-106,481.12	0.00	114,465.43	0.00	8,306.16	0.00
602-6029-474110	Sewer CIP / Other Reimbursen...	0.00	0.00	95,000.00	0.00	0.00	0.00	0.00
	RevProgram: 47 - Miscellaneous Revenue Total:	26,400.00	-76,635.42	131,100.00	170,544.66	36,100.00	8,306.16	45,000.00
RevProgram: 48 - Proprietary Revenue								
602-6022-482100	Sewer Ops / Sewer Sales	6,242,400.00	6,399,758.21	6,403,000.00	6,618,599.70	6,675,600.00	5,197,456.12	7,040,000.00
602-6022-482110	Sewer Ops / Sewer Flat Rate Sa...	158,900.00	130,669.76	130,000.00	757,113.86	150,000.00	477,757.80	550,000.00
602-6022-482200	Sewer Ops / Connection & Rec...	2,700.00	4,150.00	5,000.00	4,650.00	5,000.00	4,000.00	5,000.00
602-6022-482300	Sewer Ops / Penalties & Forfeit...	75,800.00	103,999.02	65,000.00	102,988.23	70,000.00	112,641.14	100,000.00
602-6022-482410	Sewer Ops / Sewer Tapping, Mi...	12,200.00	1,158.05	10,000.00	7,845.10	10,000.00	3,200.00	6,000.00
	RevProgram: 48 - Proprietary Revenue Total:	6,492,000.00	6,639,735.04	6,613,000.00	7,491,196.89	6,910,600.00	5,795,055.06	7,701,000.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

		2022	2022	2023	2023	2024	2024	2025
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2025 Planning
RevProgram: 49 - Other Financing Sources								
602-6029-491110	Sewer CIP / Sale of Capital Asse...	0.00	0.00	0.00	30,373.00	0.00	4,646.00	0.00
RevProgram: 49 - Other Financing Sources Total:		0.00	0.00	0.00	30,373.00	0.00	4,646.00	0.00
Revenue Total:		7,038,400.00	7,110,448.07	7,294,100.00	7,711,738.55	8,046,700.00	6,630,435.30	7,941,500.00
Expense								
ExpProgram: 61 - Personnel Services								
602-6020-611100	Sewer Admin / FT Employee-Re...	67,100.00	64,970.01	68,900.00	69,440.29	74,100.00	63,213.41	78,200.00
602-6020-611105	Sewer Admin / PT Permanent-...	0.00	0.00	0.00	0.00	8,000.00	0.00	0.00
602-6020-611200	Sewer Admin / FT Employee - ...	0.00	250.24	0.00	0.00	300.00	787.88	300.00
602-6020-612100	Sewer Admin / Medicare Contr...	900.00	875.65	900.00	926.22	1,000.00	853.45	1,100.00
602-6020-612110	Sewer Admin / PERA Contributi...	4,800.00	4,892.14	5,200.00	5,207.98	5,600.00	4,790.93	6,100.00
602-6020-612120	Sewer Admin / Social Security ...	3,700.00	3,744.30	3,900.00	3,960.52	4,200.00	3,649.24	4,700.00
602-6020-612140	Sewer Admin / Health Insurance	12,200.00	14,721.99	16,000.00	16,007.64	16,000.00	12,393.07	10,900.00
602-6020-612150	Sewer Admin / Dental Insurance	300.00	261.06	300.00	261.20	300.00	186.76	200.00
602-6020-612160	Sewer Admin / Life Insurance	0.00	30.00	100.00	30.04	0.00	25.98	0.00
602-6020-612170	Sewer Admin / Cash Benefit	0.00	22.01	0.00	0.00	0.00	616.14	2,300.00
602-6020-612180	Sewer Admin / Workers' Comp...	300.00	253.96	300.00	339.27	400.00	307.71	400.00
602-6020-612190	Sewer Admin / Short Term Dis...	100.00	235.60	200.00	247.62	200.00	225.30	200.00
602-6020-612195	Sewer Admin / Long Term Disab...	100.00	192.02	200.00	201.61	200.00	183.53	100.00
602-6020-613125	Sewer Admin / Miscellaneous ...	0.00	0.00	0.00	0.00	0.00	40.00	0.00
602-6022-611100	Sewer Ops / FT Employee-Regu...	246,800.00	225,988.70	253,200.00	262,881.08	307,700.00	248,900.51	286,600.00
602-6022-611110	Sewer Ops / Temp Employee-R...	16,000.00	10,086.16	16,000.00	11,127.15	8,000.00	28,479.92	8,000.00
602-6022-611200	Sewer Ops / FT Employee - Ove...	21,200.00	18,798.40	22,000.00	28,247.57	22,000.00	16,366.18	22,000.00
602-6022-611300	Sewer Ops / Employee Leave	0.00	8,022.61	0.00	6,302.84	0.00	0.00	0.00
602-6022-612100	Sewer Ops / Medicare Contribu...	3,900.00	3,754.07	4,200.00	4,342.04	4,900.00	4,387.97	4,600.00
602-6022-612110	Sewer Ops / PERA Contribution	18,900.00	17,790.76	20,000.00	20,505.40	23,400.00	19,578.46	22,900.00
602-6022-612120	Sewer Ops / Social Security Con...	16,400.00	16,050.98	17,400.00	18,563.27	20,800.00	18,761.57	19,700.00
602-6022-612150	Sewer Ops / Dental Insurance	800.00	668.43	800.00	711.05	700.00	442.80	500.00
602-6022-612160	Sewer Ops / Life Insurance	100.00	110.42	100.00	117.28	100.00	108.57	100.00
602-6022-612170	Sewer Ops / Cash Benefit	3,500.00	3,980.58	4,200.00	4,187.43	3,900.00	13,911.47	15,300.00
602-6022-612180	Sewer Ops / Workers' Compen...	6,000.00	4,855.87	5,000.00	7,152.22	7,300.00	7,161.43	9,800.00

Budget Worksheet		For Fiscal: 2024 Period Ending: 12/31/2024						
		Defined Budgets						
		2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 Total Budget	2024 YTD Activity	2025 2025 Planning
602-6022-612190	Sewer Ops / Short Term Disabili..	900.00	882.14	1,000.00	985.64	1,000.00	1,008.47	1,100.00
602-6022-612195	Sewer Ops / Long Term Disabili...	700.00	710.03	800.00	796.75	800.00	815.91	900.00
602-6022-613125	Sewer Ops / Miscellaneous Pay	0.00	0.00	0.00	75.00	0.00	100.00	0.00
602-6210-612140	Sewer Ops / Health Insurance	37,700.00	34,867.10	40,800.00	32,129.20	29,900.00	25,332.43	30,900.00
ExpProgram: 61 - Personnel Services Total:		462,400.00	437,015.23	481,500.00	494,746.31	540,800.00	472,629.09	526,900.00
ExpProgram: 62 - Supplies								
602-6022-621100	Sewer Ops / Fuels & Lubes	11,000.00	19,343.52	16,000.00	20,145.40	16,000.00	17,116.66	16,000.00
602-6022-621110	Sewer Ops / Clothing & Laundry	4,000.00	4,047.58	4,000.00	4,519.43	4,000.00	4,034.74	4,000.00
602-6022-621120	Sewer Ops / Office Supplies	300.00	320.58	300.00	0.00	300.00	24.63	300.00
602-6022-621130	Sewer Ops / Operating Supplies	1,200.00	1,132.85	1,200.00	920.74	1,200.00	1,788.65	1,200.00
602-6022-621140	Sewer Ops / Supplies for Repair...	14,000.00	13,439.96	19,000.00	15,928.41	19,000.00	8,616.22	19,000.00
602-6022-621150	Sewer Ops / Tools & Minor Equ...	5,000.00	6,685.37	5,000.00	1,552.82	5,000.00	3,904.53	5,000.00
602-6022-621160	Sewer Ops / Work Order Transf...	6,000.00	14,183.39	6,000.00	6,383.80	6,000.00	16,379.25	8,000.00
602-6029-621150	Sewer CIP / Tools & Minor Equi...	0.00	12,999.50	0.00	2,667.89	9,000.00	595.49	9,000.00
ExpProgram: 62 - Supplies Total:		41,500.00	72,152.75	51,500.00	52,118.49	60,500.00	52,460.17	62,500.00
ExpProgram: 63 - Other Services & Charges								
602-6020-631100	Sewer Admin / Services-Profess...	3,300.00	2,125.00	3,500.00	2,943.00	3,500.00	3,120.00	3,300.00
602-6020-631130	Sewer Admin / Insurance Polici...	4,700.00	4,700.04	600.00	600.00	6,400.00	6,399.96	13,800.00
602-6020-631140	Sewer Admin / Admin Charges	253,100.00	253,100.04	273,400.00	273,399.96	288,900.00	288,900.00	288,900.00
602-6020-633120	Sewer Admin / Communication ..	10,300.00	9,476.72	10,300.00	11,589.19	10,300.00	9,577.75	10,300.00
602-6020-635100	Sewer Admin / Services Contra...	1,000.00	0.00	0.00	300.00	0.00	0.00	0.00
602-6020-635130	Sewer Admin / Hardware & Sof...	5,500.00	8,632.03	5,500.00	8,881.11	9,800.00	9,759.64	10,800.00
602-6022-631100	Sewer Ops / Services-Professio...	6,000.00	1,854.00	6,000.00	1,535.00	6,000.00	402.00	4,000.00
602-6022-632100	Sewer Ops / Dues & Subscripti...	1,000.00	2,107.49	2,000.00	7,519.00	2,000.00	6,044.41	3,000.00
602-6022-632110	Sewer Ops / Transportation	100.00	0.00	100.00	0.00	100.00	57.93	100.00
602-6022-632120	Sewer Ops / Conferences & Sc...	7,000.00	6,257.47	7,000.00	4,676.70	7,000.00	5,798.52	6,000.00
602-6022-633120	Sewer Ops / Communication (p...	5,500.00	6,942.30	6,500.00	7,556.58	8,000.00	7,249.30	8,000.00
602-6022-634100	Sewer Ops / Utility Services	4,823,000.00	4,834,719.04	5,230,000.00	5,232,865.65	5,469,800.00	5,461,416.55	5,830,900.00
602-6022-635100	Sewer Ops / Services Contracte...	87,400.00	93,435.98	76,500.00	105,335.98	95,000.00	187,236.05	95,000.00
602-6022-635110	Sewer Ops / Rentals	1,500.00	167.60	1,500.00	0.00	1,500.00	0.00	1,500.00
602-6022-635130	Sewer Ops / Hardware & Softw...	300.00	16,593.62	20,000.00	4,455.58	8,000.00	19,235.79	8,000.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024

Defined Budgets

		2022	2022	2023	2023	2024	2024	2025
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2025 Planning
602-6022-638100	Sewer Ops / Depreciation Expe...	320,900.00	394,076.37	405,000.00	405,979.97	415,000.00	414,999.96	415,000.00
602-6022-638170	Sewer Ops / Work Order Transf...	0.00	8,384.28	0.00	7,397.04	5,000.00	6,539.63	6,000.00
602-6029-631100	Sewer CIP / Professional Servic...	90,000.00	0.00	50,000.00	0.00	50,000.00	0.00	50,000.00
602-6029-633100	Sewer CIP / Advertising	0.00	0.00	0.00	140.14	0.00	0.00	0.00
602-6029-635100	Sewer CIP / Services Contracted..	50,000.00	83,690.74	125,000.00	68,161.15	50,000.00	0.00	110,000.00
602-6029-635110	Sewer CIP / Lease	6,000.00	6,610.56	0.00	8,378.68	18,000.00	29,497.83	23,000.00
602-6029-638109	Sewer CIP / Amortization Expe...	0.00	0.00	0.00	8,002.51	0.00	0.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		5,676,600.00	5,732,873.28	6,222,900.00	6,159,717.24	6,454,300.00	6,456,235.32	6,887,600.00
ExpProgram: 70 - Capital Outlay								
602-6029-701100	Sewer CIP / Building & Bldg Imp..	520,000.00	0.00	0.00	25,133.75	200,000.00	57,172.00	1,473,000.00
602-6029-703100	Sewer CIP / Machinery & Equi...	55,000.00	0.00	238,000.00	0.00	295,000.00	202,956.00	75,000.00
602-6029-705100	Sewer CIP / Infrastructure	0.00	524,543.45	645,000.00	151,335.31	1,195,000.00	794,961.96	0.00
602-6029-709999	Sewer CIP / Contra Capital Outl...	0.00	-524,543.45	0.00	-176,469.06	0.00	0.00	0.00
602-6029-723199	Sewer CIP / Vehicle Lease	0.00	0.00	0.00	72,142.11	0.00	0.00	0.00
602-6029-729999	Sewer CIP / Contra Capital-Lea...	0.00	0.00	0.00	-72,142.11	0.00	0.00	0.00
ExpProgram: 70 - Capital Outlay Total:		575,000.00	0.00	883,000.00	0.00	1,690,000.00	1,055,089.96	1,548,000.00
ExpProgram: 80 - Debt Service								
602-6029-801299	Sewer CIP / Lease Interest Exp...	0.00	0.00	0.00	2,414.95	0.00	0.00	0.00
ExpProgram: 80 - Debt Service Total:		0.00	0.00	0.00	2,414.95	0.00	0.00	0.00
Expense Total:		6,755,500.00	6,242,041.26	7,638,900.00	6,708,996.99	8,745,600.00	8,036,414.54	9,025,000.00
Division: 602 - Sewer Surplus (Deficit):		282,900.00	868,406.81	-344,800.00	1,002,741.56	-698,900.00	-1,405,979.24	-1,083,500.00
Division: 650 - Internal Investments								
Expense								
ExpProgram: 80 - Debt Service								
602-6500-800100	Community Invest / Principal P...	40,000.00	0.00	40,000.00	0.00	40,000.00	0.00	45,000.00
602-6500-800200	Community Invest / Interest Ex...	4,200.00	4,200.00	3,400.00	3,400.00	2,600.00	0.00	1,800.00
ExpProgram: 80 - Debt Service Total:		44,200.00	4,200.00	43,400.00	3,400.00	42,600.00	0.00	46,800.00
Expense Total:		44,200.00	4,200.00	43,400.00	3,400.00	42,600.00	0.00	46,800.00
Division: 650 - Internal Investments Total:		44,200.00	4,200.00	43,400.00	3,400.00	42,600.00	0.00	46,800.00
Fund: 602 - Sewer Fund Surplus (Deficit):		238,700.00	864,206.81	-388,200.00	999,341.56	-741,500.00	-1,405,979.24	-1,130,300.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

	2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 Total Budget	2024 YTD Activity	2025 2025 Planning
Fund: 603 - Storm Water Fund							
Division: 603 - Storm							
Revenue							
RevProgram: 42 - Special Assessments							
603-6032-421500 Storm Ops / Directly to City - Pr...	500.00	238.26	500.00	102.66	500.00	51.30	400.00
RevProgram: 42 - Special Assessments Total:	500.00	238.26	500.00	102.66	500.00	51.30	400.00
RevProgram: 44 - Intergovernmental							
603-6039-441100 Storm CIP / Federal Grants	480,000.00	297,486.80	180,000.00	0.00	0.00	0.00	0.00
603-6039-443400 Storm CIP / State Grants	0.00	386,448.06	0.00	53,788.67	0.00	-26,596.17	0.00
603-6039-444200 Storm CIP / Reimbs from other...	0.00	0.00	0.00	37,981.00	0.00	6,608.01	0.00
603-6039-445200 Storm CIP / Watershed District...	0.00	107,395.00	0.00	117,862.40	0.00	405.00	1,575,000.00
RevProgram: 44 - Intergovernmental Total:	480,000.00	791,329.86	180,000.00	209,632.07	0.00	-19,583.16	1,575,000.00
RevProgram: 47 - Miscellaneous Revenue							
603-6032-471110 Storm Ops / Interest Earnings	25,800.00	32,844.36	34,900.00	56,470.46	36,000.00	0.00	45,000.00
603-6032-471120 Storm Ops / Unrealized Gain/L...	0.00	-118,278.98	0.00	126,742.57	0.00	8,364.11	0.00
603-6032-474110 Storm Ops / Other Reimburse...	0.00	0.00	0.00	0.00	0.00	3,500.00	0.00
603-6032-475900 Storm Ops / Miscellaneous Rev...	0.00	0.01	0.00	0.00	0.00	0.00	0.00
603-6039-474110 Storm CIP / Other Reimburse...	0.00	50,000.00	60,000.00	0.00	0.00	0.00	0.00
RevProgram: 47 - Miscellaneous Revenue Total:	25,800.00	-35,434.61	94,900.00	183,213.03	36,000.00	11,864.11	45,000.00
RevProgram: 48 - Proprietary Revenue							
603-6032-483100 Storm Ops / Storm Sewer Sales	1,721,500.00	1,745,854.16	1,893,700.00	2,013,552.18	2,083,100.00	1,622,563.33	2,300,000.00
603-6032-483120 Storm Ops / Pond Assessment-...	3,500.00	4,222.58	3,900.00	3,118.85	4,000.00	4,594.38	4,000.00
603-6032-483300 Storm Ops / Storm Sewer Penal...	10,700.00	17,270.19	11,700.00	16,758.77	15,000.00	20,128.87	16,000.00
RevProgram: 48 - Proprietary Revenue Total:	1,735,700.00	1,767,346.93	1,909,300.00	2,033,429.80	2,102,100.00	1,647,286.58	2,320,000.00
RevProgram: 49 - Other Financing Sources							
603-6039-493100 Storm CIP / Transfer In From O...	0.00	0.00	0.00	0.00	0.00	83,604.39	0.00
RevProgram: 49 - Other Financing Sources Total:	0.00	0.00	0.00	0.00	0.00	83,604.39	0.00
Revenue Total:	2,242,000.00	2,523,480.44	2,184,700.00	2,426,377.56	2,138,600.00	1,723,223.22	3,940,400.00
Expense							
ExpProgram: 61 - Personnel Services							
603-6030-611100 Storm Admin / FT Employee-Re...	59,300.00	56,535.84	60,000.00	60,514.54	64,100.00	59,485.75	72,600.00
603-6030-611105 Storm Admin / PT Permanent-...	0.00	0.00	0.00	0.00	16,000.00	0.00	0.00
603-6030-611200 Storm Admin / FT Employee - O...	0.00	82.20	0.00	0.00	100.00	158.47	100.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

		2022	2022	2023	2023	2024	2024	2025
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2025 Planning
603-6030-612100	Storm Admin / Medicare Contr...	800.00	778.62	800.00	826.57	900.00	800.52	1,000.00
603-6030-612110	Storm Admin / PERA Contributi...	4,100.00	4,247.72	4,500.00	4,538.73	4,800.00	4,470.49	5,500.00
603-6030-612120	Storm Admin / Social Security ...	3,300.00	3,330.38	3,400.00	3,533.74	3,700.00	3,421.38	4,400.00
603-6030-612140	Storm Admin / Health Insurance	8,400.00	9,178.73	10,000.00	9,955.81	9,900.00	8,474.84	9,100.00
603-6030-612150	Storm Admin / Dental Insurance	200.00	164.30	200.00	164.11	200.00	135.58	100.00
603-6030-612160	Storm Admin / Life Insurance	0.00	19.09	100.00	18.97	0.00	18.14	0.00
603-6030-612170	Storm Admin / Cash Benefit	0.00	33.00	0.00	0.00	0.00	308.07	1,100.00
603-6030-612180	Storm Admin / Workers' Comp...	300.00	220.61	200.00	296.28	300.00	304.13	400.00
603-6030-612190	Storm Admin / Short Term Disa...	100.00	169.07	200.00	173.52	200.00	168.88	200.00
603-6030-612195	Storm Admin / Long Term Disab..	100.00	145.54	100.00	148.90	100.00	144.29	100.00
603-6030-613125	Storm Admin / Miscellaneous P...	0.00	0.00	0.00	0.00	0.00	20.00	0.00
603-6032-611100	Storm Ops / FT Employee-Regu...	380,200.00	315,520.51	397,600.00	389,476.77	462,500.00	389,502.35	474,900.00
603-6032-611110	Storm Ops / Temp Employee-R...	0.00	0.00	0.00	0.00	10,000.00	14,414.09	10,000.00
603-6032-611200	Storm Ops / FT Employee - Ove...	11,400.00	26,457.74	12,000.00	38,048.69	28,000.00	22,364.84	28,000.00
603-6032-612100	Storm Ops / Medicare Contribu...	5,300.00	4,833.70	5,800.00	5,961.65	7,200.00	6,094.33	7,200.00
603-6032-612110	Storm Ops / PERA Contribution	27,900.00	24,691.54	29,800.00	30,125.56	35,100.00	29,444.58	36,300.00
603-6032-612120	Storm Ops / Social Security Con...	22,800.00	20,671.34	24,700.00	25,505.44	30,700.00	26,067.65	30,900.00
603-6032-612140	Storm Ops / Health Insurance	59,300.00	49,120.11	63,600.00	52,127.80	52,800.00	45,560.76	58,700.00
603-6032-612150	Storm Ops / Dental Insurance	1,300.00	874.14	1,200.00	1,073.59	1,100.00	845.60	1,000.00
603-6032-612160	Storm Ops / Life Insurance	200.00	154.45	200.00	176.32	200.00	165.84	200.00
603-6032-612170	Storm Ops / Cash Benefit	4,600.00	5,843.10	6,400.00	5,779.21	5,500.00	5,268.52	5,500.00
603-6032-612180	Storm Ops / Workers' Compen...	9,400.00	7,287.47	7,800.00	10,889.55	11,000.00	10,930.21	15,400.00
603-6032-612190	Storm Ops / Short Term Disabili...	1,200.00	1,234.95	1,400.00	1,489.84	1,600.00	1,540.39	1,800.00
603-6032-612195	Storm Ops / Long Term Disabili...	900.00	994.02	1,100.00	1,203.94	1,300.00	1,251.90	1,500.00
ExpProgram: 61 - Personnel Services Total:		601,100.00	532,588.17	631,100.00	642,029.53	747,300.00	631,361.60	766,000.00
ExpProgram: 62 - Supplies								
603-6030-621130	Storm Admin / Operating Suppl...	100.00	0.00	100.00	0.00	100.00	0.00	0.00
603-6030-621150	Storm Admin / Tools & Minor E...	100.00	0.00	100.00	0.00	100.00	0.00	0.00
603-6032-621100	Storm Ops / Fuels & Lubes	3,500.00	6,481.88	5,000.00	9,100.89	5,000.00	7,888.30	8,000.00
603-6032-621110	Storm Ops / Clothing & Laundry	500.00	545.47	500.00	321.97	500.00	274.71	500.00
603-6032-621130	Storm Ops / Operating Supplies	3,500.00	8.27	3,500.00	8,321.45	4,500.00	321.82	3,500.00

		For Fiscal: 2024 Period Ending: 12/31/2024						
		Defined Budgets						
		2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 Total Budget	2024 YTD Activity	2025 2025 Planning
603-6032-621140	Storm Ops / Supplies for Repair...	10,000.00	6,723.96	10,000.00	15,690.59	15,000.00	5,104.36	15,000.00
603-6032-621150	Storm Ops / Tools & Minor Equi...	13,000.00	11,025.19	13,000.00	11,632.17	13,000.00	241.54	13,000.00
603-6032-621160	Storm Ops / Work Order Transf...	1,500.00	460.49	1,500.00	1,080.62	2,000.00	5,062.62	2,000.00
603-6039-621150	Storm CIP / Tools & Minor Equi...	9,000.00	2,803.06	0.00	0.00	0.00	0.00	0.00
ExpProgram: 62 - Supplies Total:		41,200.00	28,048.32	33,700.00	46,147.69	40,200.00	18,893.35	42,000.00
ExpProgram: 63 - Other Services & Charges								
603-6030-631100	Storm Admin / Services-Profess...	2,100.00	850.00	1,200.00	1,150.00	1,300.00	1,220.00	1,300.00
603-6030-631130	Storm Admin / Insurance Polici...	500.00	500.04	500.00	500.04	500.00	500.04	500.00
603-6030-631140	Storm Admin / Admin Charges	179,400.00	179,400.00	195,200.00	195,200.04	206,500.00	206,499.96	206,500.00
603-6030-635130	Storm Admin / Hardware & Sof...	5,500.00	5,691.45	5,500.00	5,966.02	6,500.00	6,369.65	6,800.00
603-6032-631100	Storm Ops / Services-Professio...	5,000.00	5,644.37	5,000.00	0.00	5,000.00	68.00	5,000.00
603-6032-632100	Storm Ops / Dues & Subscripti...	10,000.00	3,190.00	10,000.00	3,220.00	5,000.00	3,410.00	5,000.00
603-6032-632120	Storm Ops / Conferences & Sch...	2,000.00	1,014.00	5,000.00	735.71	4,000.00	948.00	4,000.00
603-6032-633100	Storm Ops / Advertising	300.00	0.00	300.00	0.00	300.00	0.00	300.00
603-6032-633120	Storm Ops / Communication (p...	2,000.00	150.00	2,000.00	62.50	2,000.00	0.00	1,000.00
603-6032-634100	Storm Ops / Utility Services	4,500.00	3,377.96	4,500.00	3,827.09	4,500.00	2,832.87	4,500.00
603-6032-635100	Storm Ops / Services Contracte...	85,000.00	73,085.49	110,000.00	140,566.39	110,000.00	89,016.62	115,000.00
603-6032-635110	Storm Ops / Rentals	400.00	0.00	400.00	1,055.00	400.00	0.00	400.00
603-6032-635130	Storm Ops / Hardware & Softw...	200.00	15,271.34	20,000.00	6,555.72	8,000.00	21,338.20	8,000.00
603-6032-638100	Storm Ops / Depreciation Expe...	317,000.00	379,946.75	380,000.00	392,372.19	410,000.00	410,000.04	410,000.00
603-6032-638140	Storm Ops/ Miscellaneous Exp...	0.00	100.00	0.00	350.00	0.00	200.00	0.00
603-6032-638170	Storm Ops / Work Order Transf...	0.00	1,405.92	0.00	787.86	1,000.00	1,660.97	1,000.00
603-6039-631100	Storm CIP / Services-Profession...	220,000.00	0.00	290,000.00	0.00	190,000.00	0.00	250,000.00
603-6039-632100	Storm CIP / Dues & Subscript, P...	0.00	0.00	0.00	2,500.00	0.00	0.00	0.00
603-6039-635100	Storm CIP / Services Contracted..	420,000.00	232,909.04	455,000.00	95,550.50	510,000.00	42,128.60	60,000.00
603-6039-635110	Storm CIP / Lease	14,000.00	4,971.53	0.00	6,370.12	6,000.00	5,910.86	6,000.00
ExpProgram: 63 - Other Services & Charges Total:		1,267,900.00	907,507.89	1,484,600.00	856,769.18	1,471,000.00	792,103.81	1,085,300.00
ExpProgram: 70 - Capital Outlay								
603-6039-703100	Storm CIP / Machinery & Equi...	0.00	0.00	106,000.00	118,529.00	115,000.00	27,250.00	150,000.00
603-6039-705100	Storm CIP / Infrastructure	300,000.00	702,176.80	365,000.00	523,984.32	445,000.00	381,428.96	2,550,000.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

	2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 Total Budget	2024 YTD Activity	2025 2025 Planning
603-6039-709999 Storm CIP / Contra Capital Outl...	0.00	-702,176.80	0.00	-642,513.32	0.00	0.00	0.00
ExpProgram: 70 - Capital Outlay Total:	300,000.00	0.00	471,000.00	0.00	560,000.00	408,678.96	2,700,000.00
Expense Total:	2,210,200.00	1,468,144.38	2,620,400.00	1,544,946.40	2,818,500.00	1,851,037.72	4,593,300.00
Division: 603 - Storm Surplus (Deficit):	31,800.00	1,055,336.06	-435,700.00	881,431.16	-679,900.00	-127,814.50	-652,900.00
Division: 650 - Internal Investments							
Expense							
ExpProgram: 80 - Debt Service							
603-6500-800100 Community Invest / Principal P...	25,000.00	0.00	30,000.00	0.00	35,000.00	0.00	35,000.00
603-6500-800200 Community Invest / Interest Ex...	3,000.00	3,100.00	2,600.00	2,600.00	2,000.00	0.00	1,300.00
ExpProgram: 80 - Debt Service Total:	28,000.00	3,100.00	32,600.00	2,600.00	37,000.00	0.00	36,300.00
Expense Total:	28,000.00	3,100.00	32,600.00	2,600.00	37,000.00	0.00	36,300.00
Division: 650 - Internal Investments Total:	28,000.00	3,100.00	32,600.00	2,600.00	37,000.00	0.00	36,300.00
Fund: 603 - Storm Water Fund Surplus (Deficit):	3,800.00	1,052,236.06	-468,300.00	878,831.16	-716,900.00	-127,814.50	-689,200.00
Fund: 609 - Municipal Liquor							
Division: 691 - Store 1 - Cub location							
Revenue							
RevProgram: 47 - Miscellaneous Revenue							
609-6910-471110 Liq Store 1 / Interest Earnings	6,800.00	11,976.93	7,300.00	20,370.65	15,000.00	0.00	15,000.00
609-6910-471120 Liq Store 1 / Unrealized Gain/L...	0.00	-43,064.72	0.00	46,250.45	0.00	3,017.19	0.00
609-6910-475120 Liq Store 1 / Restitution Payme...	0.00	57.64	0.00	357.21	0.00	9.50	0.00
609-6910-475900 Liq Store 1 / Miscellaneous Rev...	0.00	-1.34	0.00	-0.63	0.00	16.17	0.00
RevProgram: 47 - Miscellaneous Revenue Total:	6,800.00	-31,031.49	7,300.00	66,977.68	15,000.00	3,042.86	15,000.00
RevProgram: 48 - Proprietary Revenue							
609-6910-484100 Liq Store 1 / Liquor	2,237,500.00	2,297,071.85	2,349,400.00	2,128,824.98	2,357,300.00	1,823,618.28	2,096,500.00
609-6910-484200 Liq Store 1 / Wine	858,500.00	765,989.58	901,400.00	723,249.38	796,000.00	569,744.78	676,500.00
609-6910-484300 Liq Store 1 / Beer	2,588,600.00	2,395,229.51	2,718,000.00	2,343,046.60	2,452,200.00	1,973,633.63	2,348,500.00
609-6910-484350 Liq Store 1 / Reward Redempti...	-143,800.00	-154,179.25	-153,900.00	-148,125.00	-158,200.00	-125,670.00	-138,850.00
609-6910-484400 Liq Store 1 / Miscellaneous Me...	188,300.00	131,400.18	138,000.00	136,711.89	152,300.00	126,379.75	154,850.00
609-6910-484500 Liq Store 1 / THC	0.00	0.00	0.00	0.00	0.00	921.60	199,000.00
609-6910-484610 Liq Store 1 / Keg Deposits/Retu..	500.00	506.06	500.00	131.00	500.00	-22.00	500.00
609-6910-484620 Liq Store 1 / Cash Over/Short	100.00	320.10	100.00	-96.30	100.00	-197.77	100.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024

Defined Budgets

		2022	2022	2023	2023	2024	2024	2025
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2025 Planning
609-6910-484630	Liq Store 1 / Sales Tax Over/Sho..	0.00	49.34	0.00	-34.75	0.00	-93.60	0.00
	RevProgram: 48 - Proprietary Revenue Total:	5,729,700.00	5,436,387.37	5,953,500.00	5,183,707.80	5,600,200.00	4,368,314.67	5,337,100.00
	Revenue Total:	5,736,500.00	5,405,355.88	5,960,800.00	5,250,685.48	5,615,200.00	4,371,357.53	5,352,100.00
Expense								
	ExpProgram: 50 - Cost of Goods Sold							
609-6910-500100	Liq Store 1 / COGS	4,035,700.00	3,856,396.88	4,287,500.00	3,631,821.46	3,975,600.00	3,074,195.91	3,709,100.00
609-6910-500101	Liq Store 1 / COGS-Freight	27,000.00	27,945.33	30,000.00	27,137.59	30,000.00	24,133.50	30,000.00
	ExpProgram: 50 - Cost of Goods Sold Total:	4,062,700.00	3,884,342.21	4,317,500.00	3,658,959.05	4,005,600.00	3,098,329.41	3,739,100.00
	ExpProgram: 61 - Personnel Services							
609-6910-611100	Liq Store 1 / FT Employee-Regu...	359,200.00	311,140.53	319,400.00	325,723.46	336,400.00	311,488.57	350,600.00
609-6910-611105	Liq Store 1 / PT Permanent-Reg...	119,800.00	112,042.90	145,400.00	126,280.77	123,300.00	109,092.29	123,300.00
609-6910-611200	Liq Store 1 / FT Employee - Ove...	2,800.00	6,640.67	2,900.00	4,621.51	2,900.00	4,781.53	2,900.00
609-6910-611210	Liq Store 1 / Temp & PT Emplo...	0.00	0.00	0.00	1,403.00	0.00	6,915.92	0.00
609-6910-611300	Liq Store 1 / Employee Leave	0.00	308.35	0.00	7,458.90	0.00	0.00	0.00
609-6910-612100	Liq Store 1 / Medicare Contribu...	6,600.00	6,302.37	6,900.00	6,763.89	6,800.00	6,354.97	7,100.00
609-6910-612110	Liq Store 1 / PERA Contribution	34,400.00	30,543.89	35,000.00	33,379.48	34,700.00	31,860.30	35,700.00
609-6910-612120	Liq Store 1 / Social Security Con...	28,300.00	26,945.93	28,200.00	28,920.32	29,200.00	27,170.08	30,200.00
609-6910-612140	Liq Store 1 / Health Insurance	49,800.00	25,843.10	26,600.00	26,701.82	26,600.00	24,476.65	30,300.00
609-6910-612150	Liq Store 1 / Dental Insurance	900.00	333.31	300.00	294.23	300.00	137.76	200.00
609-6910-612160	Liq Store 1 / Life Insurance	200.00	162.05	200.00	159.66	200.00	146.28	200.00
609-6910-612170	Liq Store 1 / Cash Benefit	8,600.00	14,330.87	14,300.00	14,303.38	14,300.00	13,203.12	14,300.00
609-6910-612180	Liq Store 1 / Workers' Compen...	9,200.00	9,964.86	10,300.00	12,121.23	12,700.00	10,868.92	15,000.00
609-6910-612190	Liq Store 1 / Short Term Disabili...	1,200.00	1,147.97	1,100.00	1,205.75	1,200.00	1,180.30	1,300.00
609-6910-612195	Liq Store 1 / Long Term Disabili...	1,000.00	946.89	900.00	994.73	1,000.00	976.05	1,100.00
609-6910-613125	Liq Store 1 / Miscellaneous Pay	0.00	50.00	0.00	125.00	0.00	0.00	0.00
	ExpProgram: 61 - Personnel Services Total:	622,000.00	546,703.69	591,500.00	590,457.13	589,600.00	548,652.74	612,200.00
	ExpProgram: 62 - Supplies							
609-6910-621110	Liq Store 1 / Clothing & Laundry	3,000.00	2,430.85	3,000.00	0.00	3,000.00	0.00	3,000.00
609-6910-621120	Liq Store 1 / Office Supplies	1,500.00	57.50	1,500.00	103.70	1,500.00	68.65	1,500.00
609-6910-621130	Liq Store 1 / Operating Supplies	14,900.00	15,175.65	14,900.00	10,624.35	16,000.00	8,971.84	16,000.00
609-6910-621140	Liq Store 1 / Supplies for Repair...	2,000.00	754.94	2,000.00	922.63	2,000.00	787.53	2,000.00
609-6910-621150	Liq Store 1 / Tools & Minor Equ...	0.00	11,410.42	0.00	430.00	4,900.00	0.00	4,900.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

		2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 Total Budget	2024 YTD Activity	2025 2025 Planning
609-6910-621160	Liq Store 1 / Work Order Transf...	500.00	0.00	500.00	161.80	500.00	0.00	500.00
	ExpProgram: 62 - Supplies Total:	21,900.00	29,829.36	21,900.00	12,242.48	27,900.00	9,828.02	27,900.00
	ExpProgram: 63 - Other Services & Charges							
609-6910-631100	Liq Store 1 / Services-Professio...	4,000.00	1,700.00	2,700.00	2,300.00	2,600.00	2,440.00	22,600.00
609-6910-631130	Liq Store 1 / Insurance Policies	9,600.00	9,600.00	9,900.00	9,900.00	9,500.00	9,500.04	10,600.00
609-6910-631140	Liq Store 1 / Admin Charges	126,300.00	105,300.00	132,700.00	132,699.96	139,300.00	139,299.96	139,300.00
609-6910-632100	Liq Store 1 / Dues & Subscript, ...	9,600.00	6,054.95	9,600.00	5,720.43	9,600.00	5,700.00	6,600.00
609-6910-632120	Liq Store 1 / Conferences & Sc...	2,000.00	0.00	2,000.00	136.87	2,000.00	0.00	2,000.00
609-6910-633100	Liq Store 1 / Advertising	11,000.00	2,158.44	11,000.00	3,202.28	11,000.00	1,399.87	11,000.00
609-6910-633110	Liq Store 1 / Printing & Binding	200.00	72.00	200.00	0.00	200.00	0.00	200.00
609-6910-633120	Liq Store 1 / Communication	5,000.00	6,534.42	5,000.00	6,472.96	9,000.00	12,858.67	14,000.00
609-6910-634100	Liq Store 1 / Utility Services	28,500.00	25,826.01	28,500.00	22,744.86	30,000.00	17,945.15	28,000.00
609-6910-635100	Liq Store 1 / Services Contracte...	119,500.00	98,034.23	145,200.00	97,022.20	147,500.00	91,745.43	118,000.00
609-6910-635110	Liq Store 1 / Lease	224,000.00	86,530.26	240,000.00	96,507.53	258,600.00	285,922.74	258,600.00
609-6910-635130	Liq Store 1 / Hardware & Softw...	28,000.00	8,075.96	28,000.00	7,604.70	9,500.00	7,532.70	8,500.00
609-6910-638100	Liq Store 1 / Depreciation Expe...	46,000.00	28,060.62	26,000.00	27,575.98	26,000.00	26,000.04	26,000.00
609-6910-638109	Liq Store 1 / Amortization Expe...	0.00	134,576.20	0.00	134,576.20	0.00	0.00	0.00
609-6910-638140	Liq Store 1 / Miscellaneous Exp...	500.00	0.00	500.00	0.00	500.00	0.00	500.00
609-6910-638170	Liq Store 1 / Work Order Transf...	0.00	0.00	0.00	199.36	0.00	0.00	0.00
	ExpProgram: 63 - Other Services & Charges Total:	614,200.00	512,523.09	641,300.00	546,663.33	655,300.00	600,344.60	645,900.00
	ExpProgram: 70 - Capital Outlay							
609-6910-703100	Liq Store 1 / Machinery & Equi...	0.00	0.00	110,000.00	93,142.40	0.00	0.00	0.00
609-6910-704100	Liq Store 1 / Furniture & Fixtur...	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00
609-6910-709999	Liq Store 1 / Contra Capital Out...	0.00	0.00	0.00	-93,142.40	0.00	0.00	0.00
609-6910-721199	Liq Store 1 / Building Lease	0.00	919,604.07	0.00	0.00	0.00	0.00	0.00
609-6910-729999	Liq Store 1 / Contra Capital-Lea...	0.00	-919,604.07	0.00	0.00	0.00	0.00	0.00
	ExpProgram: 70 - Capital Outlay Total:	0.00	0.00	110,000.00	0.00	0.00	0.00	20,000.00
	ExpProgram: 80 - Debt Service							
609-6910-801299	Liq Store 1 / Lease Interest Exp...	0.00	43,707.45	0.00	42,370.24	0.00	0.00	0.00
	ExpProgram: 80 - Debt Service Total:	0.00	43,707.45	0.00	42,370.24	0.00	0.00	0.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

	2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 Total Budget	2024 YTD Activity	2025 2025 Planning
ExpProgram: 99 - Other Financing Uses							
609-6910-993100 Liq Store 1 / Transfer Out to Ot...	278,500.00	278,499.96	278,500.00	278,499.96	328,500.00	328,500.00	328,500.00
ExpProgram: 99 - Other Financing Uses Total:	278,500.00	278,499.96	278,500.00	278,499.96	328,500.00	328,500.00	328,500.00
Expense Total:	5,599,300.00	5,295,605.76	5,960,700.00	5,129,192.19	5,606,900.00	4,585,654.77	5,373,600.00
Division: 691 - Store 1 - Cub location Surplus (Deficit):	137,200.00	109,750.12	100.00	121,493.29	8,300.00	-214,297.24	-21,500.00
Division: 692 - Store 2 - Hwy 65 location							
Revenue							
RevProgram: 47 - Miscellaneous Revenue							
609-6920-475120 Liq Store 2 / Restitution Payme...	0.00	0.00	0.00	18.99	0.00	0.00	0.00
RevProgram: 47 - Miscellaneous Revenue Total:	0.00	0.00	0.00	18.99	0.00	0.00	0.00
RevProgram: 48 - Proprietary Revenue							
609-6920-484100 Liq Store 2 / Liquor	478,100.00	405,489.53	435,400.00	397,869.65	414,600.00	334,478.49	384,700.00
609-6920-484200 Liq Store 2 / Wine	173,400.00	144,449.16	164,700.00	129,640.77	151,700.00	104,888.83	132,500.00
609-6920-484300 Liq Store 2 / Beer	700,100.00	542,741.46	595,000.00	521,691.12	557,800.00	463,125.67	508,500.00
609-6920-484350 Liq Store 2 / Reward Redempti...	-42,900.00	-31,843.75	-38,000.00	-28,995.00	-32,600.00	-26,230.00	-30,000.00
609-6920-484400 Liq Store 2 / Miscellaneous Me...	30,200.00	24,220.18	28,000.00	26,255.12	28,000.00	28,227.37	33,500.00
609-6920-484500 Liq Store 2 / THC	0.00	0.00	0.00	0.00	0.00	6.39	41,000.00
609-6920-484620 Liq Store 2 / Cash Over / Short	100.00	125.37	100.00	83.71	100.00	139.76	100.00
609-6920-484630 Liq Store 2 / Sales Tax Over / S...	0.00	49.35	0.00	-34.78	0.00	-93.59	0.00
RevProgram: 48 - Proprietary Revenue Total:	1,339,000.00	1,085,231.30	1,185,200.00	1,046,510.59	1,119,600.00	904,542.92	1,070,300.00
Revenue Total:	1,339,000.00	1,085,231.30	1,185,200.00	1,046,529.58	1,119,600.00	904,542.92	1,070,300.00
Expense							
ExpProgram: 50 - Cost of Goods Sold							
609-6920-500100 Liq Store 2 / COGS	1,032,000.00	824,259.82	874,900.00	779,798.31	834,100.00	673,692.47	779,700.00
609-6920-500101 Liq Store 2 / COGS-Freight	6,200.00	5,066.73	6,200.00	4,806.28	6,200.00	4,397.91	6,200.00
ExpProgram: 50 - Cost of Goods Sold Total:	1,038,200.00	829,326.55	881,100.00	784,604.59	840,300.00	678,090.38	785,900.00
ExpProgram: 61 - Personnel Services							
609-6920-611100 Liq Store 2 / FT Employee-Regu...	81,100.00	69,651.50	73,100.00	75,179.83	80,500.00	71,115.37	82,400.00
609-6920-611105 Liq Store 2 / PT Permanent-Reg...	21,100.00	6,480.32	26,200.00	8,343.96	13,700.00	7,562.21	12,000.00
609-6920-611200 Liq Store 2 / FT Employee - Ove...	3,100.00	3,959.32	3,200.00	3,050.42	0.00	3,207.76	0.00
609-6920-612100 Liq Store 2 / Medicare Contribu...	1,400.00	1,141.53	1,500.00	1,204.87	1,300.00	1,184.92	1,400.00
609-6920-612110 Liq Store 2 / PERA Contribution	7,500.00	5,943.39	7,700.00	6,311.23	7,100.00	6,133.82	7,100.00
609-6920-612120 Liq Store 2 / Social Security Con...	6,000.00	4,882.96	6,100.00	5,153.61	5,800.00	5,069.37	5,800.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

		2022	2022	2023	2023	2024	2024	2025
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2025 Planning
609-6920-612140	Liq Store 2 / Health Insurance	21,000.00	16,323.25	17,500.00	17,413.54	17,500.00	15,962.43	18,700.00
609-6920-612150	Liq Store 2 / Dental Insurance	400.00	304.19	300.00	293.27	300.00	137.24	200.00
609-6920-612160	Liq Store 2 / Life Insurance	100.00	48.19	100.00	47.70	0.00	43.80	0.00
609-6920-612170	Liq Store 2 / Cash Benefit	2,900.00	2,833.03	2,900.00	2,860.52	2,900.00	2,640.48	2,900.00
609-6920-612180	Liq Store 2 / Workers' Compen...	3,700.00	1,846.22	1,900.00	2,235.24	2,300.00	2,078.11	2,900.00
609-6920-612190	Liq Store 2 / Short Term Disabili...	300.00	268.61	300.00	286.33	300.00	287.94	300.00
609-6920-612195	Liq Store 2 / Long Term Disabili...	200.00	218.01	200.00	232.39	200.00	233.01	300.00
609-6920-613125	Liq Store 2 / Miscellaneous Pay	0.00	0.00	0.00	25.00	0.00	0.00	0.00
ExpProgram: 61 - Personnel Services Total:		148,800.00	113,900.52	141,000.00	122,637.91	131,900.00	115,656.46	134,000.00
ExpProgram: 62 - Supplies								
609-6920-621110	Liq Store 2 / Clothing & Laundry	1,000.00	1,000.00	1,000.00	0.00	1,000.00	0.00	1,000.00
609-6920-621120	Liq Store 2 / Office Supplies	100.00	0.00	100.00	0.00	100.00	0.00	100.00
609-6920-621130	Liq Store 2 / Operating Supplies	1,100.00	552.36	1,100.00	71.39	1,100.00	34.62	1,100.00
609-6920-621140	Liq Store 2 / Supplies for Repair...	7,400.00	19.98	1,000.00	355.66	1,000.00	68.59	1,000.00
609-6920-621150	Liq Store 2 / Tools & Minor Equ...	0.00	11,410.42	0.00	0.00	0.00	0.00	0.00
ExpProgram: 62 - Supplies Total:		9,600.00	12,982.76	3,200.00	427.05	3,200.00	103.21	3,200.00
ExpProgram: 63 - Other Services & Charges								
609-6920-631100	Liq Store 2 / Services-Professio...	9,900.00	1,275.00	1,600.00	1,725.00	1,700.00	1,830.00	2,000.00
609-6920-631130	Liq Store 2 / Insurance Policies	3,400.00	3,399.96	3,600.00	3,600.00	3,400.00	3,399.96	3,700.00
609-6920-632100	Liq Store 2 / Dues & Subscripti...	100.00	20.43	100.00	20.43	100.00	0.00	100.00
609-6920-633100	Liq Store 2 / Advertising	3,000.00	0.00	3,000.00	0.00	3,000.00	5.00	3,000.00
609-6920-633120	Liq Store 2 / Communication (p...	4,200.00	5,177.52	4,200.00	5,024.11	5,200.00	4,080.86	5,200.00
609-6920-634100	Liq Store 2 / Utility Services	15,300.00	17,096.16	15,300.00	15,448.67	20,000.00	13,043.77	20,000.00
609-6920-635100	Liq Store 2 / Services Contracte...	30,700.00	47,628.01	30,000.00	35,403.86	30,000.00	27,653.12	32,000.00
609-6920-638100	Liq Store2 / Depreciation Expen...	18,000.00	17,248.91	18,000.00	16,629.79	18,000.00	18,000.00	18,000.00
609-6920-638140	Liq Store 2 / Miscellaneous Exp...	200.00	0.00	200.00	0.00	200.00	0.00	200.00
609-6920-638180	Liq Store 2 / Pmts to Other Age...	100.00	69.14	100.00	69.14	100.00	69.14	100.00
ExpProgram: 63 - Other Services & Charges Total:		84,900.00	91,915.13	76,100.00	77,921.00	81,700.00	68,081.85	84,300.00
ExpProgram: 70 - Capital Outlay								
609-6920-701100	Liq Store 2 / Building & Bldg Im...	150,000.00	0.00	0.00	0.00	0.00	0.00	0.00

Budget Worksheet

For Fiscal: 2024 Period Ending: 12/31/2024
Defined Budgets

	2022 Total Budget	2022 YTD Activity	2023 Total Budget	2023 YTD Activity	2024 Total Budget	2024 YTD Activity	2025 2025 Planning
609-6920-703100 Liq Store 2 / Machinery & Equi...	0.00	0.00	0.00	0.00	55,000.00	0.00	55,000.00
ExpProgram: 70 - Capital Outlay Total:	150,000.00	0.00	0.00	0.00	55,000.00	0.00	55,000.00
ExpProgram: 99 - Other Financing Uses							
609-6920-993100 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
ExpProgram: 99 - Other Financing Uses Total:	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
Expense Total:	1,491,500.00	1,108,124.96	1,161,400.00	1,045,590.55	1,172,100.00	921,931.90	1,122,400.00
Division: 692 - Store 2 - Hwy 65 location Surplus (Deficit):	-152,500.00	-22,893.66	23,800.00	939.03	-52,500.00	-17,388.98	-52,100.00
Fund: 609 - Municipal Liquor Surplus (Deficit):	-15,300.00	86,856.46	23,900.00	122,432.32	-44,200.00	-231,686.22	-73,600.00
Report Surplus (Deficit):	-3,353,000.00	25,112,043.22	-9,803,600.00	-960,318.34	-10,175,600.00	-13,521,306.66	-14,302,200.00

Fund Summary

Fund	Defined Budgets						
	2022	2022	2023	2023	2024	2024	2025
	Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2025 Planning
101 - General Fund	-22,700.00	122,489.25	0.00	2,037,979.32	0.00	-5,295,793.80	0.00
225 - Cable TV Fund	-83,100.00	-63,429.65	-93,100.00	-39,271.67	-179,100.00	-190,312.66	-182,900.00
237 - Solid Waste Abatement	2,500.00	-839.93	-9,100.00	10,458.98	1,500.00	19,391.85	12,300.00
260 - Police Activity Fund	0.00	-4,777.88	200.00	-14,062.61	2,500.00	-30,287.27	-2,200.00
270 - Springbrook NC Fund	-12,900.00	44,230.48	-27,500.00	-6,331.23	20,400.00	-183,065.28	16,400.00
405 - Capital Improvements-BLDG	-198,000.00	-193,609.65	0.00	59,653.11	7,000.00	-11,140.39	-40,000.00
406 - Capital Improvements-STR	-960,800.00	-126,774.15	-1,096,600.00	-523,268.77	-1,276,000.00	-1,233,483.66	-625,000.00
407 - Capital Improvements-PKS	-451,500.00	21,560,774.38	-6,154,000.00	-7,223,933.16	-3,806,000.00	-3,307,436.88	-7,591,200.00
409 - Capital Improvements-INFO TECH	-96,000.00	-30,985.46	-147,000.00	-56,304.25	-134,100.00	-322,057.18	-157,700.00
410 - Capital Equipment Fund	-577,500.00	653,904.71	-798,000.00	383,517.04	-1,415,000.00	-1,080,445.64	-1,356,000.00
601 - Water Fund	-1,180,200.00	1,147,761.79	-645,900.00	2,410,639.86	-1,894,200.00	-121,195.79	-2,482,800.00
602 - Sewer Fund	238,700.00	864,206.81	-388,200.00	999,341.56	-741,500.00	-1,405,979.24	-1,130,300.00
603 - Storm Water Fund	3,800.00	1,052,236.06	-468,300.00	878,831.16	-716,900.00	-127,814.50	-689,200.00
609 - Municipal Liquor	-15,300.00	86,856.46	23,900.00	122,432.32	-44,200.00	-231,686.22	-73,600.00
Report Surplus (Deficit):	-3,353,000.00	25,112,043.22	-9,803,600.00	-960,318.34	-10,175,600.00	-13,521,306.66	-14,302,200.00

SUMMARY OF FULL TIME EQUIVALENT (FTE) POSITIONS

Department	Division	2023 FTE	2024 FTE	2025 FTE	Explanation for 2025
Public Safety	Police	55.8	58.2	58.2	
	Police Activity Fund	1.0	1.0	1.0	
	Fire	6.0	6.0	7.0	A
	Subtotal	62.8	65.2	66.2	
Public Works	Municipal Center	3.0	2.9	2.9	
	Engineering	2.8	3.8	4.1	
	Park Maintenance	7.1	7.1	7.1	
	Street Lighting	0.2	0.2	0.2	
	Street Maintenance	8.5	8.1	8.1	
	Fleet Maintenance	3.6	3.9	3.9	
	Water Utility	8.4	8.1	8.1	
	Sewer Utility	4.2	4.6	4.6	
	Storm Water Utility	6.1	6.1	6.1	
	Subtotal	43.9	44.8	45.1	
Parks and Recreation	Recreation Department	5.8	6.0	6.0	
	Springbrook Nature Center	5.5	5.5	5.5	
	Subtotal	11.3	11.5	11.5	
Community Development:	Planning	4.4	5.4	5.7	
	Building Inspections	3.0	3.0	3.0	
	Rental Inspection	2.1	2.5	2.5	
	Solid Waste Abatement	0.5	0.5	0.5	
	Subtotal	10.0	11.4	11.7	
City Manager's Office	General Management	2.0	2.0	2.0	
	City Clerk	1.0	1.8	1.8	
	Employee Resources	3.0	3.0	3.0	
	Marketing and Communications	2.0	1.5	1.5	
	Cable TV	1.7	1.7	1.7	
	Subtotal	9.7	10.0	10.0	
Finance	Accounting	5.5	5.5	5.5	
	Assessing	2.0	2.0	2.5	B
	Information Technology	3.0	3.0	3.0	
	Municipal Liquor Store	9.5	9.5	9.5	
	Subtotal	20.0	20.0	20.5	
Total		157.7	162.9	165.0	

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 - 1.0 FTE added for 3rd career firefighter (offset by paid on call firefighter expense savings)

B - 0.5 FTE appraiser added (offset by removal of assessing intern).

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 City Manager 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 the 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);
- City-sponsored training or work-related meetings where employees are required to participate and be available during the meal hour;
- Multi-departmental meetings scheduled during the 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.
- Gift cards

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;
- Annual Comprehensive 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:

Description	Amount	Review	Approval
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:

Description	Amount	Review	Approval
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 Annual Comprehensive 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:

Asset Classification or Type	Value
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
Bulk Asset Purchase	\$100,000

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

Asset Classification or Type	Depreciation
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

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.

Special Revenue Funds, Designations		
Fund	Special Revenue Source	Restricted/Committed For
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. Finally, due to the volatility of charges from Metropolitan Council Environmental Services, and being it encompasses a significant portion of total expenditures, it is also prudent to keep a higher percentage of fund balance.

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 and the potential for emergency events 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 actual claims from the last three completed years, plus 50% 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 Annual Comprehensive 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 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 or Assistant 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

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.
- A securities broker-dealer or an affiliate of it, that is registered as a broker-dealer under chapter 80A or is exempt from the registration requirements; is registered by the securities and exchange commission; and maintains insurance through the Security Investor Protection Corporation (SIPC) or excess insurance coverage in an amount equal to or greater than the value of the securities held.

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 (static liquidity). Portfolio maturities shall be staggered to avoid undue concentration of assets in a specific sector. 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, money market funds, or overnight repurchase agreements to ensure that appropriate liquidity is maintained to meet ongoing obligations. The City's goal will be to have at least 50% of the City's funds in each investment portfolio invested in securities maturing in 5 years or less, with no more than 50% of the City's funds being invested in securities maturing from 5 to 10 years. 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 Annual Comprehensive 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 Annual

Comprehensive 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 \$25,000. If the amount of the purchase is not estimated to exceed \$25,000, the purchase may be made by either obtaining bids, quotes, through a CPV with another government entity or consortium or simply buying the item on the open market. If the City chooses to obtain quotes, it must, as far as practicable, obtain at least two quotes and keep them on file for at least one year after their receipt. If the City decides to solicit sealed bids, requirements of the bidding process must be followed and cannot change the process midway through.

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.

State law defines what types of agreements amount to a "contract" for purposes of applicability of the uniform municipal contracting law and provides cities the option to use the "best value alternative" or "construction manager at risk alternative" for certain types of contracts, including those for construction, alteration, repair, or maintenance work.

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 \$10,000. 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) and contact the Finance Department with any questions

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 viewed 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 policies. 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 with 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 January 8, 2024, effective January 1, 2024.

Administrative Revisions

None at this time.

City Council Amendments

None at this time.

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2023

Performance Measures Report



City of Fridley | 2023 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 10, 2024, the Fridley City Council adopted a resolution authorizing the Performance Measurement Committee to submit the 2023 Performance Measurement Report to the Office of the State Auditor.

PMT Members

Melissa Moore, City Manager’s Office
Olivia Gnadke, Communications & Engagement
Mikey Oman, Employee Resources
Katy Dahl, Springbrook Nature Center
Jessica Nelson-Roehl, Parks and Recreation
John Odenthal, Public Works
Anna Smieja, Finance

Danielle Herrick, City Manager’s Office
Nancy Abts, Community Development
Jeannie Benson, Public Works
Maddison Zikmund, Public Safety - Fire
Karen Fischer, Public Safety - Police
Touyia Lee, Engineering
Nate Kondrick, Information Technology



City of Fridley Standard Performance Measures

For the Year Ended December 31, 2023

General	2019	2020	2021	2022	2023
Percentage change in Taxable Market Value	12.81%	12.08%	6.29%	5.84%	7.70%
Nuisance code enforcement cases per 1,000 population	58.72	33.86	35.18	28.63	24.86
Bond rating	Aa2	Aaa	Aaa	Aa2	Aa2
Accuracy of post election audit	Not selected for audit	Not selected for audit	Not selected for audit	100%	Not selected for audit
Police Services					
Part I Crime Rates	1,148	1,329	1,312	1,400	1,076
Part II Crime Rates	1,163	1,007	842	796	662
Part I Crime Clearance Rates	28%	24%	32%	31%	29%
Part II Crime Clearance Rates	52%	42%	50%	48%	50%
Average police response time	3:33 Minutes	3:53 Minutes	5:39 Minutes	5:39 Minutes	5:36 Minutes
Fire & EMS Services					
Insurance industry rating of fire services	Class 3	Class 3	Class 3	Class 3	Class 3
Average fire response time	5:47 Minutes	6:07 Minutes	6:07 Minutes	5:38 Minutes	5:48 Minutes
Fire calls per 1,000 population	94	114	102	111	107
Number of fires with losses resulting in investigation	44	39	40	31	12
Streets					
Average city street pavement condition rating	6.50	6.84	6.80	6.87	6.70
Expenditures for road rehabilitation per paved lane mile rehabilitated	\$194,894	\$213,794	\$210,025	\$212,700	\$219,405
Percentage of all jurisdiction lane miles rehabilitated in a year	0.51%	3.15%	2.60%	1.58%	2.77%
Average hours to complete road system during snow event	6.28	7.39	7.25	7.25	6.37
Water					
Operating cost per one million gallons of water pumped/produced	\$1,957	\$1,868	\$1,886	\$1,987	\$2,004
Sanitary Sewer					
Number of sewer blockages on city system per 100 connections	.048	.036	.012	.071	.071



Taxable Property Market Value	2019	2020	2021	2022	2023
Percentage change	12.81%	12.08%	6.29%	5.84%	7.70%
Taxable Market Value	\$2,720,564,453	\$3,049,186,337	\$3,240,926,104	\$3,977,804,222	\$4,284,085,399

Source: Anoka County and City Assessing Division

Percent Change in the Taxable Market Value

What is it?

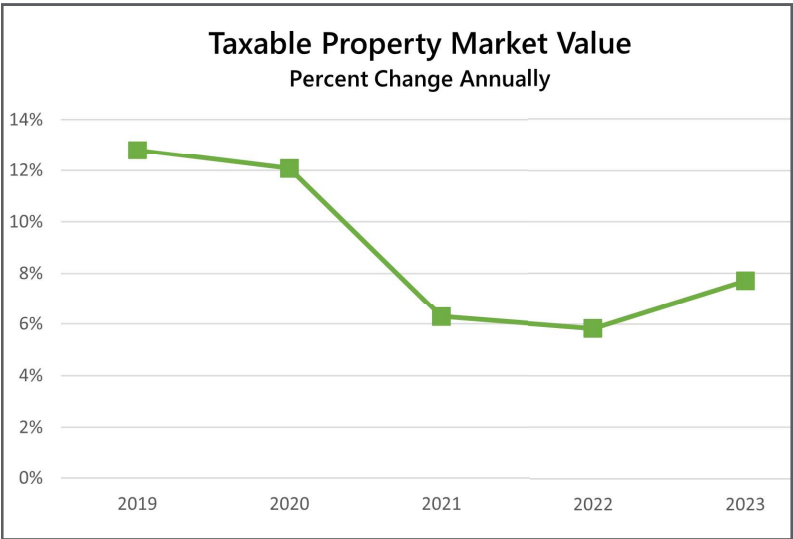
As a local taxing jurisdiction, property taxes are the principal funding source for the City and its operations. For some real property, a portion of its market value may be excluded from taxation, such as the Homestead Market Value Exclusion. Once a taxing jurisdiction applies those exclusions, the 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 begun a return to annual growth rates in taxable market value between 6 and 7%. High interest rates and low housing supply signaled a flat market for home prices. With industrial properties still on the rise and commercial increasing at a nominal pace, there was a continued shift in the tax base away from housing and towards commercial and industrial tax. As this shift occurs, businesses are picking up an increasing portion of the tax levy while housing is seeing more stability in annual tax growth.





General: Market Value, Code Enforcement, Bond Rating, Elections

Nuisance Code Enforcement Cases	2019	2020	2021	2022	2023
Cases per year	1,629	992	1,041	868	753
Population per year	27,742	29,300	29,590	30,313	30,289
Cases per 1,000 residents	58.72	33.86	35.18	28.63	24.86

(# 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?

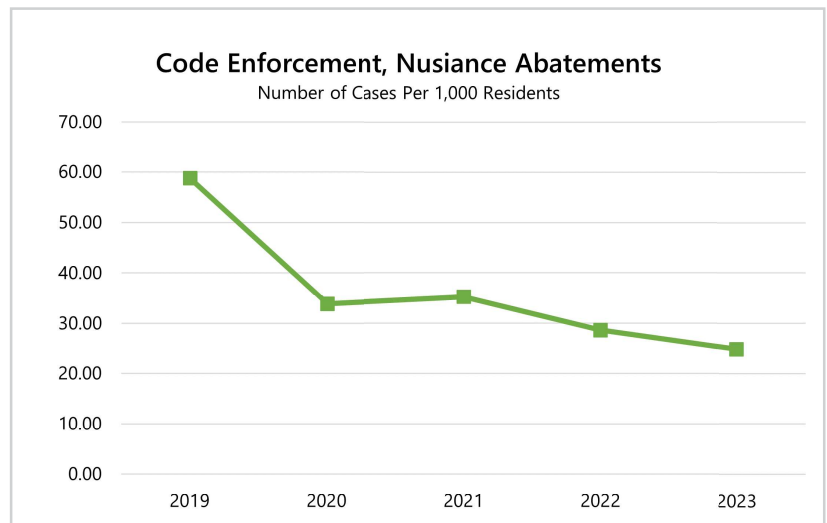
The City must preserve and protect the general welfare of its residents, including the abatement and prevention of public nuisances. Minnesota Statute § 561.01 states “Anything which is injurious to health, or indecent or offensive to the senses, or an obstruction to the free use of property, so as to 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, vehicle sale, vehicle 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?

Nuisance code enforcement cases reflect the City’s commitment to enforcing the City Code through the work of code enforcement staff. 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	2019	2020	2021	2022	2023
Rating	Aa2	Aaa	Aaa	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 (2023) notes the healthy financial reserves, stable operations and strong redevelopment activities.



Election Cycle	2019	2020	2021	2022	2023
Accuracy of post election elected	Not Selected for Audit	Not Selected for Audit	Not Selected for Audit	100%	Not Selected for Audit

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. The City conducted no elections in 2023.



Police Services: Crime Rates, Clearance Rates and Response Times

	2019	2020	2021	2022	2023
Part I Crime	1,148	1,329	1,312	1,400	1,076
Part II Crime	1,163	1,007	842	796	662
Total	2,311	2,336	2154	2,196	1,738

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.

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.



Police Services: Crime Rates, Clearance Rates and Response Times

	2019	2020	2021	2022	2023
Part I Clearance Rate (%)	28%	24%	32%	31%	29%
Part II Clearance Rate (%)	52%	42%	50%	48%	50%

Source: City Police Division

Part I and Part II Clearance Rates

What is it?

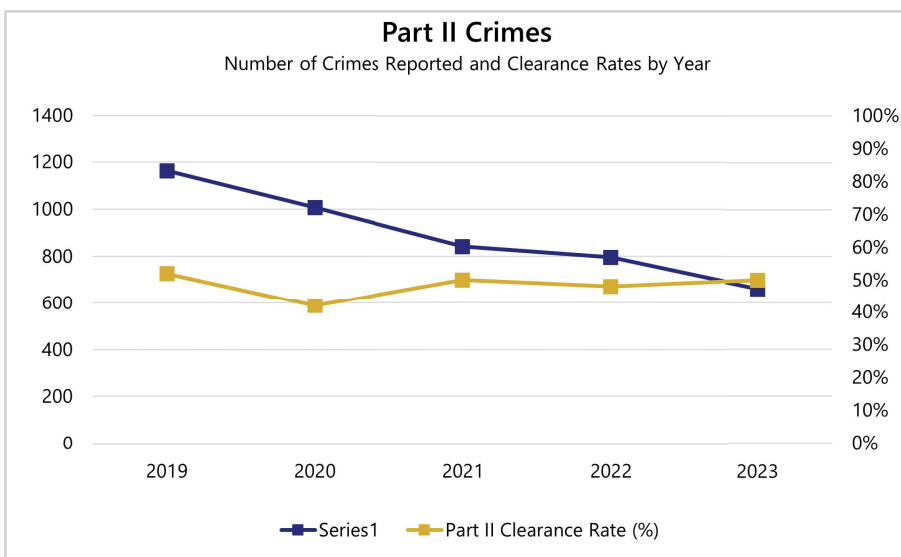
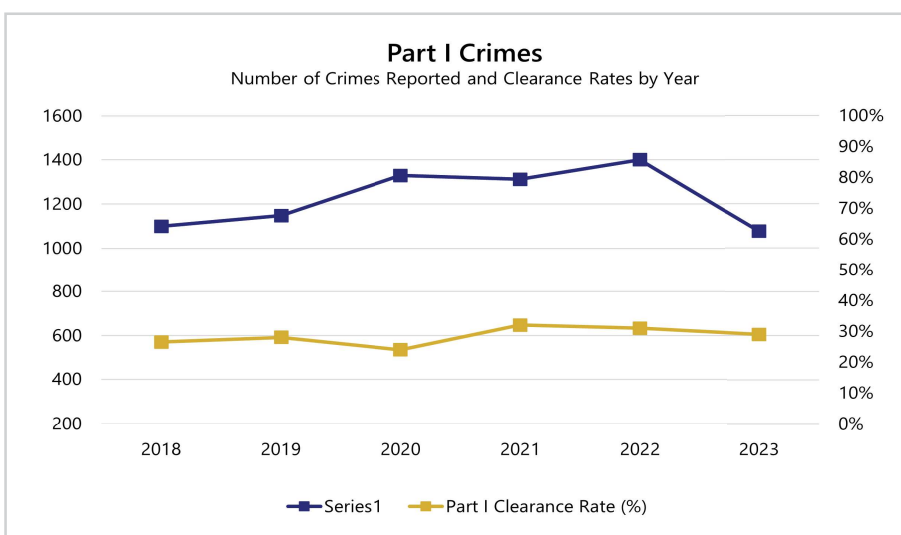
Clearance rates measure the number of calls for service involving Part I and Part II crimes leading to various resolutions including warnings, citations or even arrests. The clearance rate is calculated by dividing the number of crimes that are cleared by the total number of crimes recorded.

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.





	2019	2020	2021	2022	2023
Average police response time	3:33 minutes	3:53 minutes	3:39 minutes	5:39 minutes	5:36 minutes

Source: City Police Division

Average Police Response Time

What is it?

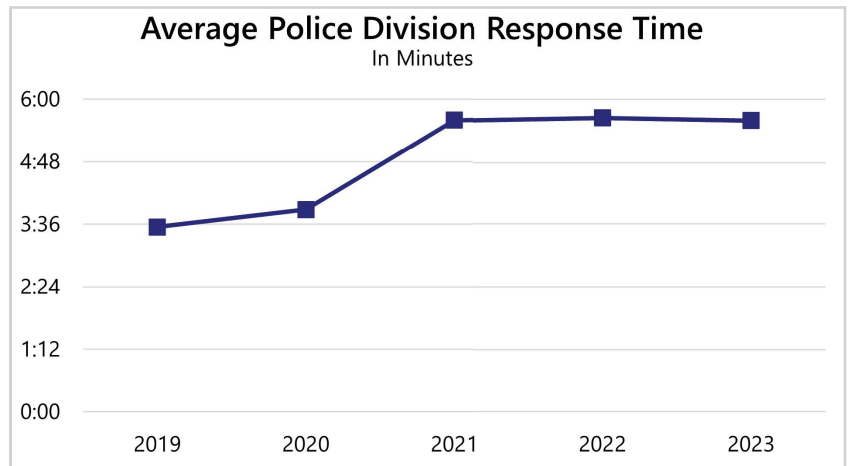
The average police response time details calls for service through the Anoka County Dispatch Center. The times do not reflect calls for service initiated by staff in the field. The measurement analyzes the amount of time from when an officer was sent on a call, to when the officer indicated they arrived 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.



	2019	2020	2021	2022	2023
Insurance industry rating of fire services	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.



	2019	2020	2021	2022	2023
Fire calls per 1,000 population	94	114	102	111	107

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?

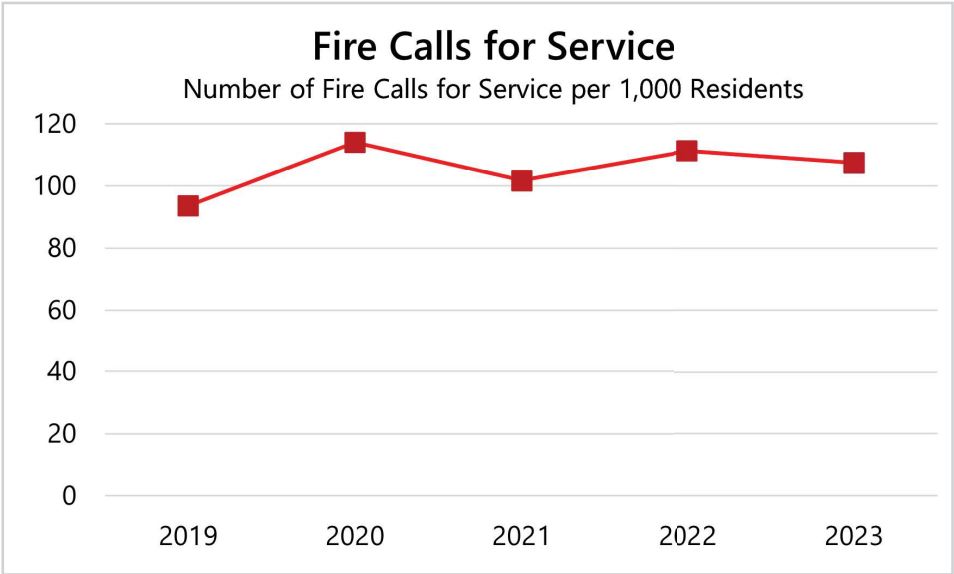
The Fire Division responded to 3,372 emergency calls in 2022. Based on the number of calls and total residents, there were 112 emergency responses per 1,000 Fridley residents.

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.





	2019	2020	2021	2022	2023
Average fire response time	5:47 minutes	6:07 minutes	6:07 minutes	5:38 minutes	5:48 minutes

Source: City Fire Division

Average Fire Response

What is it?

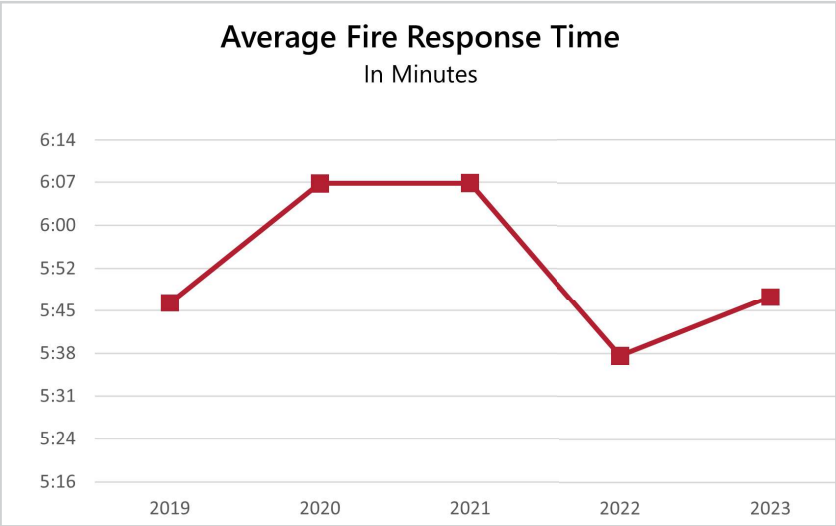
When fire services analyze their response times, they are really analyzing seconds in time. For example, the National Fire Protection Association (NFPA) 1710 standard states that “[T]he fire department’s fire suppression resources shall be deployed to provide for the arrival of an engine company within 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?

Response time is made up of three components. First is call taking by dispatch - the amount of time it takes to dispatch to field the call and direct a response. Second is turnout time - the amount of time from when the call is dispatched to when the fire truck leaves the station. Third is travel time - the amount of time it takes for the vehicle to travel to the incident, which can vary based on distance and time of day.





	2019	2020	2021	2022	2023
Number of fires with loss resulting in investigation	44	39	40	31	12

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.

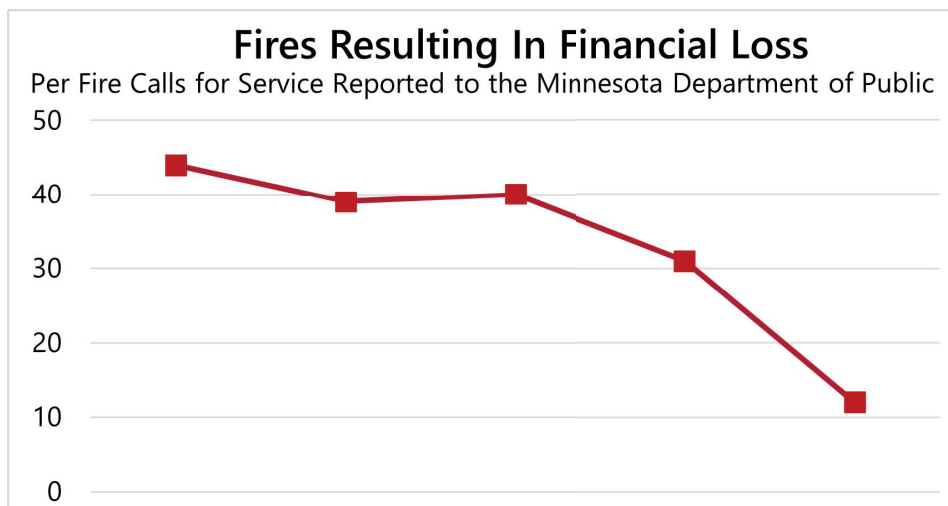
Why does it matter?

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 the continued decreasing trend of fires resulting in a financial loss. This is due to a number of factors including increased staffing in the Fire Division, an increase in community outreach and fire prevention messaging, redevelopment

within the City and a heavy emphasis on fire and life safety inspections across the City. In 2023 none of the incidents involving financial loss were commercial or industrial properties, which is indicate of the City's strategic emphasis on fire and life safety inspections in those occupancies.





	2019	2020	2021	2022	2023
Average City street pavement condition rating	6.50	6.84	6.80	6.87	6.70

Source: Engineering Division

Average City Street Pavement Condition Rating

What is it?

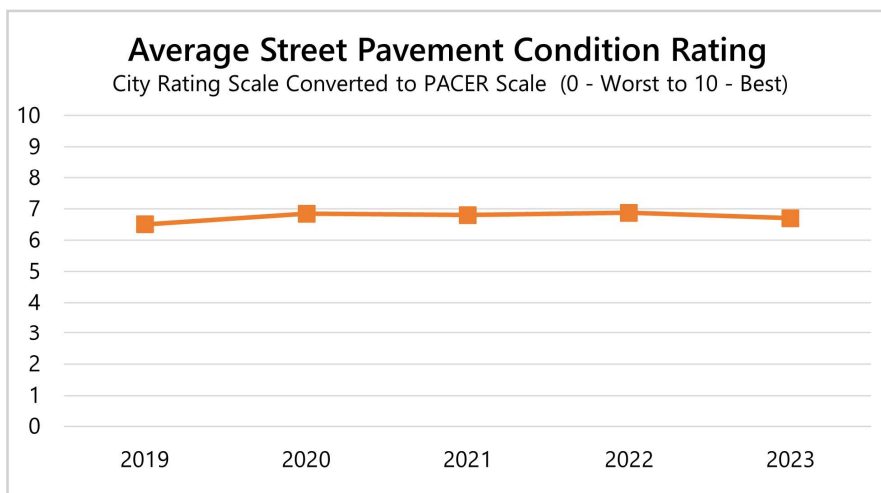
Public Works employees inspect City streets each year. Each street is given a rating on the Pavement Surface Evaluation and Rating (PASER) scale based on cracks, utility cuts and imperfections on the roadway. On the scale, zero is the worst and 10 is the best.

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. The rating remained nearly the same in 2022 due to the offset of degradation through improvements and repairs made.





	2019	2020	2021	2022	2023
Expenditures for road rehabilitation per paved lane mile rehabilitated	\$194,894	\$213,794	\$210,025	\$212,700	\$219,405

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.

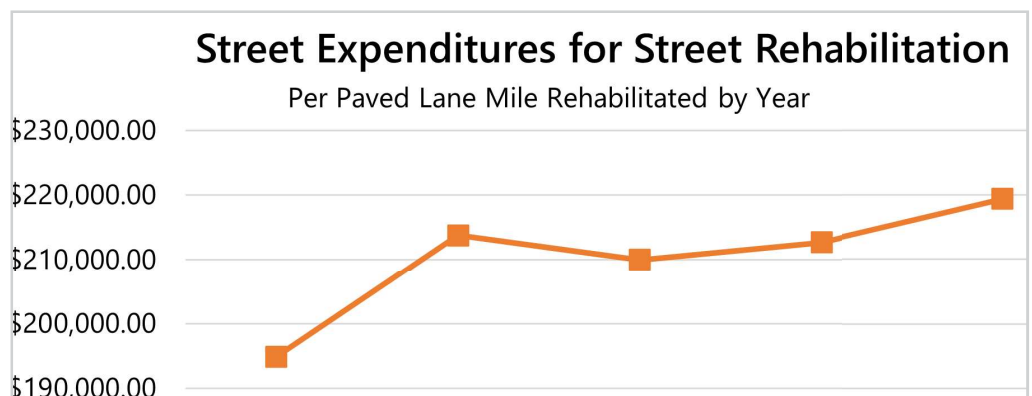
Why does it matter?

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 2023 for major rehabilitation required extensive repair due to

their condition and were more costly to repair due to their width.





	2019	2020	2021	2022	2023
Percentage of all jurisdiction lane miles rehabilitated in the year	0.51%	3.15%	2.60%	1.58%	2.77%

Source: Engineering Division

Percentage of All Jurisdiction Lane Miles Rehabilitated in the Year

What is it?

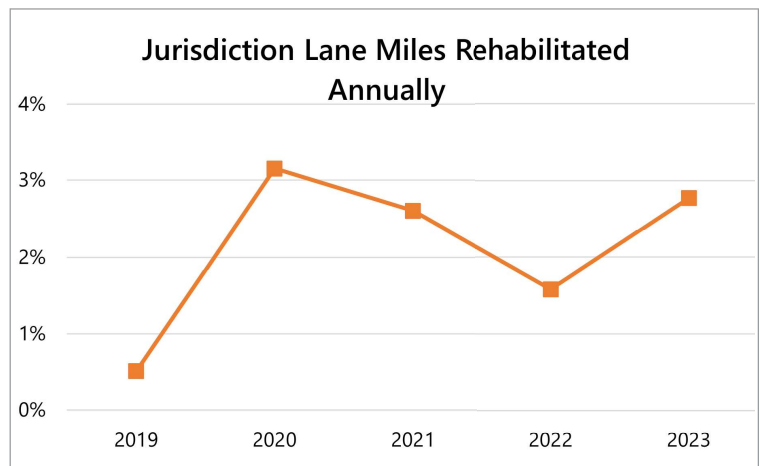
The data reflects how many lane miles out of the total miles within the City are being rehabilitated every year. The goal is to average 2% per year.

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 in 2021-2022. This is related to project delivery factors (how long it takes to receive permits, amount of funding and coordination with other government agencies) and staffing changes in the City's Engineering Division. 2023 was over the City's target of 2% due to significant grant (Federal and State) funding received to aid in the completion of increased mileage.





	2019	2020	2021	2022	2023
Average hours to complete road system during snow event	6.28 hours	7.39 hours	7.25 hours	7.25 hours	6.37 hours

Source: Streets Division

Average Hours to Complete Road System During Snow Event

What is it?

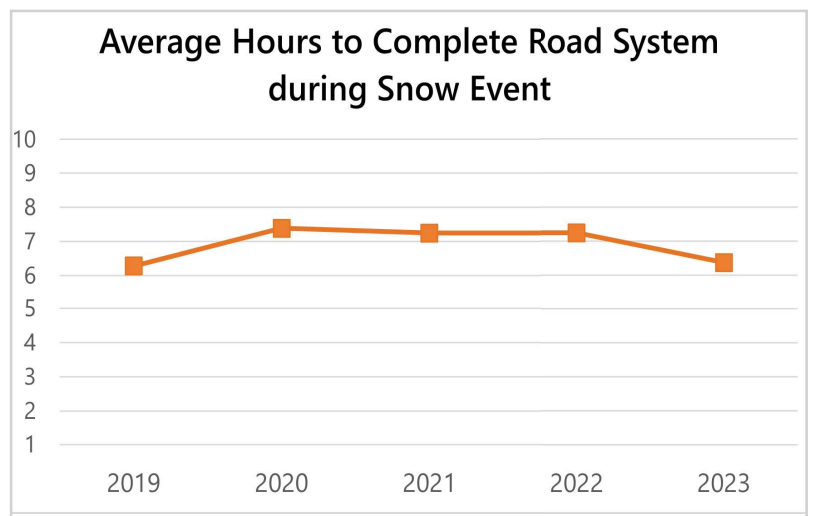
The amount of time, in hours, it takes for City plows to clear City streets. The Public Works department clears 87 miles of streets, 29 miles of trails, and 12 miles of sidewalks. In total, the City clears 180 street lane miles. Street lane miles account for both sides of the roadway being cleared.

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.





	2019	2020	2021	2022	2023
Operating cost per one million gallons of water pumped/produced	\$1,957	\$1,868	\$1,868	\$1,987	\$2,004

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.

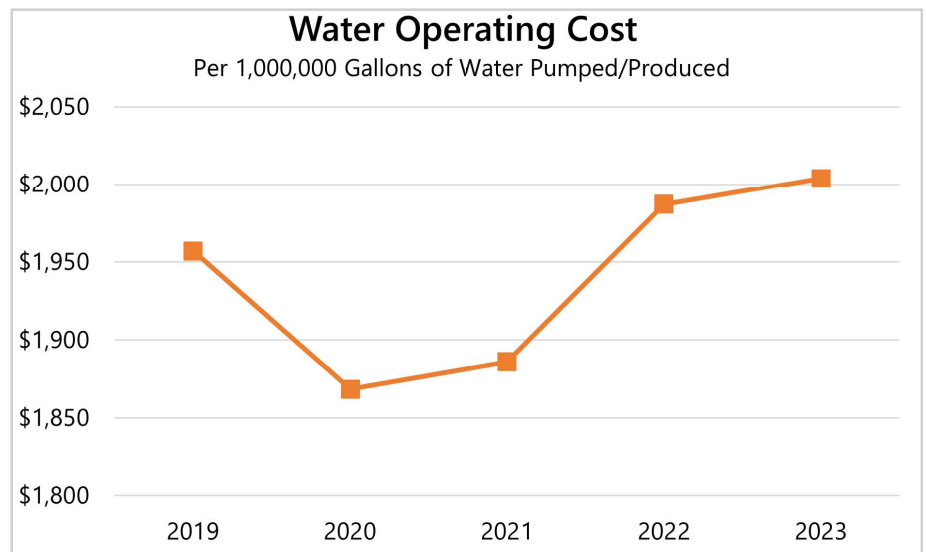
Why does it matter?

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.





	2019	2020	2021	2022	2023
Number of sewer blockages on City system per 100 connections	0.048	0.036	0.012	0.071	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.

