

# **SPECIAL REVENUE FUNDS**

## REVENUES

CODE NO.	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2020 REVISED	2021 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	5,947	625,723	730,350	672,895	2,450
3414	Crypt Storage	0	0	0	0	0
3430	Rental	13,950	10,000	13,000	7,000	10,000
3434	Opening and Closing	16,080	11,560	14,000	10,500	12,000
3440	Marker Setting	1,050	1,300	650	600	650
3448	Park Dedication	2,470	0	0	0	0
3460	Sale of Grave Sites	6,806	104,745	6,000	9,500	7,500
3492	Water Availability Charges	0	0	0	0	0
<b>TOTAL</b>		<b>46,303</b>	<b>753,328</b>	<b>764,000</b>	<b>700,495</b>	<b>32,600</b>
<b>OTHER</b>						
3200	Property Taxes	18,170	17,732	18,170	17,750	18,170
3450	Perpetual Care	4,217	3,055	4,000	5,000	4,000
3490	Transfer - In	49,126	66,321	108,270	91,800	98,760
3902	Federal Grant	114,034	259,538	93,600	95,200	93,450
3946	Contributions	26,423	23,597	2,000	41,205	8,000
3949	Contributions/Other Agencies	0	0	0	0	0
3950	Interest	4,755	11,108	3,495	5,005	3,490
3960	Miscellaneous Income	40,112	23,936	107,000	123,015	6,000
<b>TOTAL</b>		<b>256,837</b>	<b>405,287</b>	<b>336,535</b>	<b>378,975</b>	<b>231,870</b>
<b>TOTAL FUND REVENUE</b>		<b>303,140</b>	<b>1,158,615</b>	<b>1,100,535</b>	<b>1,079,470</b>	<b>264,470</b>

## EXPENDITURES

CODE NO.	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2020 REVISED	2021 ADOPTED
	Full-time Salaries	34,024	59,133	81,520	81,470	90,875
	Part-time & Seasonal Salaries	3,435	12,861	3,330	1,630	13,350
	Overtime Salaries	72	3,516	1,790	1,790	1,800
	Fringe Benefits	12,711	25,174	26,600	26,830	31,195
<b>TOTAL PERSONNEL</b>		<b>50,242</b>	<b>100,684</b>	<b>113,240</b>	<b>111,720</b>	<b>137,220</b>
1102	Printing and Publishing	1,081	(398)	1,375	845	1,350
1118	Cleaning and Waste Removal	0	0	50	0	50
1120	Telephone and Postage	3,770	2,343	4,465	2,325	4,465
1136	Utilities	7,736	6,758	7,400	7,650	8,100
1140	Contracted Labor	0	0	2,000	1,000	7,000
1142	Engineering Services	38,748	12,708	1,000	2,532	1,000
1143	Other Expert and Professional	48,780	46,075	18,800	23,820	18,250
1154	Maintenance and Repair	30,137	69,246	7,500	9,440	8,925
1156	Insurance Deductible	2,610	2,388	2,625	4,645	3,375
1162	Other Charges	3,022	4,535	9,350	12,350	9,350
1186	Taxes and Licenses	42,659	51,101	38,275	21,975	22,100
1188	Travel - Mileage	89	407	750	250	750
1189	Training - Registration	1,695	5,513	4,000	1,650	3,750
<b>TOTAL SERVICES</b>		<b>180,327</b>	<b>200,676</b>	<b>97,590</b>	<b>88,482</b>	<b>88,465</b>
1320	Uniforms	477	598	1,665	1,180	1,200
1338	Gasoline	285	411	650	200	600
1340	General Supplies	36,297	195,610	47,600	53,295	42,885
1346	Buy Fund	0	656	0	0	0
1358	Office Supplies	564	1,392	2,100	2,000	2,065
1382	Small Tools and Equipment	0	534	150	0	100
<b>TOTAL SUPPLIES</b>		<b>37,623</b>	<b>199,201</b>	<b>52,165</b>	<b>56,675</b>	<b>46,850</b>
1501	Land	5,021	31,391	0	5,000	0
1502	Improvements	262,507	363,527	93,500	572,870	65,000
1510	Equipment	66,395	174,899	646,650	658,600	254,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>333,923</b>	<b>569,817</b>	<b>740,150</b>	<b>1,236,470</b>	<b>319,000</b>
1601	Principal	0	0	0	0	0
1610	Interest	0	0	0	0	0
<b>TOTAL DEBT SERVICE</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1790	Transfers Out	1,905	2,710	1,800	1,400	1,200
<b>TOTAL TRANSFERS</b>		<b>1,905</b>	<b>2,710</b>	<b>1,800</b>	<b>1,400</b>	<b>1,200</b>
1810	Remit Collections for Other Ag	0	0	0	0	0
1820	Refunds and Reimbursements	0	150	0	0	0
<b>TOTAL OTHER</b>		<b>0</b>	<b>150</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUND EXPENDITURES</b>		<b>604,020</b>	<b>1,073,238</b>	<b>1,004,945</b>	<b>1,494,747</b>	<b>592,735</b>

## REVENUES

CODE NO.	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2020 REVISED	2021 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	--	--	--	--	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		0	0	0	0	0
<b>OTHER</b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	20,000	--	--	--	--
3902	Federal Grant	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	289	969	270	400	200
3960	Miscellaneous Income	1,111	2,625	--	3,310	--
<b>TOTAL</b>		21,400	3,594	270	3,710	200
<b>TOTAL FUND REVENUE</b>		<b>21,400</b>	<b>3,594</b>	<b>270</b>	<b>3,710</b>	<b>200</b>

### BUDGET NOTES

The City Council established this fund when the City chose to increase insurance deductibles in order to reduce the insurance premium amounts. Amounts are transferred in from other funds (primarily the General Fund) when insurance premiums or deductible payments are lower than budget to set-up reserves for years when large deductible payments are incurred.

#### **REVENUES**

- 3490** - transfer in from General Fund to replenish the available cash depleted by deductible payments when needed and funding available.
- 3950** - interest earned on savings and investments of the current reserve balance.
- 3960** - reimbursement from LMCIT for payment of repair over the City's deductible amounts.

#### **EXPENDITURES**

##### **SERVICES**

- 1154** - repair costs for damages incurred within the deductible limits.
- 1156** - payments to the LMCIT of insurance claims within the deductible limits.

## REVENUES

CODE NO.	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2020 REVISED	2021 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	375	475	375	600	450
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	16,080	11,560	14,000	10,500	12,000
3440	Marker Setting	1,050	1,300	650	600	650
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	6,806	4,745	6,000	9,500	7,500
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		<b>24,311</b>	<b>18,080</b>	<b>21,025</b>	<b>21,200</b>	<b>20,600</b>
<b>OTHER</b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	1,105	29,241	94,185	57,885	56,065
3902	Federal Grant	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	108	78	75	25	15
3960	Miscellaneous Income	2,180	820	--	1,935	--
<b>TOTAL</b>		<b>3,393</b>	<b>30,139</b>	<b>94,260</b>	<b>59,845</b>	<b>56,080</b>
<b>TOTAL FUND REVENUE</b>		<b>27,704</b>	<b>48,219</b>	<b>115,285</b>	<b>81,045</b>	<b>76,680</b>

### BUDGET NOTES

This is the fund that is used to account for the operation and maintenance functions of the cemetery.

#### **REVENUES**

Revenues are primarily from charges for services performed such as crypt storage, grave sales, openings and closings, and marker settings which decreased beginning in 2016 with the decision to allow others to do the settings.

**3490** - transfers in are from the perpetual care fund (Fund 803) in the amount of interest earned for the year, from the Capital Improvement Fund to cover capital outlay expenditures and from the General Fund for the balance to cover operations. The General Fund transfers in 2018A has \$1,105, 2019A has \$13,350, \$15,685 in 2020A, \$15,485 in 2020R and \$21,065 in 2020. There is also \$35,000 from CIP for fencing in 2020 and 2021 Adopted.

#### **EXPENDITURES**

##### **PERSONNEL**

This section represents hours worked by Public Works employees and include fringe benefit costs for one employee.

##### **SERVICES**

**1102** - printing and publishing notices if needed.

**1136** - is for electric and water. Increase beginning in 2017 is for water for the tree nursery established in the cemetery.

**1143** - contracted services for winter grave openings.

**1154** - repairs and maintenance on equipment used in the cemetery and for repairs of facilities in the cemetery.

**1156** - is for the allocated amount of the property, liability and workers' comp insurance premiums.

##### **SUPPLIES**

**1320** - uniform for one employee

**1338** - gasoline for mowers, pickup and other equipment.

**1340** - general supplies used in the cemetery including grass seed, fertilizer, cement mix and plumbing parts.

##### **CAPITAL OUTLAY**

Capital Outlay specifics are as detailed in the Capital Improvement section in the back of the budget document.

## REVENUES

CODE NO.	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2020 REVISED	2021 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	547	8,870	--	2,610	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		547	8,870	0	2,610	0
<b>OTHER</b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	--	--	--	--	--
3946	Contributions	15,192	1,372	--	1,000	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	616	1,837	450	700	400
3960	Miscellaneous Income	--	--	--	--	--
<b>TOTAL</b>		15,808	3,209	450	1,700	400
<b>TOTAL FUND REVENUE</b>		<b>16,355</b>	<b>12,079</b>	<b>450</b>	<b>4,310</b>	<b>400</b>

### BUDGET NOTES

This fund was established in 1991 to account for the proceeds of confiscated or forfeited property that the Police acquire during investigations and arrests. The expenditures in this fund will involve payments to the state and county for their shares of the property seizures in this account. This is a self-sustaining fund and expenditures will only be made if there is cash available in the fund.

#### **REVENUES**

**3410** - money forfeited or confiscated. Due to the uncertainty involved in these receipts, amounts are not budgeted until received.

**3946** - amounts donated specifically to the K9 program.

**3950** - interest earned on accumulated balances.

#### **EXPENDITURES**

##### **SERVICES**

**1120** - postage for samples or required legal notification.

**1143** - mainly used for towing charges of impounded cars.

**1162** - the amount paid to the state and counties for their share of any forfeited property.

**1188** - training expenses.

##### **SUPPLIES**

**1340** - supplies used for law enforcement.

##### **CAPITAL OUTLAY**

**1510** - Nothing anticipated.

## REVENUES

CODE NO.	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2020 REVISED	2021 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	--	--	--	--	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		0	0	0	0	0
<b>OTHER</b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	--	--	--	--	--
3946	Contributions	1,911	8,805	--	705	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	61	251	--	100	--
3960	Miscellaneous Income	--	--	--	--	--
<b>TOTAL</b>		1,972	9,056	0	805	0
<b>TOTAL FUND REVENUE</b>		<b>1,972</b>	<b>9,056</b>	<b>0</b>	<b>805</b>	<b>0</b>

### BUDGET NOTES

This fund was established to account for the activities involved with all child safety programs conducted by the Police Department. Therefore, the activities for Hooked on Fishing and the school programs are all handled through this fund. The emphasis shifted from Hooked on Fishing to Hooked on Hoops beginning in 2002. Recently there has not been much activity in this fund.

### REVENUES

**3946** - the amount of donations, and the budgets are based on prior years and plans for increased activity levels. Donations from Princeton Used Clothing, Eddy Foundation, Wal-Mart and Anoka Winter Knights for various law enforcement education and relation activities.

### EXPENDITURES

#### SERVICES

**1189** - training expenses.

#### SUPPLIES

**1340** - estimated supplies expense. This is a self-sustaining fund, so purchases will only be made if money is available. 2018 and 2019 Actual has funds spent for Shop With a Cop and Public Safety Day. 2019A also contains first aid supplies and expenditures for Public Safety Day.

## REVENUES

CODE NO.	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2020 REVISED	2021 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	--	--	--	--	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		0	0	0	0	0
<b>OTHER</b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	--	--	--	--	--
3960	Miscellaneous Income	--	--	--	--	--
<b>TOTAL</b>		0	0	0	0	0
<b>TOTAL FUND REVENUE</b>		0	0	0	0	0

### BUDGET NOTES

Fund 212 was established in 1991 to account for money received for restitution to the Police Department for expenses incurred in the investigation of criminal activities. The activity in this fund has been minimal over the past years. Since the activity is unpredictable, amounts are not budgeted until received. This is a self-sustaining fund and expenditures will only be made if there is money available in the fund.

### REVENUES

The revenue would be received as restitution and is placed in this fund to be available for expenditure by the Police Department for costs of investigation, principally for the purchase of information from individuals or for equipment used during investigations.

### EXPENDITURES

#### SUPPLIES

1340 - is for information payments and buy fund expenses. Expenditures are made when the cash buy fund needs to be replenished.

## REVENUES

CODE NO.	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2020 REVISED	2021 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	--	--	--	--	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		0	0	0	0	0
<b>OTHER</b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	53	157	20	40	40
3960	Miscellaneous Income	--	--	--	--	--
<b>TOTAL</b>		53	157	20	40	40
<b>TOTAL FUND REVENUE</b>		<b>53</b>	<b>157</b>	<b>20</b>	<b>40</b>	<b>40</b>

### BUDGET NOTES

The Council approved a plan recommended by staff to transfer \$10,000 from the General Fund to this fund in 1990. This was done after a 1989 drug investigation. The purpose of this fund is to allow the police access to money for special investigation projects only. This is not intended to fund normal police activities.

#### **REVENUES**

The revenues section shows allocated interest. Since the activity in this fund is not predictable, revenue is not projected in the budget until after receipt.

#### **EXPENDITURES**

##### **SERVICES**

1162 – funds used for participation in Sherburne County Drug Task Force.

## REVENUES

CODE NO.	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2020 REVISED	2021 ADOPTED
<b><u>CHARGES FOR SERVICES</u></b>						
3410	Charges for Services	--	--	--	--	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		0	0	0	0	0
<b><u>OTHER</u></b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	1,600	1,600	2,600	1,600	1,600
3902	Federal Grant	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	20	330	10	50	20
3960	Miscellaneous Income	--	--	--	--	--
<b>TOTAL</b>		1,620	1,930	2,610	1,650	1,620
<b>TOTAL FUND REVENUE</b>		<b>1,620</b>	<b>1,930</b>	<b>2,610</b>	<b>1,650</b>	<b>1,620</b>

### BUDGET NOTES

Fund 216 was set up to account for receipts and expenditures incurred in improvement and maintenance of Solheim Field.

#### **REVENUES**

**3490** - transfer-in from the General Fund. There is also an \$800 transfer in from the Park Fund to show the additional commitment to this facility that was started in 1998. Beginning in 2015 there is an additional \$1,000 to aid in payment of the water bill if needed.

**3946** - is for donations. Since donations are unpredictable, no attempt is made to estimate or budget prior to actual receipt.

#### **EXPENDITURES**

##### **SERVICES**

**1136** – utilities expense, primarily to assist in water payments for irrigation of the fields.

**1154** – for various repairs to the facility or to equipment used to maintain the field.

##### **SUPPLIES**

**1340** - general supplies to be used at the discretion of the Park Board, but only to the limit of available funds.

## REVENUES

CODE NO.	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2020 REVISED	2021 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	--	--	--	--	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	13,950	10,000	13,000	7,000	10,000
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		13,950	10,000	13,000	7,000	10,000
<b>OTHER</b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	3,900	--	2,625	2,345
3902	Federal Grant	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	86	256	70	50	40
3960	Miscellaneous Income	--	--	--	--	--
<b>TOTAL</b>		86	4,156	70	2,675	2,385
<b>TOTAL FUND REVENUE</b>		<b>14,036</b>	<b>14,156</b>	<b>13,070</b>	<b>9,675</b>	<b>12,385</b>

### BUDGET NOTES

Fund 240 is used to account for the revenues and expenditures of the Civic Center. This was set up as a separate fund in 1986 to emphasize that the Civic Center was intended to be self-sustaining. Beginning in 2002, the Civic Center was closed during the winter. In 2012 it was determined that the Civic Center was no longer in a condition that it could be rented out. That started a community effort to raise money and use volunteers to renovate the facility. Once this renovation was completed, rentals were started and the frequency has been steadily increasing.

#### **REVENUES**

- 3430** - money received for the rental of the Civic Center. This was down in 2020 due to Covid19 restrictions.
- 3490** - transfer in from the general fund to cover the balance of expenditures in excess of revenues when needed.
- 3946** - has amounts for grants and donations for the project. This amount has been adjusted for the actual receipts.

#### **EXPENDITURES**

##### **PERSONNEL**

Personnel services consist of the actual hours spent by Public Works employees at the Civic Center.

##### **SERVICES**

- 1136** - electric, water and natural gas for the facility.
- 1143** - costs of pest control services.
- 1154** - repairs on the HVAC and building.
- 1156** - allocated liability and asset insurance.
- 1186** - sales tax on rental income and the assessment for solid waste fees by the county.

##### **SUPPLIES**

**1340** - general supplies, such as paper products, toilet paper, and cleaning supplies.

##### **CAPITAL OUTLAY**

There are no current plans for capital items in the budget.

## REVENUES

CODE NO.	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2020 REVISED	2021 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	--	--	--	--	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER</b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	2,500	2,500	2,500	5,000	2,500
3902	Federal Grant	--	--	--	--	--
3946	Contributions	3,100	3,300	--	13,500	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	37	167	--	40	25
3960	Miscellaneous Income	--	--	--	--	--
<b>TOTAL</b>		<b>5,637</b>	<b>5,967</b>	<b>2,500</b>	<b>18,540</b>	<b>2,525</b>
<b>TOTAL FUND REVENUE</b>		<b>5,637</b>	<b>5,967</b>	<b>2,500</b>	<b>18,540</b>	<b>2,525</b>

### BUDGET NOTES

Fund 242, was established at the request of the Christmas Lighting Committee. In order for donations to be deductible, it was determined that the money should be given to and accounted for by the City. In 1997, this fund was renamed Community Beautification Committee to reflect that the funds are now used for projects other than just Christmas lighting and flowers. Funding still remains from donations only. This fund is designed merely to account for the donations received, and the expenditures made from those donations, for Christmas lighting and City flower activities. The fund is not designed to reflect expenditures or funding made by the City other than the transfer from the Liquor Fund.

### REVENUES

**3490** - transfer in from the City Liquor Fund. Due to budget constraints, this transfer was suspended in 2003 and 2004. The transfer was re-established 2005 in recognition of the value to the community and the difficulty of obtaining sufficient donations. Beginning in 2009, the transfer had been decreased due to budgetary pressures, but the funding was restored to the prior amount in 2013.

**3946** - contributions received. This had a large increase in 2020 for donations for "Light up Princeton" park project.

**3950** - this fund's interest allocation from City investments.

### EXPENDITURES

#### SUPPLIES

**1340** - purchases of decorations, banners and flowers and supplies. This has an increase for the additional activity involved in the new park holiday lighting project.

## REVENUES

CODE NO.	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2020 REVISED	2021 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	--	--	--	--	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		0	0	0	0	0
<b>OTHER</b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	--	--	--	--	--
3946	Contributions	2,000	3,310	2,000	2,000	2,000
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	--	--	--	--	--
3960	Miscellaneous Income	--	--	--	--	--
<b>TOTAL</b>		2,000	3,310	2,000	2,000	2,000
<b>TOTAL FUND REVENUE</b>		<b>2,000</b>	<b>3,310</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>

### BUDGET NOTES

Fund 250 was established to account for various donations received that are intended for community projects or activities. The money from the donations will be recorded and kept in this fund until the appropriate requirements are met to enable payment for the project or activity.

#### REVENUES

**3946** - is for donations received.

#### EXPENDITURES

The expenditures section indicates the payment for the various items.

**1162** - primarily for payments to community activities for donations received.

## REVENUES

CODE NO.	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2020 REVISED	2021 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	--	--	--	--	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER</b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	--	--	--	--	--
3960	Miscellaneous Income	--	--	--	--	--
<b>TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUND REVENUE</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### BUDGET NOTES

Fund 252 was established in 2005 to account for transactions regarding grants for development projects (such as clean-up grants).

#### **REVENUES**

The revenues section shows grant proceeds received. Nothing is budgeted for 2018 or 2019.

#### **EXPENDITURES**

The expenditures section indicates the pass-through payment for the grants received. This also shows no budgeted amounts.

## REVENUES

CODE NO.	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2020 REVISED	2021 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	--	--	--	--	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		0	0	0	0	0
<b>OTHER</b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	--	--	--	--	--
3960	Miscellaneous Income	--	--	--	--	--
<b>TOTAL</b>		0	0	0	0	0
<b>TOTAL FUND REVENUE</b>		0	0	0	0	0

### BUDGET NOTES

Fund 253 was established in 2005 to account for transactions for development projects. It is used for transactions for development that are not currently or may never be associated with a specific project such as engineering studies.

#### **REVENUES**

The revenues section will show reimbursements as received from developers or from other City funds when appropriate.

#### **EXPENDITURES**

The expenditures section is for engineering expenses on general development type projects or for preliminary work prior to commitment to project or determination of funding method. There are also legal and other expert and professional expenses for the same type of projects. The larger amount in 2016A is primarily for engineering work done on the Highway 95 and 21<sup>st</sup> Avenue intersection. The amount in 2017A is for several development projects. The amount in 2018A is for engineering on the roundabout on the south end of town and development projects, and consulting work on several TIF districts established during the year with these costs being reimbursed by the tax increments when received. 2019R amounts are primarily for the cell tower legal and engineering work.

## REVENUES

CODE NO.	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2020 REVISED	2021 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	5,025	3,000	2,500	2,000	2,000
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		<b>5,025</b>	<b>3,000</b>	<b>2,500</b>	<b>2,000</b>	<b>2,000</b>
<b>OTHER</b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	18,678	24,080	3,985	19,690	1,250
3902	Federal Grant	--	--	--	1,700	--
3946	Contributions	4,210	6,800	--	4,000	6,000
3949	Refunds and Reimbursement	--	--	--	--	--
3950	Interest	1,160	1,743	500	500	200
3960	Miscellaneous Income	7,100	13,090	5,000	5,285	6,000
<b>TOTAL</b>		<b>31,148</b>	<b>45,713</b>	<b>9,485</b>	<b>31,175</b>	<b>13,450</b>
<b>TOTAL FUND REVENUE</b>		<b>36,173</b>	<b>48,713</b>	<b>11,985</b>	<b>33,175</b>	<b>15,450</b>

### BUDGET NOTES

This fund accounts for the transactions of the financial reserves established for the purchase of fire equipment and expenditures for the construction of a new fire station. With the completion of the new public safety building this fund will be exclusively for trucks and equipment. All fire department expenditures, except for the reserve and capital expenditure accounts, are shown in the Fire Department budget in the general fund. With the development of the Fire Truck Fund, this fund will account for the transactions relating to equipment and has been re-named

#### **REVENUES**

- 3410** - charges on fire calls and allocated to the respective participating government unit. The Fire Advisory Board will determine the disposition of the revenues annually.
- 3490** - transfers for fire equipment reserves. 2020R and 2021A are shown with estimates of the amount that will be available for transfer after operating expenditures.
- 3946** - contributions and donations received. The amount shown in 2020R is for donations already received.
- 3950** - allocated interest.
- 3960** - 2018 is money received from the state for the rental of space in the fire bay for storage of the Relocation trailer and the sale of a Pace American trailer. 2019 has funds from the sale of the original used Chief's squad and other replaced equipment.

#### **EXPENDITURES**

##### **CAPITAL OUTLAY**

- 1510** - 2018A has funds for a replacement used Chief's car and a new pickup that will serve as a medical response unit and may be outfitted with grass fighting equipment. Nothing is budgeted for 2020 or 2021.

<b>REVENUES</b>						
<b>CODE NO.</b>	<b>DESCRIPTION</b>	<b>2018 ACTUAL</b>	<b>2019 ACTUAL</b>	<b>2020 ADOPTED</b>	<b>2020 REVISED</b>	<b>2021 ADOPTED</b>
	<b><u>CHARGES FOR SERVICES</u></b>					
3410	Charges for Services	--	--	--	--	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b><u>OTHER</u></b>					
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	31,562	157,886	--	--	--
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	--	--	--	--	--
3960	Miscellaneous Income	--	--	--	--	--
	<b>TOTAL</b>	<b>31,562</b>	<b>157,886</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL FUND REVENUE</b>	<b>31,562</b>	<b>157,886</b>	<b>0</b>	<b>0</b>	<b>0</b>

**BUDGET NOTES**

This fund accounts for the transactions of FEMA and other fire equipment grants.

**REVENUES**

**3902** - receipt of the grant proceeds.

**3960** - The amount in 2018A is for the grant for hoses & nozzles and 2019 is for replacement air packs and masks.

**EXPENDITURES**

The expenditures in 2018A is for a thermal camera, hose and related equipment. 2019 is for replacement air packs and masks.

## REVENUES

CODE NO.	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2020 REVISED	2021 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	--	--	--	--	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		0	0	0	0	0
<b>OTHER</b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	68,753	101,141	93,000	93,000	93,000
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	--	--	--	--	--
3960	Miscellaneous Income	5,000	5,000	--	--	--
<b>TOTAL</b>		73,753	106,141	93,000	93,000	93,000
<b>TOTAL FUND REVENUE</b>		<b>73,753</b>	<b>106,141</b>	<b>93,000</b>	<b>93,000</b>	<b>93,000</b>

### BUDGET NOTES

This fund was initiated in 2005 and records the transactions incurred with the Disaster Relocation project that the City has chosen to participate in.

#### REVENUES

**3902** - funds received from the State through Mille Lacs County for expenses incurred in participating in this program. Beginning in 2017 these funds are being requested by and paid directly to the City.

**3960** - funds received for rental of the Public Safety building for the storage of the relocation supply trailer. The rental receipt is now shown in Fund 260 beginning in 2018.

#### EXPENDITURES

##### PERSONNEL

This section is for time spent in training and drills related to the Disaster Relocation program. Starting 2019A has a share of the expenses of the halftime Fire Chief who is also responsible for the Relocation program and Emergency Management.

##### SERVICES

**1120** - phone and internet service.

**1143** - payments for training and drill time for non-employee participants. This also includes payments for radio and pager purchases and repairs needed for this activity.

**1154** - expenses incurred in repairs or renovations to improve the utilization for the program.

**1162** - paging system expenses.

**1189** - training and conference registration costs for emergency response.

##### SUPPLIES

**1340** - supplies and equipment purchased for a possible relocation and for preparing or training for an emergency. The increase in 2018A and 2019 is for equipment for the establishment of the Emergency Operations Center.

**1358** - office supplies used for this program.

##### CAPITAL OUTLAY

**1510** - 2018A is for Relocation's portion of a generator and install. 2020 and 2021 amounts are as listed in the CIP section of this budget of the respective budgets.

## REVENUES

CODE NO.	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2020 REVISED	2021 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	--	447,055	727,475	--	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		0	447,055	727,475	0	0
<b>OTHER</b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3949	Refunds and Reimbursement	--	--	--	--	--
3950	Interest	--	1,260	--	--	--
3960	Miscellaneous Income	--	2,400	--	--	--
<b>TOTAL</b>		0	3,660	0	0	0
<b>TOTAL FUND REVENUE</b>		<b>0</b>	<b>450,715</b>	<b>727,475</b>	<b>0</b>	<b>0</b>

### BUDGET NOTES

This fund was established in 2019 to record the transactions of the Fire Truck Fund that was agreed to and funded by all entities of the Princeton Fire and Rescue Department.

#### REVENUES

**3410** - Money received from the City and townships according to the established formula and bond proceeds.  
**3950** - allocated interest.

#### EXPENDITURES

#### CAPITAL OUTLAY

**1510** - the amount in 2019A has been shifted into this fund from the newly named Fire Equipment Fund. This amount was for the purchase of a used aerial truck and new engine. The amount in 2019R is for amounts spent on the acquisition of a used aerial truck. The new engine has been ordered, but the payments on that truck will not be made until 2020 and is shown in that year. 2021 is for a tender or pumper tender combination.

## REVENUES

CODE NO.	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2020 REVISED	2021 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	--	--	--	--	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		0	0	0	0	0
<b>OTHER</b>						
3200	Property Taxes	18,170	17,732	18,170	17,750	18,170
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	5,243	5,000	5,000	5,000	5,000
3902	Federal Grant	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	--	--	--	--	--
3960	Miscellaneous Income/Rent	50	1	--	--	--
<b>TOTAL</b>		23,463	22,733	23,170	22,750	23,170
<b>TOTAL FUND REVENUE</b>		<b>23,463</b>	<b>22,733</b>	<b>23,170</b>	<b>22,750</b>	<b>23,170</b>

### BUDGET NOTES

This fund is for the operation of the Economic Development Authority. Transactions are authorized by the EDA Board and accounted for here by City personnel.

#### REVENUES

- 3200** - property taxes established by a tax levy for EDA purposes.
- 3490** - from the General Fund and other economic development funds to finance specific EDA transactions.
- 3950** - interest from loans made by the EDA and on accumulated funds.

#### EXPENDITURES

##### PERSONNEL

The personnel section has 40% of the cost for the Development Planner/Specialist and 33% of the Zoning Specialist.

##### SERVICES

- 1102** - budget for possible notices or ads.
- 1120** - long distance toll charges and postage.
- 1140** - amounts for special project contract for legal or consulting. 2021A has \$5,000 for an intern.
- 1142** - engineering charges for research or planning purposes.
- 1143** - EDA Board member payments at \$10 per meeting. Legal fees are included here also.
- 1162** - costs involved with annexation filings and Initiative Foundation contributions.
- 1186** - special assessments on the Aero Business Park purchased land and for solid waste assessments.
- 1188, 1189, 1190** - amounts for training and conferences for the Planner and EDA members.

##### SUPPLIES

- 1358** - items used in the office by the Development and Zoning specialists.

##### CAPITAL OUTLAY

- 1510** - capital outlay as presented in the CIP section of the respective year's budget document.

## REVENUES

CODE NO.	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2020 REVISED	2021 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	--	--	--	--	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER</b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	--	--	--	--	--
3960	Miscellaneous Income/Land Sale	--	--	--	--	--
<b>TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUND REVENUE</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### BUDGET NOTES

This fund is established for the preparation and maintenance of a Surface Water Management Plan (SWMP) for the City of Princeton. Expenditures will be for engineering and other costs involved in the development and updating of the plan for the City. When the plan is completed, it is anticipated that there will be some revenue from the sale of the plan or portions of the information to developers to be used in designing their development surface water plans. The City has also established a surface water utility that will generate revenue from monthly parcel charges to all land in city limits. Although the utility fees have been discussed for several years, the fees have not been implemented to date.

#### **REVENUES**

**3410** - Implementation of the charges was delayed and is unscheduled at this point.

**3490** - transfers-in from the General Fund, the Capital Improvement Fund and other development funds to finance the development of the plan.

#### **EXPENDITURES**

##### **SERVICES**

**1142** - engineering charges for research and plan development.

**1143** - for other professional expenditures necessary for the plan development, such as, survey work and aerial photos.

##### **SUPPLIES**

**1340** - computer and printer supplies.

##### **CAPITAL OUTLAY**

## REVENUES

CODE NO.	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2020 REVISED	2021 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	--	--	--	--	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Land	--	100,000	--	--	--
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER</b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	13,211	--	--	--	--
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	--	--	--	--	--
3960	Miscellaneous Income/Land Sale	22	--	--	--	--
<b>TOTAL</b>		<b>13,233</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUND REVENUE</b>		<b>13,233</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

### BUDGET NOTES

This fund was established in 2009 to account for the activities associated with a grant from the U.S. Housing and Urban Development which is administered by Minnesota Housing Financing Authority. The grant was designed to assist the City in stabilizing neighborhoods during the recession and to deal with foreclosed and vacant houses. The exact timing, amount and classification of revenues and expenditures is unknown at this time. The intent is to expend funds only for items that are eligible for the grant program so we get reimbursement for the expenditures. Most of the expenditures and nearly all of the grant receipts have been transacted. Final development on a few of the parcels is waiting completion.

#### **REVENUES**

**3902** - is for the grant receipts.

**3960** - is for the refinancing of the mortgage on an NSP property which required payment of a share of the benefit that property had received from this program.

#### **EXPENDITURES**

##### **SERVICES**

**1143** - for professional expenditures to help administer the program and to pay for City admin costs also. Expenditures in 2018A were primarily for Habitat for Humanity lots, while the 2019A is primarily for consultant charges related to the multiple housing project on West Branch Street.

## REVENUES

CODE NO.	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2020 REVISED	2021 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	--	--	--	--	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		0	0	0	0	0
<b>OTHER</b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	--	--	--	--	--
3960	Miscellaneous Income/Land Sale	24,649	--	--	--	--
<b>TOTAL</b>		24,649	0	0	0	0
<b>TOTAL FUND REVENUE</b>		<b>24,649</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### BUDGET NOTES

This fund was established in 2011 to account for the activities associated with a grant from the State of Minnesota Department of Employment and Economic Development. The grant is designed to assist the homeowners and commercial building owners in the City make improvements to their property. The funding is in the form of long-term loans with the forgiveness of the loan if the property remains owned by the applicant for 10 years. The exact timing, amount and classification of revenues and expenditures are unknown at this time. The intent is to expend funds only for items that are eligible for the grant program so we get reimbursement for the expenditures. A second grant was received in 2014 and the grant receipts are budgeted in 2015 through 2018A.

### REVENUES

**3902** - is for the grant receipts.

**3960** - receipt of an early pay-off of the debt incurred due to sale of the properties in 2018A.

### EXPENDITURES

#### SERVICES

**1142** – payments made to MacDonald and Mack for work on downtown design standards for rehabbing of store fronts.

**1143** - for professional expenditures to help administer the program and to pay for City admin costs also.

**1162** – payments for store owner to renovate their store façade.

#### CAPITAL OUTLAY

**1501** - for costs incurred in improvements to commercial and residential buildings and that qualify financially for the assistance.

## REVENUES

CODE NO.	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2020 REVISED	2021 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	--	166,323	--	667,685	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	2,470	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		2,470	166,323	0	667,685	0
<b>OTHER</b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	30,000
3902	Grants	--	--	--	--	--
3946	Contributions	10	10	--	20,000	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	--	--	--	--	--
3960	Miscellaneous Income	--	--	102,000	112,485	--
<b>TOTAL</b>		10	10	102,000	132,485	30,000
<b>TOTAL FUND REVENUE</b>		<b>2,480</b>	<b>166,333</b>	<b>102,000</b>	<b>800,170</b>	<b>30,000</b>

### BUDGET NOTES

Fund 802, "Park Improvements", is designed to account for long-term park acquisition and improvements. Even though revenues have virtually stopped, the budget constraints prohibit additional funding from other internal sources.

#### REVENUES

- 3410 – bond proceeds that will be repaid from future franchise fees.
- 3448 - park dedication funds received from subdivision of land.
- 3490 - in prior years there was a \$20,000 transfer from the Liquor Fund. This transfer from the Liquor Fund was discontinued in the 2003 budget as a levy reduction measure. This funding has not been restored.
- 3946 - contributions received from civic groups for specific projects.
- 3950 - interest allocated from city investments.
- 3960 – the amounts beginning in 2019R are franchise fee receipts established at the end of 2018. These receipts will be used to finance trail improvements and a portion of Riverside/Reibe Park improvements.

#### EXPENDITURES

##### SUPPLIES

- 1340 - supplies used in the improvement or enhancement of park facilities.

##### CAPITAL OUTLAY

- 1501 - 2018A is for purchase of land from Redmayne that was partially donated.
- 1502 - 2018A is for the construction of the Riverside Park restroom facility and partial engineering for the Great Northern Trail. This was completed in 2020 with revenue from franchise fees. 2020 amounts are for expenditures related to the park improvement project noted above.

##### TRANSFERS

- 1790 - transfers to the Solheim Field Fund for an additional commitment to maintaining the baseball field.

## REVENUES

CODE NO.	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2020 REVISED	2021 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	--	--	--	--	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		0	0	0	0	0
<b>OTHER</b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	4,217	3,055	4,000	5,000	4,000
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	1,109	1,910	1,000	1,400	1,200
3960	Miscellaneous Income	--	--	--	--	--
<b>TOTAL</b>		5,326	4,965	5,000	6,400	5,200
<b>TOTAL FUND REVENUE</b>		<b>5,326</b>	<b>4,965</b>	<b>5,000</b>	<b>6,400</b>	<b>5,200</b>

### BUDGET NOTES

Fund 803, "Perpetual Care", was established to account for reserves designed to provide for perpetual maintenance of the cemetery. These reserves are presently not sufficient to provide the necessary funds for continuing maintenance.

#### REVENUES

**3450** - this revenue is derived from 35% of each grave sale. This revenue from the percentage of the grave sales is intended to remain intact in this Fund to provide investment income.

**3950** - interest on the accumulated funds. It is only the interest that is to be used for maintenance purposes.

#### EXPENDITURES

##### TRANSFERS

**1790** - transfer to the "Cemetery Operations and Maintenance Fund," #205, in the amount of the annual interest revenue.

## REVENUES

CODE NO.	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2020 REVISED	2021 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	--	--	--	--	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		0	0	0	0	0
<b>OTHER</b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	508	511	600	500	450
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	690	1,414	650	1,200	1,000
3960	Miscellaneous Income	--	--	--	--	--
<b>TOTAL</b>		1,198	1,925	1,250	1,700	1,450
<b>TOTAL FUND REVENUE</b>		<b>1,198</b>	<b>1,925</b>	<b>1,250</b>	<b>1,700</b>	<b>1,450</b>

### BUDGET NOTES

Fund 814, "UDAG #2 - Downtown Projects", accounts for maintenance of UDAG #2 receipts and expenditures. UDAG #2 was used to loan money to the two downtown malls' developers.

#### **REVENUES**

The revenue consists of receipts for the repayment of these two loans. The repayment began in 1989 and continues through the year 2023.

#### **EXPENDITURES**

#### **TRANSFERS**

Expenditures from this fund are restricted to economic development.

## REVENUES

CODE NO.	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED	2020 REVISED	2021 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	--	--	--	--	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		0	0	0	0	0
<b>OTHER</b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	526	736	450	500	350
3960	Miscellaneous Income	--	--	--	--	--
<b>TOTAL</b>		526	736	450	500	350
<b>TOTAL FUND REVENUE</b>		<b>526</b>	<b>736</b>	<b>450</b>	<b>500</b>	<b>350</b>

### BUDGET NOTES

Development Loan Fund, Fund 820, resulted from the "UDAG #5 – Crystal Fund". This fund had been used to account for the financial transactions of UDAG #5 which was granted to the City to be used to help finance an expansion of Crystal Cabinets. Since the UDAG grant proceeds were used to loan money to Crystal and since that repayment was completed in 2000, the nature and name of this department basically changed to a fund to be used as a revolving loan fund to facilitate economic development.

### **REVENUES**

The revenues here are interest from loans for development and accumulated funds.

### **EXPENDITURES**

The funds from UDAG #5 were restricted for economic development. The UDAG agreement specified setting up a revolving fund to be used for future loans and grants to be used as incentives for economic development. The money accumulated in this fund is available for revolving loans or for other development incentives. Funds have also been used as a transfer to the EDA Fund #600 to finance specific development activities.

