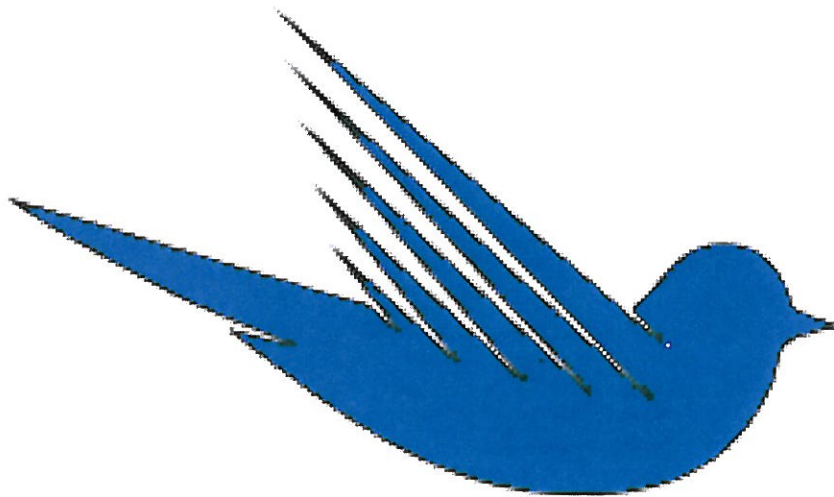


2009 BUDGET

CITY OF ROBBINSDALE



4100 LAKEVIEW AVENUE NORTH
ROBBINSDALE, MINNESOTA 55422

**City of Robbinsdale, Minnesota
2009 Budget**

Table of Contents

	<u>Page No.</u>
Transmittal Memo	3
Levy Graphs:	
City Services Supported By Property Tax Levy	4
Basic Governmental Services – Annual and Monthly Costs	5
General Property Tax - Ad Valorem	6
General Property Tax & Debt Service Levy	7
Fiscal Disparities	8
Local Government Aid	9
General Fund Property Tax Levy and State Aids	10
Budget Summary – All Funds:	
Budget Summary By Category	11
General Fund:	
Summary of Revenues, Expenditures, and Changes in Fund Balance	13
General Fund Revenues by Source – Graph	14
General Fund Summary of Revenue & Other Financing Sources	15-17
General Fund Expenditures by Department – Graph	18
General Fund Expenditures by Department	19
General Fund Expenditures by Major Objective	20-21
Special Revenue Funds – Comparative Analysis of Fund Balance	23
Debt Service Funds:	
General Debt Service	25-26
Non-Bonded Debt Service	27-28
Capital Project Funds:	
Capital Improvement	30-31
Permanent Improvement Revolving Fund	32
Enterprise Funds – Comparative Operating Statements	34-35
Internal Service Funds – Comparative Operating Statements	37-38



City of Robbinsdale

December 16, 2008

Dear Honorable Mayor and Council Members:

As required by State Law, the City held its annual Truth In Taxation Meeting on December 8, 2008. This meeting served as a public hearing for discussion of the 2009 proposed Property Tax Levy, and the 2009 final proposed City budgets.

The proposed property tax levies for the City are as follows:

➤ General Fund Operations	\$ 4,480,826
➤ Debt Service – G.O. Building Bonds	\$ 199,196
➤ Debt Service – G.O. Street Bonds of 2002	\$ 104,541
➤ Debt Service – G.O. Street Bonds of 2006	\$ 204,743
➤ Debt Service – G.O. Capital Equipment Note of 2009	\$ 174,748
➤ HRA Levy	\$ <u>210,539</u>
Total	\$ <u>5,374,593</u>

Resolutions for the 2009 proposed budgets and property tax levies have been prepared for your consideration. Any changes that are made to the resolutions will be reflected in the final adopted budget for 2009 and will be transmitted to the County as appropriate.

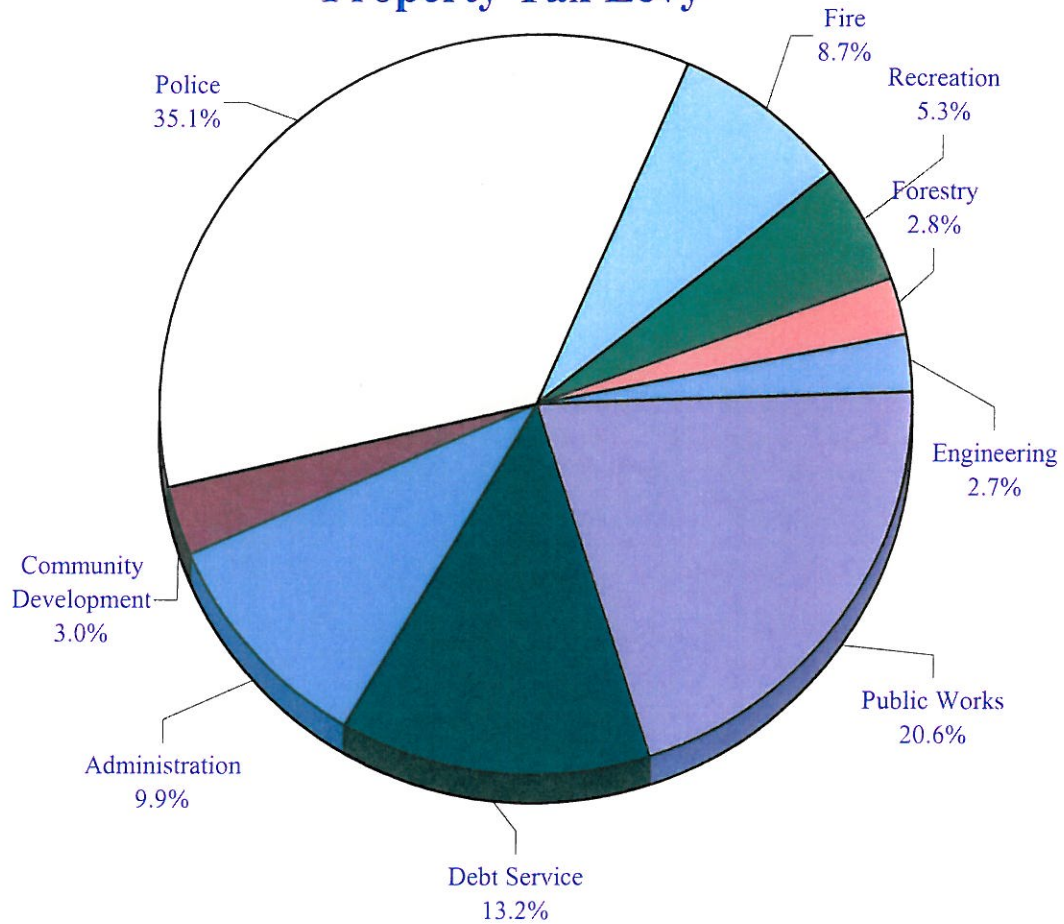
Respectfully submitted,

Marcia Glick
City Manager

Concurrence:

Larry Jacobson
Finance Director

2009 City Services Supported By Property Tax Levy



City property taxes pay for basic services:

The Pie Graph depicts the distribution of the property taxes received for the following basic services provided:

Police Protection

Community Development (planning & zoning, comprehensive planning, housing programs administration)

Administration (council, administration, elections, assessing, finance)

Debt Service (outstanding bonds and capital equipment notes)

Public Works (street, and park maintenance)

Engineering (building inspections, rental housing inspection, code enforcement, engineering administration)

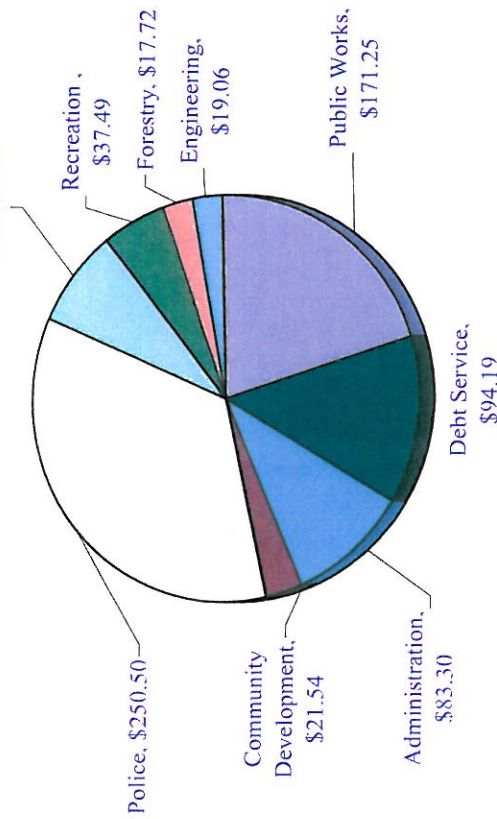
Forestry

Recreation (recreation programming, city band, library building)

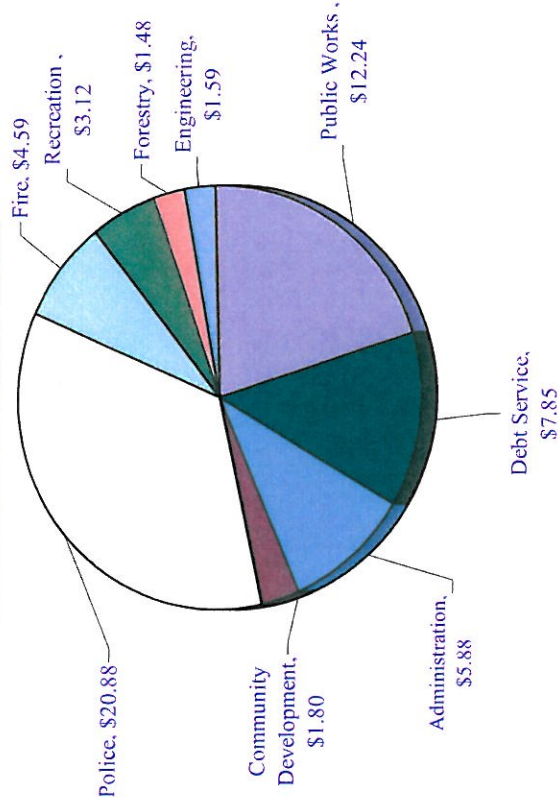
Fire Protection

City of Robbinsdale, Minnesota

**Basic Governmental Services
Annual Cost (\$713.00)
2009 Estimated Property Taxes
For a Median Valued Home**
Fire, \$55.04

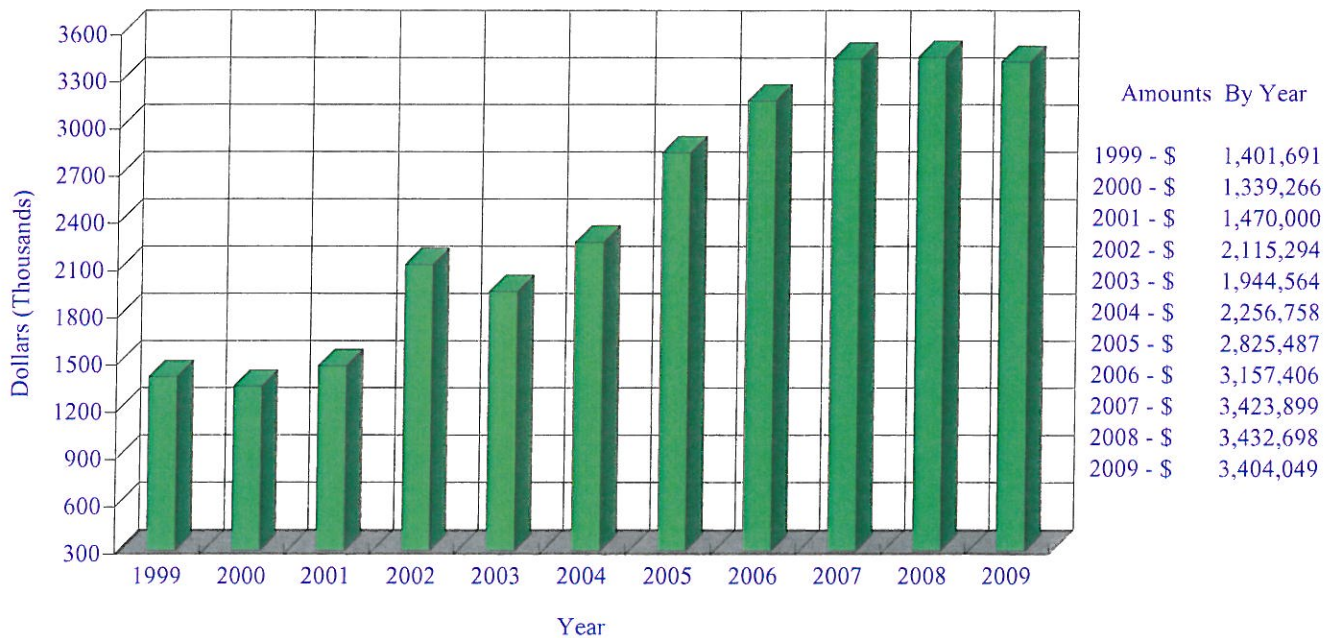


**Basic Governmental Services
Estimated Monthly Cost (\$59.42)
2009 Estimated Property Taxes
For a Median Valued Home**
Fire, \$4.59



Annual and monthly costs depicted in the pie charts above represent an approximate of how the City portion of the property taxes paid for a median valued home within the City would be spread. The calculation represents the costs of each service less direct revenue and indirect aids. Indirect aids were spread based upon a weighted average of the services expenditure budget.

AD VALOREM TAX OF CITY GENERAL FUND 1999-2009

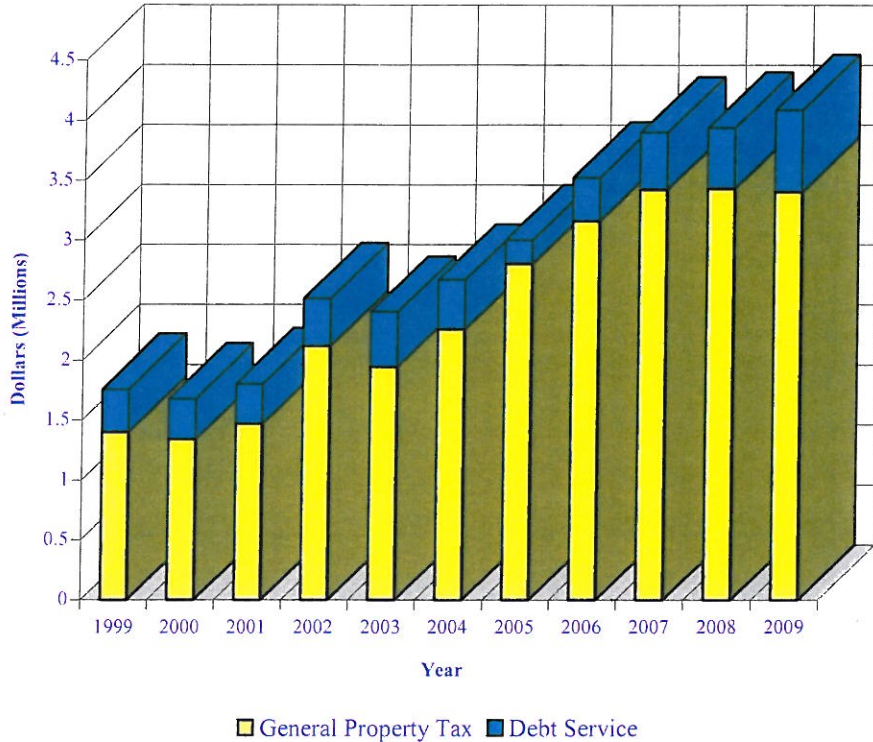


This graph displays the amount of property tax actually paid to support the service level of the General Fund. Beginning in 2003 the State Legislature reduced the State Aid allocations of cities. This has resulted in shifting the burden for raising funds needed to pay for the cost of basic governmental services directly to the Ad Valorem Property Tax.

The 2009 Proposed Levy is \$3,404,049, which represents a \$28,649 or 0.8% decrease from the 2008 levy of \$3,432,698. The proposal represents changes to the levy to cover increased PERA contributions, increased payroll rates, and to help pay for basic government services. Local Government Aid and Fiscal Disparities

CITY OF ROBBINSDALE

General Property Tax & Debt Service



Amounts By Year		
	General	Debt Service
1999 - \$	1,401,691	355,025
2000 - \$	1,339,266	337,577
2001 - \$	1,470,000	332,713
2002 - \$	2,115,294	398,829
2003 - \$	1,944,564	458,040
2004 - \$	2,256,758	412,508
2005 - \$	2,802,810	197,251
2006 - \$	3,159,478	364,911
2007 - \$	3,423,899	477,093
2008 - \$	3,432,698	507,727
2009 - \$	3,404,049	683,228

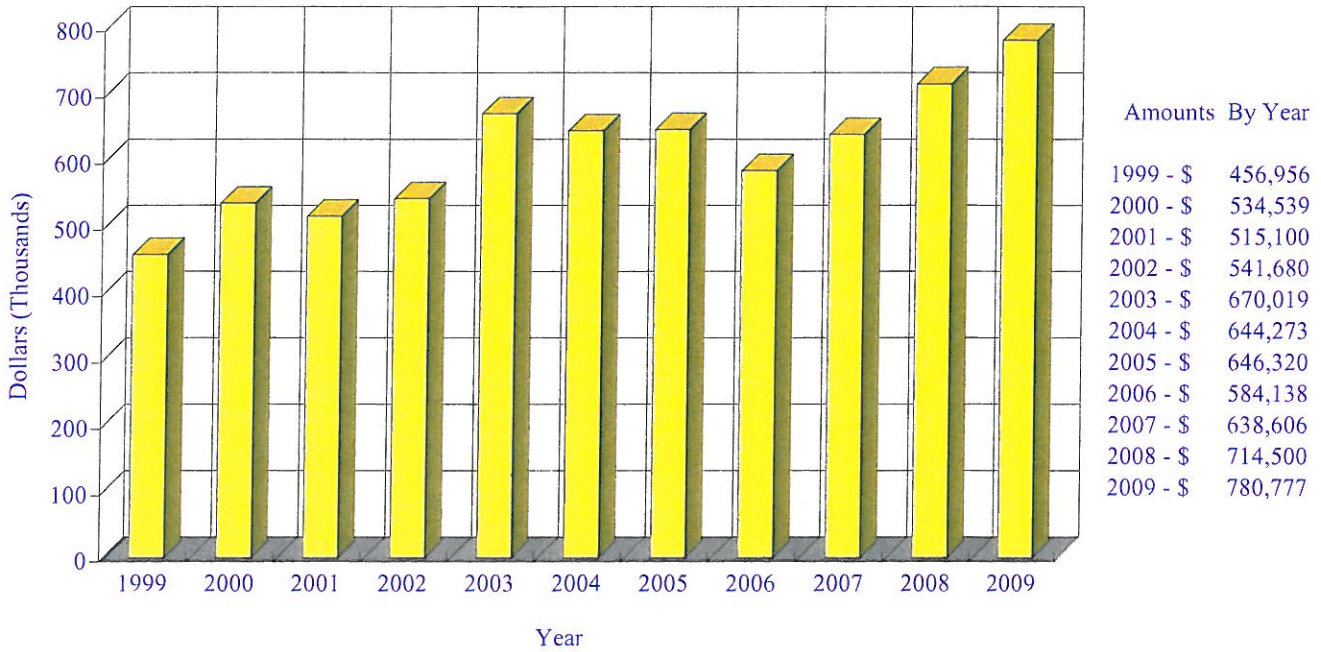
The property tax levy being proposed for the General Fund and all debt service requirements (excludes fiscal disparities and market value homestead credits) is \$4,087,277 for 2009, which is an increase of 3.7% or \$146,852 over the 2008 levy.

The 2009 proposed General Fund Levy represents an 0.8% or \$28,649 decrease from the 2008 General Fund Levy.

The debt service levies consist of the following:

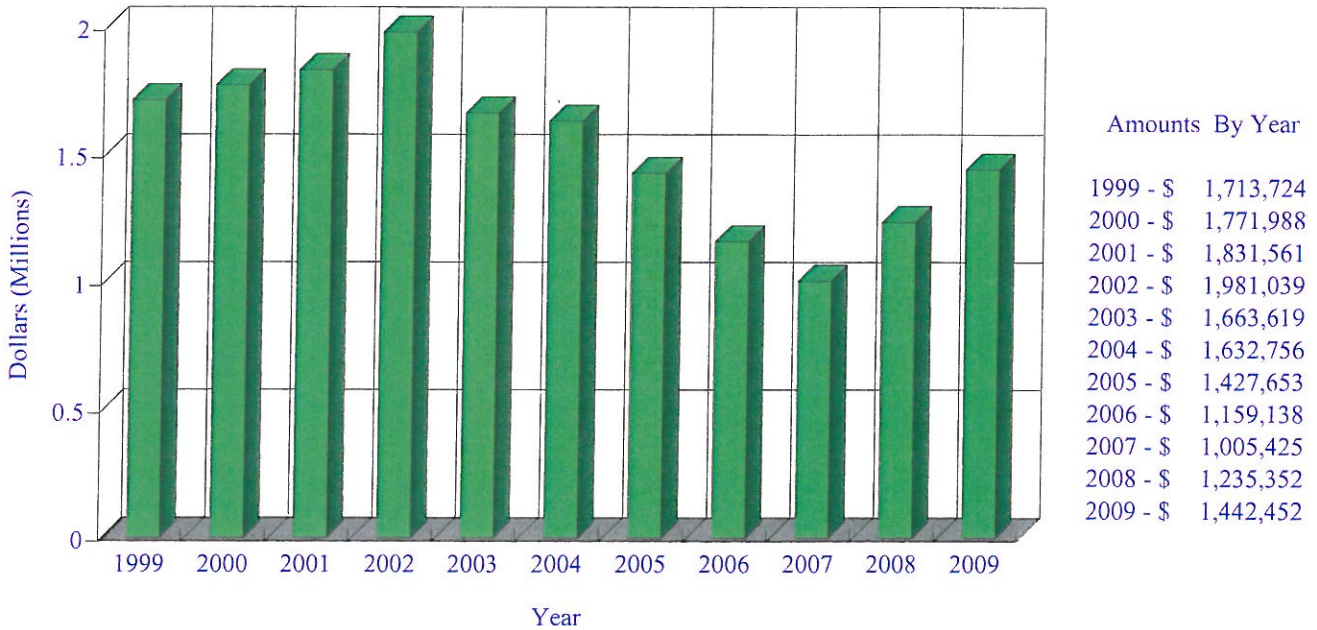
- 1999 General Obligation Building Refunding Bonds (police & fire station) - \$199,196.
- 2002 General Obligation Street Improvement Bonds - \$104,541.
- 2006 General Obligation Street Reconstructin Bonds - \$204,743
- 2008 General Obligation Capital Equipment Bonds - \$174,748

FISCAL DISPARITIES METRO AREA COMM/IND SHARED TAX BASE



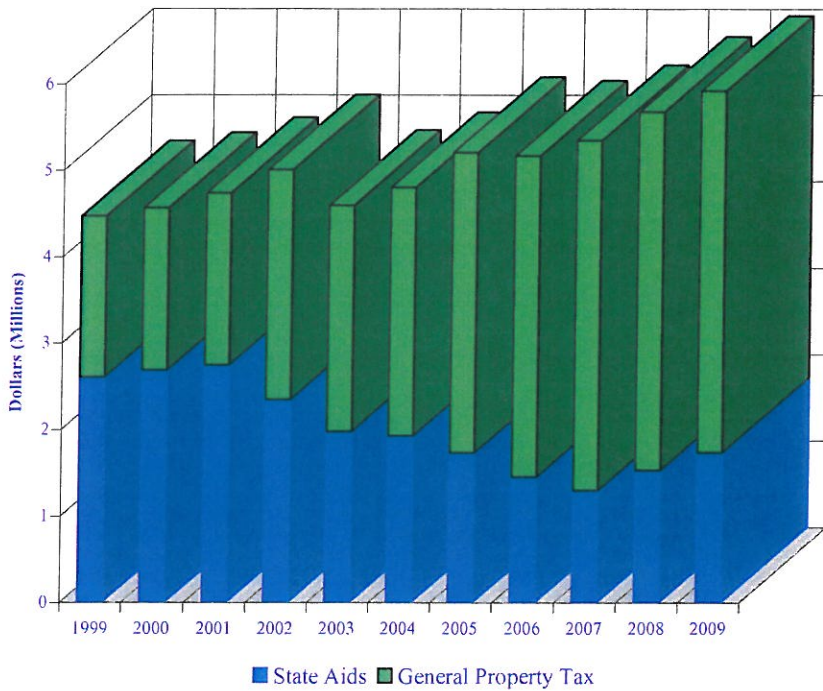
Fiscal disparities is the sharing of 40% of the commercial/industrial (C/I) tax base in the metropolitan seven county area since 1971. The 2009 amount has been established by the County to be \$780,777, which represents a 9.28% or \$66,277 increase over 2008.

LOCAL GOVERNMENT AID



The City receives Local Government Aid (LGA) to help offset costs of providing essential services. The LGA is determined by the State using a formula that is based on various need and ability to pay factors such as population, road accidents, and the change in property values. Since 2002, the City's overall LGA has been reduced by \$538,587 or 27.19%. The 2008 increase of \$207,100 was the result of the City's decreased ability to pay as calculated within the State's LGA Formula. This is directly related to the decrease in estimated population over the last ten year period as compared with Greater Minnesota.

CITY OF ROBBINSDALE General Fund Property Tax Levy and State Aids (LGA & MVHC*)



Amounts By Year

	General Property Tax Levy	State Aids	Total
1999 - \$	1,858,647	2,610,340	4,468,987
2000 - \$	1,873,805	2,691,481	4,565,286
2001 - \$	1,985,100	2,751,279	4,736,379
2002 - \$	2,656,974	2,348,602	5,005,576
2003 - \$	2,614,583	1,979,633	4,594,216
2004 - \$	2,871,329	1,930,683	4,802,012
2005 - \$	3,470,437	1,735,978	5,206,415
2006 - \$	3,713,006	1,455,038	5,168,044
2007 - \$	4,047,520	1,300,425	5,347,945
2008 - \$	4,147,198	1,531,352	5,678,550
2009 - \$	4,184,826	1,738,452	5,923,278

The 2009 General Fund Levy (Ad Valorem and Fiscal Disparities) and State Aids (LGA & MVHC) are proposed to increase by \$403,907 or 7.11% over 2008.

* - Market Value Homestead Credit

CITY OF ROBBINSDALE, MINNESOTA

**2009 BUDGET SUMMARY
BY CATEGORY**

Category	Governmental Funds				Proprietary Funds		Total Budget
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	
Fund Balance, January 1	\$ 4,393,816	\$ 81,852	\$ 836,099	\$ 5,029,353	\$ 14,685,548	\$ 5,505,748	\$ 30,532,415
<u>Revenue</u>							
General Property Taxes	4,184,826		683,228				4,868,054
Special Assessments			93,500	400,000			493,500
License & Permits	340,500						340,500
Intergovernmental	1,985,071	65,500		14,000	35,000		2,099,571
Charges for Service	531,601		26,000	212,000	7,938,600	1,761,630	10,469,831
Fines & Forfeitures	225,000						225,000
Franchise Fees	400,000			295,000			695,000
Investment Earnings	125,000	1,720	14,000	172,000	259,075	92,500	664,295
Donations	9,500	25,000					34,500
Miscellaneous	6,000	10,500		25,000		36,000	77,500
Total Operating Revenue	7,807,498	102,720	816,728	1,118,000	8,232,675	1,890,130	19,967,751
<u>Other Financing Sources</u>							
Transfers In	220,000			220,000		228,700	668,700
Total Revenues and Other Financing Sources	8,027,498	102,720	816,728	1,338,000	8,232,675	2,118,830	20,636,451
Total Available	12,421,314	184,572	1,652,827	6,367,353	22,918,223	7,624,578	51,168,866
<u>Expenditures</u>							
General Government	1,043,887						1,043,887
Community Development	299,460						299,460
Recreation & Cultural	1,167,076	98,277					1,265,353
Public Safety	4,026,348	3,301					4,029,649
Public Works	1,631,800			28,500	3,779,476		5,439,776
Human Services	6,800						6,800
Debt Service			639,138		223,735		862,873
General Services					2,607,595	2,399,746	5,007,341
Improvement Projects				3,651,150			3,651,150
Total Expenditures	8,175,371	101,578	639,138	3,679,650	6,610,806	2,399,746	21,606,289
<u>Other Financing Uses</u>							
Transfers Out	128,700			139,500	311,000	120,000	699,200
Total Outlays	8,304,071	101,578	639,138	3,819,150	6,921,806	2,519,746	22,305,489
Fund Balance, December 31	\$ 4,117,243	\$ 82,994	\$ 1,013,689	\$ 2,548,203	\$ 15,996,417	\$ 5,104,831	\$ 28,863,377

CITY OF ROBBINSDALE, MINNESOTA

GENERAL FUND

The General Fund is established to account for revenues and expenditures necessary to provide basic governmental activities and services, which are not accounted for in other funds.

CITY OF ROBBINSDALE, MINNESOTA

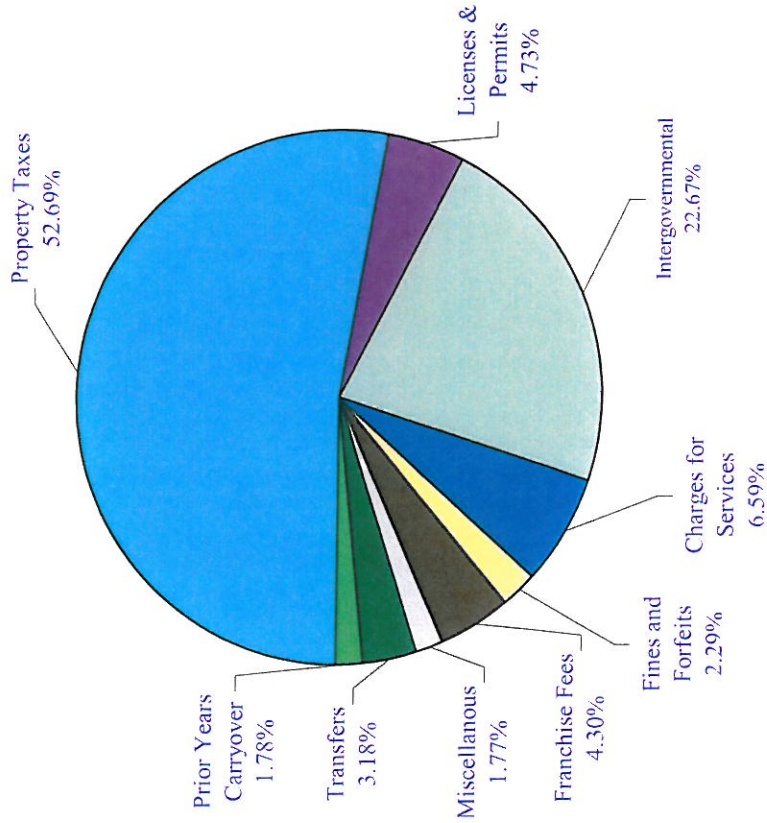
**General Fund
Summary of Revenues, Expenditures, and Changes in Fund Balance**

	2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Adpoted
<u>Revenues</u>					
Taxes	\$ 4,083,346	\$ 4,079,379	\$ 4,147,198	\$ 4,147,198	\$ 4,184,826
License & Permits	382,539	391,529	375,100	372,500	340,500
Intergovernmental	1,829,888	1,572,151	1,681,171	1,783,971	1,985,071
Charges for Services	498,079	497,181	532,095	518,560	531,601
Fines & Forfeitures	227,925	170,671	251,000	180,000	225,000
Franchise Fees	308,887	383,893	338,720	338,720	400,000
Miscellaneous	163,532	209,653	122,500	139,000	140,500
Total Revenue	7,494,196	7,304,457	7,447,784	7,479,949	7,807,498
<u>Other Financing Sources</u>					
Transfers from other funds	172,013	210,561	250,600	250,600	220,000
Total Revenues & Other Financing Sources	7,666,209	7,515,018	7,698,384	7,730,549	8,027,498
<u>Expenditures</u>					
Personal Services	5,106,906	5,002,484	5,349,468	5,282,873	5,631,492
Supplies	227,817	240,721	302,745	308,326	320,290
Other Services & Charges	2,263,063	2,587,366	2,717,453	2,756,464	2,776,318
Capital Outlay	26,300	6,284	600	700	25,500
Amounts Charged to Other Funds	(484,752)	(516,447)	(531,940)	(531,940)	(578,230)
Total Expenditures	7,139,334	7,320,408	7,838,327	7,816,424	8,175,371
<u>Other Financing Uses</u>					
Transfers out to other funds	386,115	2,017			128,700
Total Expenditures & Other Financing Uses	7,525,449	7,322,425	7,838,327	7,816,424	8,304,071
Deficiency of Revenues and Other Financing Sources Over Expenditure and Other Financing Uses	140,760	192,593	(139,943)	(85,875)	(276,573)
<u>Fund Balance</u>					
Beginning of Year	4,146,337	4,287,097	4,479,690	4,479,690	4,393,816
End of Year	\$ 4,287,097	\$ 4,479,690	\$ 4,339,748	\$ 4,393,816	\$ 4,117,243
Fund Balance to Expenditures	60.05%	61.19%	55.37%	56.21%	50.36%

City of Robbinsdale, Minnesota

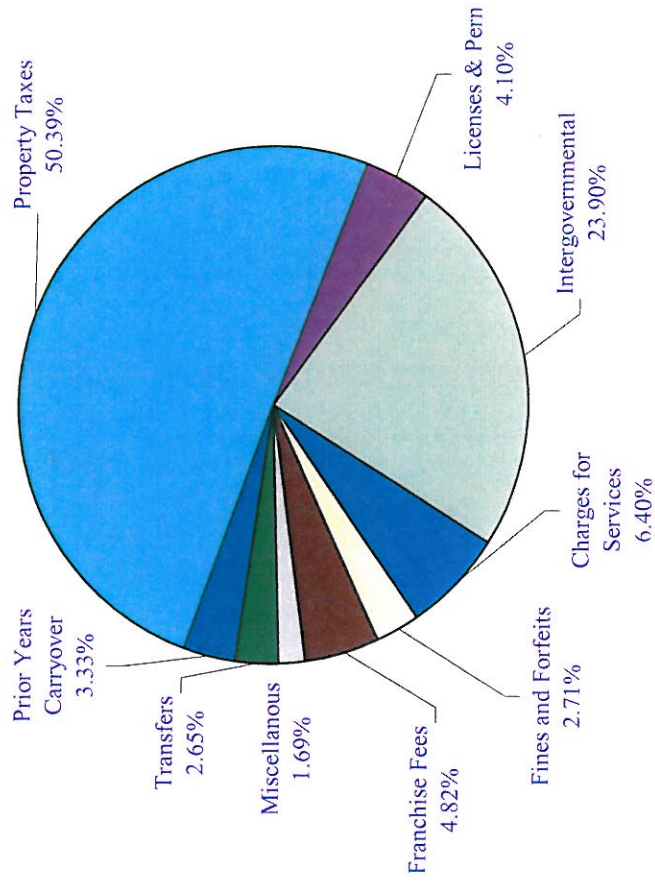
General Fund Revenues By Source

2008 Estimated



Property Taxes	\$4,147,198
Licenses & Permits	372,500
Intergovernmental	1,783,971
Charges for Services	518,560
Fines and Forfeits	180,000
Franchise Fees	338,720
Miscellaneous	139,000
Transfers	250,600
Prior Years Carryover	139,943
Total	\$7,870,492

2009 Proposed Budget



Property Taxes	\$4,184,826
Licenses & Permits	340,500
Intergovernmental	1,985,071
Charges for Services	531,601
Fines and Forfeits	225,000
Franchise Fees	400,000
Miscellaneous	140,500
Transfers	220,000
Prior Years Carryover	276,573
Total	\$8,304,071

CITY OF ROBBINSDALE, MINNESOTA

General Fund Summary of Revenues and Other Financing Sources

	2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Proposed
<u>Taxes</u>					
General Property	\$ 3,157,406	\$ 3,485,033	\$ 3,432,698	\$ 3,432,698	\$ 3,404,049
Excess Tax Increment	370,340		-		
Fiscal Disparities	555,600	594,346	714,500	714,500	780,777
Total Taxes	4,083,346	4,079,379	4,147,198	4,147,198	4,184,826
<u>Licenses & Permits</u>					
<u>Business</u>					
Liquor Licenses	21,943	20,050	22,000	20,000	20,000
Pawn Shop and Second Hand Dealers	3,800	3,800	3,700	3,800	3,800
Miscellaneous Business Licenses	35,918	30,155	34,500	31,000	31,000
Total Business Licenses & Permits	61,661	54,005	60,200	54,800	54,800
<u>Non-Business</u>					
Animal Licenses	3,618	3,215	3,700	3,200	3,200
Pound Fees	1,080	1,322	1,000	1,300	1,300
Street Repair Fees					
Building Permits	153,630	162,012	150,000	150,000	100,000
Plan Check Fees	44,440	46,416	50,000	45,000	44,000
Certificates of Occupancy					
Heating & A/C Permits	32,956	33,305	30,000	33,000	32,000
Plumbing Permits	18,102	23,327	15,000	20,000	20,000
Utility Inspection Fees	5,600	6,550	4,000	5,000	5,000
Rental Housing Licenses	43,709	47,599	44,000	47,000	67,000
License Verification Fees	2,050	1,945	2,000	1,800	1,800
Other Permits	14,329	11,381	14,000	11,000	11,000
Surcharges	1,364	453	1,200	400	400
Total Non-Business Licenses & Permits	320,878	337,524	314,900	317,700	285,700
Total Licenses and Permits	382,539	391,529	375,100	372,500	340,500
<u>Intergovernmental</u>					
<u>Federal Grants</u>					
Other	187,832	6,457			
Total Federal Grants	187,832	6,457			
<u>State Aids and Grants</u>					
Local Government Aid	1,159,138	1,005,425	1,235,352	1,235,352	1,442,452
Market Value Homestead Credit	295,990	268,053	296,000	296,000	296,000
Police Pension	124,234	154,904	120,000	150,000	150,000
PERA Aid	15,819	15,819	15,819	15,819	15,819
Police Training	7,597	6,834	7,500	6,800	6,800
Other Grants & Aids	39,278	114,659	6,500	80,000	74,000
Total State Aids and Grants	1,642,056	1,565,694	1,681,171	1,783,971	1,985,071
Total Intergovernmental	1,829,888	1,572,151	1,681,171	1,783,971	1,985,071

CITY OF ROBBINSDALE, MINNESOTA

General Fund Summary of Revenues and Other Financing Sources

	2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Proposed
<u>Charges for Services</u>					
<u>General Government</u>					
Lease and Rental Fees	\$ 147,304	\$ 135,120	\$ 166,500	\$ 162,000	180,600
Robbinsdale EDA	62,420	66,066	94,200	90,000	85,000
IDRB Issuance Fees	20,343	37,244	19,350	18,500	17,681
Sale of Maps and Documents	1,170	1,893	700	1,200	1,200
Assessment searches	25				
Planning Fees	3,168	2,525	3,500	2,850	2,850
Street Light Fees	395	394	395	395	395
Notary Fees	334	345	300	315	325
Other Fees	10,990	11,319	10,000	11,000	13,000
Admin Fee - Special Assessments	19,950	29,550	19,000	25,000	23,000
Total General Government Charges	266,099	284,457	313,945	311,260	324,051
<u>Public Safety</u>					
Police Services	49,444	31,120	50,000	40,000	40,000
Pawn Shop Fees	6,206	9,595	7,500	9,000	9,250
Police Auction			1,000		
Police Towing Charges					
False Alarms	2,595	2,400	2,600	2,400	2,400
Accident Reports	620	1,487	650	1,000	1,000
Other Fees	1,442	25	1,000	1,000	1,000
Total Public Safety Charges	60,307	44,627	62,750	53,400	53,650
<u>Recreation</u>					
Fitness Center & Open Gym Program	30,929	27,347	31,000	27,000	27,000
Adult Programs	15,073	18,100	15,000	17,000	17,000
Adult Softball	16,736	18,662	17,000	17,000	17,000
General Programs	348	769	500	600	600
Youth / Children Programs	18,985	20,039	18,000	19,000	19,000
Senior Programs	41,697	48,460	42,000	43,000	43,000
Cooperative Programming	16,364	18,196	17,000	17,500	17,500
Facility and Equipment Rental	7,721	8,779	5,000	5,000	5,000
Playground / Wading Pools	18,511	3,729	5,000	3,800	3,800
City Band Fees					
Gymnastics		34			
Park Maintenance Fees	5,309	3,983	4,900	4,000	4,000
Total Recreation Charges	171,673	168,097	155,400	153,900	153,900
Total Charges for Services	498,079	497,181	532,095	518,560	531,601
<u>Fines and Forfeitures</u>					
Court Fines and Forfeitures	227,925	170,671	250,000	180,000	225,000
Other Fines			1,000		
Total Fines and Forfeitures	227,925	170,671	251,000	180,000	225,000
<u>Franchise Fees</u>					
Franchise Fees - Electric	164,943	216,757	176,650	176,650	228,000
Franchise Fees - Gas	143,944	167,136	162,070	162,070	172,000
Total Franchise Fees	308,887	383,893	338,720	338,720	400,000

CITY OF ROBBINSDALE, MINNESOTA

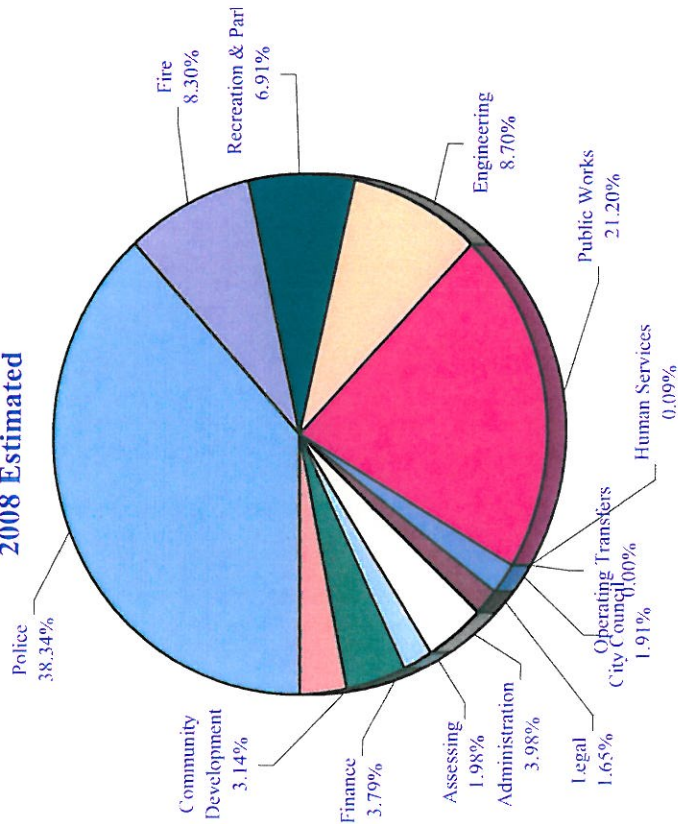
General Fund Summary of Revenues and Other Financing Sources

	2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Proposed
<u>Miscellaneous</u>					
Investment Earnings	\$ 148,972	\$ 194,848	\$ 100,000	\$ 125,000	125,000
Donations & Gifts	13,185	9,257	15,000	9,000	9,500
Other	1,375	5,548	7,500	5,000	6,000
Total Miscellaneous	<u>163,532</u>	<u>209,653</u>	<u>122,500</u>	<u>139,000</u>	<u>140,500</u>
Total Revenues	<u>7,494,196</u>	<u>7,304,457</u>	<u>7,447,784</u>	<u>7,479,949</u>	<u>7,807,498</u>
<u>Other Financing Sources</u>					
<i>Transfers from other Funds</i>					
Water Fund		14,804	26,000	26,000	15,000
Sanitary Sewer Fund		15,954	20,800	20,800	16,000
Storm Sewer		31,730	7,800	7,800	25,000
Solid Waste		20,000	30,000	30,000	30,000
PIR Fund	172,013	106,221	150,000	150,000	134,000
Capital Improvement Funds		21,852	16,000	16,000	
Non Bonded Debt Service					
Total Transfers	<u>172,013</u>	<u>210,561</u>	<u>250,600</u>	<u>250,600</u>	<u>220,000</u>
Total Revenue and Financing Sources	<u>\$ 7,666,209</u>	<u>\$ 7,515,018</u>	<u>\$ 7,698,384</u>	<u>\$ 7,730,549</u>	<u>\$ 8,027,498</u>

City of Robbinsdale, Minnesota

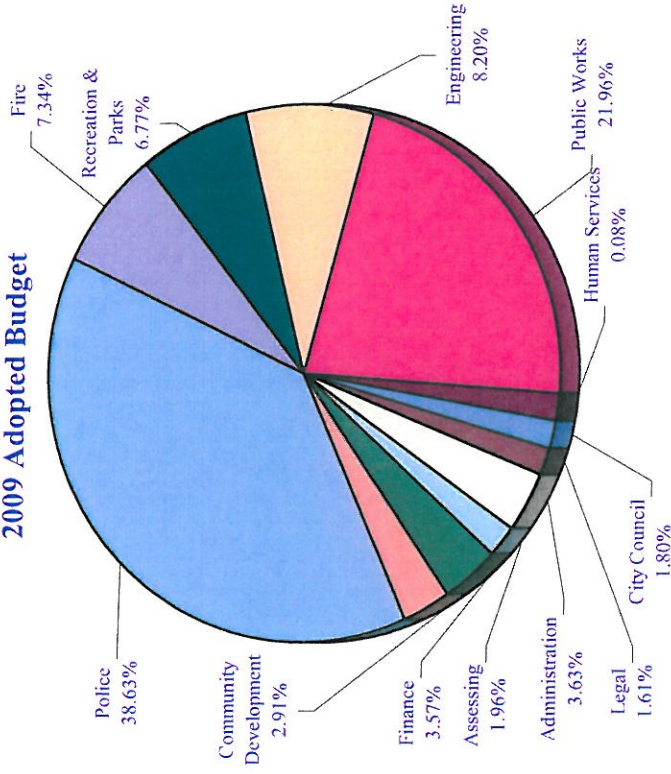
General Fund Expenditures by Department

2008 Estimated



City Council	\$149,005
Legal	128,930
Administration	311,392
Assessing	154,810
Finance	296,463
Community Development	245,668
Police	2,996,838
Fire	648,423
Recreation & Parks	540,369
Engineering	680,413
Public Works	1,657,312
Human Services	6,800
Operating Transfers	0
Total	\$7,816,424

2009 Adopted Budget



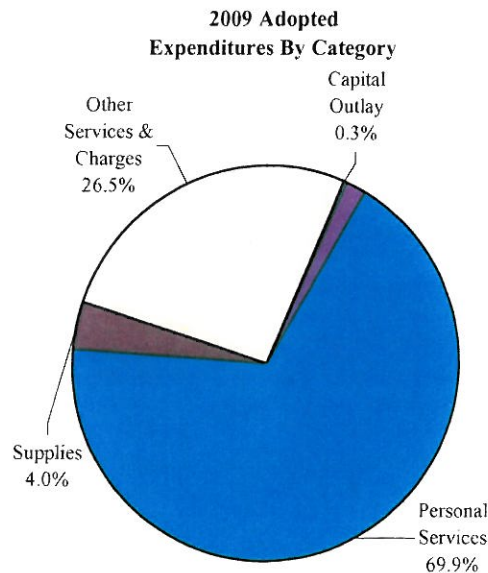
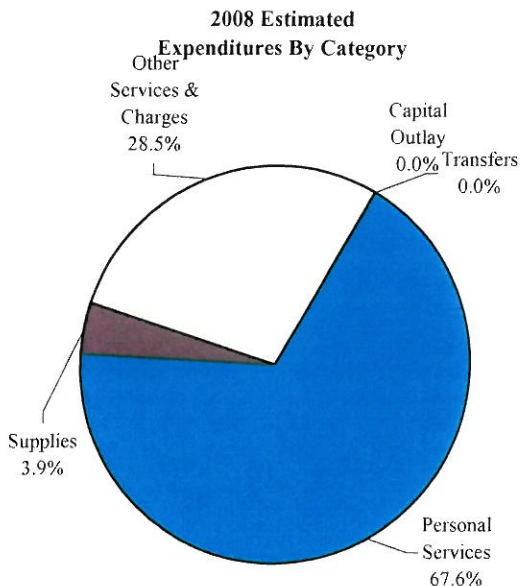
City Council	\$149,693
Legal	133,575
Administration	301,328
Assessing	162,802
Finance	296,489
Community Development	241,287
Police	3,207,773
Fire	609,163
Recreation & Parks	562,030
Engineering	681,132
Public Works	1,823,298
Human Services	6,800
Operating Transfers	128,700
Total	\$8,304,071

CITY OF ROBBINSDALE, MINNESOTA

General Fund Summary of Expenditures and Other Financing Uses

	2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Adopted
<u>Summary by Department</u>					
City Council	\$ 131,762	\$ 140,845	\$ 139,188	\$ 149,005	\$ 149,693
Legal	143,655	125,302	134,930	128,930	133,575
Administration	325,533	287,634	314,800	311,392	301,328
Assessing	140,380	147,232	155,549	154,810	162,802
Finance	249,304	272,955	294,185	296,463	296,489
Community Development	199,960	257,025	243,076	245,668	241,287
Police	2,851,438	2,767,189	3,091,515	2,996,838	3,207,773
Fire	475,260	590,972	617,476	648,423	609,163
Recreation & Parks	609,113	555,592	574,582	540,369	562,030
Engineering	602,859	663,385	673,834	680,413	681,132
Public Works	1,390,937	1,510,677	1,592,392	1,657,312	1,823,298
Human Services	19,133	1,600	6,800	6,800	6,800
Total Expenditures	7,139,334	7,320,408	7,838,327	7,816,424	8,175,371
<u>Other Financing Uses</u>					
Transfers to Other Funds	386,115	2,017			128,700
Total Expenditures & Other Financing Uses	7,525,449	7,322,425	7,838,327	7,816,424	8,304,071

<u>Summary by Category</u>					
Personal Services	5,106,906	5,002,484	5,349,468	5,282,873	5,631,492
Supplies	227,817	240,721	302,745	308,326	320,290
Other Services & Charges	2,263,063	2,587,366	2,717,453	2,756,464	2,776,318
Capital Outlay	26,300	6,284	600	700	25,500
Transfers	386,115	2,017	0	0	128,700
Amounts Charged to Other Funds	(484,752)	(516,447)	(531,940)	(531,940)	(578,230)
Total Expenditures by Category	\$ 7,525,449	\$ 7,322,425	\$ 7,838,327	\$ 7,816,424	\$ 8,304,071



CITY OF ROBBINSDALE, MINNESOTA

General Fund Summary of Expenditures by Major Objective

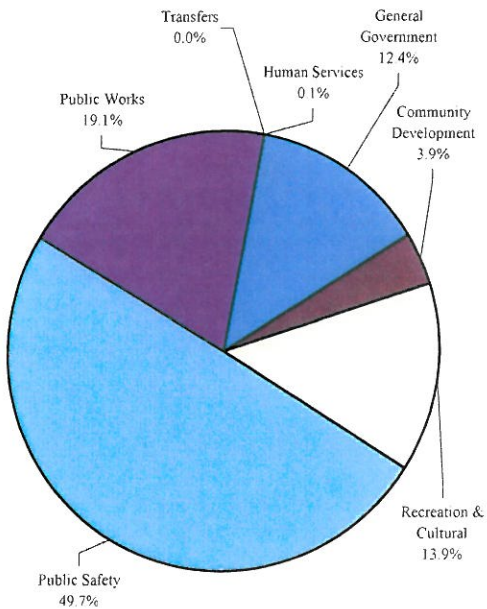
	2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Adopted
<u>General Government</u>					
City Council	\$ 131,762	\$ 140,845	\$ 139,188	\$ 149,005	\$ 149,693
Administration	325,533	287,634	314,800	311,392	301,328
Legal	143,655	125,302	134,930	128,930	133,575
Assessing	140,380	147,232	155,549	154,810	162,802
Finance	249,304	272,955	294,185	296,463	296,489
Total General Government	<u>990,634</u>	<u>973,968</u>	<u>1,038,652</u>	<u>1,040,600</u>	<u>1,043,887</u>
<u>Community Development</u>					
Planning & Zoning	137,540	187,804	123,855	143,794	140,358
Housing					
Comprehensive Planning		3,156	25,010	5,846	5,450
Redevelopment	62,420	66,065	94,211	96,029	95,480
Rental Licensing	55,917	63,882	56,677	58,462	58,173
Total Community Development	<u>255,877</u>	<u>320,907</u>	<u>299,753</u>	<u>304,130</u>	<u>299,460</u>
<u>Recreation & Cultural</u>					
Recreation Administration	384,374	314,028	319,461	304,870	312,603
Community Center Operations	45,675	41,144	44,488	36,585	37,679
Adult Programs	2,756	5,928	6,092	7,900	11,261
Adult Softball	15,827	14,487	20,928	15,195	16,948
General Programs	11,482	11,270	18,899	15,133	17,317
Youth / Children Programs	27,809	22,464	32,013	27,832	29,452
Senior Programs	66,406	78,000	55,913	56,083	55,787
Cooperative Programming	12,276	16,012	20,407	21,062	22,287
Gymnastics					
Playground / Wading Pools	9,964	10,691	13,864	9,993	11,970
City Band	19,869	19,165	23,167	23,050	23,494
Library Building Operations	9,017	13,064	14,750	17,966	18,432
Park Improvements	3,658	9,339	4,600	4,700	4,800
Park Maintenance	535,999	519,288	521,629	544,611	605,046
Total Recreation & Cultural	<u>1,145,112</u>	<u>1,074,880</u>	<u>1,096,211</u>	<u>1,084,980</u>	<u>1,167,076</u>
<u>Public Safety</u>					
Police Services	2,851,438	2,767,189	3,091,515	2,996,838	3,207,773
Fire Services	475,260	590,972	617,476	648,423	609,163
Building Inspections	188,056	184,199	195,114	198,138	164,578
Code Enforcement	26,910	36,934	39,038	44,569	44,833
Total Public Safety	<u>3,541,664</u>	<u>3,579,294</u>	<u>3,943,143</u>	<u>3,887,969</u>	<u>4,026,348</u>

CITY OF ROBBINSDALE, MINNESOTA

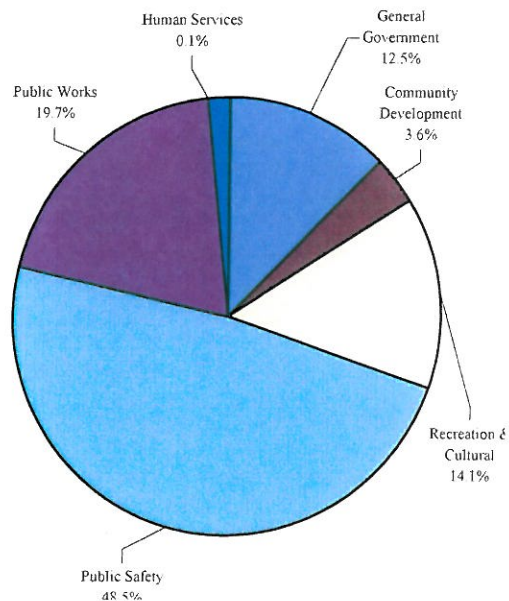
General Fund Summary of Expenditures by Major Objective

	2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Adopted
<u>Public Works</u>					
Engineering Services	\$ 331,976	\$ 378,370	\$ 383,005	\$ 379,244	\$ 413,547
Streets	706,021	807,923	871,600	913,037	1,022,176
Forestry	148,917	183,466	199,163	199,664	196,076
Total Public Works	1,186,914	1,369,759	1,453,768	1,491,945	1,631,800
<u>Human Services</u>					
	19,133	1,600	6,800	6,800	6,800
Total Expenditures	7,139,334	7,320,408	7,838,327	7,816,424	8,175,371
<u>Other Uses</u>					
Transfers to Other Funds	386,115	2,017			128,700
Total Expenditures and Other Financing Uses	\$ 7,525,449	\$ 7,322,425	\$ 7,838,327	\$ 7,816,424	\$ 8,304,071

**2008 Estimated
Expenditures By Major Objective**



**2009 Adopted
Expenditures By Major Objective**



CITY OF ROBBINSDALE, MINNESOTA

SPECIAL REVENUE FUNDS

These funds are used to account for revenues derived from specific taxes or other earmarked revenue sources. They are usually required by the statute, charter provisions, or local ordinance to finance particular functions or activities of government.

D.A.R.E. Fund

Police Officers visit schools to educate young people on drug awareness. Most of the budgeted costs are wages and program supplies. The program, formerly within the General Fund police services division, is funded by donations. The State of Minnesota issued a mandate requiring donations for this program be earmarked for this program only.

D.W.I. Forfeiture Fund

The Minnesota Legislature passed a statute in 1992 relating to the forfeiture of motor vehicles used by persons who are driving while under the influence and have previously had their driving privileges canceled for alcohol related offenses. The Robbinsdale Police Department has aggressively pursued the seizure and forfeiture of these vehicles as allowed by state statute. M.S. 169.1217 articulates the rules and procedures for the forfeiture of these vehicles. Subdivision 8 of this statute defines how these vehicles or the funds obtained for their sale must be distributed. The vehicle can be sold or used for official use. If the vehicle is sold, the proceeds after expenses must be forwarded to the local treasury and must be used for DWI-related enforcement, training, and education.

Senior Transportation Fund

The Council established this fund in 1997 to account for the operations of the Five Cities Senior Transportation Program. This program is a joint venture with four other surrounding communities and receives its funding from Community Development Block Grant funds (CDBG), Federal Grants, city contributions, and private donations.

CITY OF ROBBINSDALE, MINNESOTA

**COMPARATIVE ANALYSIS OF FUND BALANCE
SPECIAL REVENUE FUNDS**

Fund Type	2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Adopted
Fund Balance, January 1	\$ 109,272	\$ 110,826	\$ 92,036	\$ 92,036	\$ 81,852
<u>Revenue</u>					
Intergovernmental	64,151	45,338	67,485	63,732	65,500
Fines & Forfeitures		500			
Investment Earnings	3,090	4,210	2,035	2,025	1,720
Donations	566	17,400	19,600	21,500	25,000
Miscellaneous	46,651	6,530	5,000	8,000	7,500
Transfers In	5,775			2,768	3,000
Total Revenue	120,233	73,978	94,120	98,025	102,720
Total Available	229,505	184,804	186,156	190,061	184,572
<u>Expenditures</u>					
Personal Services	22,710	24,326	36,163	32,388	33,369
Supplies	6,557	2,337	7,050	9,460	2,400
Other Charges & Services	60,808	66,105	69,993	66,361	65,809
Capital Outlay	28,604				
Transfers Out					
Total Expenditures	118,679	92,768	113,206	108,209	101,578
Fund Balance, December 31	\$ 110,826	\$ 92,036	\$ 72,950	\$ 81,852	\$ 82,994

**2009 BUDGET SUMMARY
REVENUES AND EXPENDITURES BY FUND**

Category	DARE	DWI Forefeiture	Senior Transportation	Total Budget
Fund Balance, January 1	\$ (14)	\$ 50,254	\$ 31,612	\$ 81,852
<u>Revenue</u>				
Intergovernmental			65,500	65,500
Investment Earnings	20	750	950	1,720
Donations	500		24,500	25,000
Miscellaneous		7,500		7,500
Total Revenue	520	8,250	90,950	99,720
Total Available	506	58,504	122,562	181,572
<u>Expenditures</u>				
Personal Services			33,369	33,369
Supplies	100	1,550	750	2,400
Other Charges & Services	1	1,650	64,158	65,809
Total Expenditures	101	3,200	98,277	101,578
Fund Balance, December 31	\$ 405	\$ 55,304	\$ 24,285	\$ 79,994

CITY OF ROBBINSDALE, MINNESOTA

DEBT SERVICE FUNDS

The City has two Debt Service Funds that are continuous and account for the City's Governmental debt activity.

General Debt Service Fund

Established to provide for the repayment of principal and interest on obligations backed by the full faith and credit of the City, other than those accounted for in enterprise funds.

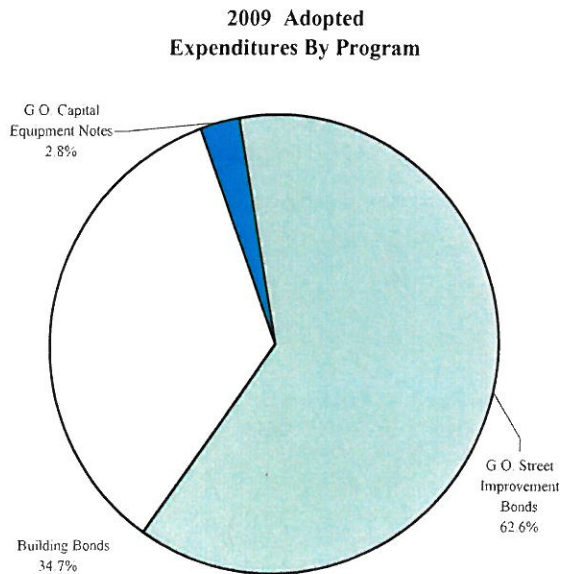
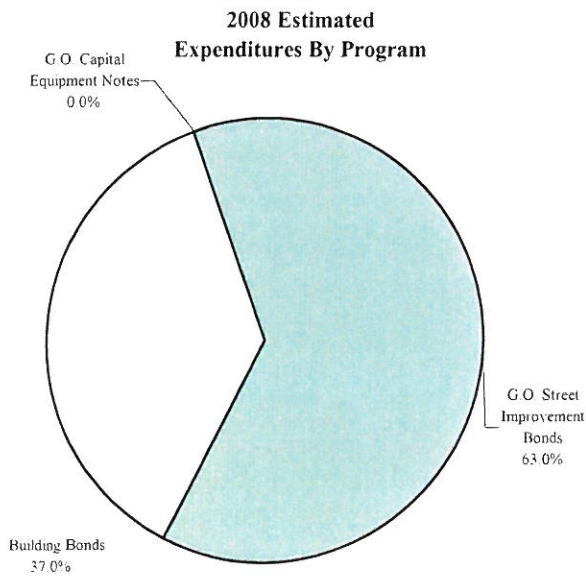
Non Bonded Debt Service Fund

This Fund was established to account for programs related to City Code and emergency issues on private property. The programs are funded through special assessments or charges for services and exist to promote the safety and welfare of the citizens.

CITY OF ROBBINSDALE, MINNESOTA

Fund: General Debt Service
Fund Type: Debt Service

Program	2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Adopted
Revenues and Other Sources by Program					
G.O. Capital Equipment Notes	\$ 87,476	\$ 6,324	\$	\$	174,748
G.O. Street Improvement Bonds	183,005	331,205	342,008	334,608	\$ 335,784
General Obligation Building Bonds	215,117	213,836	209,119	209,219	208,196
Total	485,598	551,365	551,127	543,827	718,728
Expenditures By Program					
G.O. Capital Equipment Notes	\$ 77,946	\$ 75,397	\$	\$	15,152
G.O. Street Improvement Bonds	166,112	225,360	313,474	315,474	\$ 341,698
General Obligation Building Bonds	186,642	191,138	185,766	185,366	189,288
Total	430,700	491,895	499,240	500,840	546,138
Fund Equity By Program					
G.O. Capital Equipment Notes	108,639	39,566	39,566	39,566	199,162
G.O. Street Improvement Bonds	184,520	290,365	318,899	338,033	332,119
General Obligation Building Bonds	425,794	448,492	471,845	472,345	491,253
Fund Equity, December 31	\$ 718,953	\$ 778,423	\$ 830,310	\$ 849,944	\$ 1,022,534



CITY OF ROBBINSDALE, MINNESOTA

Fund: General Debt Service
Fund Type: Debt Service

Program	2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Adopted
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Revenues By Source

Property Tax Levy	\$ 390,467	\$ 491,546	\$ 507,727	\$ 507,727	\$ 683,228
Special Assessments	40,309	28,921	29,800	22,500	21,500
Intergovernmental					
Interest	25,793	29,692	13,600	13,600	14,000
Transfers In		1,206			
Total	485,598	551,365	551,127	543,827	718,728

Expenditures By Category

Debt Service:					
Principal	\$ 325,000	\$ 265,000	\$ 365,000	\$ 365,000	\$ 410,000
Interest and fiscal charges	103,407	149,591	132,340	133,940	133,888
Other Charges	2,293	2,304	1,900	1,900	2,250
Transfers Out		75,000			
Total	430,700	491,895	499,240	500,840	546,138

Fund Equity

Revenues over (under) Expenditures	54,898	59,470	51,887	42,987	172,590
Fund Equity, January 1	664,055	718,953	778,423	778,423	821,410
Fund Equity, December 31	<u>\$ 718,953</u>	<u>\$ 778,423</u>	<u>\$ 830,310</u>	<u>\$ 821,410</u>	<u>\$ 994,000</u>

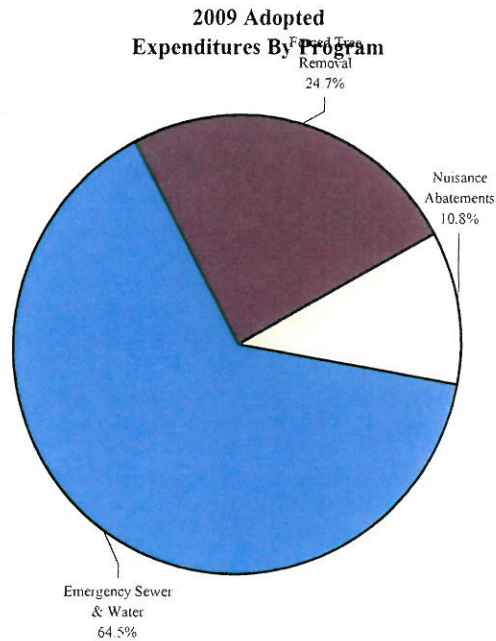
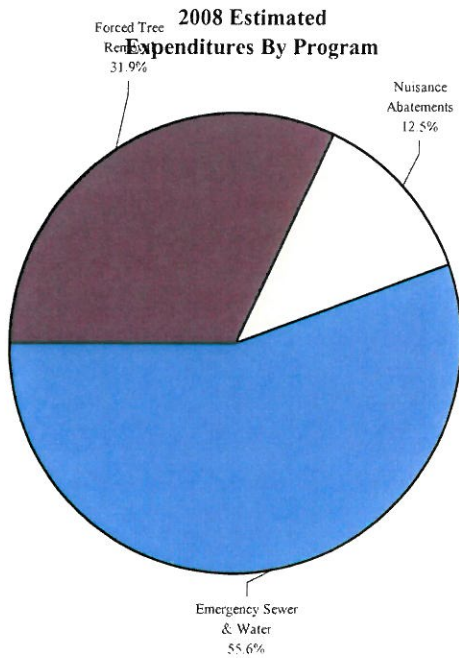
Service Evaluation Criteria

Debt Levy Per Capita	\$ 27.65	\$ 34.80	\$ 35.95	\$ 35.95	\$ 48.38
Debt Levy Per \$100,000 Valuation	\$ 39.70	\$ 44.70	\$ 43.28	\$ 43.28	\$ 58.25

CITY OF ROBBINSDALE, MINNESOTA

Fund: Non-Bonded Debt Service
Fund Type: Debt Service

Program	2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Adopted
Revenues and Other Sources by Program					
Emergency Sewer & Water	\$ 80,770	\$ 64,236	\$ 70,000	\$ 65,000	\$ 65,000
Forced Tree Removal	30,961	22,214	35,000	23,000	23,000
Nuisance Abatements	18,253	9,206	6,500	9,000	10,000
Total	129,984	95,656	111,500	97,000	98,000
Expenditures By Program					
Emergency Sewer & Water	\$ 61,439	\$ 39,021	\$ 60,000	\$ 40,000	\$ 60,000
Forced Tree Removal	20,210	10,600	20,000	23,000	23,000
Nuisance Abatements	5,510	2,245	5,000	9,000	10,000
Total	87,159	51,866	85,000	72,000	93,000
Fund Equity By Program					
Emergency Sewer & Water	(102,249)	(77,034)	(67,034)	(52,034)	(47,034)
Forced Tree Removal	(41,702)	(30,088)	(15,088)	(30,088)	(30,088)
Nuisance Abatements	89,850	96,811	98,311	96,811	96,811
Fund Equity, December 31	\$ (54,101)	\$ (10,311)	\$ 16,189	\$ 14,689	\$ 19,689



CITY OF ROBBINSDALE, MINNESOTA

Fund: Non-Bonded Debt Service
Fund Type: Debt Service

Program	2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Adopted
Revenues and Other Sources By Source					
Special Assessments	\$ 93,296	\$ 58,644	\$ 67,500	\$ 71,000	\$ 72,000
Charges for Services	36,688	37,012	44,000	26,000	26,000
Total	129,984	95,656	111,500	97,000	98,000
Expenditures and Other Uses By Category					
Debt Service:					
Services to Property	\$ 87,159	\$ 51,866	\$ 85,000	\$ 72,000	\$ 93,000
Operating Transfers Out					
Total	87,159	51,866	85,000	72,000	93,000
Fund Equity					
Revenues over (under)					
Expenditures	42,825	43,790	26,500	25,000	5,000
Fund Equity, January 1	(96,926)	(54,101)	(10,311)	(10,311)	14,689
Fund Equity, December 31	\$ (54,101)	\$ (10,311)	\$ 16,189	\$ 14,689	\$ 19,689

CITY OF ROBBINSDALE, MINNESOTA

CAPITAL PROJECT FUNDS

The City has two Capital Project Funds that are continuous and account for the entire City's capital activity.

Capital Improvement Fund

Established to account for construction and/or improvements financed by other City funds, Federal and State grants, or contributions made by other organizations.

The Capital Improvement Fund is funded by grants from government or other organizations, and transfers from other funds. The fund includes the following programs:

- Cable Grant Program
- Government Buildings
- Parks Improvements
- Capital Equipment

Permanent Improvement Revolving Fund (PIR)

The PIR Fund was established under Section 315 of The City Code to finance and account for the construction, maintenance, and repair of street and related infrastructure. The funds allocated to the City as Municipal State Aid for road construction is accounted for in this fund. Under the City Code, all excess resources are to be allocated to the traffic and transportation program.

CITY OF ROBBINSDALE, MINNESOTA

Fund: Capital Improvement

Fund Type: Capital Projects

Category	2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Adopted
Statement of Revenues, Expenditures and Changes in Fund Balance					
Revenues					
Intergovernmental	\$ 252,908	\$ 39,502	\$	\$	
Donations & Gifts					
Investment Income	57,455	64,338	33,300	36,000	\$ 22,000
Other Income	26,927	28,591	20,000	23,000	23,000
Total	337,290	132,431	53,300	59,000	45,000
Other Financing Sources					
Transfers from					
Other Funds	135,700	50,000	50,000	50,000	70,000
Total Revenue & Other Financing Sources	472,990	182,431	103,300	109,000	115,000
Expenditures					
Other Charges & Services	31,018	8,980	5,400	5,400	3,500
Capital Equipment and Improvements	639,869	184,310	699,850	412,800	501,850
Total	670,888	193,291	705,250	418,200	505,350
Other Financing Uses					
Transfers to					
Other Funds	12,636	21,852	10,000	5,000	5,500
Total	12,636	21,852	10,000	5,000	5,500
Total Expenditures & Other Uses	683,524	215,143	715,250	423,200	510,850
Designated Fund Balance					
Change in Fund Balance	(210,534)	(32,712)	(611,950)	(314,200)	(395,850)
Fund Balance, January 1	1,323,962	1,113,428	1,080,716	1,080,716	766,516
Fund Balance, December 31	<u>\$ 1,113,428</u>	<u>\$ 1,080,716</u>	<u>\$ 468,766</u>	<u>\$ 766,516</u>	<u>\$ 370,666</u>

CITY OF ROBBINSDALE, MINNESOTA

Fund: Capital Improvement

Fund Type: Capital Projects

Category	2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Adopted
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Statement of Revenues, Expenditures and Changes in Fund Balance By Program

Revenues & Other Financing Sources

Cable Grant Program	\$ 26,089	\$ 30,292	\$ 21,800	\$ 27,500	\$ 24,000
Government Buildings	93,610	12,291	2,000	2,000	20,500
Parks Improvements	353,291	139,848	79,500	79,500	70,500
Total	<u>472,990</u>	<u>182,431</u>	<u>103,300</u>	<u>109,000</u>	<u>115,000</u>

Expenditures & Other Financing Uses

Cable Grant Program	1,667	551	107,850	5,300	105,300
Government Buildings	810	181,316	77,500	77,500	20,000
Parks Improvements	681,047	33,276	529,900	340,400	385,550
Total	<u>683,524</u>	<u>215,143</u>	<u>715,250</u>	<u>423,200</u>	<u>510,850</u>

Designated Fund Balance

Change in Fund Balance	(210,534)	(32,712)	(611,950)	(314,200)	(395,850)
Fund Balance, January 1	1,323,962	1,113,428	1,080,716	1,080,716	766,516
Fund Balance, December 31	<u>\$ 1,113,428</u>	<u>\$ 1,080,716</u>	<u>\$ 468,766</u>	<u>\$ 766,516</u>	<u>\$ 370,666</u>

CITY OF ROBBINSDALE, MINNESOTA

Fund: Permanent Improvement Revolving Fund

Fund Type: Capital Projects

Category	2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Proposed
Statement of Revenues, Expenditures and Changes in Fund Balance					
Revenues					
Special Assessments	\$ 387,954	\$ 441,630	\$ 275,000	\$ 350,000	\$ 400,000
Intergovernmental	1,466,992	37,510	89,465	13,995	14,000
Charges for Services	213,373	194,369	10,500	217,700	212,000
Franchise Fees	308,887	242,980	334,000	334,000	295,000
Investment Income	310,391	387,917	150,000	150,000	150,000
Other Income				2,000	2,000
Total	<u>2,687,597</u>	<u>1,304,406</u>	<u>858,965</u>	<u>1,067,695</u>	<u>1,073,000</u>
Other Financing Sources					
Proceeds from the sale of Bonds	1,521,952				
Transfers from Other Funds	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
Total Other Financing Sources	<u>1,671,952</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
Total Revenue & Other Financing Sources	<u>4,359,549</u>	<u>1,454,406</u>	<u>1,008,965</u>	<u>1,217,695</u>	<u>1,223,000</u>
Expenditures					
Other Services & Charges	163,913	52,118	30,000	30,000	25,000
Capital Equipment and Improvements	<u>3,111,221</u>	<u>2,432,275</u>	<u>2,533,470</u>	<u>2,361,000</u>	<u>3,149,300</u>
Total	<u>3,275,134</u>	<u>2,484,393</u>	<u>2,563,470</u>	<u>2,391,000</u>	<u>3,174,300</u>
Other Financing Uses					
Transfers to Other Funds	<u>101,780</u>	<u>481,221</u>	<u>150,000</u>	<u>150,000</u>	<u>134,000</u>
Total Expenditures & Other Uses	<u>3,376,914</u>	<u>2,965,614</u>	<u>2,713,470</u>	<u>2,541,000</u>	<u>3,308,300</u>
Designated Fund Balance					
Change in Fund Balance	982,635	(1,511,208)	(1,704,505)	(1,323,305)	(2,085,300)
Fund Balance, January 1	<u>6,114,714</u>	<u>7,097,349</u>	<u>5,586,141</u>	<u>5,586,141</u>	<u>4,262,836</u>
Fund Balance, December 31	<u>\$ 7,097,349</u>	<u>\$ 5,586,141</u>	<u>\$ 3,881,636</u>	<u>\$ 4,262,836</u>	<u>\$ 2,177,536</u>

CITY OF ROBBINSDALE, MINNESOTA

ENTERPRISE FUNDS

Enterprise funds are established to account for the finance of self-supporting activities of governmental units, which render goods or services to the general public on a user charge basis. Records are maintained on the accrual basis of accounting.

Services to Property

Water Utility Fund

The fund was established by the City Charter, Chapter 11, to account for the water system owned and operated by the City.

Sanitary Sewer Utility Fund

The fund was established by the City Charter, Chapter 11, to account for the sanitary sewer system. The City is provided services, for a fee based on usage, by the Metropolitan Council. The City is responsible for all lateral lines, while the Metropolitan Council is responsible for all trunk lines and the treatment and disposal of wastewater.

Storm Sewer Utility Fund

The City Council established this fund under provisions of the utility ordinance, to account for revenue collected and expenditures made to maintain the City's storm drainage system.

Solid Waste Management Fund

The City Council established the fund under provisions of the utility ordinance, to account for revenue collected and expenditures made to provide garbage removal and recycling on a citywide basis.

Other Services

Municipal Liquor Fund

Minnesota Statute allows municipalities to operate an off-sale liquor establishment to control the sale of alcohol to minors. The City entered this business to control this substance and to provide a source of revenue to the General Fund. Beginning in 2002, profits from the Municipal Liquor Fund will be used to fund Park Improvements.

Deputy Registrar Fund

The City Council established this fund in 1991 to segregate this self-supporting activity to assure that it was profitable and to provide a source of revenue to the General Fund. The City has a contractual agreement with Hennepin County and the Minnesota Department of Transportation to provide this service. The City collects a fee for each transaction processed.

CITY OF ROBBINSDALE, MINNESOTA

COMPARATIVE OPERATING STATEMENTS ENTERPRISE FUNDS

Fund Type	2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Adopted
<u>Operating Revenues:</u>					
Charges for Services	\$ 6,597,179	\$ 6,931,484	\$ 6,697,800	\$ 7,628,850	\$ 7,938,600
<u>Operating Expenses</u>					
Cost of Sales	1,521,726	1,598,697	1,536,200	1,792,000	1,809,070
Personal Services	784,286	823,952	863,539	777,301	807,890
Supplies	72,144	96,236	144,700	152,450	133,850
Other Charges & Services	2,988,784	3,015,426	3,160,084	3,032,679	3,179,261
Depreciation	422,572	433,224	414,100	420,500	457,000
Total Operating Expenses	5,789,512	5,967,535	6,118,623	6,174,929	6,387,071
Operating Income	807,667	963,949	579,177	1,453,921	1,551,529
<u>Nonoperating Revenues</u>					
Intergovernmental	35,973	36,656	35,000	35,000	35,000
Investment Earnings	347,130	407,644	201,800	269,500	259,075
Total Nonoperating Revenues	383,103	444,300	236,800	304,500	294,075
<u>Nonoperating Expenses</u>					
Loss on Sale of Assets					
Interest and Fiscal Charges	229,142	260,270	252,983	249,773	223,735
Total Nonoperating Expenses	229,142	260,270	252,983	249,773	223,735
Net Income before Operating Transfers	961,628	1,147,979	562,994	1,508,648	1,621,869
Transfers From Other Funds					
Transfers To Other Funds	(258,406)	(164,488)	(336,600)	(284,600)	(311,000)
Net Income	703,222	983,491	226,394	1,224,048	1,310,869
<u>Net Assets</u>					
Beginning of Year	11,774,786	12,478,008	13,461,499	13,461,499	14,685,548
End of Year	\$ 12,478,008	\$ 13,461,499	\$ 13,687,893	\$ 14,685,547	\$ 15,996,417
<u>Non-Expensed Cash Outlay *</u>					
Capital Improvements	\$ 2,901,333	\$ 1,773,067	\$ 1,929,480	\$ 1,251,990	\$ 1,425,250
Capital Equipment	1,917		6,000	3,000	
Bond and Note Principal Payments	430,000	427,000	750,000	750,000	762,000
Total Non-Expensed Cash Outlay	\$ 3,333,250	\$ 2,200,067	\$ 2,685,480	\$ 2,004,990	\$ 2,187,250
<u>Cash Availability</u>					
Beginning Cash Balance	\$ 6,628,355	\$ 7,640,128	\$ 7,010,044	\$ 7,010,044	\$ 6,664,603
Cash Receipts	10,434,343	7,003,848	6,934,600	7,948,350	8,982,675
Cash Disbursements	(9,422,570)	(7,633,932)	(8,979,586)	(8,293,792)	(8,652,056)
Ending Cash Balance	\$ 7,640,128	\$ 7,010,044	\$ 4,965,058	\$ 6,664,602	\$ 6,995,222

* - Items represented in this category are reflected in the balance sheet per proprietary accounting rules established by the Governmental Accounting Standards Board.

CITY OF ROBBINSDALE, MINNESOTA

**2009 BUDGET SUMMARY
OPERATING STATEMENT BY FUND**

Category	Water	Sanitary Sewer	Storm Sewer	Solid Waste	Municipal Liquor	Deputy Registrar	Total Budget
<u>Operating Revenues</u>							
Charges for Service	\$ 1,428,900	\$ 1,651,000	\$ 661,000	\$ 1,468,000	\$ 2,420,000	\$ 309,700	\$ 7,938,600
<u>Operating Expenses</u>							
Cost of Goods Sold					1,809,070		1,809,070
Personal Services	131,924	110,927	72,482		244,770	247,787	807,890
Supplies	85,850	13,900	7,700	12,350	12,050	2,000	133,850
Other Services & Charge	569,193	1,114,361	143,964	1,109,325	183,301	59,117	3,179,261
Depreciation	260,000	120,000	27,500		45,600	3,900	457,000
Total Operating Expense	1,046,967	1,359,188	251,646	1,121,675	2,294,791	312,804	6,387,071
Operating Income	381,933	291,812	409,354	346,325	125,209	(3,104)	1,551,529
<u>Nonoperating Revenues</u>							
Intergovernmental				35,000			35,000
Investment Earnings	52,000	100,000	34,000	65,000	7,500	575	259,075
Total Nonoperating Revenue	52,000	100,000	34,000	100,000	7,500	575	294,075
<u>Nonoperating Expenses</u>							
Interest and Fiscal Charge	77,334	67,584	78,817				223,735
Net Income before Operating Transfers	356,599	324,228	364,537	446,325	132,709	(2,529)	1,621,869
Transfers From Other Funds							
Transfers To Other Funds	(15,000)	(16,000)	(25,000)	(180,000)	(75,000)		(311,000)
Net Income (Loss)	341,599	308,228	339,537	266,325	57,709	(2,529)	1,310,869
<u>Net Assets</u>							
Beginning of Year	4,325,066	4,693,257	2,792,371	2,178,587	667,378	28,888	14,685,548
End of Year	\$ 4,666,665	\$ 5,001,485	\$ 3,131,908	\$ 2,444,912	\$ 725,088	\$ 26,359	\$ 15,996,417
<u>Non-Expensed Cash Outlay *</u>							
Capital Improvements	\$ 821,250	\$ 215,000	\$ 380,000		9,000		\$ 1,425,250
Capital Equipment							
Bond and Note Principal Payments	275,900	244,780	241,320				762,000
Total Non-Expensed Cash Outlay	\$ 1,097,150	\$ 459,780	\$ 621,320	\$	\$ 9,000	\$	\$ 2,187,250
<u>Cash Availability</u>							
Beginning Cash Balance	\$ 1,378,259	\$ 2,041,572	\$ 1,141,038	\$ 1,791,254	\$ 303,434	\$ 9,045	\$ 6,664,603
Cash Receipts	2,130,900	1,851,000	695,000	1,568,000	2,427,500	310,275	8,982,675
Cash Disbursements	(1,976,451)	(1,782,552)	(949,283)	(1,301,675)	(2,333,191)	(308,904)	(8,652,056)
Ending Cash Balance	\$ 1,532,708	\$ 2,110,020	\$ 886,755	\$ 2,057,579	\$ 397,744	\$ 10,416	\$ 6,995,222

* - Items represented in this category are reflected in the balance sheet per proprietary accounting rules established by the Governmental Accounting Standards Board.

CITY OF ROBBINSDALE, MINNESOTA

INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods or services provided by one department to other departments of the City, or to other governing units, on a cost reimbursement basis.

Central Garage Fund

The fund was established to account for the cost of operating a maintenance facility for mobile equipment used by other City departments. Such costs are billed to other departments at cost plus a charge to replace the equipment.

Central Services Fund

The fund was established to account for the cost of information technology (computer and network services), general office services (copiers, general supplies, and telephone system), and government building costs (City Hall and Police & Fire Buildings) that are shared by all departments. All costs are billed to other departments.

Equipment Replacement Fund

The fund was established to provide for the systematic replacement of equipment as required. The City staff continues to review the replacement value of equipment and will adjust charges to the using departments over the remaining life of the equipment, to assure that sufficient monies will be available for replacement.

Risk Insurance Fund

The Council established this fund to provide for the payment of premiums and deductibles in regards to the insurance coverage that the City carries, and to provide for initiatives that help reduce the City's overall exposure risk to claims. Through this action, charges are made to all departments to recoup the costs of the insurance plus the amount of potential risk assumed by the City through the deductible portion of the coverage and any exposure reduction initiatives.

CITY OF ROBBINSDALE, MINNESOTA

**COMPARATIVE OPERATING STATEMENTS
INTERNAL SERVICE FUNDS**

Fund Type	2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Adopted
<u>Operating Revenues</u>					
Charges for Service	\$ 1,621,347	\$ 1,843,530	\$ 1,878,388	\$ 1,878,388	\$ 1,761,630
Other	57,486	20,821	25,000	20,000	20,000
Total Operating Revenues	<u>1,678,833</u>	<u>1,864,351</u>	<u>1,903,388</u>	<u>1,898,388</u>	<u>1,781,630</u>
<u>Operating Expenses</u>					
Personal Services	405,392	441,107	475,685	493,881	513,587
Supplies	206,304	225,053	275,900	291,200	322,020
Other Charges & Services	874,900	1,016,831	1,062,190	1,002,614	1,024,389
Depreciation	582,681	538,187	501,600	522,200	539,750
Total Operating Expenses	<u>2,069,277</u>	<u>2,221,178</u>	<u>2,315,375</u>	<u>2,309,894</u>	<u>2,399,746</u>
Operating Income (Loss)	<u>(390,444)</u>	<u>(356,827)</u>	<u>(411,987)</u>	<u>(411,506)</u>	<u>(618,116)</u>
<u>Nonoperating Revenues</u>					
Investment Earnings	115,038	131,181	93,500	94,000	92,500
Gain on Sale of Equipment	21,751	21,584	15,000	15,000	16,000
Total Nonoperating Revenues	<u>136,789</u>	<u>152,765</u>	<u>108,500</u>	<u>109,000</u>	<u>108,500</u>
Net Income (Loss) before Operating Transfers	<u>(253,655)</u>	<u>(204,062)</u>	<u>(303,487)</u>	<u>(302,506)</u>	<u>(509,616)</u>
Transfers From Other Funds	51,494	592,000			228,700
Transfers To Other Funds	(75,700)	(90,000)			(120,000)
Transfers From (To) Other Funds	<u>(24,206)</u>	<u>502,000</u>			<u>108,700</u>
Net Income (Loss)	<u>(277,861)</u>	<u>297,938</u>	<u>(303,487)</u>	<u>(302,506)</u>	<u>(400,916)</u>
<u>Net Assets</u>					
Beginning of Year	<u>5,788,177</u>	<u>5,510,316</u>	<u>5,808,254</u>	<u>5,808,254</u>	<u>5,505,748</u>
End of Year	<u>\$ 5,510,316</u>	<u>\$ 5,808,254</u>	<u>\$ 5,504,767</u>	<u>\$ 5,505,748</u>	<u>\$ 5,104,831</u>
<u>Non-Expensed Cash Outlay *</u>					
Capital Equipment	<u>\$ 216,023</u>	<u>\$</u>	<u>\$ 812,700</u>	<u>\$ 765,960</u>	<u>\$ 1,287,440</u>
<u>Cash Availability</u>					
Beginning Cash Balance	\$ 2,888,615	\$ 2,389,674	\$ 2,893,732	\$ 2,893,732	\$ 2,168,166
Cash Receipts	1,810,353	2,594,750	2,433,888	2,007,388	2,868,830
Cash Disbursements	<u>(2,309,294)</u>	<u>(2,090,692)</u>	<u>(2,819,475)</u>	<u>(2,732,954)</u>	<u>(3,247,436)</u>
Ending Cash Balance	<u>\$ 2,389,674</u>	<u>\$ 2,893,732</u>	<u>\$ 2,508,145</u>	<u>\$ 2,168,166</u>	<u>\$ 1,789,559</u>

* - Items represented in this category are reflected in the balance sheet per proprietary accounting rules established by the Governmental Accounting Standards Board.

CITY OF ROBBINSDALE, MINNESOTA

2009 BUDGET SUMMARY OPERATING STATEMENTS BY FUND

Category	Central Garage	Central Services	Equipment Replacement	Risk Insurance	Total Budget
<u>Operating Revenues</u>					
Charges for Service	\$ 752,119	\$ 819,357		\$ 190,154	\$ 1,761,630
Other				20,000	20,000
Total Operating Revenues	<u>752,119</u>	<u>819,357</u>		<u>210,154</u>	<u>1,781,630</u>
<u>Operating Expenses</u>					
Personal Services	201,369	158,218		154,000	513,587
Supplies	243,900	78,120	\$		322,020
Other Charges & Services	153,025	610,464	3,600	257,300	1,024,389
Depreciation	310,500	69,250	160,000		539,750
Total Operating Expenses	<u>908,794</u>	<u>916,052</u>	<u>163,600</u>	<u>411,300</u>	<u>2,399,746</u>
Operating Income (Loss)	<u>(156,675)</u>	<u>(96,695)</u>	<u>(163,600)</u>	<u>(201,146)</u>	<u>(618,116)</u>
<u>Nonoperating Revenues</u>					
Investment Earnings	28,000	9,000	35,500	20,000	92,500
Gain on Sale of Assets	16,000				16,000
Total Nonoperating Revenues	<u>44,000</u>	<u>9,000</u>	<u>35,500</u>	<u>20,000</u>	<u>108,500</u>
Net Income (Loss) Before Operating Transfers	<u>(112,675)</u>	<u>(87,695)</u>	<u>(128,100)</u>	<u>(181,146)</u>	<u>(509,616)</u>
Operating Transfers In	228,700				228,700
Operating Transfers Out		(20,000)	(100,000)		(120,000)
Net Income (Loss)	<u>116,025</u>	<u>(107,695)</u>	<u>(228,100)</u>	<u>(181,146)</u>	<u>(400,916)</u>
<u>Net Assets</u>					
Beginning of Year	2,681,829	762,966	1,694,221	366,731	5,505,748
End of Year	<u>\$ 2,797,854</u>	<u>\$ 655,271</u>	<u>\$ 1,466,121</u>	<u>\$ 185,585</u>	<u>\$ 5,104,831</u>
<u>Non-Expensed Cash Outlay *</u>					
Capital Equipment	<u>\$ 1,079,500</u>	<u>\$ 207,940</u>	<u>\$</u>		<u>\$ 1,287,440</u>
<u>Cash Availability</u>					
Beginning Cash Balance	\$ 676,021	\$ 320,310	\$ 830,278	\$ 341,556	\$ 2,168,166
Cash Receipts	1,774,819	828,357	35,500	230,154	2,868,830
Cash Disbursements	<u>(1,677,794)</u>	<u>(1,054,742)</u>	<u>(103,600)</u>	<u>(411,300)</u>	<u>(3,247,436)</u>
Ending Cash Balance	<u>\$ 773,046</u>	<u>\$ 93,925</u>	<u>\$ 762,178</u>	<u>\$ 160,410</u>	<u>\$ 1,789,559</u>

* - Items represented in this category are reflected in the balance sheet per proprietary accounting rules established by the Governmental Accounting Standards Board.