



**2008 ADOPTED BUDGET**

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**CITY OF ST. FRANCIS, MINNESOTA**  
**PRINCIPAL CITY OFFICIALS**

DECEMBER 2007

CITY COUNCIL

RANDY DRESSEN, MAYOR  
Term Expires 12-31-2008

STEVE KANE, COUNCILMEMBER  
Term Expires 12-31-2008

RAY JONES, COUNCILMEMBER  
Term Expires 12-31-2008

TIM BROWN, COUNCILMEMBER  
Term Expires 12-31-2010

LEROY SCHAFFER, COUNCILMEMBER  
Term Expires 12-31-2010

CITY MANAGERIAL STAFF

Employee	Position	Date Appointed
Matthew Hylan	City Administrator	November 14, 2005
Barbara Held	City Clerk	July 1, 1991
Gayle Bauman	Finance Director	February 26, 2007
Jeffery Harapat	Interim Police Chief	September 1, 2007
Ken Pace	Fire Chief	January 1, 1998
Jim Lacey	Streets & Parks Superintendent	March 8, 1999
Eric Peterson	Interim Water & Sewer Superintendent	January 16, 2007
John Schmidt	Liquor Store Manager	November 12, 2007

CITY OF ST. FRANCIS, MINNESOTA  
2008 BUDGET  
PROPERTY TAXES

The basic formula for computing the property tax for a parcel is:

$$\begin{aligned} \text{Parcel Market Value} \times \text{Class Rate(s)} &= \text{Tax Capacity} \\ \text{Tax Capacity} \times \text{Tax Capacity Rate} &= \text{Parcel Property Tax} \end{aligned}$$

County assessors value all property in the City annually. There is a lag time between when the property value is set and when the taxes are paid. For example, the market values that are set in 2007 are the basis for the taxes payable in 2008. The total of all the individual market values determines the total market value of the City.

In Minnesota, the assessor's estimated market values are reduced by different percentages (class rates), depending on the property type, to calculate a taxable value called tax capacity. The table below is a partial listing of class rates for taxes for the years specified:

<u>Property Type</u>	<u>Payable 2005 Class Rate</u>	<u>Payable 2006 Class Rate</u>	<u>Payable 2007 Class Rate</u>
<b>Homestead</b>			
0 to \$500,000	1.00%	1.00%	1.00%
Over \$500,000	1.25%	1.25%	1.25%
<b>Non-Homestead (Single Family)</b>			
0 to \$500,000	1.00%	1.00%	1.00%
Over \$500,000	1.25%	1.25%	1.25%
<b>Apartments</b>			
Regular	1.25%	1.25%	1.25%
Low Income	1.25%	0.75%	0.75%
<b>Commercial/Industrial</b>			
0 to \$150,000	1.50%	1.50%	1.50%
Over \$150,000	2.00%	2.00%	2.00%

For taxes payable in 2007 on a single family home occupied by the owner with an assessor's estimated market value of \$200,000, the tax capacity is calculated as follows:

$$\$200,000 \times 1.00\% = \$2,000$$

When the City of St. Francis levies property taxes, the amount levied is allocated to property owners based on the tax capacity of their property. The total tax capacity is

computed by factoring adjustments for tax increment districts and fiscal disparities. The adjustment for tax increment districts reduces the tax base for the value of the new development in a specified area. This allows the city to use the additional property taxes generated by the development to pay for certain expenses. The adjustment in tax base for fiscal disparities provides for sharing throughout the Twin Cities metropolitan area of a percentage of the growth in commercial and industrial tax base values. The growth is contributed to an area-wide tax base pool. A distribution index, based on the factors of population and property market value per capita, is used to allocate the area-wide tax base pool back to each taxing district. The following table provides a breakdown of St. Francis' tax base values:

Tax Capacity	2006	2007	2008
Real Estate/Personal Property	5,184,545	5,756,643	6,058,471
Tax Increment Districts	(18,270)	(19,434)	(16,615)
Sub-Total	5,166,275	5,737,209	6,041,856
Fiscal Disparities:			
Contribution	(277,760)	(315,838)	(353,193)
Distribution	744,058	1,069,287	1,208,203
Total Tax Capacity	5,632,573	6,490,658	6,896,866
Percent change	+13.17%	+15.23%	+6.26%

The tax capacity rate is arrived at by dividing the tax levy amount by the total tax capacity of the city's tax base. This rate is then applied to the tax capacity of the property to determine the amount of taxes due. The tax capacity rate for the city property tax levy for the past few years has been as follows:

2005	40.652%	+16.64%
2006	38.145%	- 6.17%
2007	36.786%	- 3.56%
2008	39.425%	+ 7.17%

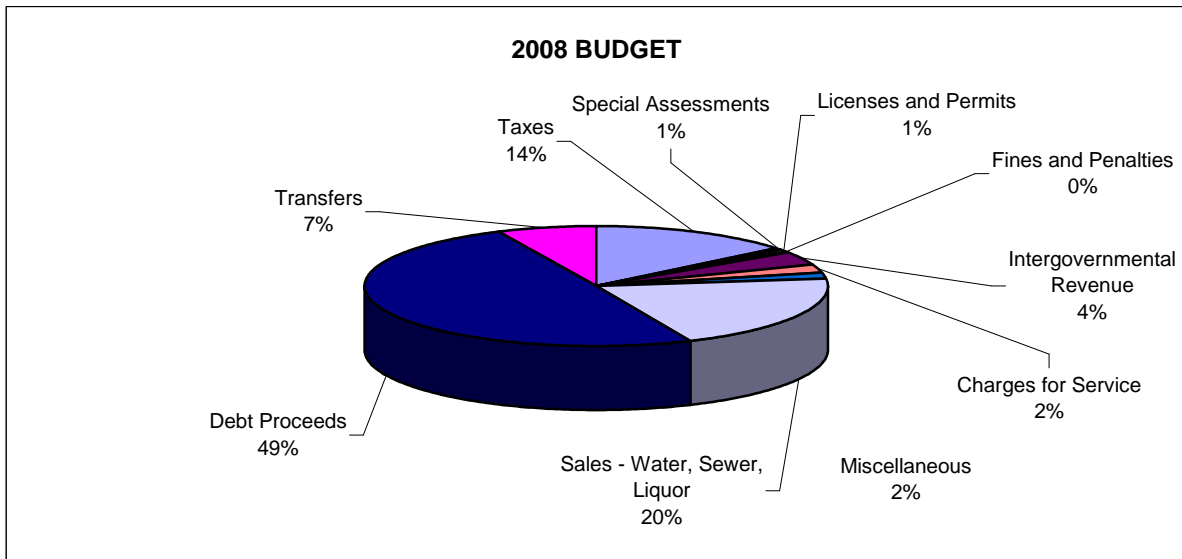
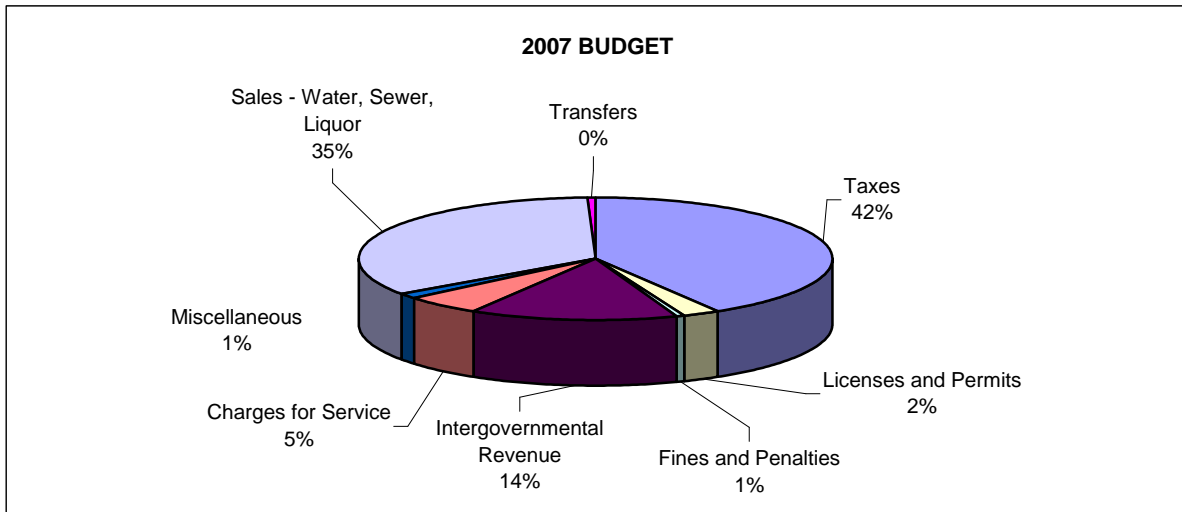
Using the prior example of a single family home with an estimated market value of \$200,000, the approximate city tax for 2007 would be:

$$\$2,000 \times 36.786\% = \$735.72$$

There are other factors taken into consideration when computing the final tax amount. This example is intended to give an estimate of the city's property tax amount. City property taxes are only a portion of the total tax bill for property owners. In Minnesota, property taxes are also levied by school districts, counties and miscellaneous taxing districts. The property tax bill for each property owner is equal to each taxing district's tax rate multiplied by the property value and then added together.

CITY OF ST. FRANCIS, MINNESOTA  
**ALL FUNDS**  
 REVENUE SOURCES AS A PERCENT OF TOTAL

<u>Total by Source</u>	2007 BUDGET	PERCENT OF TOTAL	2008 BUDGET	PERCENT OF TOTAL
Taxes	\$2,407,157	41.4%	\$2,690,530	14.3%
Special Assessments	0	0.0%	94,240	0.5%
Licenses and Permits	139,415	2.4%	112,130	0.6%
Fines and Penalties	40,000	0.7%	48,380	0.3%
Intergovernmental Revenue	831,419	14.3%	682,310	3.6%
Charges for Service	296,155	5.1%	379,310	2.0%
Miscellaneous	76,900	1.3%	339,400	1.8%
Sales - Water, Sewer, Liquor	2,002,548	34.4%	3,802,620	20.2%
Debt Proceeds	0	0.0%	9,372,000	49.8%
Transfers	25,000	0.4%	1,288,830	6.9%
<b>Totals</b>	<b>5,818,594</b>	<b>100.0%</b>	<b>18,809,750</b>	<b>100.0%</b>



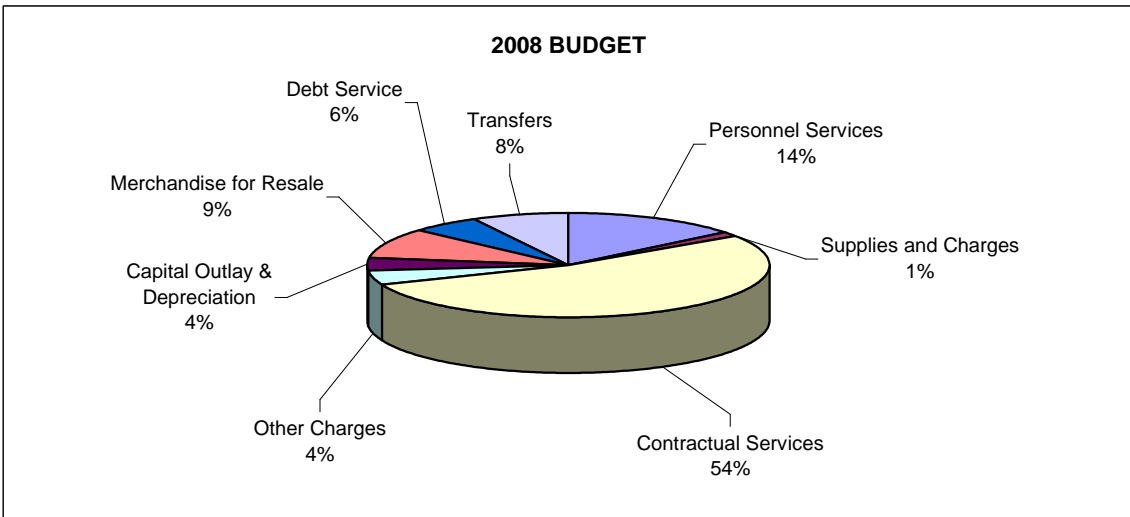
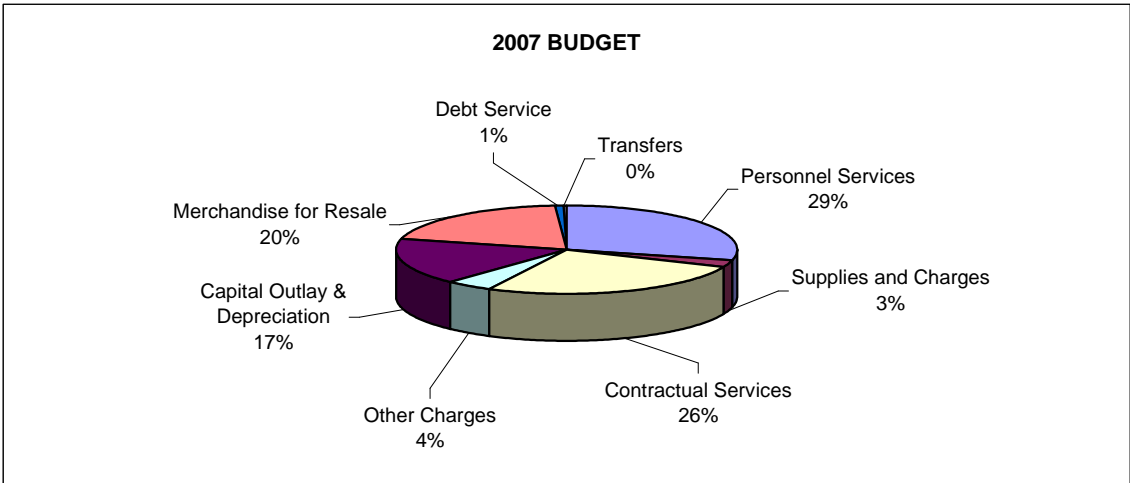
## CITY OF ST. FRANCIS, MINNESOTA

**ALL FUNDS**  
REVENUE SUMMARY

<u>Total by Source</u>	2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2008 BUDGET	PERCENT OVER(UNDER) 2007 BUDGET
Taxes	\$1,869,836	\$2,051,312	\$2,407,157	\$2,690,530	11.8%
Special Assessments	56	20,578	0	94,240	N/A
Licenses and Permits	216,517	164,997	139,415	112,130	-19.6%
Fines and Penalties	46,800	55,168	40,000	48,380	21.0%
Intergovernmental Revenue	1,246,831	536,850	831,419	682,310	-17.9%
Charges for Service	345,673	319,907	296,155	379,310	28.1%
Miscellaneous	407,997	449,526	76,900	339,400	341.4%
Sales - Water, Sewer, Liquor	3,103,354	3,267,736	2,002,548	3,802,620	89.9%
Connection Fees	538,160	242,600	0	0	N/A
Debt Proceeds	0	2,866,588	0	9,372,000	N/A
Transfers	588,599	2,615,479	25,000	1,288,830	5055.3%
<b>Totals</b>	<b>8,363,824</b>	<b>12,590,741</b>	<b>5,818,594</b>	<b>18,809,750</b>	<b>223.3%</b>
 <u>Total By Fund</u>					
Operating Budget:					
General Fund	3,467,808	3,265,497	3,508,546	3,785,180	7.9%
Bicentennial Fund	166	0	0	50	N/A
Community Dev Block Grant	200,000	14,324	0	0	N/A
Park Improvements	63,163	47,842	250	60,000	23900.0%
Pioneer Days	24,440	24,588	0	25,900	N/A
Turtle Ridge TIF Fund	27,693	17,801	4,000	19,100	377.5%
Water Fund	634,115	1,064,673	0	1,046,630	N/A
Sanitary Sewer Fund	360,418	779,197	0	701,970	N/A
Municipal Liquor Fund	1,726,441	1,847,984	2,011,548	2,102,880	4.5%
<b>Total Operating Budget</b>	<b>6,504,244</b>	<b>7,061,906</b>	<b>5,524,344</b>	<b>7,741,710</b>	<b>40.1%</b>
Capital Improvements Budget:					
Capital Equipment	226,394	31,345	0	144,800	N/A
Creekview Estates	0	20,578	0	18,860	N/A
Ivywood Street & 230th Lane	0	0	0	376,900	N/A
Poppy Street Improvements	0	0	0	141,670	N/A
Rum River Blvd Improvements	0	0	0	121,510	N/A
Street Construction State Aid	584,432	47,222	294,250	263,180	-10.6%
Utility Trunk	2,163	1,809	0	0	N/A
Waste Water Treatment Facility	0	1,157,145	0	7,100	N/A
Water Treatment Plant	0	1,298,537	0	9,372,000	N/A
<b>Total Capital Budget</b>	<b>812,989</b>	<b>2,556,638</b>	<b>294,250</b>	<b>10,446,020</b>	<b>3450.0%</b>
Debt Service Budget:					
Debt Service Fund	1,046,590	2,972,196	0	622,020	N/A
<b>Totals</b>	<b>\$8,363,824</b>	<b>\$12,590,741</b>	<b>\$5,818,594</b>	<b>\$18,809,750</b>	<b>223.3%</b>

CITY OF ST. FRANCIS, MINNESOTA  
**ALL FUNDS**  
EXPENDITURE CLASSIFICATIONS AS A PERCENT OF TOTAL

<u>Total By Classification</u>	2007 BUDGET	PERCENT OF TOTAL	2008 BUDGET	PERCENT OF TOTAL
Personnel Services	2,146,961	28.8%	2,355,790	14.3%
Supplies and Charges	199,750	2.7%	224,760	1.4%
Contractual Services	1,940,184	26.1%	8,826,990	53.4%
Other Charges	322,957	4.3%	730,460	4.4%
Capital Outlay & Depreciation	1,263,000	17.0%	647,190	3.9%
Merchandise for Resale	1,484,265	19.9%	1,531,500	9.3%
Debt Service	65,212	0.9%	925,660	5.6%
Transfers	25,000	0.3%	1,288,830	7.8%
<b>Totals</b>	<b>7,447,329</b>	<b>100.0%</b>	<b>16,531,180</b>	<b>100.0%</b>



## CITY OF ST. FRANCIS, MINNESOTA

## ALL FUNDS

## EXPENDITURE SUMMARY

Total by Department	2005	2006	2007	2008	PERCENT
	ACTUAL	ACTUAL	BUDGET	BUDGET	OVER(UNDER) 2007 BUDGET
City Council	\$15,148	\$16,463	\$24,831	\$25,960	4.5%
Charter	0	0	1,500	1,500	0.0%
Administration	222,681	340,200	293,879	405,320	37.9%
Elections	0	6,320	9,550	3,930	-58.8%
Finance	0	0	92,166	107,130	16.2%
Legal	96,044	124,402	83,368	90,100	8.1%
Government Buildings	42,318	187,540	45,410	93,130	105.1%
Police	863,214	1,053,730	1,041,948	1,285,670	23.4%
Fire	296,264	300,555	330,185	400,910	21.4%
Streets	1,075,249	726,698	994,980	1,812,750	82.2%
Landfill Abatement (Recycling)	57,030	46,632	52,014	56,260	8.2%
Community Center	0	0	3,100	3,560	14.8%
Parks	256,597	1,060,906	252,367	492,890	95.3%
Planning & Zoning	254,007	538,751	52,650	102,250	94.2%
Economic Development	210,907	3,417	282,608	5,000	-98.2%
Building Inspections	96,003	78,161	64,989	66,100	1.7%
Unallocated/Contingency	266,890	50,025	175,000	15,550	-91.1%
Pioneer Days	24,172	22,987	6,500	26,000	300.0%
Tax Increment Financing	25,989	16,410	0	17,470	N/A
Debt Service	1,789,321	2,978,763	0	695,260	N/A
Capital Equipment	128,799	0	0	0	N/A
Water & Sewer Improvements	6,234	188,066	0	7,331,780	N/A
Water	609,427	414,573	1,333,902	784,980	-41.2%
Sanitary Sewer	487,932	545,931	460,042	791,120	72.0%
Municipal Liquor	1,583,507	1,737,974	1,846,340	1,916,560	3.8%
Totals	8,407,733	10,438,506	7,447,329	16,531,180	122.0%
<b>Total By Classification</b>					
Personnel Services	1,821,898	2,069,285	2,146,961	2,355,790	9.7%
Supplies and Charges	137,454	158,588	199,750	224,760	12.5%
Contractual Services	1,766,976	1,472,117	1,940,184	8,826,990	355.0%
Other Charges	361,555	264,090	322,957	730,460	126.2%
Capital Outlay & Depreciation	599,029	1,735,967	1,263,000	647,190	-48.8%
Merchandise for Resale	1,336,721	1,426,776	1,484,265	1,531,500	3.2%
Debt Service	1,795,500	696,203	65,212	925,660	1319.5%
Transfers	588,599	2,615,479	25,000	1,288,830	5055.3%
Totals	8,407,733	10,438,506	7,447,329	16,531,180	122.0%
<b>Total By Fund</b>					
Operating Budget:					
General Fund	2,836,970	3,462,362	3,800,545	3,808,010	0.2%
Community Dev Block Grant	210,907	3,417	0	0	N/A
Park Improvements	27,363	806,571	0	110,000	N/A
Pioneer Days	24,172	22,987	6,500	26,000	300.0%
Police Forfeiture	0	0	0	20,000	N/A
Turtle Ridge TIF Fund	25,989	16,410	0	17,470	N/A
Water Fund	609,427	414,573	1,333,902	784,980	-41.2%
Sanitary Sewer Fund	487,932	545,931	460,042	791,120	72.0%
Municipal Liquor Fund	1,583,507	1,737,974	1,846,340	1,916,560	3.8%
Total Operating Budget	5,806,266	7,010,226	7,447,329	7,474,140	0.4%
Capital Improvements Budget:					
Capital Equipment	128,799	0	0	0	N/A
235th Avenue Improvements	0	0	0	95,000	N/A
Creekview Estates	0	235,345	0	3,920	N/A
Ivywood Street & 230th Lane	0	0	0	376,900	N/A
Rum River Blvd Improvements	0	0	0	65,000	N/A
Stark Drive	0	0	0	226,000	N/A
Street Construction State Aid	677,112	26,105	0	263,180	N/A
Trunk Utilities Rivers Edge	0	54,568	0	90,000	N/A
Utility Trunk	0	95,217	0	0	N/A
Waste Water Treatment Facility	0	0	0	8,650	N/A
Water & Sewer Improvements	6,234	38,281	0	0	N/A
Water Treatment Plant	0	0	0	7,233,130	N/A
Total Capital Budget	812,146	449,516	0	8,361,780	N/A
Debt Service Budget:					
Debt Service Fund	1,789,321	2,978,763	0	695,260	N/A
Totals	\$8,407,733	\$10,438,506	\$7,447,329	\$16,531,180	122.0%

**CITY OF ST. FRANCIS, MINNESOTA  
ALL FUNDS  
BUDGETED CHANGES IN FUND BALANCES/RETAINED EARNINGS**

<u>Total By Fund</u>	BALANCE 01-01-08	REVENUES	NET OTHER INCREASES (DECREASES)	EXPENDITURES	BALANCE 12-31-08
<b>Operating Budget:</b>					
General	\$1,509,204	\$3,735,180	(\$285,420)	\$3,472,590	\$1,486,374
Bicentennial	7,185	50	0	0	7,235
Community Development Block Grant	0	0	0	0	0
Park Improvements	50,169	60,000	0	110,000	169
Pioneer Days	7,067	18,400	7,500	26,000	6,967
Police Forfeiture	20,270	0	0	20,000	270
Turtle Ridge TIF	8,968	19,100	0	17,470	10,598
Water	4,313,293	1,046,630	(323,100)	461,880	4,574,943
Sanitary Sewer	6,064,200	701,970	(153,500)	637,620	5,975,050
Municipal Liquor	1,219,909	2,102,880	(57,500)	1,859,060	1,406,229
<b>Total Operating Budget</b>	<b>13,200,265</b>	<b>7,684,210</b>	<b>(812,020)</b>	<b>6,604,620</b>	<b>13,467,835</b>
<b>Capital Improvements Budget:</b>					
235th Avenue Improvements	86,530	0	0	95,000	(8,470)
Capital Equipment	556,469	19,800	125,000	0	701,269
Creekview Estates	(202,147)	18,860	0	3,920	(187,207)
Ivywood St & 230th Lane	0	75,380	301,520	376,900	0
Poppy Street Improvements	(213,710)	0	141,670	0	(72,040)
Rum River Blvd Improvements	(118,310)	0	121,510	65,000	(61,800)
Stark Drive	226,000	0	0	226,000	0
Street Construction State Aid	(100,762)	263,180	(263,180)	0	(100,762)
Trunk Utilities Hwy 47	(19,610)	0	0	0	(19,610)
Trunk Utilities Rivers Edge	90,003	0	0	90,000	3
Utility Trunk	0	0	0	0	0
Waste Water Treatment Facility	1,040,095	7,100	0	8,650	1,038,545
Water & Sewer Improvements	0	0	0	0	0
Water Treatment Plant	(961,463)	0	9,215,870	7,077,000	1,177,407
Well #4	0	0	0	0	0
<b>Total Capital Budget</b>	<b>383,095</b>	<b>384,320</b>	<b>9,642,390</b>	<b>7,942,470</b>	<b>2,467,335</b>
<b>Debt Service Budget:</b>					
Debt Service	2,512,470	80,390	541,630	695,260	2,439,230
<b>Grand Total</b>	<b>\$16,095,830</b>	<b>\$8,148,920</b>	<b>\$9,372,000</b>	<b>\$15,242,350</b>	<b>\$18,374,400</b>

CITY OF ST. FRANCIS, MINNESOTA

**OPERATING BUDGET**

REVENUE SUMMARY

	2005	2006	2007	2008	PERCENT OVER(UNDER) 2007 BUDGET
<u>Total by Source</u>	ACTUAL	ACTUAL	BUDGET	BUDGET	
Taxes	\$1,869,836	\$2,051,312	\$2,407,157	\$2,690,530	11.8%
Licenses and Permits	216,517	164,997	139,415	112,130	-19.6%
Fines and Penalties	46,800	55,168	40,000	48,380	21.0%
Intergovernmental Revenue	904,003	528,628	537,169	419,130	-22.0%
Charges for Service	345,673	319,907	296,155	379,310	28.1%
Miscellaneous	310,985	235,809	76,900	232,110	201.8%
Sales - Water, Sewer, Liquor	2,668,130	3,267,736	2,002,548	3,802,620	89.9%
Connection Fees	0	242,600	0	0	N/A
Transfers	142,299	195,749	25,000	57,500	130.0%
<b>Totals</b>	<b>6,504,244</b>	<b>7,061,906</b>	<b>5,524,344</b>	<b>7,741,710</b>	<b>40.1%</b>
 <u>Total By Fund</u>					
General Fund	3,467,808	3,265,497	3,508,546	3,785,180	7.9%
Bicentennial Fund	166	0	0	50	N/A
Community Dev Block Grant	200,000	14,324	0	0	N/A
Park Improvements	63,163	47,842	250	60,000	23900.0%
Pioneer Days	24,440	24,588	0	25,900	N/A
Turtle Ridge TIF Fund	27,693	17,801	4,000	19,100	377.5%
Water Fund	634,115	1,064,673	0	1,046,630	N/A
Sanitary Sewer Fund	360,418	779,197	0	701,970	N/A
Municipal Liquor Fund	1,726,441	1,847,984	2,011,548	2,102,880	4.5%
<b>Totals</b>	<b>\$6,504,244</b>	<b>\$7,061,906</b>	<b>\$5,524,344</b>	<b>\$7,741,710</b>	<b>40.1%</b>

## CITY OF ST. FRANCIS, MINNESOTA

**OPERATING BUDGET**

## EXPENDITURE SUMMARY

<u>Total by Department</u>	2005	2006	2007	2008	PERCENT
	ACTUAL	ACTUAL	BUDGET	BUDGET	OVER(UNDER) 2007 BUDGET
City Council	\$15,148	\$16,463	\$24,831	\$25,960	4.5%
Charter	0	0	1,500	1,500	0.0%
Administration	222,681	340,200	293,879	405,320	37.9%
Elections	0	6,320	9,550	3,930	-58.8%
Finance	0	0	92,166	107,130	16.2%
Legal	96,044	124,402	84,368	90,100	6.8%
Government Buildings	42,318	187,540	45,410	93,130	105.1%
Police	863,214	1,053,730	1,041,948	1,285,670	23.4%
Fire	296,264	300,555	330,185	400,910	21.4%
Streets	398,137	465,248	994,480	782,750	-21.3%
Landfill Abatement (Recycling)	57,030	46,632	52,014	56,260	8.2%
Community Center	0	0	3,100	3,560	14.8%
Parks	256,597	1,060,906	251,867	492,890	95.7%
Planning & Zoning	254,007	538,751	52,650	102,250	94.2%
Economic Development	210,907	3,417	282,608	5,000	-98.2%
Building Inspections	96,003	78,161	64,989	66,100	1.7%
Unallocated/Contingency	266,890	50,025	175,000	15,550	-91.1%
Pioneer Days	24,172	22,987	6,500	26,000	300.0%
Tax Increment Financing	25,989	16,410	0	17,470	N/A
Water	609,427	414,573	1,333,902	784,980	-41.2%
Sanitary Sewer	487,932	545,931	460,042	791,120	72.0%
Municipal Liquor	1,583,507	1,737,974	1,846,340	1,916,560	3.8%
<b>Totals</b>	<b>5,806,266</b>	<b>7,010,226</b>	<b>7,447,329</b>	<b>7,474,140</b>	<b>0.4%</b>
<u>Total By Classification</u>					
Personnel Services	1,821,898	2,069,285	2,146,961	2,355,790	9.7%
Supplies and Charges	137,454	158,588	199,750	224,760	12.5%
Contractual Services	1,084,124	1,156,099	1,940,184	1,291,590	-33.4%
Other Charges	361,555	235,563	322,957	327,310	1.3%
Capital Outlay & Depreciation	599,029	1,735,967	1,263,000	647,190	-48.8%
Merchandise for Resale	1,336,721	1,426,776	1,484,265	1,531,500	3.2%
Debt Service	5,684	165,697	65,212	226,480	247.3%
Transfers	459,800	62,251	25,000	869,520	3378.1%
<b>Totals</b>	<b>5,806,266</b>	<b>7,010,226</b>	<b>7,447,329</b>	<b>7,474,140</b>	<b>0.4%</b>
<u>Total By Fund</u>					
General Fund	2,836,970	3,462,362	3,800,545	3,808,010	0.2%
Community Dev Block Grant	210,907	3,417	0	0	N/A
Park Improvements	27,363	806,571	0	110,000	N/A
Pioneer Days	24,172	22,987	6,500	26,000	300.0%
Police Forfeiture	0	0	0	20,000	N/A
Turtle Ridge TIF Fund	25,989	16,410	0	17,470	N/A
Water Fund	609,427	414,573	1,333,902	784,980	-41.2%
Sanitary Sewer Fund	487,932	545,931	460,042	791,120	72.0%
Municipal Liquor Fund	1,583,507	1,737,974	1,846,340	1,916,560	3.8%
<b>Totals</b>	<b>\$5,806,266</b>	<b>\$7,010,226</b>	<b>\$7,447,329</b>	<b>\$7,474,140</b>	<b>0.4%</b>

CITY OF ST. FRANCIS, MINNESOTA  
**GENERAL FUND (101)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2006 ACTUAL	2007 ORIGINAL BUDGET	2007 RE-EST.	2008 BUDGET
<b>Revenues:</b>				
Taxes - current	\$1,991,690	\$2,402,157	\$2,346,910	\$2,628,540
Taxes - other	41,822	5,000	43,140	43,140
Licenses and permits	164,997	139,415	112,870	112,130
Fines and forfeits	51,231	46,000	48,380	48,380
Intergovernmental	558,042	515,471	392,850	419,130
Charges for services	298,783	295,905	280,700	379,310
Miscellaneous	114,209	79,598	120,400	104,550
<b>Total revenues</b>	<b>3,220,775</b>	<b>3,483,546</b>	<b>3,345,250</b>	<b>3,735,180</b>
<b>Expenditures:</b>				
General Government	675,433	550,704	575,000	677,070
Public Safety	1,353,777	1,366,501	1,475,000	1,591,580
Public Works	511,880	1,046,994	650,100	628,590
Culture and Recreation	254,336	255,467	275,000	386,450
Community Development	616,911	400,247	175,000	173,350
Miscellaneous	39,997	180,632	15,000	15,550
<b>Total expenditures</b>	<b>3,452,334</b>	<b>3,800,545</b>	<b>3,165,100</b>	<b>3,472,590</b>
Excess (deficit) of revenues over expenditures	(231,559)	(316,999)	180,150	262,590
<b>Other financing sources (uses):</b>				
Operating transfers in (out):				
Municipal Liquor Operations	9,870	25,000	34,050	50,000
Capital Projects Fund	0	0	0	(125,000)
CDBG Grant Fund	(10,028)	0	0	0
Public Improvement Projects	0	0	0	(210,420)
Water Fund	27,241	0	0	0
Sanitary Sewer Fund	7,611	0	0	0
<b>Total other financing sources (uses)</b>	<b>34,695</b>	<b>25,000</b>	<b>34,050</b>	<b>(285,420)</b>
Net change in fund balance	(196,865)	(291,999)	214,200	(22,830)
Fund balance - January 1	1,491,868	1,295,004	1,295,004	1,509,204
Fund balance - December 31	<b>\$1,295,004</b>	<b>\$1,003,005</b>	<b>\$1,509,204</b>	<b>\$1,486,374</b>
Fund balance/revenues	40.2%	28.8%	45.1%	39.8%
Fund balance/expenditures	37.5%	26.4%	47.7%	42.8%

# CITY OF ST. FRANCIS, MINNESOTA

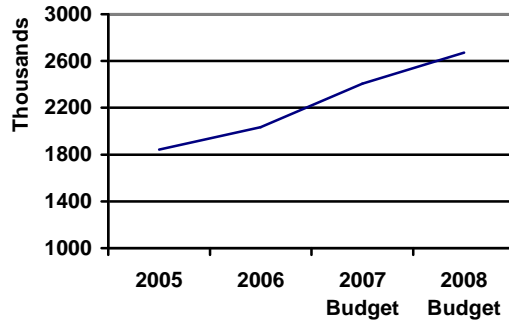
## GENERAL FUND REVENUES

### Taxes

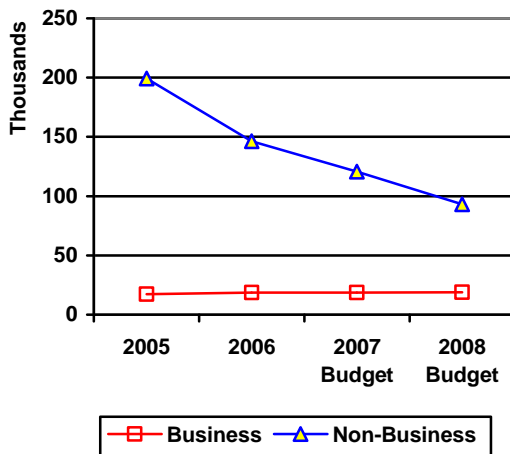
Tax revenues consist of current and delinquent property taxes, apportionments from tax forfeit sales, penalties and interest on tax payments, and the fiscal disparities distribution (a tax base sharing of commercial/industrial property in the seven county metropolitan area).

Property taxes for the City provide the greatest share of the General Fund revenue supporting general government, public safety, culture and recreation, public works and community development.

**Taxes  
2005-2008**



**Licenses & Permits  
2005-2008**

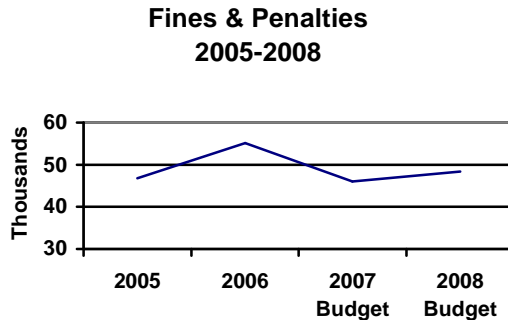


### Licenses and Permits

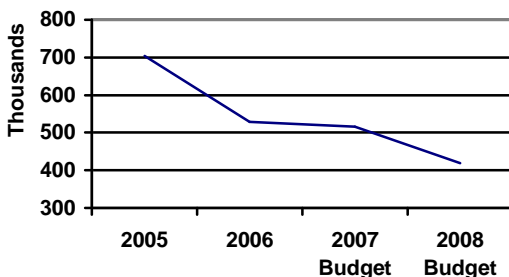
Business license fees are required to be paid annually in order to operate a business within the City. Liquor license fees account for most of the revenue in this category. Non-business license and permit fees are levied to finance the cost of inspecting and regulating new construction and to cover a portion of the administrative costs associated with monitoring activities. Building permit fees generate most of the revenue in this category.

**Fines and Penalties**

Included here is the City's share of traffic and court violations and animal impound fees.



**Intergovernmental**  
**2005-2008**

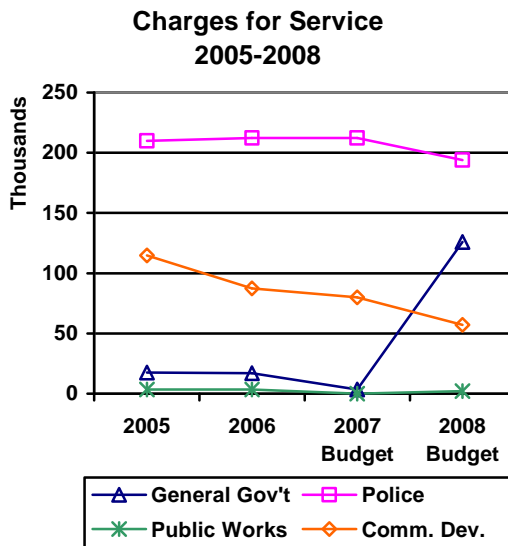


**Intergovernmental Revenue**

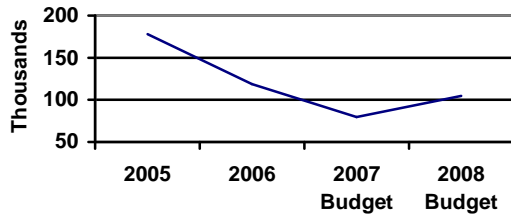
Cities in Minnesota receive a variety of funds from other governments in the form of grants, entitlements and shared revenues. This revenue source can fluctuate greatly from year to year depending on funds the City has been awarded. Items that account for most of these revenues are local government aid, state market value homestead credit, state street maintenance aid and state police and fire aid.

**Charges for Service**

This category reflects fees collected for contractual services and general services that the City charges for. It includes revenues from sales of maps, assessment searches, refuse collection, accident reports, zoning and subdivision fees, plan check fees, D.A.R.E. program fees, special event fees, administrative charges between funds and contracted police services.



**Miscellaneous  
2005-2008**



**Miscellaneous Revenue**

Revenues not reported in other categories include investment earnings, rent or sale of property, cable franchise fees, recycling fees and donations.

CITY OF ST. FRANCIS, MINNESOTA  
GENERAL FUND  
STATEMENT OF REVENUES

ACCT. NO.		2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 RE-EST.	2008 BUDGET
<u>Taxes</u>						
31010	Current	\$1,804,736	\$1,991,690	\$2,402,157	\$2,346,910	\$2,628,540
31020	Delinquent	35,387	40,296	0	41,250	41,250
31910	Penalties & interest	2,021	1,525	5,000	1,890	1,890
		<u>1,842,143</u>	<u>2,033,511</u>	<u>2,407,157</u>	<u>2,390,050</u>	<u>2,671,680</u>
<u>Licenses and Permits</u>						
<u>Business:</u>						
32110	Liquor	14,800	16,850	16,950	18,400	17,660
32170	Amusements	604	360	540	510	510
32180	Cigarette, Refuse, etc.	1,758	1,375	1,125	800	800
<u>Non-business:</u>						
32210	Building	169,941	125,734	100,000	83,080	83,080
32212	Plumbing	7,331	5,040	7,000	2,260	2,260
32213	Mechanical	5,320	4,425	4,000	2,730	2,730
36241	Surcharge - Permits	10,365	7,139	3,800	390	390
32214	Fireplace	2,925	1,800	1,000	1,960	1,960
32215	Septic	2,300	1,500	1,000	1,900	1,900
32240	Animal Licenses	1,174	775	4,000	840	840
		<u>216,517</u>	<u>164,997</u>	<u>139,415</u>	<u>112,870</u>	<u>112,130</u>
<u>Fines and Penalties</u>						
35100	Court fines	44,316	51,231	40,000	43,520	43,520
35104	Animal impound fees	2,484	3,936	6,000	4,860	4,860
		<u>46,800</u>	<u>55,168</u>	<u>46,000</u>	<u>48,380</u>	<u>48,380</u>
<u>Intergovernmental Revenue</u>						
33000	PERA rate increase	1,971	1,971	1,971	1,970	1,970
33100	Federal grants and aid	0	0	2,000	0	0
33401	Local government aid	200,000	200,000	200,000	200,000	200,000
33402	Homestead credit	180,433	164,524	0	0	0
33403	Manufactured home homestead credit	0	0	0	19,250	19,250
33416	Police grants	2,467	3,256	2,500	2,980	2,980
33418	Street maintenance aid	79,903	80,292	80,300	85,900	91,340
33420	Fire aid	30,556	31,821	7,700	32,940	34,090
33421	Police aid	47,958	46,764	60,000	48,110	49,500
33422	DNR state aid	160,715	0	161,000	1,700	0
33610	Local government grants and aid	0	0	0	0	20,000
		<u>704,003</u>	<u>528,628</u>	<u>515,471</u>	<u>392,850</u>	<u>419,130</u>

CITY OF ST. FRANCIS, MINNESOTA  
GENERAL FUND  
STATEMENT OF REVENUES

ACCT. NO.		2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 RE-EST.	2008 BUDGET
<u>Charges for Service</u>						
<u>  General Government:</u>						
34105	Maps, fax, copies, notary fees	264	199	200	220	220
34107	Assessment search fees	80	0	700	0	0
34206	Special event pay	12,323	13,085	0	10,180	10,180
34403	Refuse collection charges	4,969	3,791	2,600	4,370	4,370
34800	Administrative charges	0	0	0	0	111,140
<u>  Police:</u>						
34201	Bethel contract	34,261	35,288	36,000	36,000	36,720
34202	ISD #15 contract	172,376	170,755	176,305	166,700	154,120
34203	Accident reports	619	62	100	140	140
34205	D.A.R.E. program	2,743	6,065	0	2,950	2,950
<u>  Public Works:</u>						
34300	Highways and street charges	3,323	3,342	0	2,220	2,220
<u>  Community Development:</u>						
34103	Zoning and subdivision fees	10,300	8,015	10,000	9,500	9,500
34104	Plan check fees	104,416	67,588	70,000	47,750	47,750
34109	Economic development	0	11,716	0	670	0
		345,673	319,907	295,905	280,700	379,310
<u>Miscellaneous Revenue</u>						
32260	Rentals, leases	31,746	36,188	29,400	32,950	32,950
34408	Landfill abatement	25,312	17,699	17,698	20,470	20,470
36200	Miscellaneous revenues	15,990	10,125	1,500	23,640	9,980
36210	Interest on investments	21,015	35,348	21,000	29,140	29,140
36230	Donations & contributions	8,814	500	0	830	0
36245	Refund & reimbursement	62,718	0	0	0	0
36246	NSF's	75	0	0	0	0
38050	Cable TV revenues	12,202	13,829	10,000	12,010	12,010
39101	Sale of property	0	4,875	0	1,360	0
		177,872	118,564	79,598	120,400	104,550
	TOTAL REVENUES	\$3,333,009	\$3,220,775	\$3,483,546	\$3,345,250	\$3,735,180

CITY OF ST. FRANCIS, MINNESOTA  
GENERAL FUND  
**GENERAL GOVERNMENT DEPARTMENT**

Expenditures under this department include those associated with city council, charter, city administration, elections, finance, auditing and accounting, assessing, legal, and government buildings.

The majority of the expenditures in this department come from personnel costs. The General Government Department provides services to all other departments within the city budget.

**CITY COUNCIL**

Consists of the Mayor and four Council Members.

- Provide the legislative and policy making activities of the City for the health, safety and welfare of the community.
- Provide for the planning and control of municipal expenditures through the adoption of an annual budget.
- Levy taxes, fees and set the rate structure.
- Provide for citizen input to the policy making process.

**CHARTER**

The City operates under a Home Rule Charter. The Charter Commission has requested funds to provide legal advice, if needed, and incidental costs. This budget is rarely utilized.

**CITY ADMINISTRATION**

- Provide for the administration of City Government within the guidelines and policies established by the City Council.
- Provide for such administration activities as may be required in municipal operations, but which are not unique to, therefore not assignable to, other operating programs.
- Provide for the preparation and maintenance of official records of the municipality.
- Manage the issuance and processing of licenses and permits in a timely and efficient manner.
- Provide for the central personnel services to the entire governmental unit.
- Coordinate the city's insurance policies.
- Process purchasing documents, verify authority for expenditures and availability of budgeted monies, and follow-up on all orders to the receipt of items ordered.
- Collect and deposit revenues.
- Receive employee time cards, coordinate benefits and pay rates with personnel, prepare payroll checks and related records.

In the 2007 budget, personnel costs equal to 1.15 full-time equivalents from the city administration program were allocated to the Water, Sanitary Sewer and Liquor Store funds. This procedure is being changed for the 2008 budget and instead of allocating wages, an Administrative Charge will be assessed to each of these enterprise funds to cover their portion of costs.

### **ELECTIONS**

Conduct national, state and local elections in accordance with statutory requirements. The City does not provide for elections associated with ISD #15.

### **FINANCE**

- Provide for the fiscal management, processing and maintenance of all accounting transactions for all funds of the City, including budgetary controls and the preparation of periodic accounting reports.
- Oversee the investment of City funds.
- Maintain the city's financial health and stability.
- Oversee implementation of the City Budget.
- Recommend financial policies for the City.

### **AUDITING AND ACCOUNTING**

Costs associated with the annual audit of the City.

### **ASSESSING**

Services provided by the County of Anoka to assess the value of property in the City each year.

### **LEGAL**

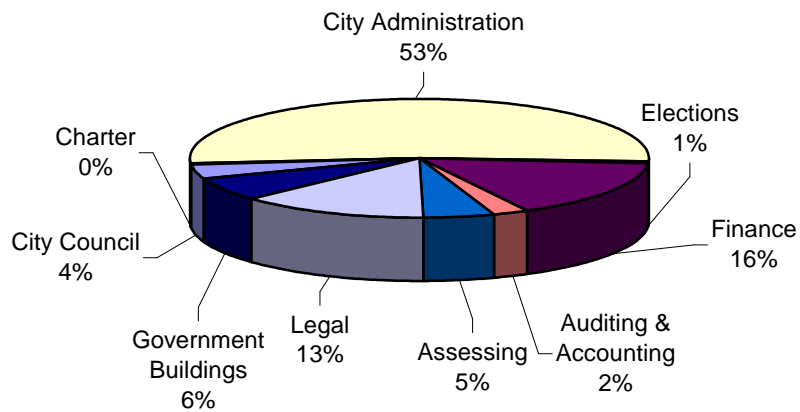
- Provide for legal counsel to the City Council and municipal operating personnel.
- Provide for legal representation on behalf of the municipality in the prosecution or defense of proceedings in which the municipality is a party.
- Provide for the review of ordinances, resolutions, contracts and other legal documents.

### **GOVERNMENT BUILDINGS**

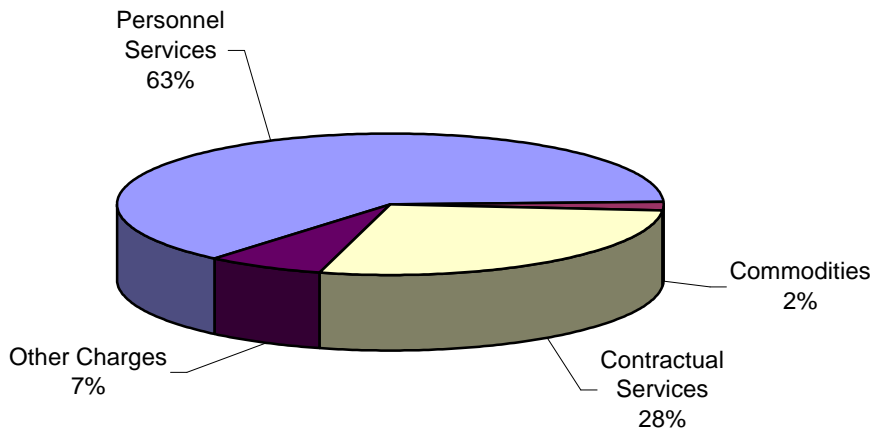
Provide for a clean, well-maintained and comfortable environment for building users of City Hall.

# GENERAL GOVERNMENT 2008 BUDGET

## Total By Program

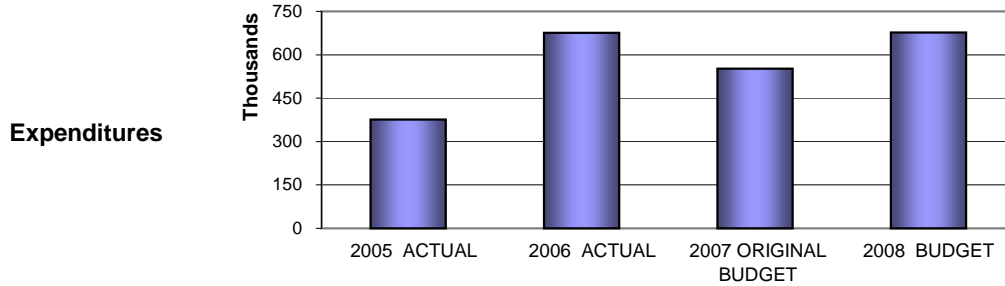


## Total By Classification



CITY OF ST. FRANCIS, MINNESOTA  
**GENERAL GOVERNMENT SUMMARY**  
 EXPENDITURE ANALYSIS

Total By Program	2005 ACTUAL	2006 ACTUAL	2007 ORIGINAL BUDGET	2008 BUDGET	PERCENT OVER(UNDER) 2007 BUDGET
City Council	\$15,148	\$16,463	\$24,831	\$25,960	4.5%
Charter	0	0	1,500	1,500	0.0%
City Administration	179,866	295,407	247,879	354,970	43.2%
Elections	0	6,320	9,550	3,930	-58.8%
Finance	0	0	92,166	107,130	16.2%
Auditing & Accounting	11,704	14,438	12,000	16,290	35.8%
Assessing	31,454	30,863	34,000	34,060	0.2%
Legal	96,044	124,402	84,368	90,100	6.8%
Government Buildings	42,318	187,540	45,410	43,130	-5.0%
<b>Totals</b>	<b>376,533</b>	<b>675,433</b>	<b>551,704</b>	<b>677,070</b>	<b>22.7%</b>
<b>Total By Classification</b>					
Personnel Services	159,646	261,481	287,041	429,390	49.6%
Commodities	8,002	9,693	6,000	12,600	110.0%
Contractual Services	153,951	230,652	169,913	187,900	10.6%
Capital Outlay	40,083	114,946	58,000	0	-100.0%
Other Charges	14,850	58,662	30,750	47,180	53.4%
<b>Totals</b>	<b>376,533</b>	<b>675,433</b>	<b>551,704</b>	<b>677,070</b>	<b>22.7%</b>
<b>Staffing</b>					
Full-time equivalents	2.55	3.55	3.85	5.00	



# CITY COUNCIL

101-41110

	2005 ACTUAL	2006 ACTUAL	2007 ORIG BUD	2008 BUDGET	PERCENT OVER(UNDER) 2007 BUDGET
<u>PERSONNEL SERVICES</u>					
100 Wages and Salaries	14,100	14,100	19,100	19,350	1.3%
122 FICA & Medicare	620	1,079	1,461	1,480	1.3%
125 Other Retirement Contributions	0	0	505	0	(100.0)%
130 Employer Paid Insurance	64	64	65	70	7.7%
TOTAL PERSONNEL SERVICES	14,783	15,242	21,131	20,900	(1.1)%
<u>CONTRACTUAL SERVICES</u>					
160 Liability Insurance	0	0	0	60	N/A
321 Telephone	136	528	650	1,100	69.2%
360 Insurance	0	0	0	550	N/A
TOTAL CONTRACTUAL SERVICES	136	528	650	1,710	163.1%
<u>OTHER CHARGES</u>					
208 Training and Instruction	114	245	1,750	2,000	14.3%
331 Travel Expenses	34	273	1,000	1,000	0.0%
343 Other Advertising	81	175	300	350	16.7%
TOTAL OTHER CHARGES	228	693	3,050	3,350	9.8%
TOTAL CITY COUNCIL	15,148	16,463	24,831	25,960	4.5%

# CHARTER COMMISSION

101-41120

	2005 ACTUAL	2006 ACTUAL	2007 ORIG BUD	2008 BUDGET	PERCENT OVER(UNDER) 2007 BUDGET
<u>CONTRACTUAL SERVICES</u>					
304 Civil Legal Fees	0	0	500	500	0.0%
352 General Notices and Pub Info	0	0	1,000	990	(1.0)%
360 Insurance	0	0	0	10	N/A
TOTAL CONTRACTUAL SERVICES	0	0	1,500	1,500	0.0%
TOTAL CHARTER COMMISSION	0	0	1,500	1,500	0.0%

## CITY ADMINISTRATION

101-41400

	2005 ACTUAL	2006 ACTUAL	2007 ORIG BUD	2008 BUDGET	PERCENT OVER(UNDER) 2007 BUDGET
<u>PERSONNEL SERVICES</u>					
101 Full-Time Employees Regular	91,713	181,300	144,807	233,210	61.0%
121 PERA	6,482	12,762	9,050	17,030	88.2%
122 FICA & Medicare	9,100	15,350	11,078	20,040	80.9%
125 Other Retirement Contributions	11,480	1,212	1,359	2,800	106.0%
130 Employer Paid Insurance	0	0	0	1,680	N/A
131 Employer Paid Health	26,088	32,923	17,100	28,800	68.4%
TOTAL PERSONNEL SERVICES	144,863	243,547	183,394	303,560	65.5%
<u>COMMODITIES</u>					
200 Office Supplies	7,267	3,161	3,500	3,500	0.0%
212 Motor Fuels	0	0	0	1,000	N/A
240 Office Equip	469	3,348	0	5,750	N/A
TOTAL COMMODITIES	7,736	6,509	3,500	10,250	192.9%
<u>CONTRACTUAL SERVICES</u>					
160 Liability Insurance	1,222	2,565	7,975	2,130	(73.3)%
221 Vehicle Repair & Maintenance	0	0	0	1,500	N/A
228 Equipment Maintenance	454	717	5,160	500	(90.3)%
310 Computer Consulting Fees	0	5,990	6,500	6,500	0.0%
311 Contract	0	14,725	7,000	2,000	(71.4)%
351 Legal Notices Publishing	419	1,249	1,000	2,500	150.0%
352 General Notices and Pub Info	1,742	2,481	0	2,000	N/A
360 Insurance	0	0	0	1,800	N/A
TOTAL CONTRACTUAL SERVICES	3,836	27,726	27,635	18,930	(31.5)%
<u>OTHER CHARGES</u>					
208 Training and Instruction	1,371	2,418	4,000	4,000	0.0%
322 Postage	2,292	2,006	4,700	2,500	(46.8)%
331 Travel Expenses	811	2,077	4,000	2,500	(37.5)%
433 Dues and Subscriptions	8,778	10,068	11,500	11,500	0.0%
437 Uniform Allowance	0	0	750	500	(33.3)%
438 Gopher Bounty	342	508	300	480	60.0%
441 Miscellaneous	787	548	100	750	650.0%
TOTAL OTHER CHARGES	14,380	17,624	25,350	22,230	(12.3)%
<u>CAPITAL OUTLAY</u>					
570 C-O-L Office Equip & Misc.	622	0	8,000	0	(100.0)%
580 C-O-L Other Equipment	8,429	0	0	0	N/A
TOTAL CAPITAL OUTLAY	9,051	0	8,000	0	(100.0)%
TOTAL CITY ADMINISTRATION	179,866	295,407	247,879	354,970	43.2%

## ELECTIONS

101-41410

	2005 ACTUAL	2006 ACTUAL	2007 ORIG BUD	2008 BUDGET	PERCENT OVER(UNDER) 2007 BUDGET
<u>PERSONNEL SERVICES</u>					
100 Wages and Salaries	0	2,692	2,000	3,000	50.0%
TOTAL PERSONNEL SERVICES	0	2,692	2,000	3,000	50.0%
<u>COMMODITIES</u>					
203 Printed Forms	0	153	250	250	0.0%
240 Office Equip	0	95	1,050	0	(100.0)%
TOTAL COMMODITIES	0	248	1,300	250	(80.8)%
<u>CONTRACTUAL SERVICES</u>					
351 Legal Notices Publishing	0	293	250	330	32.0%
360 Insurance	0	0	0	50	N/A
TOTAL CONTRACTUAL SERVICES	0	293	250	380	52.0%
<u>OTHER CHARGES</u>					
441 Miscellaneous	0	280	0	300	N/A
TOTAL OTHER CHARGES	0	280	0	300	N/A
<u>CAPITAL OUTLAY</u>					
580 C-O-L Other Equipment	0	2,808	6,000	0	(100.0)%
TOTAL CAPITAL OUTLAY	0	2,808	6,000	0	(100.0)%
TOTAL ELECTIONS	0	6,320	9,550	3,930	(58.8)%

## FINANCIAL ADMINISTRATION

101-41500

	2005 ACTUAL	2006 ACTUAL	2007 ORIG BUD	2008 BUDGET	PERCENT OVER(UNDER) 2007 BUDGET
<u>PERSONNEL SERVICES</u>					
101 Full-Time Employees Regular	0	0	65,000	81,570	25.5%
121 PERA	0	0	4,063	5,770	42.0%
122 FICA & Medicare	0	0	4,973	6,790	36.5%
130 Employer Paid Insurance	0	0	480	600	25.0%
131 Employer Paid Health	0	0	6,000	7,200	20.0%
TOTAL PERSONNEL SERVICES	0	0	80,516	101,930	26.6%
<u>COMMODITIES</u>					
200 Office Supplies	0	0	0	350	N/A
240 Office Equip	0	0	0	250	N/A
TOTAL COMMODITIES	0	0	0	600	N/A
<u>CONTRACTUAL SERVICES</u>					
160 Liability Insurance	0	0	0	550	N/A
360 Insurance	0	0	0	500	N/A
TOTAL CONTRACTUAL SERVICES	0	0	0	1,050	N/A
<u>OTHER CHARGES</u>					
208 Training and Instruction	0	0	750	910	21.3%
331 Travel Expenses	0	0	600	2,220	270.0%
433 Dues and Subscriptions	0	0	300	420	40.0%
TOTAL OTHER CHARGES	0	0	1,650	3,550	115.2%
<u>CAPITAL OUTLAY</u>					
570 C-O-L Office Equip & Misc.	0	0	10,000	0	(100.0)%
TOTAL CAPITAL OUTLAY	0	0	10,000	0	(100.0)%
TOTAL FINANCIAL ADMINISTRATION	0	0	92,166	107,130	16.2%

## AUDITING & ACCOUNTING

101-41540

	2005 ACTUAL	2006 ACTUAL	2007 ORIG BUD	2008 BUDGET	PERCENT OVER(UNDER) 2007 BUDGET
<u>CONTRACTUAL SERVICES</u>					
301 Auditing and Acct'g Services	11,704	14,438	12,000	16,250	35.4%
360 Insurance	0	0	0	40	N/A
TOTAL CONTRACTUAL SERVICES	11,704	14,438	12,000	16,290	35.8%
TOTAL AUDITING & ACCOUNTING	11,704	14,438	12,000	16,290	35.8%

## ASSESSING

101-41550

	2005 ACTUAL	2006 ACTUAL	2007 ORIG BUD	2008 BUDGET	PERCENT OVER(UNDER) 2007 BUDGET
<hr/>					
<u>CONTRACTUAL SERVICES</u>					
311 Contract	31,454	30,863	34,000	34,000	0.0%
360 Insurance	0	0	0	60	N/A
TOTAL CONTRACTUAL SERVICES	31,454	30,863	34,000	34,060	0.2%
<hr/>					
TOTAL ASSESSING	31,454	30,863	34,000	34,060	0.2%
<hr/> <hr/>					

# LEGAL

101-41600

	2005 ACTUAL	2006 ACTUAL	2007 ORIG BUD	2008 BUDGET	PERCENT OVER(UNDER) 2007 BUDGET
<u>CONTRACTUAL SERVICES</u>					
304 Civil Legal Fees	35,069	67,452	25,000	30,000	20.0%
312 Criminal Legal Fees	50,280	56,951	58,368	60,000	2.8%
316 Maintenance Union	10,695	0	1,000	0	(100.0)%
360 Insurance	0	0	0	100	N/A
TOTAL CONTRACTUAL SERVICES	96,044	124,402	84,368	90,100	6.8%
TOTAL LEGAL	96,044	124,402	84,368	90,100	6.8%

## GOVERNMENT BUILDINGS

101-41940

	2005 ACTUAL	2006 ACTUAL	2007 ORIG BUD	2008 BUDGET	PERCENT OVER(UNDER) 2007 BUDGET
<u>COMMODITIES</u>					
210 Operating Supplies	266	2,936	1,200	1,500	25.0%
TOTAL COMMODITIES	266	2,936	1,200	1,500	25.0%
<u>CONTRACTUAL SERVICES</u>					
219 Rug Maintenance	975	1,241	1,350	1,910	41.5%
321 Telephone	5,500	26,803	5,000	7,400	48.0%
360 Insurance	772	0	0	2,600	N/A
381 Electric Utilities	284	1,687	0	3,960	N/A
383 Gas Utilities	1,607	11	0	4,350	N/A
384 Refuse/Garbage Disposal	0	273	0	0	N/A
401 Repairs/Maint Buildings	0	267	1,000	1,500	50.0%
402 Janitorial Service	1,640	2,121	2,160	2,160	0.0%
TOTAL CONTRACTUAL SERVICES	10,778	32,402	9,510	23,880	151.1%
<u>OTHER CHARGES</u>					
412 Building Rentals	0	37,147	0	0	N/A
441 Miscellaneous	0	0	0	17,000	N/A
445 Security	242	2,918	700	750	7.1%
TOTAL OTHER CHARGES	242	40,065	700	17,750	2,435.7%
<u>CAPITAL OUTLAY</u>					
520 C-O-L Building & Structures	31,032	112,138	34,000	0	(100.0)%
TOTAL CAPITAL OUTLAY	31,032	112,138	34,000	0	(100.0)%
TOTAL GOVERNMENT BUILDINGS	42,318	187,540	45,410	43,130	(5.0)%

CITY OF ST. FRANCIS, MINNESOTA  
GENERAL FUND  
***PUBLIC SAFETY DEPARTMENT***

This department captures all costs associated with the Police and Fire Departments.

Police and fire staff operate out of the same building. The allocation of common bills such as electric and gas are: Police – 30%; Fire – 70%.

The initial warranty period on the radios for the 800 mhz system is set to expire at the end of March 2008. The cost of obtaining a maintenance agreement through Anoka County is being researched.

**POLICE**

- Provide for the overall administration and management of the Police Department. Included is the dissemination of information relative to current programs, preparation of the annual budget, in-service training and professional development, and on-going operational analysis and evaluation.
- Provide for the investigation of criminal incidents and the apprehension of criminal offenders through the gathering, analysis, preservation and presentation of evidence related to petty misdemeanors, misdemeanors, gross misdemeanors and felonies.
- Provide for the protection of life and property and an atmosphere of community security through deterrence of criminal activity by visible patrols, the enforcement of traffic laws and accident investigation, the apprehension of criminal offenders, emergency response service, and the delivery of other community services.
- Provide for the signing of formal complaints, testifying and presentation of evidence in criminal and non-criminal court cases.
- Provide for the supportive service of record maintenance and property inventory and security, time allocated for the entry of records and pertinent data into the criminal justice system, property handling, auctions and returns.
- Provide resource speakers and programs for schools.
- Provide animal control within the City and insure compliance with animal related ordinances.

The Police Union contract is set to expire at the end of 2007. Talks have begun on the new contract.

Actual staffing levels for 2007 were 13 full-time equivalents. There was a position missed while preparing the 2007 Budget. When the Investigator position was added, a Police Officer position was inadvertently removed.

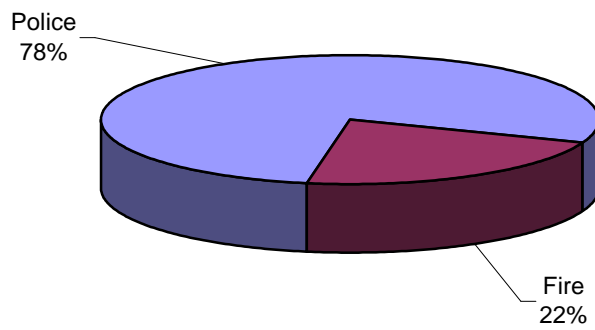
The 2008 proposed budget reflects the addition of a new police officer position. The total cost for 2008 is estimated at \$77,590.

## **FIRE**

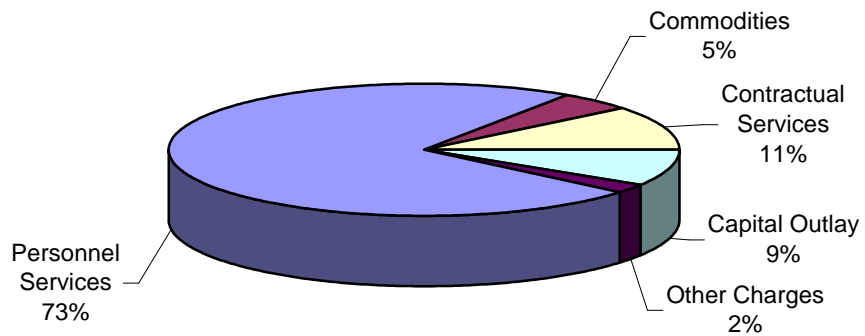
- Provide for the overall administration of the Fire Department. Included is the preparation and distribution of information regarding programs, preparation of the annual budget, training, acquisition and maintenance of equipment and facilities.
- Provide for the inspection of building plans, buildings under construction, and existing structures in order to secure compliance with fire protection codes and ensure life safety.
- Provide for the controlling and extinguishing of fires of all types in order to minimize personal injury, loss of life, and property damage.
- Provide for the reduction of fire hazards through public education.

# PUBLIC SAFETY 2008 BUDGET

## Total By Program



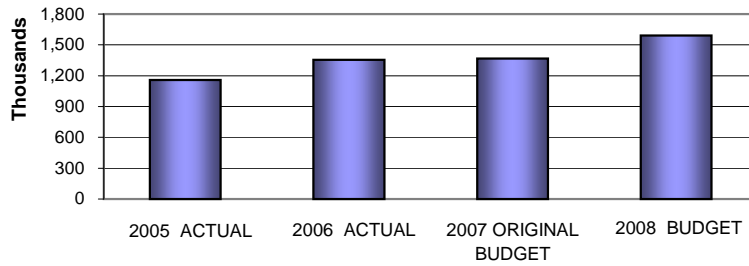
## Total By Classification



CITY OF ST. FRANCIS, MINNESOTA  
**PUBLIC SAFETY SUMMARY**

Total By Program	2005 ACTUAL	2006 ACTUAL	2007 ORIGINAL BUDGET	2008 BUDGET	PERCENT OVER(UNDER) 2007 BUDGET
Police	\$862,872	\$1,053,222	\$1,036,316	\$1,240,670	19.7%
Fire	296,264	300,555	330,185	350,910	6.3%
<b>Totals</b>	<b>1,159,136</b>	<b>1,353,777</b>	<b>1,366,501</b>	<b>1,591,580</b>	<b>16.5%</b>
<b>Total By Classification</b>					
Personnel Services	851,159	968,496	982,265	1,166,350	18.7%
Commodities	41,432	50,931	64,450	74,130	15.0%
Contractual Services	127,426	172,322	153,649	173,820	13.1%
Capital Outlay	116,852	137,167	134,962	143,840	6.6%
Other Charges	22,267	24,861	31,175	33,440	7.3%
<b>Totals</b>	<b>1,159,136</b>	<b>1,353,777</b>	<b>1,366,501</b>	<b>1,591,580</b>	<b>16.5%</b>
<b>Staffing</b>					
Full-time equivalents	12.00	12.00	12.00	13.00	

**Expenditures**



# POLICE DEPARTMENT

101-42110

	2005 ACTUAL	2006 ACTUAL	2007 ORIG BUD	2008 BUDGET	PERCENT OVER (UNDER) 2007 BUDGET
<u>PERSONNEL SERVICES</u>					
101 Full-Time Employees Regular	472,898	608,564	599,246	720,360	20.2%
102 Overtime	24,277	21,173	30,813	56,480	83.3%
103 Part-Time Employees	32,674	0	0	0	N/A
104 Reserves	6,985	9,483	0	9,500	N/A
106 Special Event Pay	7,232	9,198	0	0	N/A
121 PERA	52,060	72,005	68,596	106,120	54.7%
122 FICA & Medicare	12,786	14,940	48,199	18,600	(61.4)%
125 Other Retirement Contributions	25,653	5,294	3,313	3,500	5.6%
130 Employer Paid Insurance	0	0	0	4,980	N/A
131 Employer Paid Health	84,831	87,973	72,644	93,600	28.8%
TOTAL PERSONNEL SERVICES	719,397	828,630	822,811	1,013,140	23.1%
<u>COMMODITIES</u>					
200 Office Supplies	4,396	5,416	5,600	6,600	17.9%
210 Operating Supplies	53	0	0	0	N/A
212 Motor Fuels	22,319	31,898	36,000	42,070	16.9%
213 Vehicle Oper Supplies	701	12	750	750	0.0%
217 Other Operating Supplies	3,544	6,598	6,900	9,010	30.6%
TOTAL COMMODITIES	31,015	43,923	49,250	58,430	18.6%
<u>CONTRACTUAL SERVICES</u>					
160 Liability Insurance	20,253	35,593	25,000	25,000	0.0%
218 Equipment Repair & Maintenance	6,110	7,162	4,700	9,300	97.9%
221 Vehicle Repair & Maintenance	11,683	13,259	13,500	17,000	25.9%
305 Medical & Testing Fees	878	0	300	300	0.0%
308 D.A.R.E	2,496	2,740	4,700	4,700	0.0%
310 Computer Consulting Fees	0	2,027	0	2,400	N/A
311 Contract	10,011	10,017	7,000	7,540	7.7%
321 Telephone	14,350	29,820	33,030	24,220	(26.7)%
360 Insurance	511	0	0	9,040	N/A
381 Electric Utilities	2,212	2,243	2,725	3,000	10.1%
383 Gas Utilities	5,133	2,886	2,475	2,760	11.5%
384 Refuse/Garbage Disposal	0	16	0	100	N/A
401 Repairs/Maint Buildings	598	12,330	1,500	1,500	0.0%
402 Janitorial Service	2,005	2,330	2,400	2,400	0.0%
TOTAL CONTRACTUAL SERVICES	76,240	120,422	97,330	109,260	12.3%
<u>OTHER CHARGES</u>					
208 Training and Instruction	2,773	2,798	4,000	4,000	0.0%
322 Postage	1,160	1,363	2,000	2,000	0.0%
331 Travel Expenses	2,045	2,382	2,700	2,100	(22.2)%
433 Dues and Subscriptions	562	1,079	850	850	0.0%
437 Uniform Allowance	6,186	9,057	7,625	9,390	23.1%
441 Miscellaneous	422	2,173	1,500	2,500	66.7%
TOTAL OTHER CHARGES	13,148	18,853	18,675	20,840	11.6%
<u>CAPITAL OUTLAY</u>					
550 C-O-L Motor Vehicles	17,156	24,527	24,500	24,500	0.0%
570 C-O-L Office Equip & Misc.	2,501	2,340	7,000	7,000	0.0%
580 C-O-L Other Equipment	3,416	14,527	16,750	7,500	(55.2)%
TOTAL CAPITAL OUTLAY	23,073	41,394	48,250	39,000	(19.2)%
TOTAL POLICE DEPARTMENT	862,872	1,053,222	1,036,316	1,240,670	19.7%

## FIRE DEPARTMENT

101-42210

	2005 ACTUAL	2006 ACTUAL	2007 ORIG BUD	2008 BUDGET	PERCENT OVER(UNDER) 2007 BUDGET
<u>PERSONNEL SERVICES</u>					
103 Part-Time Employees	74,912	72,739	106,867	81,100	(24.1)%
122 FICA & Medicare	4,083	5,565	8,175	6,200	(24.2)%
124 Fire Pension Contributions	52,768	61,562	44,412	65,910	48.4%
TOTAL PERSONNEL SERVICES	131,762	139,866	159,454	153,210	(3.9)%
<u>COMMODITIES</u>					
200 Office Supplies	2,388	836	1,600	1,000	(37.5)%
209 Fire Prevention Supplies	3,988	2,915	3,000	4,000	33.3%
212 Motor Fuels	1,328	2,383	4,800	5,280	10.0%
217 Other Operating Supplies	2,714	873	5,800	3,900	(32.8)%
240 Office Equip	0	0	0	1,520	N/A
TOTAL COMMODITIES	10,417	7,008	15,200	15,700	3.3%
<u>CONTRACTUAL SERVICES</u>					
160 Liability Insurance	118	16,056	14,869	4,300	(71.1)%
218 Equipment Repair & Maintenance	6,810	2,875	6,300	8,000	27.0%
221 Vehicle Repair & Maintenance	19,507	6,239	8,000	6,200	(22.5)%
305 Medical & Testing Fees	2,625	2,625	4,100	4,100	0.0%
310 Computer Consulting Fees	0	398	0	500	N/A
311 Contract	0	1,000	0	2,000	N/A
321 Telephone	9,799	10,394	8,650	12,750	47.4%
360 Insurance	2,553	0	0	11,500	N/A
381 Electric Utilities	4,308	4,952	5,000	5,300	6.0%
383 Gas Utilities	5,352	6,734	6,900	7,310	5.9%
384 Refuse/Garbage Disposal	0	19	0	100	N/A
401 Repairs/Maint Buildings	115	608	2,500	2,500	0.0%
TOTAL CONTRACTUAL SERVICES	51,186	51,900	56,319	64,560	14.6%
<u>OTHER CHARGES</u>					
208 Training and Instruction	8,744	5,483	10,000	10,000	0.0%
331 Travel Expenses	0	0	1,200	1,200	0.0%
433 Dues and Subscriptions	375	494	1,300	1,300	0.0%
441 Miscellaneous	0	31	0	100	N/A
TOTAL OTHER CHARGES	9,119	6,008	12,500	12,600	0.8%
<u>CAPITAL OUTLAY</u>					
520 C-O-L Building & Structures	0	0	0	4,000	N/A
550 C-O-L Motor Vehicles	0	0	28,000	0	(100.0)%
580 C-O-L Other Equipment	21,945	23,939	20,000	29,000	45.0%
6xx Lease Payments	71,834	71,834	38,712	71,840	85.6%
TOTAL CAPITAL OUTLAY	93,779	95,773	86,712	104,840	20.9%
TOTAL FIRE DEPARTMENT	296,264	300,555	330,185	350,910	6.3%

CITY OF ST. FRANCIS, MINNESOTA  
GENERAL FUND  
***PUBLIC WORKS DEPARTMENT***

Program expenditures covered under this department include those associated with streets and recycling.

**STREETS**

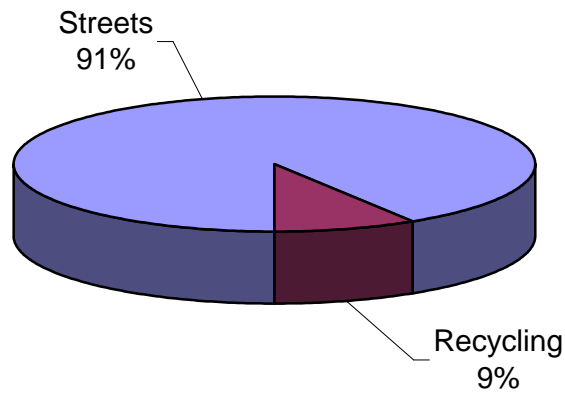
- Provide for the maintenance and preservation of the public road system through patching, sealing, grading, and overlays.
- Provide for the sweeping of streets and collection and disposal of debris from streets and roadways.
- Provide for the maintenance and repairs of the storm drainage system.
- Provide for the installation, operation, maintenance, and replacement of traffic control devices such as street signs, pavement markings, and guard rails on all City roadways.
- Provide for the removal and disposal of snow and for the control of ice on streets and municipal parking lots.
- Maintain and operate street lights and traffic signals throughout the City.

**RECYCLING**

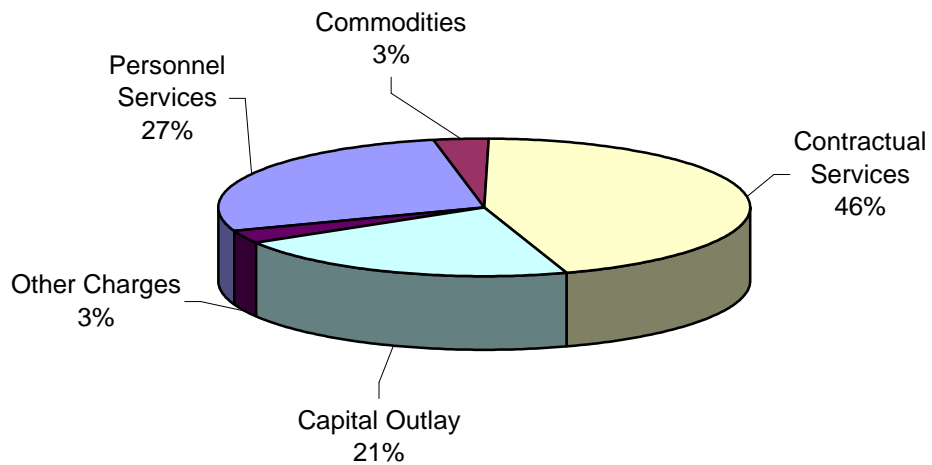
- Provide for the distribution of information regarding recycling opportunities in the City and surrounding areas.
- Provide for a Spring and Fall Recycling/Clean Day for St. Francis residents.
- Ensure compliance with state rules and regulations.

# PUBLIC WORKS 2008 BUDGET

## Total By Program

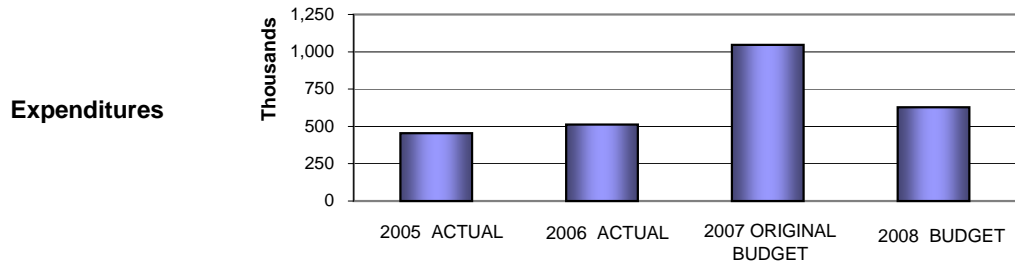


## Total By Classification



CITY OF ST. FRANCIS, MINNESOTA  
**PUBLIC WORKS SUMMARY**  
 EXPENDITURE ANALYSIS

	2005 ACTUAL	2006 ACTUAL	2007 ORIGINAL BUDGET	2008 BUDGET	PERCENT OVER(UNDER) 2007 BUDGET
<b>Total By Program</b>					
Streets	\$398,137	\$465,248	\$994,480	\$572,330	-42.4%
Recycling	57,030	46,632	52,014	56,260	8.2%
<b>Totals</b>	<b>455,167</b>	<b>511,880</b>	<b>1,046,494</b>	<b>628,590</b>	<b>-39.9%</b>
<b>Total By Classification</b>					
Personnel Services	160,100	154,963	179,409	172,100	-4.1%
Commodities	28,802	18,538	26,600	21,580	-18.9%
Contractual Services	189,317	229,102	764,835	281,900	-63.1%
Capital Outlay	60,467	92,821	63,500	133,960	111.0%
Other Charges	16,481	16,456	12,150	19,050	56.8%
<b>Totals</b>	<b>455,167</b>	<b>511,880</b>	<b>1,046,494</b>	<b>628,590</b>	<b>-39.9%</b>
<b>Staffing</b>					
Full-time equivalents	3.15	3.05	3.50	2.95	



# STREETS

101-43100

	2005 ACTUAL	2006 ACTUAL	2007 ORIG BUD	2008 BUDGET	PERCENT OVER(UNDER) 2007 BUDGET
<u>PERSONNEL SERVICES</u>					
101 Full-Time Employees Regular	86,244	92,071	103,618	92,010	(11.2)%
102 Overtime	0	78	4,000	5,140	28.5%
103 Part-Time Employees	11,866	10,094	12,153	15,140	24.6%
121 PERA	5,242	6,010	6,672	7,160	7.3%
122 FICA & Medicare	7,085	7,697	9,162	9,580	4.6%
125 Other Retirement Contributions	2,328	568	890	1,100	23.6%
130 Employer Paid Insurance	0	0	0	780	N/A
131 Employer Paid Health	8,400	8,744	13,500	12,960	(4.0)%
TOTAL PERSONNEL SERVICES	121,164	125,261	149,995	143,870	(4.1)%
<u>COMMODITIES</u>					
200 Office Supplies	772	617	800	820	2.5%
212 Motor Fuels	11,116	9,777	13,700	16,400	19.7%
213 Vehicle Oper Supplies	89	307	1,100	1,130	2.7%
216 Chemicals and Chem Products	8,596	0	0	0	N/A
217 Other Operating Supplies	7,931	7,119	9,750	1,700	(82.6)%
TOTAL COMMODITIES	28,503	17,819	25,350	20,050	(20.9)%
<u>CONTRACTUAL SERVICES</u>					
160 Liability Insurance	17,712	32,348	12,000	9,500	(20.8)%
218 Equipment Repair & Maintenance	5,028	5,311	3,200	5,500	71.9%
221 Vehicle Repair & Maintenance	4,933	5,965	4,800	4,940	2.9%
226 Sign Repair Materials	6,923	2,440	2,500	2,580	3.2%
303 Engineering Fees	5,357	32,826	5,000	13,500	170.0%
310 Computer Consulting Fees	0	584	0	1,000	N/A
311 Contract	0	2,665	0	2,310	N/A
321 Telephone	2,267	4,061	3,250	3,350	3.1%
352 General Notices and Pub Info	0	0	600	620	3.3%
360 Insurance	763	0	0	6,600	N/A
381 Electric Utilities	50,967	774	975	1,440	47.7%
383 Gas Utilities	3,387	3,469	3,500	5,520	57.7%
384 Refuse/Garbage Disposal	516	142	610	610	0.0%
386 Street Lighting	0	39,772	39,000	42,230	8.3%
401 Repairs/Maint Buildings	5,576	2,217	650	2,500	284.6%
403 Street Sweeping	6,938	6,309	7,200	7,900	9.7%
406 Streets Repair & Maintenance	72,236	81,772	147,000	147,000	0.0%
408 Ice& Snow Removal	1,623	4,310	12,100	12,400	2.5%
409 Street Construction	0	0	510,750	0	(100.0)%
TOTAL CONTRACTUAL SERVICES	184,224	224,964	753,135	269,500	(64.2)%
<u>OTHER CHARGES</u>					
208 Training and Instruction	998	1,042	950	1,500	57.9%
331 Travel Expenses	15	0	200	200	0.0%
417 Uniform Rentals	2,034	1,276	1,150	1,250	8.7%
441 Miscellaneous	732	2,280	200	2,000	900.0%
TOTAL OTHER CHARGES	3,778	4,598	2,500	4,950	98.0%
<u>CAPITAL OUTLAY</u>					
520 C-O-L Building & Structures	0	344	0	0	N/A
550 C-O-L Motor Vehicles	0	31,360	37,000	0	(100.0)%
580 C-O-L Other Equipment	0	856	0	13,140	N/A
6xx Lease Payments	60,467	60,044	26,500	120,820	355.9%
TOTAL CAPITAL OUTLAY	60,467	92,605	63,500	133,960	111.0%
TOTAL STREETS	398,137	465,248	994,480	572,330	(42.4)%

## RECYCLING

101-43210

	2005 ACTUAL	2006 ACTUAL	2007 ORIG BUD	2008 BUDGET	PERCENT OVER(UNDER) 2007 BUDGET
<b><u>PERSONNEL SERVICES</u></b>					
101 Full-Time Employees Regular	32,260	23,961	23,026	20,450	(11.2)%
102 Overtime	0	17	0	1,030	N/A
103 Part-Time Employees	182	0	0	0	N/A
121 PERA	1,895	1,545	1,428	1,580	10.6%
122 FICA & Medicare	2,361	1,774	1,762	1,860	5.6%
125 Other Retirement Contributions	0	0	198	250	26.3%
130 Employer Paid Insurance	0	0	0	180	N/A
131 Employer Paid Health	2,238	2,404	3,000	2,880	(4.0)%
TOTAL PERSONNEL SERVICES	38,936	29,702	29,414	28,230	(4.0)%
<b><u>COMMODITIES</u></b>					
200 Office Supplies	32	0	200	250	25.0%
212 Motor Fuels	266	653	600	800	33.3%
213 Vehicle Oper Supplies	0	0	200	210	5.0%
217 Other Operating Supplies	0	66	250	270	8.0%
TOTAL COMMODITIES	298	719	1,250	1,530	22.4%
<b><u>CONTRACTUAL SERVICES</u></b>					
160 Liability Insurance	0	0	3,575	350	(90.2)%
221 Vehicle Repair & Maintenance	1	4	500	550	10.0%
317 Contract Hauling	765	638	1,100	1,500	36.4%
321 Telephone	605	674	1,475	1,520	3.1%
352 General Notices and Pub Info	0	0	0	3,000	N/A
360 Insurance	0	0	0	200	N/A
381 Electric Utilities	873	774	1,400	1,420	1.4%
383 Gas Utilities	2,356	1,977	2,750	2,930	6.5%
384 Refuse/Garbage Disposal	210	72	300	310	3.3%
401 Repairs/Maint Buildings	283	0	600	620	3.3%
TOTAL CONTRACTUAL SERVICES	5,093	4,138	11,700	12,400	6.0%
<b><u>OTHER CHARGES</u></b>					
208 Training and Instruction	0	0	700	770	10.0%
331 Travel Expenses	0	0	200	200	0.0%
417 Uniform Rentals	0	96	550	580	5.5%
439 Recycling Days	12,563	10,566	8,000	12,000	50.0%
441 Miscellaneous	140	1,195	200	550	175.0%
TOTAL OTHER CHARGES	12,703	11,857	9,650	14,100	46.1%
<b><u>CAPITAL OUTLAY</u></b>					
580 C-O-L Other Equipment	0	216	0	0	N/A
TOTAL CAPITAL OUTLAY	0	216	0	0	N/A
<b>TOTAL RECYCLING</b>	<b>57,030</b>	<b>46,632</b>	<b>52,014</b>	<b>56,260</b>	<b>8.2%</b>

CITY OF ST. FRANCIS, MINNESOTA  
GENERAL FUND  
***CULTURE AND RECREATION DEPARTMENT***

Expenditures under this department include those associated with the community center and the city parks. Its goal is to provide a community environment for all citizens to participate in and enjoy cultural and recreational activities on an equitable basis.

**COMMUNITY CENTER**

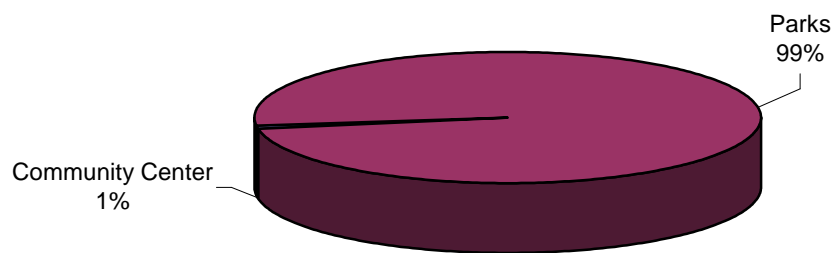
Provide for the operation and maintenance of the Community Center on Cree Street NW.

**PARKS**

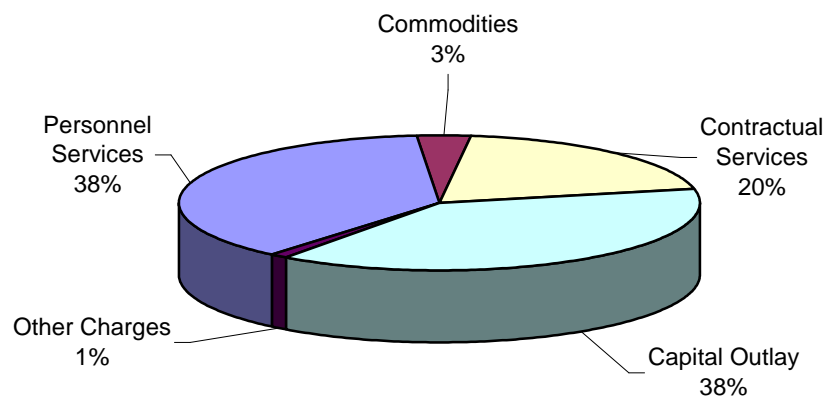
- Provide for the overall planning, management and administrative activities of the park facilities. Prepare and distribute information regarding the acquisition and development of park facilities.
- Provide for the maintenance and improvement of park and recreational facilities, including skating rinks, athletic fields and neighborhood parks.

# CULTURE & RECREATION 2008 BUDGET

## Total By Program

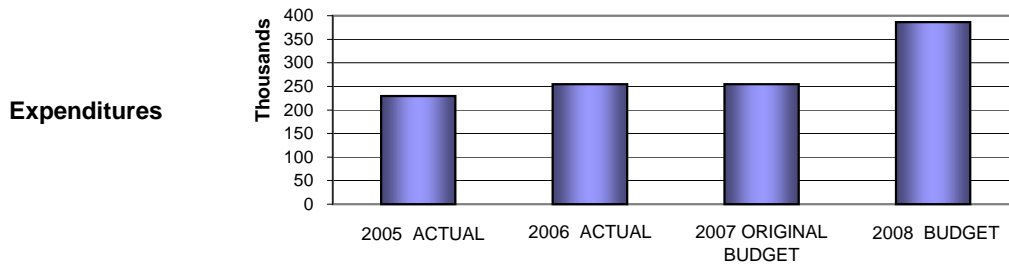


## Total By Classification



CITY OF ST. FRANCIS, MINNESOTA  
**CULTURE & RECREATION SUMMARY**  
 EXPENDITURE ANALYSIS

Total By Program	2005 ACTUAL	2006 ACTUAL	2007 ORIGINAL BUDGET	2008 BUDGET	PERCENT OVER(UNDER) 2007 BUDGET
Community Center	\$0	\$936	\$3,100	\$3,560	14.8%
Parks	229,235	253,400	251,867	382,890	52.0%
<b>Totals</b>	<b>229,235</b>	<b>254,336</b>	<b>254,967</b>	<b>386,450</b>	<b>51.6%</b>
<b>Total By Classification</b>					
Personnel Services	130,544	146,786	153,617	145,190	-5.5%
Commodities	8,990	7,589	9,900	12,450	25.8%
Contractual Services	47,790	57,617	52,200	76,570	46.7%
Capital Outlay	36,523	35,019	36,750	148,210	303.3%
Other Charges	5,387	7,324	2,500	4,030	61.2%
<b>Totals</b>	<b>229,235</b>	<b>254,336</b>	<b>254,967</b>	<b>386,450</b>	<b>51.6%</b>
<b>Staffing</b>					
Full-time equivalents	2.30	3.25	3.00	2.55	



# COMMUNITY CENTER

101-45000

	2005 ACTUAL	2006 ACTUAL	2007 ORIG BUD	2008 BUDGET	PERCENT OVER(UNDER) 2007 BUDGET
<u>COMMODITIES</u>					
217 Other Operating Supplies	0	161	300	600	100.0%
TOTAL COMMODITIES	0	161	300	600	100.0%
<u>CONTRACTUAL SERVICES</u>					
360 Insurance	0	0	0	10	N/A
381 Electric Utilities	0	231	800	850	6.3%
383 Gas Utilities	0	544	1,000	1,050	5.0%
402 Janitorial Service	0	0	1,000	1,050	5.0%
TOTAL CONTRACTUAL SERVICES	0	775	2,800	2,960	5.7%
TOTAL COMMUNITY CENTER	0	936	3,100	3,560	14.8%

# PARKS

101-45200

	2005 ACTUAL	2006 ACTUAL	2007 ORIG BUD	2008 BUDGET	PERCENT OVER(UNDER) 2007 BUDGET
<u>PERSONNEL SERVICES</u>					
101 Full-Time Employees Regular	96,191	109,988	103,618	92,010	(11.2)%
102 Overtime	0	78	4,960	5,140	3.6%
103 Part-Time Employees	8,914	10,392	12,500	15,140	21.1%
110 Commission Pay	940	1,085	1,320	1,320	0.0%
121 PERA	5,778	7,085	7,567	7,160	(5.4)%
122 FICA & Medicare	7,993	8,846	9,262	9,580	3.4%
125 Other Retirement Contributions	2,328	568	890	1,100	23.6%
130 Employer Paid Insurance	0	0	0	780	N/A
131 Employer Paid Health	8,400	8,744	13,500	12,960	(4.0)%
TOTAL PERSONNEL SERVICES	130,544	146,786	153,617	145,190	(5.5)%
<u>COMMODITIES</u>					
200 Office Supplies	768	335	400	450	12.5%
212 Motor Fuels	4,407	4,031	4,150	6,200	49.4%
213 Vehicle Oper Supplies	0	133	550	570	3.6%
217 Other Operating Supplies	3,815	2,931	4,500	4,630	2.9%
TOTAL COMMODITIES	8,990	7,429	9,600	11,850	23.4%
<u>CONTRACTUAL SERVICES</u>					
160 Liability Insurance	132	15,623	11,000	5,000	(54.5)%
218 Equipment Repair & Maintenance	3,313	4,336	4,200	4,600	9.5%
221 Vehicle Repair & Maintenance	2,971	532	2,200	2,700	22.7%
229 Project Repair & Maintenance	7,410	11,739	9,500	11,500	21.1%
232 Site Prep for Events	60	0	0	0	N/A
303 Engineering Fees	9,912	466	2,000	7,000	250.0%
310 Computer Consulting Fees	0	583	0	1,000	N/A
311 Contract	0	2,665	0	2,310	N/A
319 Events	2,559	3,221	2,500	3,400	36.0%
321 Telephone	4,554	5,384	4,200	4,800	14.3%
352 General Notices and Pub Info	0	825	1,500	1,750	16.7%
360 Insurance	752	0	0	14,750	N/A
381 Electric Utilities	3,096	2,946	4,200	4,400	4.8%
383 Gas Utilities	5,037	5,063	5,100	6,200	21.6%
384 Refuse/Garbage Disposal	1,317	834	1,000	1,200	20.0%
401 Repairs/Maint Buildings	6,677	2,625	2,000	3,000	50.0%
TOTAL CONTRACTUAL SERVICES	47,790	56,842	49,400	73,610	49.0%
<u>OTHER CHARGES</u>					
208 Training and Instruction	622	867	1,000	1,500	50.0%
331 Travel Expenses	17	0	200	200	0.0%
417 Uniform Rentals	1,293	539	1,100	1,250	13.6%
441 Miscellaneous	848	2,901	200	1,080	440.0%
444 Refund & Reimbursement	2,608	3,017	0	0	N/A
TOTAL OTHER CHARGES	5,387	7,324	2,500	4,030	61.2%
<u>CAPITAL OUTLAY</u>					
510 Land-Park Improvement	684	0	0	0	N/A
520 C-O-L Building & Structures	0	344	0	0	N/A
550 C-O-L Motor Vehicles	0	0	35,000	0	(100.0)%
580 C-O-L Other Equipment	1,598	856	1,750	114,390	6,436.6%
6xx Lease Payments	34,242	33,819	0	33,820	N/A
TOTAL CAPITAL OUTLAY	36,523	35,019	36,750	148,210	303.3%
TOTAL PARKS	229,235	253,400	251,867	382,890	52.0%

CITY OF ST. FRANCIS, MINNESOTA  
GENERAL FUND  
***COMMUNITY DEVELOPMENT DEPARTMENT***

This department captures all costs associated with planning and zoning, economic development, and building inspections. Its goal is to plan and monitor the construction and uses associated with all buildings to ensure that they are safe and in compliance with city, state and federal laws.

Currently all planning and zoning work and building inspections are contracted out.

**PLANNING AND ZONING**

- Provide for the administration and enforcement of municipal ordinances relating to Zoning and Subdivision controls.
- Provide review of Land Use related request, including but not limited to, Conditional Use Permits, Variances, Zone Changes, Comprehensive Plan Amendments, and Site Plan Reviews.
- Prepare reports and recommendations relative to planning issues within the City.
- Prepare planning studies as requested by the City Council
- Provide for the administration of Economic Development Activities within the City, including but not limited to, CDBG projects, Tax Increment Financing, community resource information, business retention and expansion assistance, new business assistance, and land development.

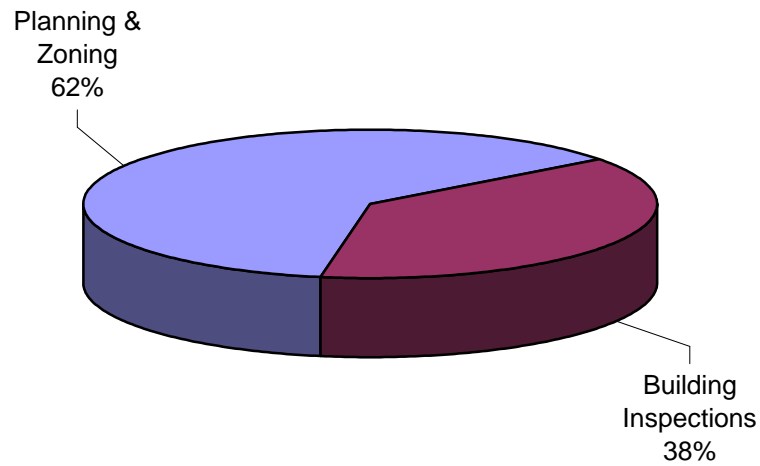
**BUILDING INSPECTIONS**

Provide for the administration of the Uniform Building Code requirements and related ordinances to safeguard life or limb, health, property and public welfare by regulating and controlling the design, construction, quality of materials, use and occupancy, location and maintenance of all building and structures within the City of St. Francis.

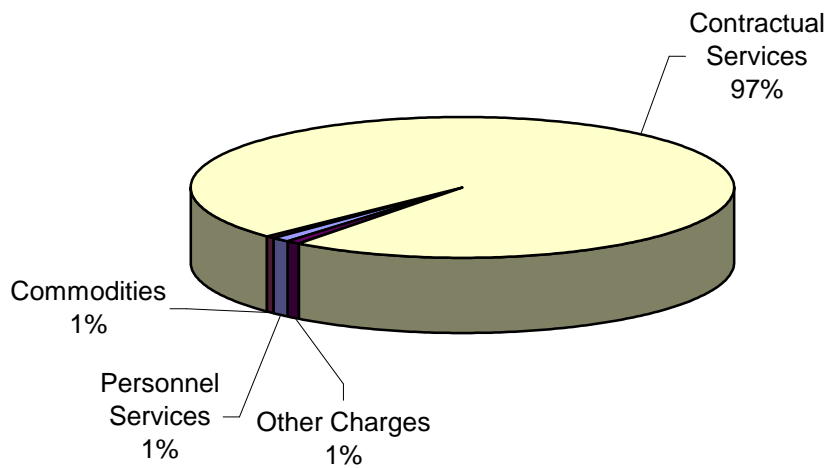
Building inspections are contracted through Metro West Inspections. The billings fluctuate based on the amount of new construction.

# COMMUNITY DEVELOPMENT 2008 BUDGET

## Total By Program

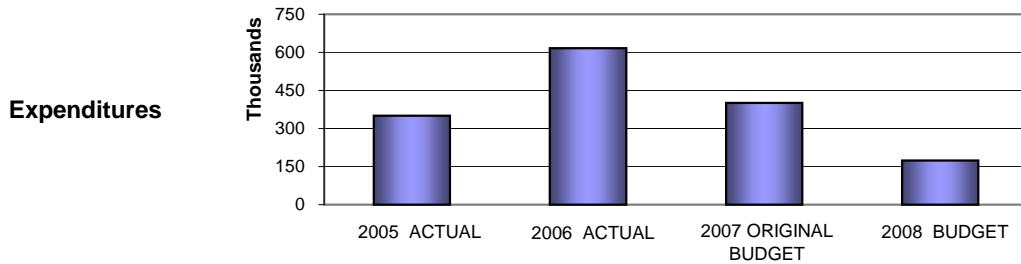


## Total By Classification



CITY OF ST. FRANCIS, MINNESOTA  
**COMMUNITY DEVELOPMENT SUMMARY**  
 EXPENDITURE ANALYSIS

Total By Program	2005 ACTUAL	2006 ACTUAL	2007 ORIGINAL BUDGET	2008 BUDGET	PERCENT OVER(UNDER) 2007 BUDGET
Planning & Zoning	254,007	538,751	335,258	107,250	-68.0%
Building Inspections	96,003	78,161	64,989	66,100	1.7%
<b>Totals</b>	<b>350,010</b>	<b>616,911</b>	<b>400,247</b>	<b>173,350</b>	<b>-56.7%</b>
<b>Total By Classification</b>					
Personnel Services	70,942	57,685	2,100	2,000	-4.8%
Commodities	686	2,265	500	1,000	100.0%
Contractual Services	265,579	131,626	393,097	169,000	-57.0%
Capital Outlay	0	409,513	0	0	N/A
Other Charges	12,803	15,823	4,550	1,350	-70.3%
<b>Totals</b>	<b>350,010</b>	<b>616,911</b>	<b>400,247</b>	<b>173,350</b>	<b>-56.7%</b>
<b>Staffing</b>					
Full-time equivalents	0.70	0.70	0.00	0.00	



## PLANNING AND ZONING

101-41910

	2005 ACTUAL	2006 ACTUAL	2007 ORIG BUD	2008 BUDGET	PERCENT OVER(UNDER) 2007 BUDGET
<b><u>PERSONNEL SERVICES</u></b>					
101 Full-Time Employees Regular	49,216	42,142	0	0	N/A
110 Commission Pay	720	915	2,100	2,000	(4.8)%
121 PERA	3,060	1,318	0	0	N/A
122 FICA & Medicare	4,226	3,392	0	0	N/A
125 Other Retirement Contributions	7,240	7,533	0	0	N/A
131 Employer Paid Health	6,481	2,385	0	0	N/A
TOTAL PERSONNEL SERVICES	70,942	57,685	2,100	2,000	(4.8)%
<b><u>COMMODITIES</u></b>					
200 Office Supplies	333	437	0	500	N/A
240 Office Equip	0	1,714	0	0	N/A
TOTAL COMMODITIES	333	2,151	0	500	N/A
<b><u>CONTRACTUAL SERVICES</u></b>					
218 Equipment Repair & Maintenance	70	0	0	0	N/A
303 Engineering Fees	28,176	21,364	0	25,000	N/A
307 Comp Plan/Wetland Fees	0	7,186	30,000	50,000	66.7%
311 Contract	0	0	20,000	20,000	0.0%
318 Economic Development	148,629	1,816	282,608	5,000	(98.2)%
351 Legal Notices Publishing	3,132	2,023	0	3,000	N/A
352 General Notices and Pub Info	0	29,281	0	0	N/A
360 Insurance	0	0	0	400	N/A
TOTAL CONTRACTUAL SERVICES	180,007	61,670	332,608	103,400	(68.9)%
<b><u>OTHER CHARGES</u></b>					
208 Training and Instruction	395	20	300	500	66.7%
322 Postage	91	142	0	100	N/A
331 Travel Expenses	1,358	0	250	250	0.0%
433 Dues and Subscriptions	83	0	0	0	N/A
437 Uniform Allowance	255	0	0	0	N/A
441 Miscellaneous	543	7,570	0	500	N/A
TOTAL OTHER CHARGES	2,724	7,732	550	1,350	145.5%
<b><u>CAPITAL OUTLAY</u></b>					
500 Capital Outlay	0	409,513	0	0	N/A
TOTAL CAPITAL OUTLAY	0	409,513	0	0	N/A
TOTAL PLANNING AND ZONING	254,007	538,751	335,258	107,250	(68.0)%

## BUILDING INSPECTIONS

101-42400

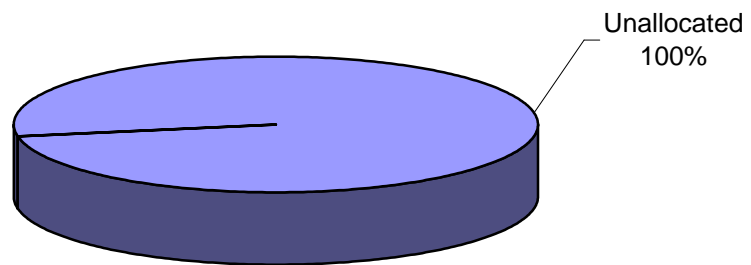
	2005 ACTUAL	2006 ACTUAL	2007 ORIG BUD	2008 BUDGET	PERCENT OVER(UNDER) 2007 BUDGET
<u>COMMODITIES</u>					
200 Office Supplies	353	114	500	500	0.0%
TOTAL COMMODITIES	353	114	500	500	0.0%
<u>CONTRACTUAL SERVICES</u>					
311 Contract	85,572	69,174	60,489	65,000	7.5%
352 General Notices and Pub Info	0	782	0	500	N/A
360 Insurance	0	0	0	100	N/A
TOTAL CONTRACTUAL SERVICES	85,572	69,955	60,489	65,600	8.4%
<u>OTHER CHARGES</u>					
440 Sur Tax	10,079	8,091	4,000	0	(100.0)%
TOTAL OTHER CHARGES	10,079	8,091	4,000	0	(100.0)%
TOTAL BUILDING INSPECTIONS	96,003	78,161	64,989	66,100	1.7%

CITY OF ST. FRANCIS, MINNESOTA  
GENERAL FUND  
***MISCELLANEOUS DEPARTMENT***

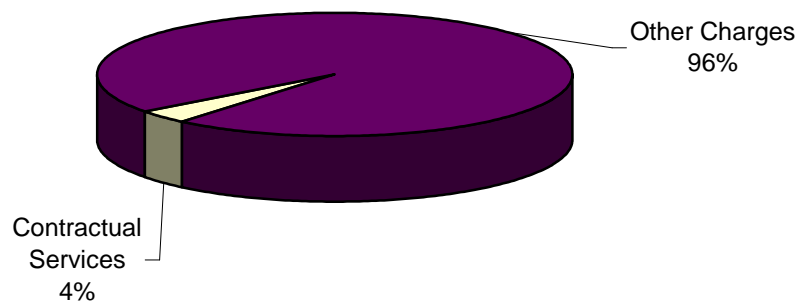
This department accounts for expenditures not allocated to one of the other departments. In 2008, budgets for the Alexandra House and contingency account are reflected here.

# MISCELLANEOUS 2008 BUDGET

## Total By Program



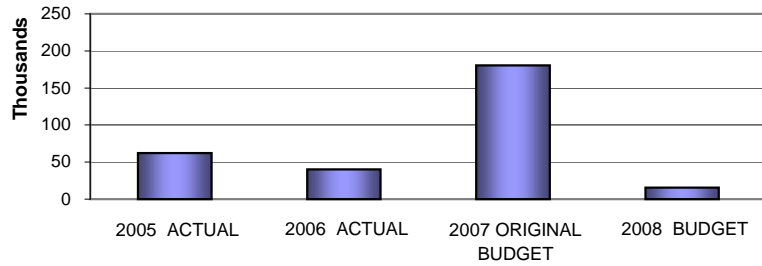
## Total By Classification



CITY OF ST. FRANCIS, MINNESOTA  
**MISCELLANEOUS SUMMARY**  
 EXPENDITURE ANALYSIS

Total By Program	2005 ACTUAL	2006 ACTUAL	2007 ORIGINAL BUDGET	2008 BUDGET	PERCENT OVER(UNDER) 2007 BUDGET
Unallocated	62,194	39,997	180,632	15,550	-91.4%
<b>Totals</b>	<b>62,194</b>	<b>39,997</b>	<b>180,632</b>	<b>15,550</b>	<b>-91.4%</b>
<b>Total By Classification</b>					
Personnel Services	0	0	0	0	N/A
Commodities	0	0	0	0	N/A
Contractual Services	29,705	8,463	0	550	N/A
Capital Outlay	0	0	0	0	N/A
Other Charges	32,489	31,534	180,632	15,000	-91.7%
<b>Totals</b>	<b>62,194</b>	<b>39,997</b>	<b>180,632</b>	<b>15,550</b>	<b>-91.4%</b>
<b>Staffing</b>					
Full-time equivalents	0.00	0.00	0.00	0.00	

**Expenditures**



## UNALLOCATED

101-49200

	2005 ACTUAL	2006 ACTUAL	2007 ORIG BUD	2008 BUDGET	PERCENT OVER(UNDER) 2007 BUDGET
<u>CONTRACTUAL SERVICES</u>					
160 Liability Insurance	29,705	8,463	0	0	N/A
360 Insurance	0	0	0	550	N/A
TOTAL CONTRACTUAL SERVICES	29,705	8,463	0	550	N/A
<u>OTHER CHARGES</u>					
432 NSFs Checks	210	108	0	0	N/A
441 Miscellaneous	11,351	5,994	5,632	15,000	166.3%
444 Refund & Reimbursement	14,888	13,412	0	0	N/A
447 Donations	2,931	10,383	0	0	N/A
449 Contingency	0	0	175,000	0	(100.0)%
471 Watershed	3,109	1,638	0	0	N/A
TOTAL OTHER CHARGES	32,489	31,534	180,632	15,000	(91.7)%
TOTAL UNALLOCATED	62,194	39,997	180,632	15,550	(91.4)%

CITY OF ST. FRANCIS, MINNESOTA  
**BI-CENTENNIAL FUND (851)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2005 ACTUAL	2006 ACTUAL	2007 ORIGINAL BUDGET	2007 RE-EST.	2008 BUDGET
<u>Miscellaneous Revenue:</u>					
36210 Investment earnings	\$166	\$0	\$0	\$50	\$50
Total revenues	166	0	0	50	50
<u>Expenditures:</u>					
Program supplies	0	0	0	0	0
Total expenditures	0	0	0	0	0
Excess (deficit) of revenues over expenditures	166	0	0	50	50
Fund balance - January 1	6,968	7,135	0	7,135	7,185
Fund balance - December 31	\$7,135	\$7,135	\$0	\$7,185	\$7,235

CITY OF ST. FRANCIS, MINNESOTA  
**FEDERAL COMMUNITY DEVELOPMENT BLOCK GRANT FUND (202)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2005 ACTUAL	2006 ACTUAL	2007 ORIGINAL BUDGET	2007 RE-EST.	2008 BUDGET
<u>Intergovernmental Revenue:</u>					
33130 CDBG grant	\$200,000	\$0	\$0	\$391,020	\$0
<u>Miscellaneous:</u>					
39101 Sale of property	0	4,296	0	0	0
Total revenues	<u>200,000</u>	<u>4,296</u>	<u>0</u>	<u>391,020</u>	<u>0</u>
<u>Expenditures:</u>					
Economic development	210,907	3,417	0	138,880	0
Total expenditures	<u>210,907</u>	<u>3,417</u>	<u>0</u>	<u>138,880</u>	<u>0</u>
Excess (deficit) of revenues over expenditures	(10,907)	878	0	252,140	0
Other financing sources (uses):					
Transfers in (out):					
Stark Drive	0	0	0	(252,140)	0
General Fund	0	10,028	0	0	0
Net increase (decrease) in fund balance	(10,907)	10,907	0	0	0
Fund balance - January 1	<u>0</u>	<u>(10,907)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balance - December 31	<u>(\$10,907)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

CITY OF ST. FRANCIS, MINNESOTA  
**PARK DEVELOPMENT FUND (225)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2005 ACTUAL	2006 ACTUAL	2007 ORIGINAL BUDGET	2007 RE-EST.	2008 BUDGET
<u>Miscellaneous Revenue:</u>					
34730 Park rental fees	\$1,170	\$1,260	\$250	\$650	\$0
34780 Park dedication fees	18,208	29,426	0	172,240	60,000
34790 Trail fees	25,052	0	0	0	0
36210 Investment earnings	17,782	13,897	0	2,500	0
36230 Contributions and donations	951	3,260	0	1,380	0
	<hr/>				
Total revenues	63,163	47,842	250	176,770	60,000
<hr/>					
<u>Expenditures:</u>					
Park development projects	27,362	806,571	0	181,650	110,000
	<hr/>				
Total expenditures	27,362	806,571	0	181,650	110,000
	<hr/>				
Excess (deficit) of revenues over expenditures	35,801	(758,728)	250	(4,880)	(50,000)
Fund balance - January 1	777,976	813,777	0	55,049	50,169
	<hr/>				
Fund balance - December 31	<u>\$813,777</u>	<u>\$55,049</u>	<u>\$250</u>	<u>\$50,169</u>	<u>\$169</u>

CITY OF ST. FRANCIS, MINNESOTA  
**PIONEER DAYS FUND (230)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2005 ACTUAL	2006 ACTUAL	2007 ORIGINAL BUDGET	2007 RE-EST.	2008 BUDGET
<u>Miscellaneous Revenue:</u>					
36210 Investment earnings	\$0	\$0	\$0	\$300	\$400
36230 Contributions and donations	16,940	17,088	0	17,890	18,000
<hr/>					
Total revenues	16,940	17,088	0	18,190	18,400
<hr/>					
<u>Expenditures:</u>					
Program supplies	24,172	22,987	6,500	26,800	26,000
<hr/>					
Total expenditures	24,172	22,987	6,500	26,800	26,000
<hr/>					
Excess (deficit) of revenues over expenditures	(7,232)	(5,899)	(6,500)	(8,610)	(7,600)
Other financing sources (uses):					
Transfers in (out):					
Municipal Liquor Operations Fund	7,500	7,500	0	7,500	7,500
<hr/>					
Net increase (decrease) in fund balance	268	1,601	(6,500)	(1,110)	(100)
<hr/>					
Fund balance - January 1	6,309	6,577	0	8,177	7,067
<hr/>					
Fund balance - December 31	\$6,577	\$8,177	(\$6,500)	\$7,067	\$6,967
<hr/>					
Fund balance/expenditures	27.2%	35.6%	-100.0%	26.4%	26.8%

CITY OF ST. FRANCIS, MINNESOTA  
**POLICE FORFEITURE FUND (208)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2005 ACTUAL	2006 ACTUAL	2007 ORIGINAL BUDGET	2007 RE-EST.	2008 BUDGET
<u>Fines and Forfeits:</u>					
34208 Confiscated property	\$0	\$0	\$0	\$36,380	\$0
Total revenues	0	0	0	36,380	0
<u>Expenditures:</u>					
Commodities	0	0	0	22,430	20,000
Contractual services	0	0	0	2,080	0
Other charges	0	0	0	1,720	0
Total expenditures	0	0	0	26,230	20,000
Excess (deficit) of revenues over expenditures	0	0	0	10,150	(20,000)
Fund balance - January 1	0	10,120	0	10,120	20,270
Fund balance - December 31	\$0	\$10,120	\$0	\$20,270	\$270

CITY OF ST. FRANCIS, MINNESOTA  
**TAX INCREMENT TURTLE RIDGE FUND (250)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2005 ACTUAL	2006 ACTUAL	2007 ORIGINAL BUDGET	2007 RE-EST.	2008 BUDGET
<u>Revenues:</u>					
31050 Tax increments	\$27,693	\$17,801	\$4,000	\$18,850	\$18,850
36210 Investment earnings	0	0	0	250	250
Total revenues	27,693	17,801	4,000	19,100	19,100
<u>Expenditures:</u>					
Miscellaneous	1,066	378	0	500	500
Interest payments	24,924	16,032	0	16,970	16,970
Total expenditures	25,989	16,410	0	17,470	17,470
Excess (deficit) of revenues over expenditures	1,704	1,390	4,000	1,630	1,630
Fund balance - January 1	4,244	5,947	0	7,338	8,968
Fund balance - December 31	\$5,947	\$7,338	\$4,000	\$8,968	\$10,598

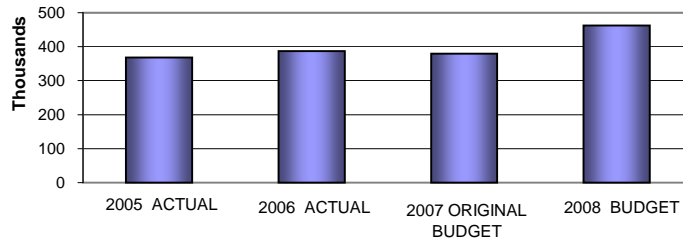
CITY OF ST. FRANCIS, MINNESOTA  
**WATER FUND SUMMARY**  
 EXPENSE ANALYSIS

Total By Classification	2005 ACTUAL	2006 ACTUAL	2007 ORIGINAL BUDGET	2008 BUDGET	PERCENT OVER(UNDER) 2007 BUDGET
Personnel Services	140,389	148,445	179,833	127,170	-29.3%
Commodities	22,959	33,148	28,200	44,500	57.8%
Contractual Services	107,552	102,177	154,320	148,470	-3.8%
Depreciation	86,688	93,046	0	90,880	N/A
Other Charges	10,236	10,516	17,550	50,860	189.8%
Totals	367,823	387,332	379,903	461,880	21.6%

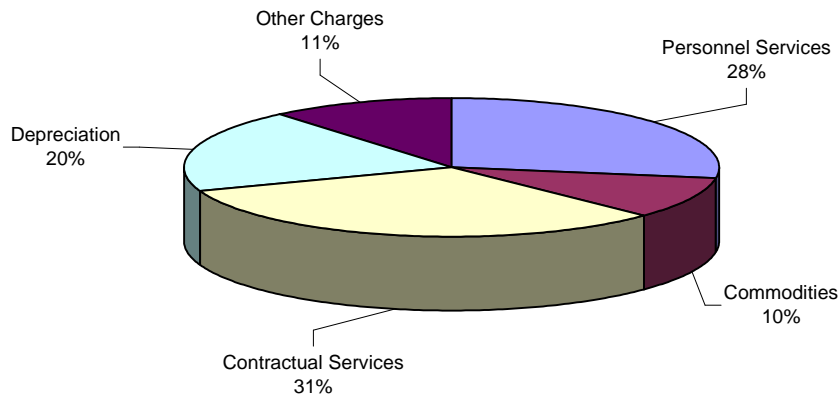
Staffing

Full-time equivalents	2.13	2.23	2.88	2.00
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**Expenditures**



**2008 BUDGET**



# WATER FUND

601

	2005 ACTUAL	2006 ACTUAL	2007 ORIG BUD	2008 BUDGET	PERCENT OVER(UNDER) 2007 BUDGET
<b>PERSONNEL SERVICES</b>					
101 Full-Time Employees Regular	108,354	112,822	142,441	92,040	(35.4)%
102 Overtime	2,720	1,513	0	4,230	N/A
103 Part-Time Employees	0	1,810	0	0	N/A
121 PERA	6,615	8,131	8,903	7,190	(19.2)%
122 FICA & Medicare	8,747	10,128	10,897	8,470	(22.3)%
125 Other Retirement Contributions	0	79	342	0	(100.0)%
130 Employer Paid Insurance	0	0	0	840	N/A
131 Employer Paid Health	13,954	13,963	17,250	14,400	(16.5)%
<b>TOTAL PERSONNEL SERVICES</b>	<b>140,389</b>	<b>148,445</b>	<b>179,833</b>	<b>127,170</b>	<b>(29.3)%</b>
<b>COMMODITIES</b>					
200 Office Supplies	1,452	846	1,600	1,500	(6.3)%
212 Motor Fuels	4,354	3,774	4,600	6,000	30.4%
216 Chemicals and Chem Products	14,458	16,792	16,500	18,000	9.1%
217 Other Operating Supplies	2,694	11,736	5,500	6,000	9.1%
<b>TOTAL COMMODITIES</b>	<b>22,959</b>	<b>33,148</b>	<b>28,200</b>	<b>31,500</b>	<b>11.7%</b>
<b>CONTRACTUAL SERVICES</b>					
160 Liability Insurance	1,134	9,894	6,820	4,500	(34.0)%
221 Vehicle Repair & Maintenance	5,502	2,054	3,300	4,000	21.2%
228 Equipment Maintenance	4,226	1,542	4,000	4,000	0.0%
229 Project Repair & Maintenance	33,069	10,988	25,000	23,000	(8.0)%
259 Water Meters	1,073	12,795	20,000	15,000	(25.0)%
301 Auditing and Acct'g Services	1,633	2,321	2,000	2,710	35.5%
303 Engineering Fees	887	2,382	20,000	10,000	(50.0)%
310 Computer Consulting Fees	0	364	0	1,000	N/A
311 Contract	11,386	3,791	0	2,500	N/A
313 Sample Testing	8,195	9,401	11,000	11,000	0.0%
316 Maintenance Union	0	0	500	0	(100.0)%
321 Telephone	4,851	4,876	6,000	6,000	0.0%
329 Tower Phone Line	4,055	4,407	5,200	5,000	(3.8)%
352 General Notices and Pub Info	0	29	0	1,000	N/A
360 Insurance	5,420	0	0	12,000	N/A
380 Electric-System	20,371	20,287	22,000	22,000	0.0%
381 Electric Utilities	1,075	1,217	7,000	5,000	(28.6)%
382 Connexus W/S Utilities	0	11,767	14,000	14,000	0.0%
383 Gas Utilities	2,038	971	4,500	2,500	(44.4)%
384 Refuse/Garbage Disposal	561	533	1,000	800	(20.0)%
401 Repairs/Maint Buildings	2,076	2,560	2,000	2,200	10.0%
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>107,552</b>	<b>102,177</b>	<b>154,320</b>	<b>148,210</b>	<b>(4.0)%</b>
<b>OTHER CHARGES</b>					
208 Training and Instruction	1,105	858	2,200	3,000	36.4%
331 Travel Expenses	204	865	1,000	1,200	20.0%
417 Uniform Rentals	602	357	2,300	2,000	(13.0)%
433 Dues and Subscriptions	1,285	2,094	1,500	2,000	33.3%
434 Permit Fees	4,345	2,801	3,500	4,000	14.3%
441 Miscellaneous	931	1,436	1,000	4,000	300.0%
442 Gopher State	1,182	1,022	1,750	1,750	0.0%
443 Sales Tax	10	500	4,000	0	(100.0)%
444 Refund & Reimbursement	570	582	300	650	116.7%
450 Administration Charges	0	0	0	32,520	N/A
<b>TOTAL OTHER CHARGES</b>	<b>10,236</b>	<b>10,516</b>	<b>17,550</b>	<b>51,120</b>	<b>191.3%</b>
<b>CAPITAL OUTLAY</b>					
405 Depreciation	86,688	93,046	0	90,880	N/A
530 Water & Wastewater Upgrades	0	0	940,000	0	(100.0)%
570 C-O-L Office Equip & Misc.	0	0	5,000	4,000	(20.0)%
580 C-O-L Other Equipment	0	0	9,000	9,000	0.0%
<b>TOTAL CAPITAL OUTLAY</b>	<b>86,688</b>	<b>93,046</b>	<b>954,000</b>	<b>103,880</b>	<b>(89.1)%</b>
<b>TOTAL WATER FUND</b>	<b>367,823</b>	<b>387,332</b>	<b>1,333,903</b>	<b>461,880</b>	<b>(65.4)%</b>

CITY OF ST. FRANCIS, MINNESOTA  
**WATER FUND (601)**  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY

ACCT NO.	2005 ACTUAL	2006 ACTUAL	2007 ORIGINAL BUDGET	2007 RE-EST.	2008 BUDGET
<u>Operating revenues:</u>					
37100	\$835,306	\$911,582	\$0	\$993,620	\$1,012,160
37150	245,400	107,300	0	137,200	0
37160	1,766	2,606	0	2,610	2,610
37179	13,490	11,321	0	4,230	0
Total revenues	<u>1,095,962</u>	<u>1,032,809</u>	<u>0</u>	<u>1,137,660</u>	<u>1,014,770</u>
<u>Operating expenses:</u>					
Personnel services	140,389	148,445	179,832	152,000	127,170
Commodities	22,959	33,148	28,200	28,200	44,500
Contractual services	83,506	67,402	105,820	85,820	103,910
Utilities	24,045	34,775	48,500	38,500	44,300
Other charges	10,236	10,516	17,550	17,550	18,600
Administrative charges	0	0	0	0	32,520
Depreciation	86,688	93,046	0	90,880	90,880
Total expenses	<u>367,823</u>	<u>387,332</u>	<u>379,902</u>	<u>412,950</u>	<u>461,880</u>
Operating income (loss)	728,139	645,477	(379,902)	724,710	552,890
Nonoperating revenues (expenses):					
36210	32,620	31,864	0	31,860	31,860
37173	3,972	0	0	0	0
Total nonoperating revenues (expenses)	<u>36,591</u>	<u>31,864</u>	<u>0</u>	<u>31,860</u>	<u>31,860</u>
Net income (loss) before contributions and transfers	764,730	677,341	(379,902)	756,570	584,750
Transfers in (out):					
Debt Service Fund	(498,438)	0	0	0	(232,000)
General Fund	0	(27,241)	0	0	0
Improvement Projects	0	0	0	(215,000)	(91,100)
Change in fund equity	266,292	650,100	(379,902)	541,570	261,650
Fund equity - January 1	<u>2,855,331</u>	<u>3,121,623</u>	<u>0</u>	<u>3,771,723</u>	<u>4,313,293</u>
Fund equity - December 31	<u>\$3,121,623</u>	<u>\$3,771,723</u>	<u>(\$379,902)</u>	<u>\$4,313,293</u>	<u>\$4,574,943</u>

CITY OF ST. FRANCIS, MINNESOTA  
**WATER FUND (601)**  
STATEMENT OF SOURCES AND APPLICATIONS OF CASH

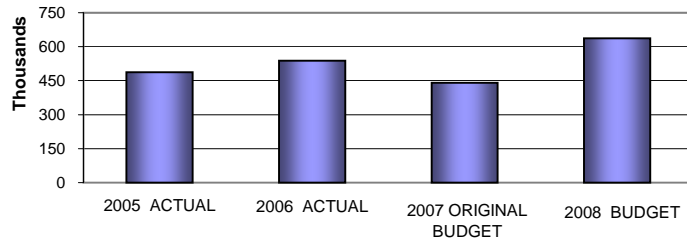
	2005 ACTUAL	2006 ACTUAL	2007 ORIGINAL BUDGET	2007 RE-EST.	2008 BUDGET
<u>Sources of cash:</u>					
Income (loss) before contribution and transfers	\$764,730	\$677,341	(\$379,902)	\$756,570	\$584,750
Add depreciation	86,688	93,046	0	90,880	90,880
Decrease in current assets	0	9,853	0	0	0
Increase in current liabilities	4,914	17,127	0	0	0
Transfers in	0	0	0	0	0
Non cash activity: Disposal of fixed assets	0	0	0	0	0
<b>Total</b>	<b>856,332</b>	<b>797,367</b>	<b>(379,902)</b>	<b>847,450</b>	<b>675,630</b>
<u>Applications of cash:</u>					
Purchase of fixed assets	268,355	0	954,000	54,180	473,640
Increase in current assets	25,742	0	0	0	0
Decrease in current liabilities	0	0	0	0	0
Transfers out	498,438	27,241	0	215,000	323,100
<b>Total</b>	<b>792,535</b>	<b>27,241</b>	<b>954,000</b>	<b>269,180</b>	<b>796,740</b>
Net increase (decrease) in cash	63,797	770,126	(1,333,902)	578,270	(121,110)
Cash balance - January 1	582,060	645,857	0	1,415,982	1,994,252
Cash balance - December 31	<u>\$645,857</u>	<u>\$1,415,982</u>	<u>(\$1,333,902)</u>	<u>\$1,994,252</u>	<u>\$1,873,142</u>
Cash balance/working capital	83.3%	93.2%			
Working capital:					
Current assets					
Cash and investments	645,857	1,415,982			
Other assets	149,094	139,241			
Current liabilities					
Due to other funds	0	0			
Other liabilities	(19,444)	(36,571)			
<b>Net total</b>	<b>\$775,507</b>	<b>\$1,518,653</b>			

CITY OF ST. FRANCIS, MINNESOTA  
**SANITARY SEWER FUND SUMMARY**  
 EXPENSE ANALYSIS

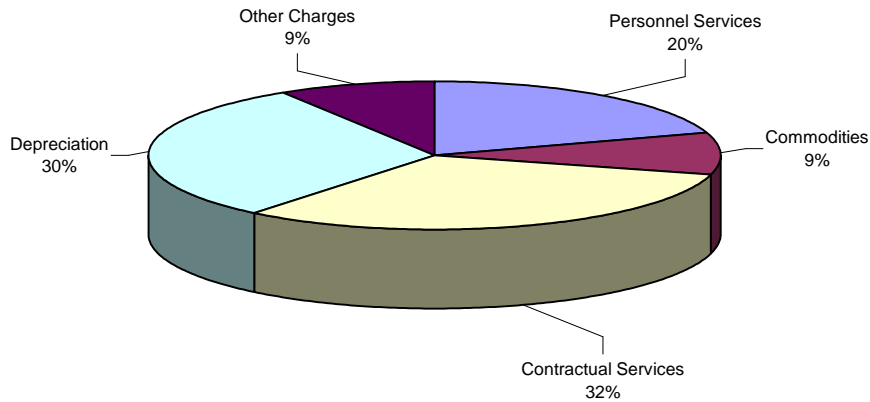
Total By Classification	2005 ACTUAL	2006 ACTUAL	2007 ORIGINAL BUDGET	2008 BUDGET	PERCENT OVER(UNDER) 2007 BUDGET
Personnel Services	140,390	148,445	179,833	127,170	-29.3%
Commodities	21,636	25,695	53,500	58,500	9.3%
Contractual Services	150,293	169,085	194,760	202,680	4.1%
Depreciation	169,318	190,780	0	191,760	N/A
Other Charges	6,295	4,315	12,950	57,510	344.1%
Totals	487,932	538,320	441,043	637,620	44.6%

Staffing					
Full-time equivalents	2.13	2.23	2.88	2.00	

**Expenditures**



**2008 BUDGET**



# SEWER FUND

602

	2005 ACTUAL	2006 ACTUAL	2007 ORIG BUD	2008 BUDGET	PERCENT OVER(UNDER) 2007 BUDGET
<b>PERSONNEL SERVICES</b>					
101 Full-Time Employees Regular	111,366	113,860	142,441	92,040	(35.4)%
102 Overtime	2,720	1,513	0	4,230	N/A
103 Part-Time Employees	0	1,809	0	0	N/A
121 PERA	6,615	8,132	8,903	7,190	(19.2)%
122 FICA & Medicare	8,747	10,127	10,897	8,470	(22.3)%
125 Other Retirement Contributions	0	79	342	0	(100.0)%
130 Employer Paid Insurance	0	0	0	840	N/A
131 Employer Paid Health	10,942	12,924	17,250	14,400	(16.5)%
<b>TOTAL PERSONNEL SERVICES</b>	<b>140,390</b>	<b>148,445</b>	<b>179,833</b>	<b>127,170</b>	<b>(29.3)%</b>
<b>COMMODITIES</b>					
200 Office Supplies	1,301	846	1,500	1,500	0.0%
212 Motor Fuels	4,354	3,774	7,000	8,000	14.3%
216 Chemicals and Chem Products	7,942	7,107	40,000	30,000	(25.0)%
217 Other Operating Supplies	8,039	13,967	5,000	6,000	20.0%
<b>TOTAL COMMODITIES</b>	<b>21,636</b>	<b>25,695</b>	<b>53,500</b>	<b>45,500</b>	<b>(15.0)%</b>
<b>CONTRACTUAL SERVICES</b>					
160 Liability Insurance	1,134	6,093	3,010	3,200	6.3%
221 Vehicle Repair & Maintenance	5,592	1,980	3,500	4,000	14.3%
228 Equipment Maintenance	7,891	1,268	3,000	4,000	33.3%
229 Project Repair & Maintenance	9,239	27,219	30,000	30,000	0.0%
301 Auditing and Acct'g Services	1,633	2,321	2,000	2,710	35.5%
303 Engineering Fees	5,773	16,132	25,000	30,000	20.0%
310 Computer Consulting Fees	0	363	0	1,000	N/A
311 Contract	11,386	3,791	0	2,500	N/A
313 Sample Testing	7,074	4,121	15,000	8,000	(46.7)%
316 Maintenance Union	0	0	250	0	(100.0)%
321 Telephone	4,535	4,862	5,500	6,000	9.1%
360 Insurance	1,775	0	0	4,000	N/A
381 Electric Utilities	58,570	59,598	62,000	61,000	(1.6)%
382 Connexus W/S Utilities	0	11,767	15,000	14,000	(6.7)%
383 Gas Utilities	2,454	1,888	4,500	6,000	33.3%
384 Refuse/Garbage Disposal	469	533	1,000	1,000	0.0%
400 System Jetting	6,500	24,580	20,000	20,000	0.0%
401 Repairs/Maint Buildings	2,076	2,569	5,000	5,000	0.0%
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>126,101</b>	<b>169,085</b>	<b>194,760</b>	<b>202,410</b>	<b>3.9%</b>
<b>OTHER CHARGES</b>					
208 Training and Instruction	398	403	2,000	3,000	50.0%
331 Travel Expenses	453	116	1,000	1,200	20.0%
417 Uniform Rentals	602	357	2,000	2,000	0.0%
433 Dues and Subscriptions	70	25	2,000	2,500	25.0%
434 Permit Fees	2,308	1,450	3,200	4,000	25.0%
441 Miscellaneous	1,281	970	1,000	4,000	300.0%
442 Gopher State	1,182	994	1,750	1,750	0.0%
450 Administration Charges	0	0	0	39,330	N/A
<b>TOTAL OTHER CHARGES</b>	<b>6,295</b>	<b>4,315</b>	<b>12,950</b>	<b>57,780</b>	<b>346.2%</b>
<b>CAPITAL OUTLAY</b>					
405 Depreciation	169,318	190,780	0	191,760	N/A
530 Water & Wastewater Upgrades	24,193	0	10,000	0	(100.0)%
570 C-O-L Office Equip & Misc.	0	0	0	4,000	N/A
580 C-O-L Other Equipment	0	0	9,000	9,000	0.0%
<b>TOTAL CAPITAL OUTLAY</b>	<b>193,511</b>	<b>190,780</b>	<b>19,000</b>	<b>204,760</b>	<b>977.7%</b>
<b>TOTAL SEWER FUND</b>	<b>487,932</b>	<b>538,320</b>	<b>460,043</b>	<b>637,620</b>	<b>38.6%</b>

CITY OF ST. FRANCIS, MINNESOTA  
**SANITARY SEWER FUND (602)**  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY

ACCT NO.	2005 ACTUAL	2006 ACTUAL	2007 ORIGINAL BUDGET	2007 RE-EST.	2008 BUDGET
<u>Operating revenues:</u>					
37200 Sewer sales	\$536,857	\$508,430	\$0	\$556,710	\$700,000
37150 Connection charges	290,200	135,300	0	188,000	0
37260 Sewer penalty	1,404	1,968	0	1,970	1,970
Total revenues	<u>828,461</u>	<u>645,698</u>	<u>0</u>	<u>746,680</u>	<u>701,970</u>
<u>Operating expenses:</u>					
Personnel services	140,390	148,445	179,832	152,000	127,170
Commodities	21,636	25,695	53,500	33,500	58,500
Contractual services	88,800	95,298	112,260	102,260	120,410
Utilities	61,493	73,787	82,500	77,500	82,000
Other charges	6,295	4,315	12,950	12,950	18,450
Administrative charges	0	0	0	0	39,330
Depreciation	169,318	190,780	0	191,760	191,760
Total expenses	<u>487,932</u>	<u>538,320</u>	<u>441,042</u>	<u>569,970</u>	<u>637,620</u>
Operating income (loss)	340,529	107,378	(441,042)	176,710	64,350
Nonoperating revenues (expenses):					
36210 Investment earnings	6,637	0	0	2,700	0
37173 Miscellaneous revenues	266	0	0	0	0
Total nonoperating revenues (expenses)	<u>6,903</u>	<u>0</u>	<u>0</u>	<u>2,700</u>	<u>0</u>
Net income (loss) before contributions and transfers	347,432	107,378	(441,042)	179,410	64,350
Transfers in (out):					
Debt Service Fund	(474,946)	0	0	0	(153,500)
General Fund	0	(7,611)	0	0	0
1997 W/S Improvement Fund	0	38,281	0	0	0
Utility Trunk Fund	0	95,217	0	0	0
Improvement Projects	0	0	0	0	0
Change in fund equity	(127,514)	233,265	(441,042)	179,410	(89,150)
Fund equity - January 1	<u>5,779,039</u>	<u>5,651,525</u>	<u>0</u>	<u>5,884,790</u>	<u>6,064,200</u>
Fund equity - December 31	<u>\$5,651,525</u>	<u>\$5,884,790</u>	<u>(\$441,042)</u>	<u>\$6,064,200</u>	<u>\$5,975,050</u>

CITY OF ST. FRANCIS, MINNESOTA  
**SANITARY SEWER FUND (602)**  
STATEMENT OF SOURCES AND APPLICATIONS OF CASH

	2005 ACTUAL	2006 ACTUAL	2007 ORIGINAL BUDGET	2007 RE-EST.	2008 BUDGET
<u>Sources of cash:</u>					
Income (loss) before contribution and transfers	\$347,432	\$107,378	(\$441,042)	\$179,410	\$64,350
Add depreciation	169,318	190,780	0	191,760	191,760
Decrease in current assets	0	0	0	0	0
Increase in current liabilities	0	0	0	0	0
Transfers in	0	133,498	0	0	0
Non cash activity: Disposal of fixed assets	0	0	0	0	0
<b>Total</b>	<b>516,750</b>	<b>431,657</b>	<b>(441,042)</b>	<b>371,170</b>	<b>256,110</b>
<u>Applications of cash:</u>					
Purchase of fixed assets	479,756	66,628	19,000	39,180	355,840
Increase in current assets	7,832	7,452	0	0	0
Decrease in current liabilities	21,859	106,772	0	0	0
Transfers out	474,946	7,611	0	0	153,500
<b>Total</b>	<b>984,393</b>	<b>188,464</b>	<b>19,000</b>	<b>39,180</b>	<b>509,340</b>
Net increase (decrease) in cash	(467,642)	243,193	(460,042)	331,990	(253,230)
Cash balance - January 1	288,701	(178,942)	0	64,252	396,242
Cash balance - December 31	(\$178,942)	\$64,252	(\$460,042)	\$396,242	\$143,012
Cash balance/working capital	70.8%	61.3%			
<u>Working capital:</u>					
Current assets					
Cash and investments	(178,942)	64,252			
Other assets	96,582	104,034			
Current liabilities					
Due to other funds	0	0			
Other liabilities	(170,257)	(63,484)			
<b>Net total</b>	<b>(\$252,616)</b>	<b>\$104,801</b>			

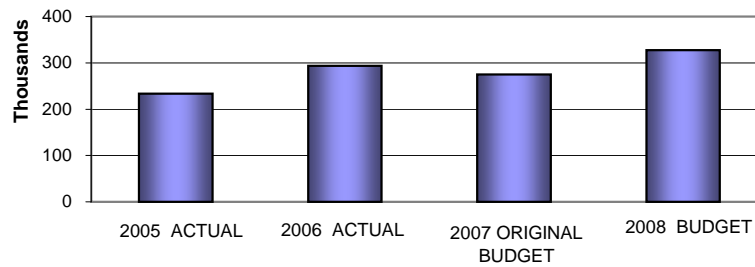
CITY OF ST. FRANCIS, MINNESOTA  
**LIQUOR STORE FUND SUMMARY**  
 EXPENSE ANALYSIS

Total By Classification	2005 ACTUAL	2006 ACTUAL	2007 ORIGINAL BUDGET	2008 BUDGET	PERCENT OVER(UNDER) 2007 BUDGET
Personnel Services	168,729	182,984	182,865	186,420	1.9%
Commodities	4,947	10,729	10,600	7,200	-32.1%
Contractual Services	30,334	52,773	57,410	53,330	-7.1%
Depreciation	24,110	22,119	0	25,820	N/A
Other Charges	5,163	25,223	24,200	54,790	126.4%
<b>Totals</b>	<b>233,283</b>	<b>293,828</b>	<b>275,075</b>	<b>327,560</b>	<b>19.1%</b>

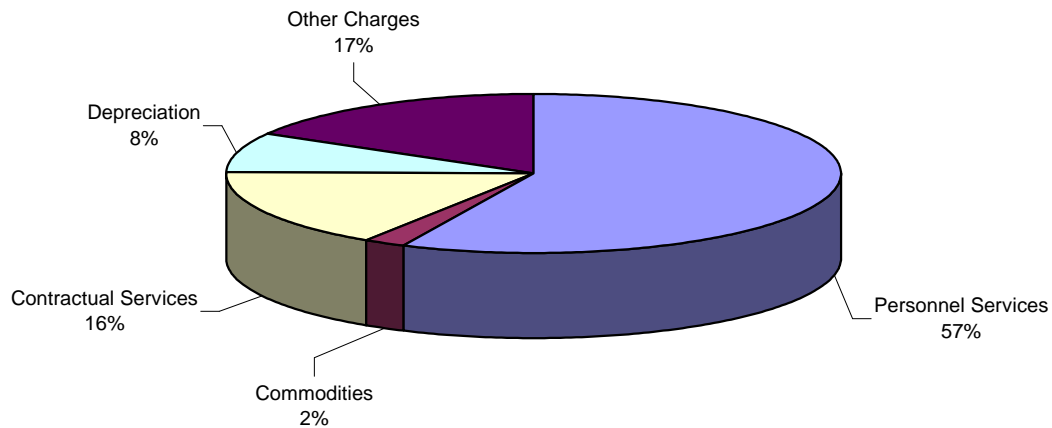
  

Staffing					
Full-time equivalents	4.80	4.80	4.98	4.58	

**Expenditures**



**2008 BUDGET**



# MUNICIPAL LIQUOR FUND

609

		2005 ACTUAL	2006 ACTUAL	2007 ORIG BUD	2008 BUDGET	PERCENT OVER(UNDER) 2007 BUDGET
<b>PERSONNEL SERVICES</b>						
101	Full-Time Employees Regular	94,722	98,115	104,974	93,460	(11.0)%
102	Overtime	0	0	0	1,250	N/A
103	Part-Time Employees	37,268	46,596	42,000	52,170	24.2%
121	PERA	7,980	8,808	9,186	10,480	14.1%
122	FICA & Medicare	11,234	11,812	11,243	12,340	9.8%
125	Other Retirement Contributions	0	784	1,062	1,600	50.7%
130	Employer Paid Insurance	0	0	0	720	N/A
131	Employer Paid Health	17,524	16,868	14,400	14,400	0.0%
<b>TOTAL PERSONNEL SERVICES</b>		<b>168,729</b>	<b>182,984</b>	<b>182,865</b>	<b>186,420</b>	<b>1.9%</b>
<b>COMMODITIES</b>						
200	Office Supplies	2,240	1,941	2,300	2,300	0.0%
210	Operating Supplies	2,707	7,701	5,800	3,200	(44.8)%
240	Office Equip	0	1,087	2,500	500	(80.0)%
<b>TOTAL COMMODITIES</b>		<b>4,947</b>	<b>10,729</b>	<b>10,600</b>	<b>6,000</b>	<b>(43.4)%</b>
<b>CONTRACTUAL SERVICES</b>						
160	Liability Insurance	1,919	12,321	3,600	3,200	(11.1)%
219	Rug Maintenance	1,468	1,456	1,700	1,600	(5.9)%
223	Building Repair Supplies	0	3,100	15,000	0	(100.0)%
228	Equipment Maintenance	2,710	1,447	2,500	2,500	0.0%
301	Auditing and Acct'g Services	3,265	4,641	3,300	5,420	64.2%
310	Computer Consulting Fees	0	693	0	1,000	N/A
311	Contract	0	3,915	2,700	2,000	(25.9)%
321	Telephone	1,150	4,640	3,000	3,000	0.0%
360	Insurance	4,957	0	5,300	6,510	22.8%
381	Electric Utilities	10,392	10,048	16,000	12,000	(25.0)%
382	Connexus W/S Utilities	0	445	0	0	N/A
383	Gas Utilities	900	2,116	3,200	3,000	(6.3)%
384	Refuse/Garbage Disposal	477	513	700	600	(14.3)%
387	Pest Control	313	337	410	400	(2.4)%
401	Repairs/Maint Buildings	2,782	7,103	0	10,000	N/A
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>30,334</b>	<b>52,773</b>	<b>57,410</b>	<b>51,230</b>	<b>(10.8)%</b>
<b>OTHER CHARGES</b>						
208	Training and Instruction	660	774	1,000	1,000	0.0%
322	Postage	0	135	300	300	0.0%
331	Travel Expenses	447	298	600	600	0.0%
340	Advertising	2,868	4,316	18,000	10,000	(44.4)%
432	NSFs Checks	0	31	100	100	0.0%
433	Dues and Subscriptions	945	1,460	2,000	2,000	0.0%
441	Miscellaneous	12	2,925	1,200	1,200	0.0%
443	Sales Tax	0	15,051	0	0	N/A
445	Security	234	234	1,000	400	(60.0)%
450	Administration Charges	0	0	0	39,290	N/A
<b>TOTAL OTHER CHARGES</b>		<b>5,166</b>	<b>25,223</b>	<b>24,200</b>	<b>54,890</b>	<b>126.8%</b>
<b>CAPITAL OUTLAY</b>						
405	Depreciation	24,110	22,119	0	25,820	N/A
520	C-O-L Building & Structures	0	0	34,000	2,000	(94.1)%
570	C-O-L Office Equip & Misc.	0	0	3,000	1,200	(60.0)%
580	C-O-L Other Equipment	0	0	25,000	0	(100.0)%
<b>TOTAL CAPITAL OUTLAY</b>		<b>24,110</b>	<b>22,119</b>	<b>62,000</b>	<b>29,020</b>	<b>(53.2)%</b>
<b>TOTAL MUNICIPAL LIQUOR FUND</b>		<b>233,286</b>	<b>293,828</b>	<b>337,075</b>	<b>327,560</b>	<b>(2.8)%</b>

CITY OF ST. FRANCIS, MINNESOTA  
**MUNICIPAL LIQUOR OPERATIONS FUND (609)**  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY

ACCT NO.	2005 ACTUAL	2006 ACTUAL	2007 ORIGINAL BUDGET	2007 RE-EST.	2008 BUDGET
<u>Operating revenues:</u>					
37811	\$491,366	\$535,882	\$589,639	\$584,430	\$637,380
37812	1,011,639	1,053,535	1,214,031	1,097,100	1,142,470
37813	115,467	125,205	138,560	135,760	147,210
37814	50,265	50,090	60,318	54,040	58,300
37815	4,041	4,251	0	4,130	4,010
37816	44,314	62,865	0	77,890	96,510
Total revenues	<u>1,717,092</u>	<u>1,831,829</u>	<u>2,002,548</u>	<u>1,953,350</u>	<u>2,085,880</u>
<u>Cost of sales:</u>					
	<u>(1,336,721)</u>	<u>(1,426,776)</u>	<u>(1,484,265)</u>	<u>(1,484,550)</u>	<u>(1,531,500)</u>
Gross profit	380,371	405,053	518,283	468,800	554,380
<u>Operating expenses:</u>					
Personnel services	168,729	182,984	182,865	202,300	186,420
Commodities	4,947	10,729	10,600	8,600	7,200
Contractual services	18,252	39,314	37,100	37,100	37,230
Utilities	12,082	13,459	20,310	15,310	16,000
Other charges	5,166	25,223	24,200	21,200	15,600
Administrative charges	0	0	0	0	39,290
Depreciation	24,110	22,119	0	25,820	25,820
Total expenses	<u>233,286</u>	<u>293,828</u>	<u>275,075</u>	<u>310,330</u>	<u>327,560</u>
Operating income (loss) before depreciation	147,085	111,225	243,208	158,470	226,820
<u>Other revenues (expenses):</u>					
36210	9,349	16,155	9,000	17,000	17,000
Total other revenues (expenses)	<u>9,349</u>	<u>16,155</u>	<u>9,000</u>	<u>17,000</u>	<u>17,000</u>
Net income (loss) before contributions and transfers	156,434	127,380	252,208	175,470	243,820
<u>Transfers in (out):</u>					
General Fund	(6,000)	(9,870)	(25,000)	(34,050)	(50,000)
Pioneer Days	<u>(7,500)</u>	<u>(7,500)</u>	<u>0</u>	<u>(7,500)</u>	<u>(7,500)</u>
Change in fund equity	142,934	110,010	227,208	133,920	186,320
Fund equity - January 1	<u>833,045</u>	<u>975,979</u>	<u>0</u>	<u>1,085,989</u>	<u>1,219,909</u>
Fund equity - December 31	<u>\$975,979</u>	<u>\$1,085,989</u>	<u>\$227,208</u>	<u>\$1,219,909</u>	<u>\$1,406,229</u>

CITY OF ST. FRANCIS, MINNESOTA  
**MUNICIPAL LIQUOR OPERATIONS FUND (609)**  
STATEMENT OF SOURCES AND APPLICATIONS OF CASH

	2005 ACTUAL	2006 ACTUAL	2007 ORIGINAL BUDGET	2007 RE-EST.	2008 BUDGET
<u>Sources of cash:</u>					
Income (loss) before contribution and transfers	\$156,434	\$127,380	\$252,208	\$175,470	\$243,820
Add depreciation	24,110	22,119	0	25,820	25,820
Increase in deferred revenue	0	0	0	0	0
Decrease in current assets	0	0	0	0	0
Increase in other liabilities	0	73,524	0	0	0
Non cash activity: Disposal of fixed assets	0	0	0	0	0
<b>Total</b>	<b>180,544</b>	<b>223,022</b>	<b>252,208</b>	<b>201,290</b>	<b>269,640</b>
<u>Applications of cash:</u>					
Purchase of fixed assets	13,509	11,982	62,000	47,000	0
Decrease in deferred revenue	0	0	0	0	0
Increase in current assets	29,417	10,033	0	0	0
Decrease in other liabilities	2,254	0	0	0	0
Transfers out	13,500	17,370	25,000	41,550	57,500
<b>Total</b>	<b>58,680</b>	<b>39,385</b>	<b>87,000</b>	<b>88,550</b>	<b>57,500</b>
Net increase (decrease) in cash	121,864	183,638	165,208	112,740	212,140
Cash balance - January 1	312,250	434,114	0	617,752	730,492
Cash balance - December 31	<u>\$434,114</u>	<u>\$617,752</u>	<u>\$165,208</u>	<u>\$730,492</u>	<u>\$942,632</u>
Cash balance/working capital	80.1%	93.3%			
<u>Working capital:</u>					
Current assets					
Cash and investments	434,114	617,752			
Other assets	132,734	142,767			
Current liabilities					
Due to other funds	0	0			
Other liabilities	(24,894)	(98,418)			
<b>Net total</b>	<b>\$541,954</b>	<b>\$662,101</b>			

CITY OF ST. FRANCIS, MINNESOTA  
**235th AVENUE IMPROVEMENTS FUND (502)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2005 ACTUAL	2006 ACTUAL	2007 ORIGINAL BUDGET	2007 RE-EST.	2008 BUDGET
<u>Revenues:</u>					
Special Assessments	\$0	\$0	\$0	\$0	\$0
<hr/>					
Total revenues	0	0	0	0	0
<hr/>					
<u>Expenditures:</u>					
Engineering	0	0	0	10,150	0
Construction	0	0	0	586,280	95,000
<hr/>					
Total expenditures	0	0	0	596,430	95,000
<hr/>					
Excess (deficit) of revenues over expenditures	0	0	0	(596,430)	(95,000)
Other financing sources (uses):					
Bond proceeds	0	0	0	682,960	0
Transfers in (out):					
Water Fund	0	0	0	0	0
Sanitary Sewer Fund	0	0	0	0	0
<hr/>					
Net increase (decrease) in fund balance	0	0	0	86,530	(95,000)
<hr/>					
Fund balance - January 1	0	0	0	0	86,530
<hr/>					
Fund balance - December 31	\$0	\$0	\$0	\$86,530	(\$8,470)
<hr/> <hr/>					

CITY OF ST. FRANCIS, MINNESOTA  
**CAPITAL PROJECTS FUND (402)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2005 ACTUAL	2006 ACTUAL	2007 ORIGINAL BUDGET	2007 RE-EST.	2008 BUDGET
<u>Miscellaneous Revenue:</u>					
36210 Investment earnings	\$21,699	\$31,345	\$0	\$35,000	\$19,800
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Total revenues	21,699	31,345	0	35,000	19,800
<hr/>					
<u>Expenditures:</u>					
Building & Structures	0	0	0	511,640	0
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Total expenditures	0	0	0	511,640	0
<hr/>					
Excess (deficit) of revenues over expenditures	21,699	31,345	0	(476,640)	19,800
<hr/>					
Other financing sources (uses):					
Transfers in (out):					
General Fund	204,696	0	0	0	125,000
General Fund	(128,799)	0	0	0	0
<hr/>					
Net increase (decrease) in fund balance	97,595	31,345	0	(476,640)	144,800
<hr/>					
Fund balance - January 1	904,169	1,001,764	0	1,033,109	556,469
<hr/>					
Fund balance - December 31	\$1,001,764	\$1,033,109	\$0	\$556,469	\$701,269
<hr/>					

CITY OF ST. FRANCIS, MINNESOTA  
**CREEKVIEW ESTATES FUND (505)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2005 ACTUAL	2006 ACTUAL	2007 ORIGINAL BUDGET	2007 RE-EST.	2008 BUDGET
<u>Revenues:</u>					
Special Assessments	\$0	\$20,578	\$0	\$21,490	\$18,860
Total revenues	0	20,578	0	21,490	18,860
<u>Expenditures:</u>					
Engineering	0	63,242	0	2,990	0
Construction	0	172,104	0	0	0
Interest expense	0	0	0	5,880	3,920
Total expenditures	0	235,345	0	8,870	3,920
Excess (deficit) of revenues over expenditures	0	(214,767)	0	12,620	14,940
Fund balance - January 1	0	0	0	(214,767)	(202,147)
Fund balance - December 31	\$0	(\$214,767)	\$0	(\$202,147)	(\$187,207)

CITY OF ST. FRANCIS, MINNESOTA  
**IVYWOOD STREET & 230TH LANE FUND (507)**  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2005 ACTUAL	2006 ACTUAL	2007 ORIGINAL BUDGET	2007 RE-EST.	2008 BUDGET
<u>Revenues:</u>					
Special Assessments	\$0	\$0	\$0	\$0	\$75,380
<hr/>					
Total revenues	0	0	0	0	75,380
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<u>Expenditures:</u>					
Construction	0	0	0	0	376,900
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Total expenditures	0	0	0	0	376,900
<hr/>					
Excess (deficit) of revenues over expenditures	0	0	0	0	(301,520)
Other financing sources (uses):					
Transfers in (out):					
Water Fund	0	0	0	0	91,100
General Fund	0	0	0	0	210,420
<hr/>					
Net increase (decrease) in fund balance	0	0	0	0	0
Fund balance - January 1	0	0	0	0	0
<hr/>					
Fund balance - December 31	\$0	\$0	\$0	\$0	\$0
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CITY OF ST. FRANCIS, MINNESOTA  
**POPPY STREET IMPROVEMENTS FUND (504)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2005 ACTUAL	2006 ACTUAL	2007 ORIGINAL BUDGET	2007 RE-EST.	2008 BUDGET
<u>Revenues:</u>					
Special Assessments	\$0	\$0	\$0	\$0	\$0
<hr/>					
Total revenues	0	0	0	0	0
<hr/>					
<u>Expenditures:</u>					
Engineering	0	0	0	5,000	0
Construction	0	0	0	401,780	0
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Total expenditures	0	0	0	406,780	0
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Excess (deficit) of revenues over expenditures	0	0	0	(406,780)	0
<hr/>					
Other financing sources (uses):					
Bond proceeds	0	0	0	45,840	0
Transfers in (out):					
MSA State Aid Fund	0	0	0	147,230	141,670
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Net increase (decrease) in fund balance	0	0	0	(213,710)	141,670
<hr/>					
Fund balance - January 1	0	0	0	0	(213,710)
<hr/>					
Fund balance - December 31	\$0	\$0	\$0	(\$213,710)	(\$72,040)
<hr/> <hr/>					

CITY OF ST. FRANCIS, MINNESOTA  
**RUM RIVER BLVD IMPROVEMENTS FUND (503)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2005 ACTUAL	2006 ACTUAL	2007 ORIGINAL BUDGET	2007 RE-EST.	2008 BUDGET
<u>Revenues:</u>					
Special Assessments	\$0	\$0	\$0	\$0	\$0
<hr/>					
Total revenues	0	0	0	0	0
<hr/>					
<u>Expenditures:</u>					
Engineering	0	0	0	35,000	0
Construction	0	0	0	579,120	65,000
<hr/>					
Total expenditures	0	0	0	614,120	65,000
<hr/>					
Excess (deficit) of revenues over expenditures	0	0	0	(614,120)	(65,000)
Other financing sources (uses):					
Bond proceeds	0	0	0	369,520	0
Transfers in (out):					
MSA State Aid Fund	0	0	0	126,290	121,510
<hr/>					
Net increase (decrease) in fund balance	0	0	0	(118,310)	56,510
Fund balance - January 1	0	0	0	0	(118,310)
<hr/>					
Fund balance - December 31	\$0	\$0	\$0	(\$118,310)	(\$61,800)
<hr/>					

CITY OF ST. FRANCIS, MINNESOTA  
**STARK DRIVE FUND (506)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2005 ACTUAL	2006 ACTUAL	2007 ORIGINAL BUDGET	2007 RE-EST.	2008 BUDGET
<u>Revenues:</u>					
36210 Investment earnings	\$0	\$0	\$0	\$0	\$0
Total revenues	0	0	0	0	0
<u>Expenditures:</u>					
Construction	0	0	0	265,910	226,000
Total expenditures	0	0	0	265,910	226,000
Excess (deficit) of revenues over expenditures	0	0	0	(265,910)	(226,000)
Other financing sources (uses):					
Bond proceeds	0	0	0	239,770	0
Transfers in (out):					
CDBG Grant Fund	0	0	0	252,140	0
Net increase (decrease) in fund balance	0	0	0	226,000	(226,000)
Fund balance - January 1	0	0	0	0	226,000
Fund balance - December 31	\$0	\$0	\$0	\$226,000	\$0

CITY OF ST. FRANCIS, MINNESOTA  
**STREET CONSTRUCTION STATE AID FUND (420)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2005 ACTUAL	2006 ACTUAL	2007 ORIGINAL BUDGET	2007 RE-EST.	2008 BUDGET
<u>Intergovernmental Revenue:</u>					
33400 Anoka County	\$0	\$0	\$0	\$41,030	\$0
33419 MSA state aid	342,828	8,222	294,250	285,520	263,180
<u>Miscellaneous:</u>					
36200 Miscellaneous	0	39,000	0	0	0
Total revenues	342,828	47,222	294,250	326,550	263,180
<u>Expenditures:</u>					
Engineering	298,639	19,147	0	4,910	0
Construction	136,869	6,958	0	(12,070)	0
Total expenditures	435,508	26,105	0	(7,160)	0
Excess (deficit) of revenues over expenditures	(92,681)	21,118	294,250	333,710	263,180
Other financing sources (uses):					
Transfers in (out):					
Poppy Street Improvements	0	0	0	(147,230)	(141,670)
Rum River Blvd Improvements	0	0	0	(126,290)	(121,510)
Net increase (decrease) in fund balance	(92,681)	21,118	294,250	60,190	0
Fund balance - January 1	(89,389)	(182,069)	0	(160,952)	(100,762)
Fund balance - December 31	(\$182,069)	(\$160,952)	\$294,250	(\$100,762)	(\$100,762)

CITY OF ST. FRANCIS, MINNESOTA  
**TRUNK UTILITIES HWY 47 FUND (424)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2005 ACTUAL	2006 ACTUAL	2007 ORIGINAL BUDGET	2007 RE-EST.	2008 BUDGET
<u>Revenues:</u>					
36210 Investment earnings	\$0	\$0	\$0	\$0	\$0
37150 Trunk utility fees	0	0	0	0	0
<hr/>					
Total revenues	0	0	0	0	0
<hr/>					
<u>Expenditures:</u>					
Engineering	0	0	0	19,000	0
Construction	0	0	0	210	0
Interest expense	0	0	0	400	0
<hr/>					
Total expenditures	0	0	0	19,610	0
<hr/>					
Excess (deficit) of revenues over expenditures	0	0	0	(19,610)	0
Other financing sources (uses):					
Transfers in (out):					
Water Fund	0	0	0	0	0
<hr/>					
Net increase (decrease) in fund balance	0	0	0	(19,610)	0
Fund balance - January 1	0	0	0	0	(19,610)
<hr/>					
Fund balance - December 31	\$0	\$0	\$0	(\$19,610)	(\$19,610)
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CITY OF ST. FRANCIS, MINNESOTA  
**TRUNK UTILITIES RIVER'S EDGE FUND (423)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2005 ACTUAL	2006 ACTUAL	2007 ORIGINAL BUDGET	2007 RE-EST.	2008 BUDGET
<u>Revenues:</u>					
Special assessments	\$0	\$0	\$0	\$780,080	\$0
36210 Investment earnings	0	0	0	0	0
<hr/>					
Total revenues	0	0	0	780,080	0
<hr/>					
<u>Expenditures:</u>					
Engineering	0	54,568	0	40,000	0
Construction	0	0	0	1,383,180	90,000
Land	0	0	0	35,500	0
Interest expense	0	0	0	2,000	0
<hr/>					
Total expenditures	0	54,568	0	1,460,680	90,000
<hr/>					
Excess (deficit) of revenues over expenditures	0	(54,568)	0	(680,600)	(90,000)
 Other financing sources (uses):					
Bond proceeds	0	0	0	825,170	0
Transfers in (out):					
Water Fund	0	0	0	0	0
<hr/>					
Net increase (decrease) in fund balance	0	(54,568)	0	144,570	(90,000)
Fund balance - January 1	0	0	0	(54,568)	90,003
<hr/>					
Fund balance - December 31	\$0	(\$54,568)	\$0	\$90,003	\$3
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CITY OF ST. FRANCIS, MINNESOTA  
**UTILITY TRUNK FUND (651)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2005 ACTUAL	2006 ACTUAL	2007 ORIGINAL BUDGET	2007 RE-EST.	2008 BUDGET
<u>Miscellaneous Revenue:</u>					
36210 Investment earnings	\$2,163	\$1,809	\$0	\$0	\$0
<hr/>					
Total revenues	2,163	1,809	0	0	0
<hr/>					
<u>Expenditures:</u>					
Capital projects	0	0	0	0	0
Miscellaneous	0	0	0	0	0
<hr/>					
Total expenditures	0	0	0	0	0
<hr/>					
Excess (deficit) of revenues over expenditures	2,163	1,809	0	0	0
<hr/>					
Other financing sources (uses):					
Transfers in (out):					
Sewer Fund	0	(95,217)	0	0	0
<hr/>					
Net increase (decrease) in fund balance	2,163	(93,408)	0	0	0
<hr/>					
Fund balance - January 1	91,245	93,408	0	0	0
<hr/>					
Fund balance - December 31	\$93,408	\$0	\$0	\$0	\$0

CITY OF ST. FRANCIS, MINNESOTA  
**WASTE WATER TREATMENT FACILITY FUND (422)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2005 ACTUAL	2006 ACTUAL	2007 ORIGINAL BUDGET	2007 RE-EST.	2008 BUDGET
<u>Revenues:</u>					
32260 Rent/Lease payments	\$0	\$0	\$0	\$7,100	\$7,100
36210 Investment earnings	0	16,802	0	0	0
Total revenues	0	16,802	0	7,100	7,100
<u>Expenditures:</u>					
Miscellaneous	0	0	0	7,500	8,650
Engineering	0	0	0	80,000	0
Construction	0	0	0	0	0
Land	0	0	0	2,011,650	0
Interest expense	0	0	0	25,000	0
Total expenditures	0	0	0	2,124,150	8,650
Excess (deficit) of revenues over expenditures	0	16,802	0	(2,117,050)	(1,550)
Other financing sources (uses):					
Bond proceeds	0	0	0	2,000,000	0
Transfers in (out):					
Sanitary Sewer Fund	0	0	0	0	0
Debt Service Fund	0	1,140,344	0	0	0
Net increase (decrease) in fund balance	0	1,157,145	0	(117,050)	(1,550)
Fund balance - January 1	0	0	0	1,157,145	1,040,095
Fund balance - December 31	\$0	\$1,157,145	\$0	\$1,040,095	\$1,038,545

CITY OF ST. FRANCIS, MINNESOTA  
**WATER AND SEWER IMPROVEMENTS FUND (401)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2005 ACTUAL	2006 ACTUAL	2007 ORIGINAL BUDGET	2007 RE-EST.	2008 BUDGET
<u>Miscellaneous Revenue:</u>					
36210 Investment earnings	\$0	\$0	\$0	\$0	\$0
<hr/>					
Total revenues	0	0	0	0	0
<hr/>					
<u>Expenditures:</u>					
Capital projects	5,739	0	0	0	0
Miscellaneous	495	0	0	0	0
<hr/>					
Total expenditures	6,234	0	0	0	0
<hr/>					
Excess (deficit) of revenues over expenditures	(6,234)	0	0	0	0
Other financing sources (uses):					
Transfers in (out):					
Sewer Fund	0	(38,281)	0	0	0
<hr/>					
Net increase (decrease) in fund balance	(6,234)	(38,281)	0	0	0
<hr/>					
Fund balance - January 1	44,515	38,281	0	0	0
<hr/>					
Fund balance - December 31	\$38,281	\$0	\$0	\$0	\$0
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CITY OF ST. FRANCIS, MINNESOTA  
**WATER TREATMENT PLANT FUND (425)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2005 ACTUAL	2006 ACTUAL	2007 ORIGINAL BUDGET	2007 RE-EST.	2008 BUDGET
<u>Revenues:</u>					
36210 Investment earnings	\$0	\$19,152	\$0	\$35,000	\$0
Total revenues	0	19,152	0	35,000	0
<u>Expenditures:</u>					
Miscellaneous	0	0	0	5,500	394,500
Engineering	0	0	0	450,000	558,000
Construction	0	0	0	1,839,500	6,124,500
Total expenditures	0	0	0	2,295,000	7,077,000
Excess (deficit) of revenues over expenditures	0	19,152	0	(2,260,000)	(7,077,000)
Other financing sources (uses):					
PFA loan proceeds	0	0	0	0	9,372,000
Transfers in (out):					
Water Fund	0	0	0	0	0
Debt Service Fund	0	1,279,386	0	0	(156,130)
Net increase (decrease) in fund balance	0	1,298,537	0	(2,260,000)	2,138,870
Fund balance - January 1	0	0	0	1,298,537	(961,463)
Fund balance - December 31	\$0	\$1,298,537	\$0	(\$961,463)	\$1,177,407

CITY OF ST. FRANCIS, MINNESOTA  
**WELL #4 FUND (421)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2005 ACTUAL	2006 ACTUAL	2007 ORIGINAL BUDGET	2007 RE-EST.	2008 BUDGET
<u>Revenues:</u>					
36210 Investment earnings	\$0	\$0	\$0	\$0	\$0
Total revenues	0	0	0	0	0
<u>Expenditures:</u>					
Engineering	0	0	0	15,100	0
Construction	0	0	0	199,900	0
Total expenditures	0	0	0	215,000	0
Excess (deficit) of revenues over expenditures	0	0	0	(215,000)	0
Other financing sources (uses):					
Transfers in (out):					
Water Fund	0	0	0	215,000	0
Net increase (decrease) in fund balance	0	0	0	0	0
Fund balance - January 1	0	0	0	0	0
Fund balance - December 31	\$0	\$0	\$0	\$0	\$0

CITY OF ST. FRANCIS, MINNESOTA  
**DEBT SERVICE BUDGET**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

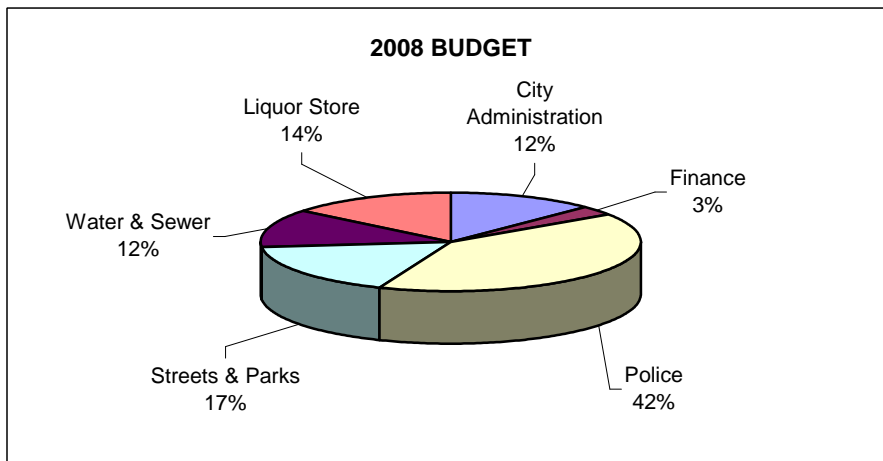
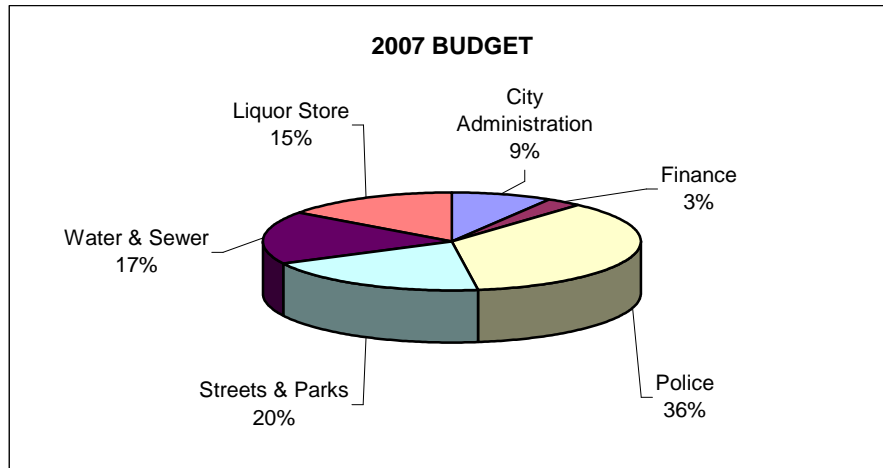
ACCT NO.	2005 ACTUAL	2006 ACTUAL	2007 ORIGINAL BUDGET	2007 RE-EST.	2008 BUDGET
Revenues:					
<u>Special Assessments:</u>					
36102 Penalties	\$56	\$0	\$0	\$0	\$0
<u>Miscellaneous Revenue:</u>					
36210 Investment earnings	73,150	105,609	0	108,790	80,390
Total revenues	73,206	105,609	0	108,790	80,390
Expenditures:					
<u>Debt Service:</u>					
Purchased services	0	28,527	0	0	0
Principal:					
Regular	320,000	260,000	0	180,000	195,000
Called bonds	1,245,000	0	0	640,000	0
Interest	223,468	229,174	0	252,600	499,060
Paying agent fees	854	2,993	0	1,200	1,200
Total expenditures	1,789,321	520,694	0	1,073,800	695,260
Excess (deficit) of revenues over expenditures	(1,716,115)	(415,085)	0	(965,010)	(614,870)
Other financing sources (uses):					
Bond proceeds (net)	0	2,828,248	0	0	0
Transfers in (out):					
Water Fund	498,438	(1,279,386)	0	0	388,130
Sanitary Sewer Fund	474,946	(1,140,344)	0	0	153,500
Net increase (decrease) in fund balance	(742,731)	(6,567)	0	(965,010)	(73,240)
Fund balance - January 1	4,226,778	3,484,047	0	3,477,480	2,512,470
Fund balance - December 31	\$3,484,047	\$3,477,480	\$0	\$2,512,470	\$2,439,230

CITY OF ST. FRANCIS, MINNESOTA  
SUMMARY OF PERSONNEL

NUMBER OF BUDGETED REGULAR EMPLOYEES

	2007		2008	
	FULL TIME	PART TIME	FULL TIME	PART TIME
City Administration	2.85	0.00	4.00	0.00
Finance	1.00	0.00	1.00	0.00
Police	11.00	1.00	13.00	0.00
Streets & Parks	5.00	1.50	4.00	1.50
Water & Sewer	5.75	0.00	4.00	0.00
Liquor Store	2.40	2.58	2.00	2.58
<b>TOTALS</b>	<b>28.00</b>	<b>5.08</b>	<b>28.00</b>	<b>4.08</b>

The number of part-time employees listed is after conversion to full-time equivalents. Employee totals do not include paid-per-call firefighters, reserve officers, commission members or election judges.



CITY OF ST. FRANCIS, MINNESOTA  
**LISTING OF PERSONNEL POSITIONS**  
 BUDGETED FULL-TIME REGULAR EMPLOYEES  
 2007-2008

<u>CODE</u>		<u>2007</u>	<u>2008</u>
<b><u>CITY ADMINISTRATION</u></b>			
101-41400	City Administrator	0.75	1.00
	City Clerk	0.55	1.00
	Deputy Clerk/Accounting Tech	0.70	0.00
	Accounting Clerk/Office Support	0.00	1.00
	Office Assistant	0.85	1.00
	City Administration Department Total	2.85	4.00
<b><u>FINANCE</u></b>			
101-41500	Finance Director	1.00	1.00
	Finance Department Total	1.00	1.00
<b><u>POLICE DEPARTMENT</u></b>			
101-42110	Police Chief	1.00	1.00
	Administrative Assistant	1.00	1.00
	Police Records Clerk	1.00	1.00
	Sergeant	1.00	1.00
	Investigator	1.00	1.00
	Police Officer	6.00	8.00
	Police Department Total	11.00	13.00
<b><u>STREETS &amp; PARKS</u></b>			
101-43100	Highways, Streets & Roads		
	Streets & Parks Superintendent	0.45	0.45
	Streets & Parks Worker	1.80	1.35
101-45200	Parks		
	Streets & Parks Superintendent	0.45	0.45
	Streets & Parks Worker	1.80	1.35
101-43210	Recycling		
	Streets & Parks Superintendent	0.10	0.10
	Streets & Parks Worker	0.40	0.30
	Streets & Parks Department Total	5.00	4.00

CITY OF ST. FRANCIS, MINNESOTA  
**LISTING OF PERSONNEL POSITIONS**  
 BUDGETED FULL-TIME REGULAR EMPLOYEES  
 2007-2008

<u>CODE</u>		<u>2007</u>	<u>2008</u>
<b><u>WATER &amp; SEWER</u></b>			
601-49440	Water Operations:		
	Water/Wastewater Superintendent	0.50	0.50
	Water/Wastewater Foreman	0.50	0.00
	Water/Wastewater Operator	1.50	1.50
	City Administrator	0.10	0.00
	City Clerk	0.13	0.00
	Deputy Clerk/Accounting Tech	0.10	0.00
	Office Assistant	0.05	0.00
602-49440	Sanitary Sewer Operations:		
	Water/Wastewater Superintendent	0.50	0.50
	Water/Wastewater Foreman	0.50	0.00
	Water/Wastewater Operator	1.50	1.50
	City Administrator	0.10	0.00
	City Clerk	0.13	0.00
	Deputy Clerk/Accounting Tech	0.10	0.00
	Office Assistant	0.05	0.00
	Public Works Department Total	5.75	4.00
<b><u>MUNICIPAL LIQUOR STORE</u></b>			
609-49750	Liquor Store Manager	1.00	1.00
	Liquor Store Asst. Manager	1.00	1.00
	City Administrator	0.05	0.00
	City Clerk	0.20	0.00
	Deputy Clerk/Accounting Tech	0.10	0.00
	Office Assistant	0.05	0.00
	Municipal Liquor Store Total	2.40	2.00
<b>TOTAL</b>		28.00	28.00

## GLOSSARY OF TERMS

**ACCOUNTING SYSTEM:** The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity.

**ACCRUAL BASIS OF ACCOUNTING:** The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

**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.

**ASSETS:** Property owned by a government which has a monetary value.

**BOND:** A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date{s}) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt.

**BUDGET DOCUMENT:** The official written statement prepared by the budget office and supporting staff which presents the proposed budget to the legislative body.

**CAPITAL ASSETS:** Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

**CAPITAL IMPROVEMENTS BUDGET:** A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted as part of the complete annual budget which includes both operating and capital outlays. The capital budget normally is based on a capital improvement program.

**CAPITAL IMPROVEMENT PROGRAM:** A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

**CAPITAL OUTLAYS:** Expenditures for the acquisition of capital assets.

**CAPITAL PROJECTS:** Projects which purchaser construct capital assets. Typically a capital project encompasses a purchase of land and/or the construction of a building or facility.

**CASH BASIS:** The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

**CONTINGENCY ACCOUNT:** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

**CONTRACT:** A contract, for purposes of the bidding laws, is an agreement for the sale or purchase of supplies, materials, equipment, or the rental thereof or the construction, alteration, repairs or maintenance of real or personal property.

**DEBT SERVICE:** Payment of interest and repayment of principal to holders of a government's debt instruments.

**DEFICIT:** (1) The excess of an entity's liabilities over its assets (See Fund Balance); (2) the excess of expenditures or expenses over revenues during a single accounting period.

**DEPRECIATION:** (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence; (2) that portion of the cost of a capital asset which is charged as an expense during a particular period.

**ENTERPRISE FUND:** A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

**EXPENDITURES:** Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purchases are made.

**FULL FAITH AND CREDIT:** A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

**FUND:** An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

**FUND BALANCE:** The excess of funds assets over its liabilities. A negative fund balance is sometimes called a deficit.

**GENERAL FUND:** The fund used to account for all financial resources except those required to be accounted for in another fund.

**GENERAL OBLIGATION BONDS:** When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds. Sometimes the term is also used to refer to bonds which are to be repaid from taxes and other general revenues.

**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. Grants are usually made for specified purposes.

**HOME RULE CHARTER:** A home rule charter City is one that has its powers and structure determined by an election of its citizens in adopting a charter, as opposed to a statutory City whose structure and powers are fairly well proscribed by state statute.

**MODIFIED ACCRUAL BASIS:** The basis of accounting under which expenditures, other than accrued interest on general long-term debt, are recorded at the time liabilities are incurred and revenues are recorded when received in cash, except for material and/or available revenues, which should be accrued to reflect properly the taxes levied and revenue earned.

**MATURITIES:** The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

**OPERATING BUDGET:** A plan of financial operation embodying an estimate of proposed expenditures for the calendar year and the proposed means of financing them (revenue estimates).

**TRANSFER:** Transfers of assets between funds.

**RETAINED EARNINGS:** An equity account reflecting the accumulated earnings of the City's Water, Sanitary Sewer and Liquor Store Fund.

**REVENUE:** The term designates an increase to a fund's assets which:

- does not increase a liability (e.g., proceeds from a loan);
- does not represent a repayment of an expenditure already made;
- does not represent a cancellation of certain liabilities; and
- does not represent an increase in contributed capital.

**REVENUE ESTIMATE:** A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.

**SPECIAL ASSESSMENT:** A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

**TAX CAPACITY:** A valuation set upon real estate and certain personal property by the County Assessor as a basis for levying property taxes. The assessor determines the estimated market (resale) value of property. This value is converted to tax capacity by a formula specified in state law.

**TAX CAPACITY RATE:** The property tax rate which is based on the taxes levied as a proportion of the property value. A tax rate of 30.751% produces \$30.75 of taxes on each \$100 of tax capacity that a property is valued at.

**TAX LEVY:** The total amount to be raised by general property taxes for the purposes stated in the resolution certified to the County Auditor.