

**CITY OF  
ROBBINSDALE**



**FINAL PROPOSED  
2010 BUDGET**

**DECEMBER 15, 2009**

**City of Robbinsdale, Minnesota  
Final Proposed 2010 Budget**

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# City of Robbinsdale Proposed 2010 Budget and Property Tax Levy Information

## Your City Taxes Explained

The following supplemental budget and property tax levy information is being provided to create a better understanding of the costs of basic city governmental services and how they impact the City's Property Tax Levy.

## City property taxes pay for basic services:

The Cost of basic governmental services for 2010 is proposed to decrease by \$198,579 (2.4%) under the 2009 Budget. The City Council will be reviewing the proposals for possible changes.

The graphs to the right show the distribution of the property taxes received for the following basic services provided:

- Police Protection
- Public Works (street maintenance, park maintenance, and forestry)
- Administration (council, administration, elections, assessing, finance)
- Debt Service (outstanding bonds and capital equipment notes)
- Fire Protection
- Recreation (recreation programming, city band, library building)
- Engineering (inspections, code enforcement, engineering administration)
- Community Development (planning & zoning, comprehensive planning)

The overall property tax levy is proposed to increase by 5.4% or \$290,190.

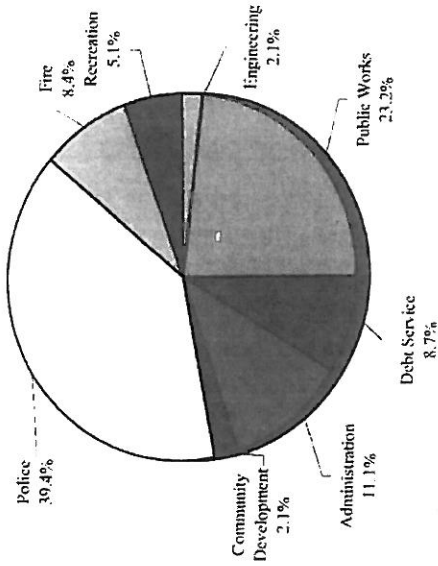
The tax levy increase is required to offset reductions in Local Government Aid, which were the result of the unallotment by the governor, in the amount of \$271,603, and other revenue decreases.

The City of Robbinsdale proposed budget can be viewed at:  
[www.robbinsdalemn.com/FinanceInformation.shtml](http://www.robbinsdalemn.com/FinanceInformation.shtml)

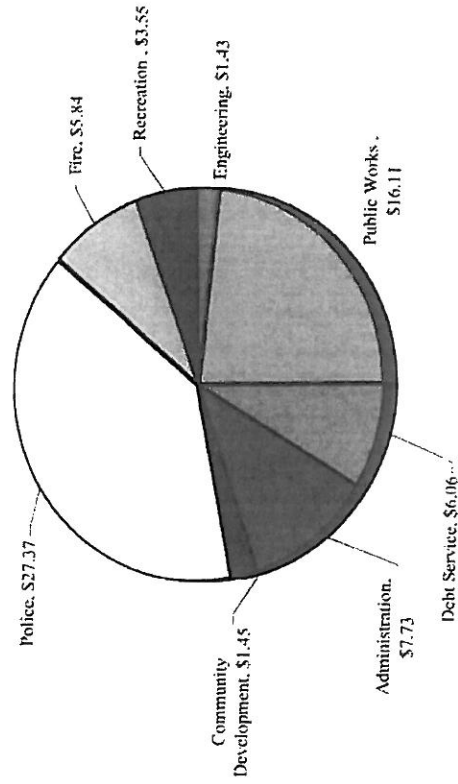
## Prepared by the City of Robbinsdale

Please contact the City with questions regarding this notice.  
 Phone: (763) 537-4334  
 E-mail: [webmaster@ci.robbinsdale.mn.us](mailto:webmaster@ci.robbinsdale.mn.us)

**2010 City Services Supported By Property Tax Levy**



**Basic Governmental Services Estimated Monthly Cost (\$69,54)**  
**2010 Proposed Property Taxes For an Average Home**



**CITY OF ROBBINSDALE, MINNESOTA**

**2010 BUDGET SUMMARY  
BY CATEGORY**

Category	Governmental Funds				Propriety Funds		Total Budget
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	
<b>Fund Balance, January 1</b>	\$ 4,405,881	\$ 108,047	\$ 1,012,456	\$ 3,912,765	\$ 15,122,161	\$ 5,991,116	\$ 30,552,426
<b><u>Revenue</u></b>							
General Property Taxes	4,467,551		683,101				5,150,652
Special Assessments			91,500	400,000			491,500
License & Permits	340,500						340,500
Intergovernmental	1,686,687	67,485		14,000	41,409		1,809,581
Charges for Service	515,756		28,000	214,000	7,836,010	1,784,606	10,378,372
Fines & Forfeitures	225,000						225,000
Franchise Fees	400,000			295,000			695,000
Investment Earnings	110,000	2,000	13,000	181,500	231,400	92,500	630,400
Donations	9,000	19,000					28,000
Proceeds from Sale of Debt							
Miscellaneous	4,500	5,000		23,000		36,000	68,500
<b>Total Operating Revenue</b>	<b>7,758,994</b>	<b>93,485</b>	<b>815,601</b>	<b>1,127,500</b>	<b>8,108,819</b>	<b>1,913,106</b>	<b>19,817,505</b>
<b><u>Other Financing Sources</u></b>							
Transfers In	220,000			285,000			505,000
<b>Total Other Financing Sources</b>	<b>220,000</b>			<b>285,000</b>			<b>505,000</b>
<b>Total Revenues and Other Financing Sources</b>	<b>7,978,994</b>	<b>93,485</b>	<b>815,601</b>	<b>1,412,500</b>	<b>8,108,819</b>	<b>1,913,106</b>	<b>20,322,505</b>
<b>Total Available</b>	<b>12,384,875</b>	<b>201,532</b>	<b>1,828,057</b>	<b>5,325,265</b>	<b>23,230,980</b>	<b>7,904,222</b>	<b>50,874,931</b>
<b><u>Expenditures</u></b>							
General Government	1,064,584						1,064,584
Community Development	277,023						277,023
Recreation & Cultural	1,243,352	92,797					1,336,149
Public Safety	4,073,338	3,200					4,076,538
Public Works	1,341,497			28,000	3,901,293		5,270,790
Human Services	4,200						4,200
Debt Service			764,680		243,291		1,007,971
General Services					2,697,404	2,407,609	5,105,013
Improvement Projects				1,793,260			1,793,260
<b>Total Expenditures</b>	<b>8,003,994</b>	<b>95,997</b>	<b>764,680</b>	<b>1,821,260</b>	<b>6,841,988</b>	<b>2,407,609</b>	<b>19,935,528</b>
<b><u>Other Financing Uses</u></b>							
Transfers Out				139,500	311,000		450,500
<b>Total Outlays</b>	<b>8,003,994</b>	<b>95,997</b>	<b>764,680</b>	<b>1,960,760</b>	<b>7,152,988</b>	<b>2,407,609</b>	<b>20,386,028</b>
<b>Fund Balance, December 31</b>	<b>\$ 4,380,881</b>	<b>\$ 105,535</b>	<b>\$ 1,063,377</b>	<b>\$ 3,364,505</b>	<b>\$ 16,077,992</b>	<b>\$ 5,496,613</b>	<b>\$ 30,488,903</b>

**CITY OF ROBBINSDALE, MINNESOTA**

**BUDGET SUMMARY  
REVENUES -- ALL FUNDS**

Fund	2007 Actual	2008 Actual	2009 Budget	2009 Estimated	2010 Adopted
<b>General Fund **</b>	\$ 7,515,018	\$ 7,529,264	\$ 8,027,498	\$ 7,709,181	\$ 7,978,994
<b><u>Special Revenue Funds</u></b>					
DARE	598	1,011	635		
DWI Forfeiture	32,832	8,457	6,000	6,000	6,000
Infrastructure*					
Senior Transportation	86,803	64,510	87,485	87,485	87,485
Total Special Revenue Funds	120,233	73,978	94,120	93,485	93,485
<b><u>Debt Service</u></b>					
General Debt Service	551,365	553,741	718,728	718,728	717,601
Non Bonded Debt Service	103,068	128,452	98,000	98,000	98,000
Total Debt Service	654,433	682,193	816,728	816,728	815,601
<b><u>Capital Projects Funds</u></b>					
Capital Improvement*	182,431	584,809	115,000	149,500	189,500
Permanent Improvement*	1,454,405	1,537,009	1,223,000	1,223,000	1,223,000
Total Capital Projects Funds	1,636,836	2,121,818	1,338,000	1,372,500	1,412,500
<b><u>Enterprise Funds</u></b>					
Water Utility	1,364,379	1,377,781	1,284,300	1,415,617	1,465,750
Sanitary Sewer Utility	1,587,506	1,506,515	1,751,000	1,523,569	1,593,180
Storm Sewer Utility*	564,278	537,581	467,400	564,675	616,620
Solid Waste Utility	1,361,842	1,410,141	1,568,000	1,475,957	1,522,369
Liquor Operations	2,173,114	2,491,342	2,427,500	2,618,500	2,618,500
Deputy Registrar	324,663	309,257	310,275	292,400	292,400
Total Enterprise Funds	7,375,782	7,632,617	7,808,475	7,890,718	8,108,819
<b><u>Internal Service Funds</u></b>					
Central Garage	1,162,730	784,581	1,024,819	2,224,844	882,697
Central Services*	1,156,851	1,052,840	828,357	828,357	751,938
Equipment Replacement*	48,551	36,529	35,500	35,000	35,500
Risk Insurance	240,984	238,050	230,154	230,154	242,971
Total Internal Service Funds	2,609,116	2,112,000	2,118,830	3,318,355	1,913,106
Total All Funds	\$ 19,911,418	\$ 20,151,870	\$ 20,203,651	\$ 21,200,967	\$ 20,322,505

\* - Includes Transfers from other funds

\*\* - General Fund Revenues represented are less prior years carryover

# CITY OF ROBBINSDALE, MINNESOTA

## BUDGET SUMMARY EXPENDITURES -- ALL FUNDS

Fund	2007 Actual	2008 Actual	2009 Budget	2009 Estimated	2010 Adopted
<b><i>General Fund*</i></b>	\$ 7,322,425	\$ 7,618,928	\$ 8,304,070	\$ 7,693,326	\$ 8,003,994
<b><i>Special Revenue Funds</i></b>					
DARE	1,171	1,530	101	2,000	
DWI Forfeiture	908	10,516	3,200	3,200	3,200
Senior Transportation	88,289	88,703	98,278	92,604	92,797
Total Special Revenue Funds	90,368	100,749	101,579	97,804	95,997
<b><i>Debt Service</i></b>					
General Debt Service	491,895	499,722	546,138	546,138	691,680
Non Bonded Debt Services	51,866	108,872	73,000	73,000	73,000
Total Debt Service	543,761	608,594	619,138	619,138	764,680
<b><i>Capital Projects Funds</i></b>					
Capital Improvement *	215,143	919,031	510,850	331,861	336,400
Permanent Improvement *	2,965,614	1,601,736	3,308,300	3,308,300	1,624,360
Total Capital Projects Funds	3,180,757	2,520,767	3,819,150	3,640,161	1,960,760
<b><i>Enterprise Funds</i></b>					
Water Utility	1,076,002	1,031,145	1,114,350	1,102,939	1,174,167
Sanitary Sewer Utility	1,384,386	1,413,461	1,442,773	1,511,257	1,495,520
Solid Waste Utility *	1,369,735	1,176,067	1,301,675	1,301,764	1,304,989
Storm Sewer Utility	272,265	278,444	355,463	381,818	405,908
Liquor Operations*	2,139,830	2,376,878	2,369,791	2,488,541	2,487,629
Deputy Registrar*	324,699	336,436	312,804	300,818	284,775
Total Enterprise Funds	6,566,917	6,612,431	6,896,856	7,087,137	7,152,988
<b><i>Internal Service Funds</i></b>					
Central Garage	835,870	1,177,786	908,794	917,589	936,235
Central Services	867,228	1,054,452	936,052	913,627	904,799
Equipment Replacement*	252,670	121,303	263,600	263,600	163,600
Risk Insurance*	355,410	401,061	411,300	398,075	402,975
Total Internal Service Funds	2,311,178	2,754,602	2,519,746	2,492,891	2,407,609
Total All Funds	\$ 20,015,406	\$ 20,216,071	\$ 22,260,539	\$ 21,630,457	\$ 20,386,028
Excess (Deficiency) of Revenues over Expenditures	\$ (103,988)	\$ (64,201)	\$ (2,056,888)	\$ (429,490)	\$ (63,523)

\* - Includes Transfers to other funds

# CITY OF ROBBINSDALE, MINNESOTA

## Summary of Personnel By Full-Time Equivalency (FTE) Factor

<b>Summary by Fund and Department</b>					
	2007	2008	2009	2009	2010
	Actual	Actual	Budget	Estimated	Adopted
<b><u>General Fund</u></b>					
City Council	0.83	0.69	0.85	0.64	0.64
Administration	3.80	4.40	3.71	3.68	4.39
Assessing	1.58	1.60	1.68	1.65	1.65
Finance	4.41	4.31	4.48	4.49	4.38
Community Development	2.29	2.18	2.35	2.23	2.23
Police	30.13	30.63	33.75	32.53	33.15
Fire	<b>Department currently has 30 paid on call firefighters, FTE is not calculated.</b>				
Recreation & Parks	6.43	6.02	6.77	5.93	5.93
Engineering	7.04	7.10	7.07	7.00	7.00
Maintenance	9.84	9.57	11.25	8.44	9.04
Total General Fund	66.35	66.50	71.91	66.59	68.41
<b><u>Special Revenue Funds</u></b>					
Senior Transportation	0.46	0.48	0.53	0.46	0.46
<b><u>Enterprise Funds</u></b>					
Water Utility	2.98	2.49	1.94	2.19	2.26
Sanitary Sewer Utility	1.80	1.57	1.61	2.01	2.29
Storm Sewer Utility	0.19	0.10	0.47	1.25	1.57
Liquor Operations	5.58	5.50	5.32	5.80	5.80
Deputy Registrar	5.12	4.82	5.14	4.41	4.24
Total Enterprise Funds	15.67	14.48	14.48	15.66	16.16
<b><u>Internal Service Funds</u></b>					
Central Garage	2.70	2.97	3.02	2.87	3.05
Central Services	1.98	1.80	1.97	1.64	1.71
Total Internal Service Funds	4.68	4.77	4.99	4.51	4.76
<b>Total All Funds</b>	87.16	86.23	91.91	87.22	89.79

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**

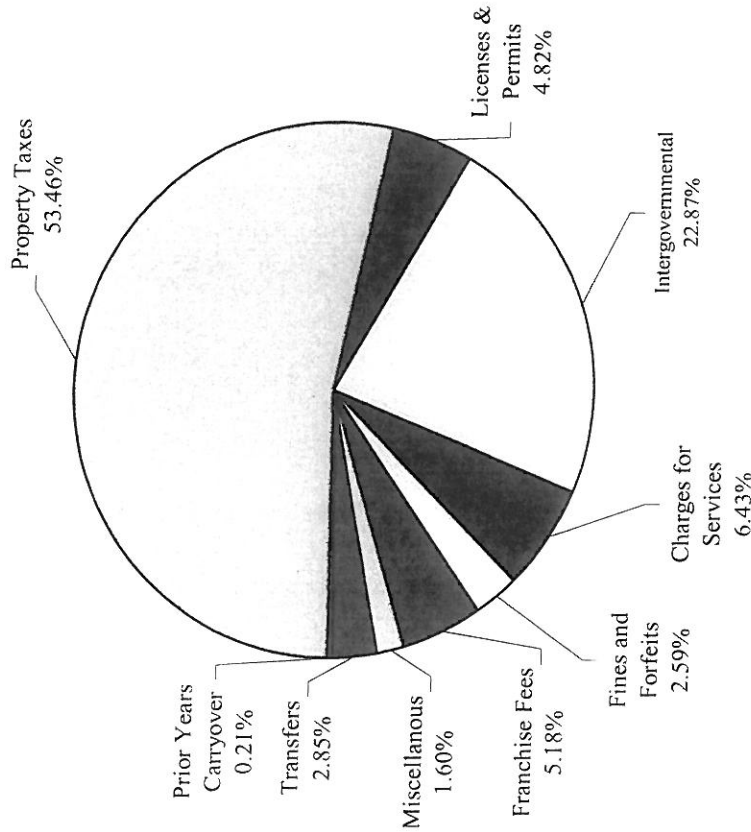
**General Fund  
Summary of Revenues, Expenditures, and Changes in Fund Balance**

	2007 Actual	2008 Actual	2009 Budget	2009 Estimated	2010 Proposed
<b><u>Revenues</u></b>					
Taxes	\$ 4,079,379	\$ 4,179,790	\$ 4,184,826	\$ 4,130,050	\$ 4,467,551
License & Permits	391,529	449,548	340,500	372,500	340,500
Intergovernmental	1,572,151	1,466,293	1,985,071	1,766,766	1,686,687
Charges for Services	497,181	552,153	531,601	496,365	515,756
Fines & Forfeitures	170,671	203,219	225,000	200,000	225,000
Franchise Fees	383,893	332,942	400,000	400,000	400,000
Miscellaneous	209,653	120,546	140,500	123,500	123,500
<b>Total Revenue</b>	<b>7,304,457</b>	<b>7,304,491</b>	<b>7,807,498</b>	<b>7,489,181</b>	<b>7,758,994</b>
<b><u>Other Financing Sources</u></b>					
Transfers from other funds	210,561	224,773	220,000	220,000	220,000
<b>Total Revenues &amp; Other Financing Sources</b>	<b>7,515,018</b>	<b>7,529,264</b>	<b>8,027,498</b>	<b>7,709,181</b>	<b>7,978,994</b>
<b><u>Expenditures</u></b>					
Personal Services	5,002,483	5,227,839	5,631,490	5,267,382	5,481,841
Supplies	240,721	241,470	320,290	271,177	321,790
Other Services & Charges	2,587,367	2,669,483	2,776,320	2,581,236	2,694,579
Capital Outlay	6,284	9,308	25,500	23,061	56,000
Amounts Charged to Other Funds	(516,447)	(531,940)	(578,230)	(578,230)	(550,216)
<b>Total Expenditures</b>	<b>7,320,408</b>	<b>7,616,160</b>	<b>8,175,370</b>	<b>7,564,626</b>	<b>8,003,994</b>
<b><u>Other Financing Uses</u></b>					
Transfers out to other funds	2,017	2,768	128,700	128,700	
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>7,322,425</b>	<b>7,618,928</b>	<b>8,304,070</b>	<b>7,693,326</b>	<b>8,003,994</b>
Deficiency of Revenues and Other Financing Sources Over Expenditure and Other Financing Uses	192,593	(89,664)	(276,572)	15,855	(25,000)
<b><u>Fund Balance</u></b>					
Beginning of Year	4,287,097	4,479,690	4,390,026	4,390,026	4,405,881
End of Year	\$ 4,479,690	\$ 4,390,026	\$ 4,113,454	\$ 4,405,881	\$ 4,380,881
Fund Balance to Expenditures	61.18%	57.62%	49.54%	57.27%	54.73%

# City of Robbinsdale, Minnesota

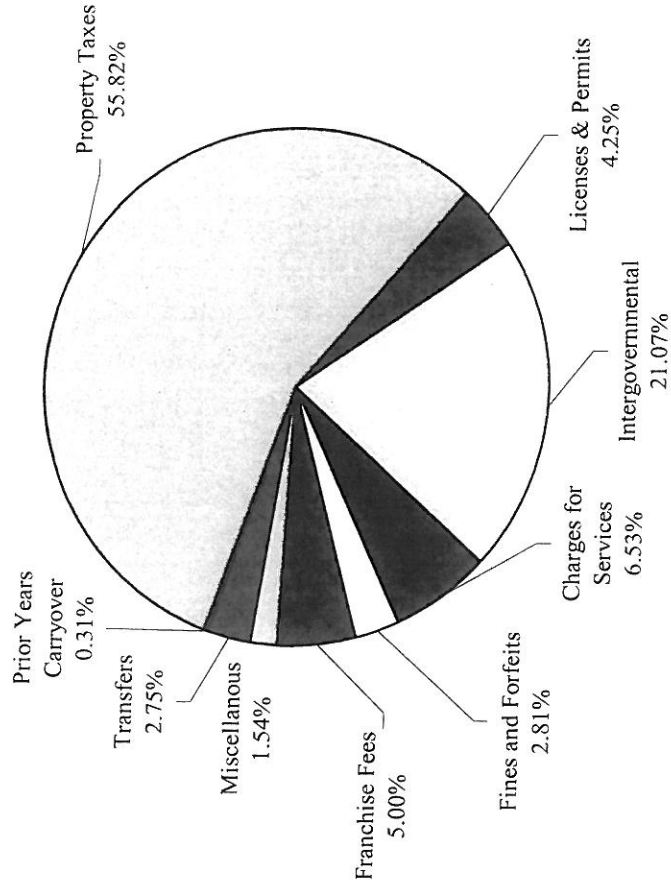
## General Fund Revenues By Source

### 2009 Estimated



Property Taxes	\$4,130,050
Licenses & Permits	372,500
Intergovernmental	1,766,766
Charges for Services	496,365
Fines and Forfeits	200,000
Franchise Fees	400,000
Miscellaneous	123,500
Transfers	220,000
Prior Years Carryover	15,855
<b>Total</b>	<b>\$7,725,036</b>

### 2010 Adopted Budget



Property Taxes	\$4,467,551
Licenses & Permits	340,500
Intergovernmental	1,686,687
Charges for Services	515,756
Fines and Forfeits	225,000
Franchise Fees	400,000
Miscellaneous	123,500
Transfers	220,000
Prior Years Carryover	(25,000)
<b>Total</b>	<b>\$7,953,994</b>

**CITY OF ROBBINSDALE, MINNESOTA**

**General Fund Summary of Revenues and Other Financing Sources**

	2007 Actual	2008 Actual	2009 Budget	2009 Estimated	2010 Proposed
<b><u>Taxes</u></b>					
General Property	\$ 3,485,033	\$ 3,514,863	\$ 3,404,049	\$ 3,404,050	\$ 3,694,051
Less Reserve for Abatements & Delinq.					(25,000)
Excess Tax Increment					
Fiscal Disparities	594,346	664,927	780,777	726,000	798,500
<b>Total Taxes</b>	<b>4,079,379</b>	<b>4,179,790</b>	<b>4,184,826</b>	<b>4,130,050</b>	<b>4,467,551</b>
<b><u>Licenses &amp; Permits</u></b>					
<b><u>Business</u></b>					
Liquor Licenses	20,050	42,750	20,000	20,000	20,000
Pawn Shop and Second Hand Dealers	3,800	3,500	3,800	3,800	3,800
Miscellaneous Business Licenses	30,155	30,595	31,000	31,000	31,000
<b>Total Business Licenses &amp; Permits</b>	<b>54,005</b>	<b>76,845</b>	<b>54,800</b>	<b>54,800</b>	<b>54,800</b>
<b><u>Non-Business</u></b>					
Animal Licenses	3,215	3,694	3,200	3,200	3,200
Pound Fees	1,322	3,108	1,300	1,300	1,300
Street Repair Fees					
Building Permits	162,012	203,428	100,000	150,000	100,000
Plan Check Fees	46,416	33,993	44,000	45,000	44,000
Certificates of Occupancy					
Heating & A/C Permits	33,305	27,841	32,000	33,000	32,000
Plumbing Permits	23,327	20,185	20,000	20,000	20,000
Utility Inspection Fees	6,550	4,200	5,000	5,000	5,000
Rental Housing Licenses	47,599	59,216	67,000	47,000	67,000
License Verification Fees	1,945	2,365	1,800	1,800	1,800
Other Permits	11,381	14,196	11,000	11,000	11,000
Surcharges	453	477	400	400	400
<b>Total Non-Business Licenses &amp; Permits</b>	<b>337,524</b>	<b>372,703</b>	<b>285,700</b>	<b>317,700</b>	<b>285,700</b>
<b>Total Licenses and Permits</b>	<b>391,529</b>	<b>449,548</b>	<b>340,500</b>	<b>372,500</b>	<b>340,500</b>
<b><u>Intergovernmental</u></b>					
<b><u>Federal Grants</u></b>					
Other	6,457	11,270		57,407	6,500
<b>Total Federal Grants</b>	<b>6,457</b>	<b>11,270</b>		<b>57,407</b>	<b>6,500</b>
<b><u>State Aids and Grants</u></b>					
Local Government Aid	1,005,425	982,940	1,442,452	1,223,594	1,170,849
Market Value Homestead Credit	268,053	255,928	296,000	259,146	277,719
Police Pension	154,904	128,145	150,000	130,000	135,000
PERA Aid	15,819	15,819	15,819	15,819	15,819
Police Training	6,834	7,610	6,800	6,800	6,800
Other Grants & Aids	114,659	64,581	74,000	74,000	74,000
<b>Total State Aids and Grants</b>	<b>1,565,694</b>	<b>1,455,023</b>	<b>1,985,071</b>	<b>1,709,359</b>	<b>1,680,187</b>
<b>Total Intergovernmental</b>	<b>1,572,151</b>	<b>1,466,293</b>	<b>1,985,071</b>	<b>1,766,766</b>	<b>1,686,687</b>

## CITY OF ROBBINSDALE, MINNESOTA

### General Fund Summary of Revenues and Other Financing Sources

	2007 Actual	2008 Actual	2009 Budget	2009 Estimated	2010 Proposed
<b><u>Charges for Services</u></b>					
<b><u>General Government</u></b>					
Lease and Rental Fees	\$ 135,120	\$ 198,495	\$ 180,600	\$ 162,000	180,600
Robbinsdale EDA	66,066	67,502	85,000	67,000	66,000
IDRB Issuance Fees	37,244	18,634	17,681	18,500	17,681
Sale of Maps and Documents	1,893	1,647	1,200	1,200	1,200
Assessment searches		50			
Planning Fees	2,525	1,610	2,850	1,600	1,600
Street Light Fees	394	356	395	350	350
Notary Fees	345	323	325	315	325
Other Fees	11,319	10,398	13,000	10,000	13,000
Admin Fee - Special Assessments	29,550	25,592	23,000	25,000	23,000
<b>Total General Government Charges</b>	<b>284,457</b>	<b>324,607</b>	<b>324,051</b>	<b>285,965</b>	<b>303,756</b>
<b><u>Public Safety</u></b>					
Police Services	31,120	55,195	40,000	45,000	47,200
Pawn Shop Fees	9,595	11,863	9,250	12,000	12,000
Police Auction					
Police Towing Charges					
False Alarms	2,400	3,500	2,400	3,000	2,400
Accident Reports	1,487	913	1,000	900	900
Other Fees	25	323	1,000	500	500
<b>Total Public Safety Charges</b>	<b>44,627</b>	<b>71,794</b>	<b>53,650</b>	<b>61,400</b>	<b>63,000</b>
<b><u>Recreation</u></b>					
Fitness Center & Open Gym Program	27,347	29,276	27,000	27,000	27,000
Adult Programs	18,100	14,419	17,000	14,000	14,000
Adult Softball	18,662	13,965	17,000	14,000	14,000
General Programs	769	1,035	600	1,000	1,000
Youth / Children Programs	20,039	18,308	19,000	18,000	18,000
Senior Programs	48,460	44,493	43,000	44,000	44,000
Cooperative Programming	18,196	20,483	17,500	20,000	20,000
Facility and Equipment Rental	8,779	7,684	5,000	5,000	5,000
Playground / Wading Pools	3,729	3,028	3,800	3,000	3,000
City Band Fees					
Gymnastics	34	35			
Park Maintenance Fees	3,983	3,026	4,000	3,000	3,000
<b>Total Recreation Charges</b>	<b>168,097</b>	<b>155,752</b>	<b>153,900</b>	<b>149,000</b>	<b>149,000</b>
<b>Total Charges for Services</b>	<b>497,181</b>	<b>552,153</b>	<b>531,601</b>	<b>496,365</b>	<b>515,756</b>
<b><u>Fines and Forfeitures</u></b>					
Court Fines and Forfeitures	170,671	203,219	225,000	200,000	225,000
Other Fines					
<b>Total Fines and Forfeitures</b>	<b>170,671</b>	<b>203,219</b>	<b>225,000</b>	<b>200,000</b>	<b>225,000</b>

**CITY OF ROBBINSDALE, MINNESOTA**

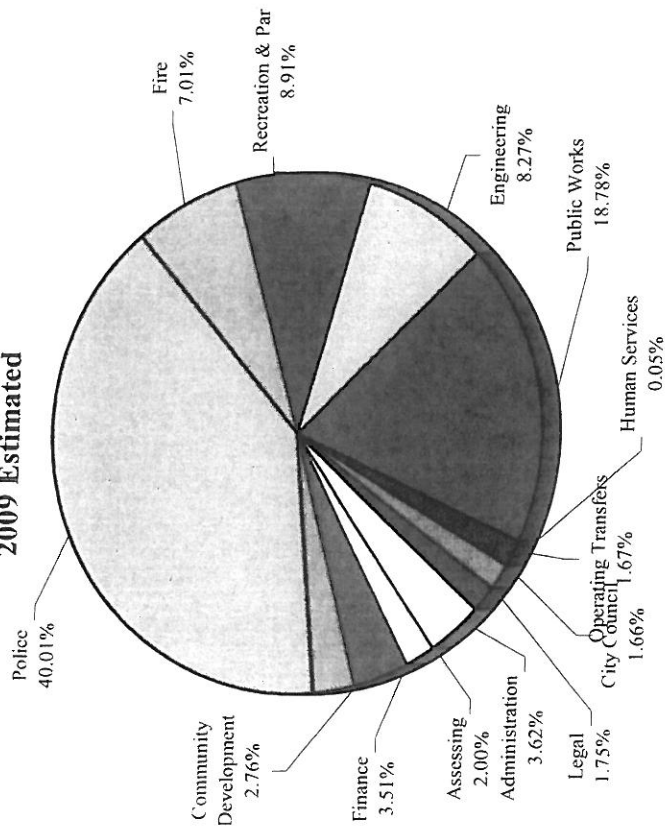
**General Fund Summary of Revenues and Other Financing Sources**

	2007 Actual	2008 Actual	2009 Budget	2009 Estimated	2010 Proposed
<b><u>Franchise Fees</u></b>					
Franchise Fees - Electric	216,757	198,521	228,000	228,000	228,000
Franchise Fees - Gas	167,136	134,421	172,000	172,000	172,000
Total Franchise Fees	<u>383,893</u>	<u>332,942</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>
<b><u>Miscellaneous</u></b>					
Investment Earnings	\$ 194,848	\$ 108,011	\$ 125,000	\$ 110,000	110,000
Donations & Gifts	9,257	7,955	9,500	9,000	9,000
Other	5,548	4,580	6,000	4,500	4,500
Total Miscellaneous	<u>209,653</u>	<u>120,546</u>	<u>140,500</u>	<u>123,500</u>	<u>123,500</u>
Total Revenues	<u>7,304,457</u>	<u>7,304,491</u>	<u>7,807,498</u>	<u>7,489,181</u>	<u>7,758,994</u>
<b><u>Other Financing Sources</u></b>					
<i>Transfers from other Funds</i>					
Water Fund	14,804	24,971	15,000	15,000	15,000
Sanitary Sewer Fund	15,954	16,941	16,000	16,000	16,000
Storm Sewer	31,730	14,817	25,000	25,000	25,000
Solid Waste	20,000	30,000	30,000	30,000	30,000
PIR Fund	106,221	110,434	134,000	134,000	134,000
Capital Improvement Funds	21,852	27,610			
Non Bonded Debt Service					
Total Transfers	<u>210,561</u>	<u>224,773</u>	<u>220,000</u>	<u>220,000</u>	<u>220,000</u>
Total Revenue and Financing Sources	<u>\$ 7,515,018</u>	<u>\$ 7,529,264</u>	<u>\$ 8,027,498</u>	<u>\$ 7,709,181</u>	<u>\$ 7,978,994</u>

# City of Robbinsdale, Minnesota

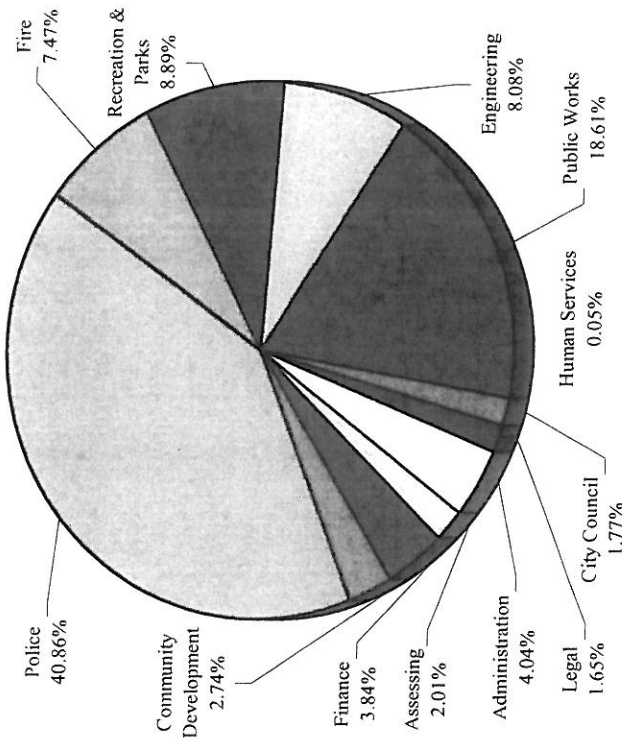
## General Fund Expenditures by Department

2009 Estimated



City Council	\$127,508
Legal	134,250
Administration	278,468
Assessing	153,636
Finance	269,699
Community Development	212,407
Police	3,078,120
Fire	539,590
Recreation & Parks	685,517
Engineering	636,326
Public Works	1,444,905
Human Services	4,200
Operating Transfers	128,700
<b>Total</b>	<b>\$7,693,326</b>

2010 Proposed Budget

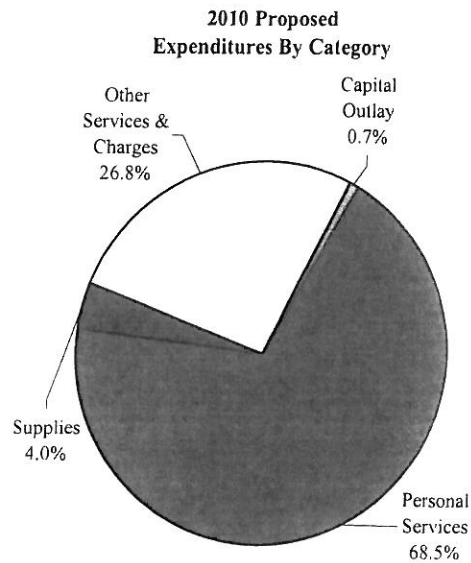
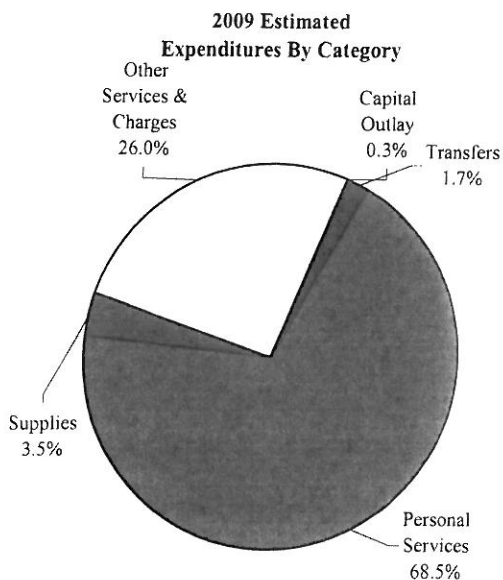


City Council	\$141,450
Legal	131,956
Administration	322,977
Assessing	160,573
Finance	307,628
Community Development	218,957
Police	3,270,519
Fire	598,156
Recreation & Parks	711,772
Engineering	646,329
Public Works	1,489,477
Human Services	4,200
Operating Transfers	0
<b>Total</b>	<b>\$8,003,994</b>

# CITY OF ROBBINSDALE, MINNESOTA

## General Fund Summary of Expenditures and Other Financing Uses

	2007 Actual	2008 Actual	2009 Budget	2009 Estimated	2010 Proposed
<b><u>Summary by Department</u></b>					
City Council	\$ 140,845	\$ 138,966	\$ 149,693	\$ 127,508	\$ 141,450
Legal	125,302	143,225	133,575	134,250	131,956
Administration	287,634	340,142	301,328	278,468	322,977
Assessing	147,232	156,254	162,802	153,636	160,573
Finance	272,955	301,243	296,489	269,699	307,628
Community Development	257,025	227,596	241,287	212,407	218,957
Police	2,767,189	2,893,398	3,207,773	3,078,120	3,270,519
Fire	590,972	632,683	609,163	539,590	598,156
Recreation & Parks	739,058	706,177	758,106	685,517	711,772
Engineering	663,385	700,920	681,132	636,326	646,329
Public Works	1,327,211	1,373,856	1,627,222	1,444,905	1,489,477
Human Services	1,600	1,700	6,800	4,200	4,200
<b>Total Expenditures</b>	<b>7,320,408</b>	<b>7,616,160</b>	<b>8,175,370</b>	<b>7,564,626</b>	<b>8,003,994</b>
<b><u>Other Financing Uses</u></b>					
Transfers to Other Funds	2,017	2,768	128,700	128,700	
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>7,322,425</b>	<b>7,618,928</b>	<b>8,304,070</b>	<b>7,693,326</b>	<b>8,003,994</b>
<b><u>Summary by Category</u></b>					
Personal Services	5,002,483	5,227,839	5,631,490	5,267,382	5,481,841
Supplies	240,721	241,470	320,290	271,177	321,790
Other Services & Charges	2,587,367	2,669,483	2,776,320	2,581,236	2,694,579
Capital Outlay	6,284	9,308	25,500	23,061	56,000
Transfers	2,017	2,768	128,700	128,700	0
Amounts Charged to Other Funds	(516,447)	(531,940)	(578,230)	(578,230)	(550,216)
<b>Total Expenditures by Category</b>	<b>\$ 7,322,425</b>	<b>\$ 7,618,928</b>	<b>\$ 8,304,070</b>	<b>\$ 7,693,326</b>	<b>\$ 8,003,994</b>



## CITY OF ROBBINSDALE, MINNESOTA

### General Fund Summary of Expenditures by Major Objective

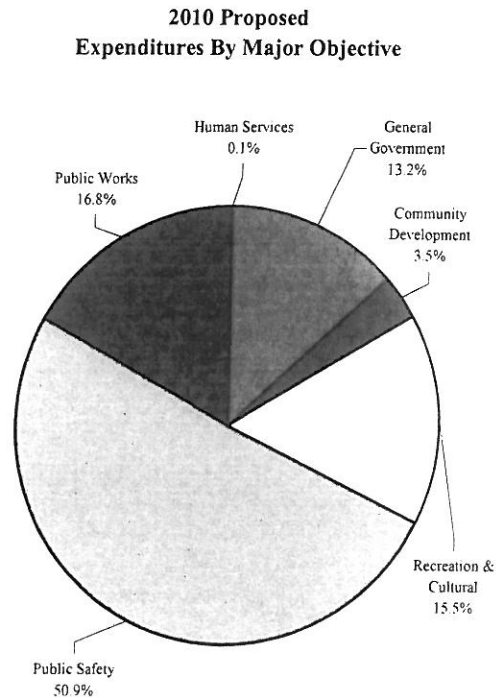
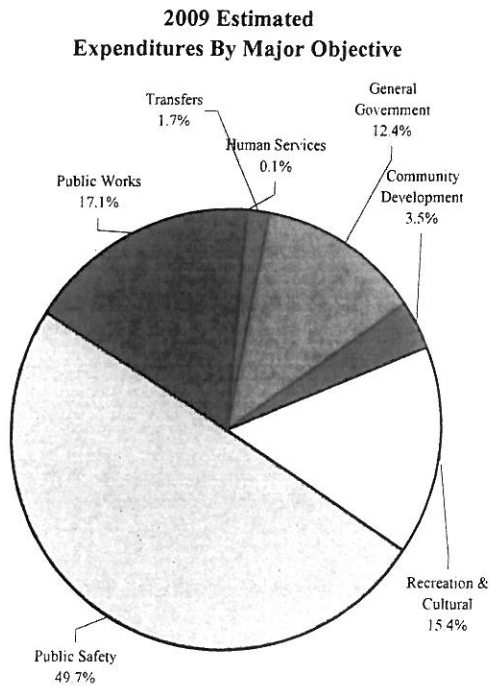
	2007 Actual	2008 Actual	2009 Budget	2009 Estimated	2010 Adopted
<b><u>General Government</u></b>					
City Council	\$ 140,845	\$ 138,966	\$ 149,693	\$ 127,508	\$ 141,450
Administration	287,634	340,142	301,328	278,468	322,977
Legal	125,302	143,225	133,575	134,250	131,956
Assessing	147,232	156,254	162,802	153,636	160,573
Finance	272,955	301,243	296,489	269,699	307,628
Total General Government	<u>973,968</u>	<u>1,079,830</u>	<u>1,043,886</u>	<u>963,561</u>	<u>1,064,584</u>
<b><u>Community Development</u></b>					
Planning & Zoning	187,805	149,486	140,358	146,940	152,856
Housing					
Comprehensive Planning	3,155	10,608	5,449	4,767	4,872
Redevelopment	66,065	67,502	95,480	60,700	61,229
Rental Licensing	63,882	60,925	58,172	56,890	58,066
Total Community Development	<u>320,907</u>	<u>288,521</u>	<u>299,459</u>	<u>269,297</u>	<u>277,023</u>
<b><u>Recreation &amp; Cultural</u></b>					
Recreation Administration	314,028	298,815	312,602	265,146	273,545
Community Center Operations	41,144	43,821	37,678	36,328	39,236
Adult Programs	5,928	4,829	11,261	8,219	8,629
Adult Softball	14,487	8,298	16,949	10,927	14,656
General Programs	11,270	15,343	17,318	15,115	14,953
Youth / Children Programs	22,464	18,887	29,453	24,389	28,813
Senior Programs	78,000	77,290	55,787	65,225	67,915
Cooperative Programming	16,012	15,329	22,288	17,504	19,609
Playground / Wading Pools	10,691	7,749	11,970	3,493	1,350
Forestry	183,466	183,644	196,076	195,861	199,257
City Band	19,165	19,171	23,493	19,089	21,880
Library Building Operations	13,064	13,001	18,431	19,468	17,129
Park Improvements	9,339		4,800	4,753	4,800
Park Maintenance	519,288	535,443	605,046	502,923	531,580
Total Recreation & Cultural	<u>1,258,346</u>	<u>1,241,620</u>	<u>1,363,152</u>	<u>1,188,440</u>	<u>1,243,352</u>
<b><u>Public Safety</u></b>					
Police Services	2,767,189	2,893,398	3,207,773	3,078,120	3,270,519
Fire Services	590,972	632,683	609,163	539,590	598,156
Building Inspections	184,199	202,080	164,579	159,016	159,461
Code Enforcement	36,934	45,452	44,834	44,002	45,202
Total Public Safety	<u>3,579,294</u>	<u>3,773,613</u>	<u>4,026,350</u>	<u>3,820,728</u>	<u>4,073,338</u>



# CITY OF ROBBINSDALE, MINNESOTA

## General Fund Summary of Expenditures by Major Objective

	2007 Actual	2008 Actual	2009 Budget	2009 Estimated	2010 Adopted
<b><u>Public Works</u></b>					
Engineering Services	\$ 378,370	\$ 392,463	\$ 413,547	\$ 376,418	\$ 383,600
Streets	807,923	838,413	1,022,177	941,982	957,897
Total Public Works	1,186,293	1,230,876	1,435,724	1,318,400	1,341,497
<b><u>Human Services</u></b>					
Total Expenditures	1,600	1,700	6,800	4,200	4,200
Total Expenditures	7,320,408	7,616,160	8,175,370	7,564,626	8,003,994
<b><u>Other Uses</u></b>					
Transfers to Other Funds	2,017	2,768	128,700	128,700	
Total Expenditures and Other Financing Uses	\$ 7,322,425	\$ 7,618,928	\$ 8,304,070	\$ 7,693,326	\$ 8,003,994



## 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	2007 Actual	2008 Actual	2009 Budget	2009 Estimated	2010 Proposed
<b>Fund Balance, January 1</b>	\$ 109,272	\$ 139,137	\$ 112,366	\$ 112,366	\$ 108,047
<b><u>Revenue</u></b>					
Intergovernmental	64,151	45,338	67,485	67,485	67,485
Fines & Forfeitures		500			
Investment Earnings	3,090	4,210	2,035	2,000	2,000
Donations	566	17,400	19,600	19,000	19,000
Miscellaneous	46,651	6,530	5,000	5,000	5,000
Transfers In	5,775				
<b>Total Revenue</b>	<b>120,233</b>	<b>73,978</b>	<b>94,120</b>	<b>93,485</b>	<b>93,485</b>
<b>Total Available</b>	<b>229,505</b>	<b>213,115</b>	<b>206,486</b>	<b>205,851</b>	<b>201,532</b>
<b><u>Expenditures</u></b>					
Personal Services	24,326	25,454	33,370	29,296	29,682
Supplies	2,337	2,902	2,400	4,300	2,300
Other Charges & Services	63,705	72,393	65,809	64,208	64,015
Capital Outlay					
Transfers Out					
<b>Total Expenditures</b>	<b>90,368</b>	<b>100,749</b>	<b>101,579</b>	<b>97,804</b>	<b>95,997</b>
<b>Fund Balance, December 31</b>	<b>\$ 139,137</b>	<b>\$ 112,366</b>	<b>\$ 104,907</b>	<b>\$ 108,047</b>	<b>\$ 105,535</b>

**2010 BUDGET SUMMARY  
REVENUES AND EXPENDITURES BY FUND**

Category	DARE	DWI Forefeiture	Senior Transportation	Total Budget
<b>Fund Balance, January 1</b>	\$ (2,004)	\$ 76,836	\$ 33,215	\$ 108,047
<b><u>Revenue</u></b>				
Intergovernmental			67,485	67,485
Investment Earnings		1,000	1,000	2,000
Donations			19,000	19,000
Miscellaneous		5,000		5,000
<b>Total Revenue</b>		<b>6,000</b>	<b>87,485</b>	<b>93,485</b>
<b>Total Available</b>	<b>(2,004)</b>	<b>82,836</b>	<b>120,700</b>	<b>201,532</b>
<b><u>Expenditures</u></b>				
Personal Services			29,682	29,682
Supplies		1,550	750	2,300
Other Charges & Services		1,650	62,365	64,015
<b>Total Expenditures</b>		<b>3,200</b>	<b>92,797</b>	<b>95,997</b>
<b>Fund Balance, December 31</b>	<b>\$ (2,004)</b>	<b>\$ 79,636</b>	<b>\$ 27,903</b>	<b>\$ 105,535</b>

## 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	2007 Actual	2008 Actual	2009 Budget	2009 Estimated	2010 Proposed
<b>Revenues By Source</b>					
Property Tax Levy	\$ 491,546	\$ 506,911	\$ 683,228	\$ 683,228	\$ 683,101
Special Assessments	28,921	23,836	21,500	21,500	21,500
Intergovernmental					
Interest	29,692	23,047	14,000	14,000	13,000
Transfers In	1,206	(53)			
<b>Total</b>	<b>551,365</b>	<b>553,741</b>	<b>718,728</b>	<b>718,728</b>	<b>717,601</b>
<b>Expenditures By Category</b>					
Debt Service:					
Principal	\$ 265,000	\$ 365,000	\$ 410,000	\$ 410,000	\$ 563,500
Interest and fiscal charges	149,591	132,281	133,888	133,888	125,930
Other Charges	2,304	2,441	2,250	2,250	2,250
Transfers Out	75,000				
<b>Total</b>	<b>491,895</b>	<b>499,722</b>	<b>546,138</b>	<b>546,138</b>	<b>691,680</b>
<b>Fund Equity</b>					
Revenues over (under) Expenditures	59,470	54,019	172,590	172,590	25,921
Fund Equity, January 1	690,478	749,948	803,967	803,967	976,557
Fund Equity, December 31	\$ 749,948	\$ 803,967	\$ 976,557	\$ 976,557	\$ 1,002,478

## CITY OF ROBBINSDALE, MINNESOTA

**Fund: General Debt Service**  
**Fund Type: Debt Service**

Program	2007 Actual	2008 Actual	2009 Budget	2009 Estimated	2010 Proposed
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### Revenues and Other Sources by Program

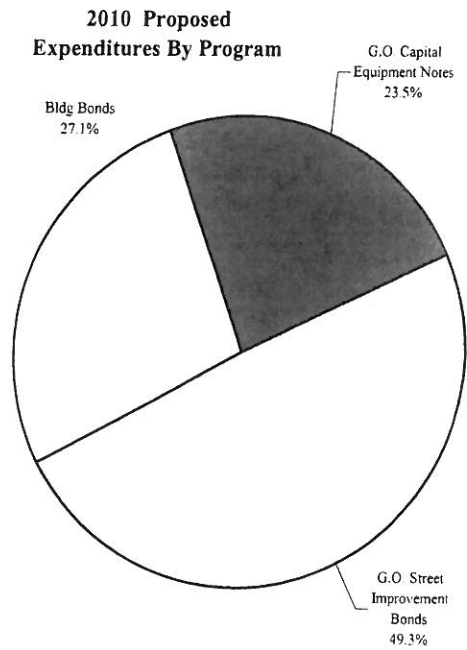
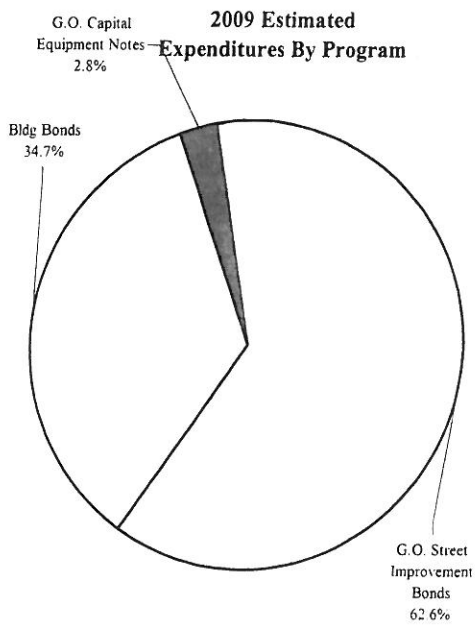
G.O. Capital Equipment Notes	\$ 6,324	\$ 1,750	\$ 174,748	\$ 174,748	174,723
G.O. Street Improvement Bonds	331,205	336,287	335,784	335,784	\$ 332,154
General Obligation Building Bonds	213,836	215,704	208,196	208,196	210,724
<b>Total</b>	<b>551,365</b>	<b>553,741</b>	<b>718,728</b>	<b>718,728</b>	<b>717,601</b>

### Expenditures By Program

G.O. Capital Equipment Notes	\$ 75,397	\$ 186	\$ 15,152	\$ 15,152	162,676
G.O. Street Improvement Bonds	225,360	313,942	341,698	341,698	\$ 341,214
General Obligation Building Bonds	191,138	185,594	189,288	189,288	187,790
<b>Total</b>	<b>491,895</b>	<b>499,722</b>	<b>546,138</b>	<b>546,138</b>	<b>691,680</b>

### Fund Equity By Program

G.O. Capital Equipment Notes	39,566	41,130	200,726	200,726	212,773
G.O. Street Improvement Bonds	290,365	312,710	306,796	306,796	297,736
General Obligation Building Bonds	420,017	450,127	469,035	469,035	491,969
<b>Fund Equity, December 31</b>	<b>\$ 749,948</b>	<b>\$ 803,967</b>	<b>\$ 976,557</b>	<b>\$ 976,557</b>	<b>\$ 1,002,478</b>

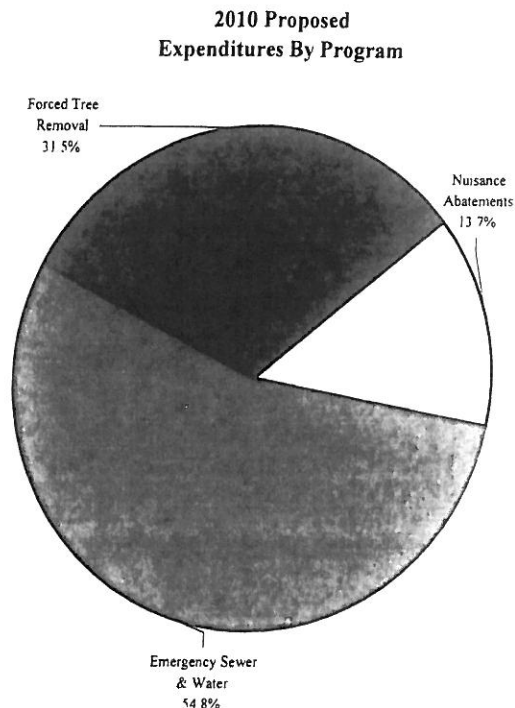
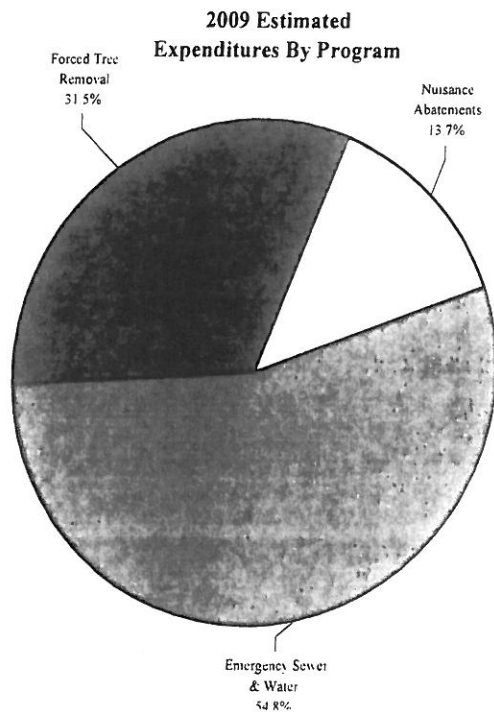


## CITY OF ROBBINSDALE, MINNESOTA

**Fund: Non-Bonded Debt Service**

Fund Type: Debt Service

Program	2007 Actual	2008 Actual	2009 Budget	2009 Estimated	2010 Proposed
<b>Revenues and Other Sources by Program</b>					
Emergency Sewer & Water	\$ 64,236	\$ 66,111	\$ 65,000	\$ 65,000	\$ 65,000
Forced Tree Removal	29,626	30,256	23,000	23,000	23,000
Nuisance Abatements	9,206	32,085	10,000	10,000	10,000
<b>Total</b>	<b>103,068</b>	<b>128,452</b>	<b>98,000</b>	<b>98,000</b>	<b>98,000</b>
<b>Expenditures By Program</b>					
Emergency Sewer & Water	\$ 39,021	\$ 87,024	\$ 40,000	\$ 40,000	\$ 40,000
Forced Tree Removal	10,600	8,828	23,000	23,000	23,000
Nuisance Abatements	2,245	13,020	10,000	10,000	10,000
<b>Total</b>	<b>51,866</b>	<b>108,872</b>	<b>73,000</b>	<b>73,000</b>	<b>73,000</b>
<b>Fund Equity By Program</b>					
Emergency Sewer & Water	(77,034)	(97,947)	(72,947)	(72,947)	(47,947)
Forced Tree Removal	(22,676)	(1,248)	(1,248)	(1,248)	(1,248)
Nuisance Abatements	91,029	110,094	110,094	110,094	110,094
<b>Fund Equity, December 31</b>	<b>\$ (8,681)</b>	<b>\$ 10,899</b>	<b>\$ 35,899</b>	<b>\$ 35,899</b>	<b>\$ 60,899</b>



**CITY OF ROBBINSDALE, MINNESOTA**

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

Program	2007 Actual	2008 Actual	2009 Budget	2009 Estimated	2010 Proposed
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**Revenues and Other Sources By Source**

Special Assessments	\$ 58,644	\$ 78,399	\$ 70,000	\$ 70,000	\$ 70,000
Charges for Services	44,424	50,053	28,000	28,000	28,000
<b>Total</b>	<b>103,068</b>	<b>128,452</b>	<b>98,000</b>	<b>98,000</b>	<b>98,000</b>

**Expenditures and Other Uses By Category**

Debt Service:					
Services to Property	\$ 51,866	\$ 108,872	\$ 73,000	\$ 73,000	\$ 73,000
Operating Transfers Out					
<b>Total</b>	<b>51,866</b>	<b>108,872</b>	<b>73,000</b>	<b>73,000</b>	<b>73,000</b>

**Fund Equity**

Revenues over (under)					
Expenditures	51,202	19,580	25,000	25,000	25,000
Fund Equity, January 1	(59,883)	(8,681)	10,899	10,899	35,899
Fund Equity, December 31	<u>\$ (8,681)</u>	<u>\$ 10,899</u>	<u>\$ 35,899</u>	<u>\$ 35,899</u>	<u>\$ 60,899</u>



## 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	2007 Actual	2008 Actual	2009 Budget	2009 Estimated	2010 Proposed
<b>Statement of Revenues, Expenditures and Changes in Fund Balance</b>					
<b>Revenues</b>					
Intergovernmental	\$ 39,502	\$ 7,372	\$	\$	
Donations & Gifts					
Investment Income	64,338	41,423	22,000	31,500	\$ 31,500
Other Income	28,591	24,364	23,000	23,000	23,000
<b>Total</b>	<b>132,431</b>	<b>73,159</b>	<b>45,000</b>	<b>54,500</b>	<b>54,500</b>
<b>Other Financing Sources</b>					
Transfers from					
Other Funds	50,000	511,650	70,000	95,000	135,000
<b>Total Revenue &amp; Other Financing Sources</b>	<b>182,431</b>	<b>584,809</b>	<b>115,000</b>	<b>149,500</b>	<b>189,500</b>
<b>Expenditures</b>					
Other Charges & Services	16,112	11,623	3,500	2,500	3,000
Capital Equipment and Improvements	177,179	879,798	501,850	323,861	327,900
<b>Total</b>	<b>193,291</b>	<b>891,421</b>	<b>505,350</b>	<b>326,361</b>	<b>330,900</b>
<b>Other Financing Uses</b>					
Transfers to					
Other Funds	21,852	27,610	5,500	5,500	5,500
<b>Total</b>	<b>21,852</b>	<b>27,610</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>
<b>Total Expenditures &amp; Other Uses</b>	<b>215,143</b>	<b>919,031</b>	<b>510,850</b>	<b>331,861</b>	<b>336,400</b>
<b>Designated Fund Balance</b>					
Change in Fund Balance	(32,712)	(334,222)	(395,850)	(182,361)	(146,900)
Fund Balance, January 1	1,025,947	993,235	659,013	659,013	476,652
Fund Balance, December 31	\$ 993,235	\$ 659,013	\$ 263,163	\$ 476,652	\$ 329,752

**CITY OF ROBBINSDALE, MINNESOTA**

**Fund: Capital Improvement**

**Fund Type: Capital Projects**

Category	2007 Actual	2008 Actual	2009 Budget	2009 Estimated	2010 Proposed
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**Statement of Revenues, Expenditures and Changes in Fund Balance By Program**

**Revenues & Other Financing Sources**

Cable Grant Program	\$ 30,292	\$ 31,362	\$ 24,000	\$ 24,000	\$ 24,000
Government Buildings	12,291	462,636	20,500	20,500	60,500
Parks Improvements	139,848	90,811	70,500	105,000	105,000
Total	182,431	584,809	115,000	149,500	189,500

**Expenditures & Other Financing Uses**

Cable Grant Program	551	6,301	105,300	105,300	300
Government Buildings	181,316	598,539	20,000	33,561	60,000
Parks Improvements	33,276	314,191	385,550	193,000	276,100
Total	215,143	919,031	510,850	331,861	336,400

**Designated Fund Balance**

Change in Fund Balance	(32,712)	(334,222)	(395,850)	(182,361)	(146,900)
Fund Balance, January 1	1,025,947	993,235	659,013	659,013	476,652
Fund Balance, December 31	\$ 993,235	\$ 659,013	\$ 263,163	\$ 476,652	\$ 329,752

**CITY OF ROBBINSDALE, MINNESOTA**

**Fund: Permanent Improvement Revolving Fund**

**Fund Type: Capital Projects**

Category	2007 Actual	2008 Actual	2009 Budget	2009 Estimated	2010 Proposed
<b>Statement of Revenues, Expenditures and Changes in Fund Balance</b>					
<b>Revenues</b>					
Special Assessments	\$ 441,630	\$ 401,820	\$ 400,000	\$ 400,000	\$ 400,000
Intergovernmental	37,509	13,995	14,000	14,000	14,000
Charges for Services	194,369	222,745	214,000	214,000	214,000
Franchise Fees	242,980	332,943	295,000	295,000	295,000
Investment Income	387,917	274,260	150,000	150,000	150,000
Total	<u>1,304,405</u>	<u>1,245,763</u>	<u>1,073,000</u>	<u>1,073,000</u>	<u>1,073,000</u>
<b>Other Financing Sources</b>					
Proceeds from the sale of Bonds					
Transfers from Other Funds	<u>150,000</u>	<u>291,246</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
Total Other Financing Sources	<u>150,000</u>	<u>291,246</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
Total Revenue & Other Financing Sources	<u>1,454,405</u>	<u>1,537,009</u>	<u>1,223,000</u>	<u>1,223,000</u>	<u>1,223,000</u>
<b>Expenditures</b>					
Other Services & Charges	52,118	96,171	25,000	25,000	25,000
Capital Equipment and Improvements	<u>2,432,275</u>	<u>1,395,131</u>	<u>3,149,300</u>	<u>3,149,300</u>	<u>1,465,360</u>
Total	<u>2,484,393</u>	<u>1,491,302</u>	<u>3,174,300</u>	<u>3,174,300</u>	<u>1,490,360</u>
<b>Other Financing Uses</b>					
Transfers to Other Funds	<u>481,221</u>	<u>110,434</u>	<u>134,000</u>	<u>134,000</u>	<u>134,000</u>
Total Expenditures & Other Uses	<u>2,965,614</u>	<u>1,601,736</u>	<u>3,308,300</u>	<u>3,308,300</u>	<u>1,624,360</u>
<b>Designated Fund Balance</b>					
Change in Fund Balance	(1,511,209)	(64,727)	(2,085,300)	(2,085,300)	(401,360)
Fund Balance, January 1	<u>7,097,349</u>	<u>5,586,140</u>	<u>5,521,413</u>	<u>5,521,413</u>	<u>3,436,113</u>
Fund Balance, December 31	<u>\$ 5,586,140</u>	<u>\$ 5,521,413</u>	<u>\$ 3,436,113</u>	<u>\$ 3,436,113</u>	<u>\$ 3,034,753</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	2007 Actual	2008 Actual	2009 Budget	2009 Estimated	2010 Proposed
<b><u>Operating Revenues:</u></b>					
Charges for Services	\$ 6,931,483	\$ 7,317,248	\$ 7,529,400	\$ 7,617,909	\$ 7,836,010
<b><u>Operating Expenses</u></b>					
Cost of Sales	1,598,697	1,834,947	1,809,070	1,926,751	1,926,740
Personal Services	823,952	825,296	807,890	877,902	920,080
Supplies	96,236	151,431	133,850	141,950	154,500
Other Charges & Services	3,011,894	2,831,564	3,179,261	3,154,243	3,165,377
Depreciation	441,380	447,525	432,000	432,000	432,000
Total Operating Expenses	5,972,159	6,090,763	6,362,071	6,532,846	6,598,697
Operating Income	959,324	1,226,485	1,167,329	1,085,063	1,237,313
<b><u>Nonoperating Revenues</u></b>					
Proceeds from sale of debt					
Intergovernmental	36,656	41,739	35,000	41,409	41,409
Investment Earnings	407,643	273,630	244,075	231,400	231,400
Total Nonoperating Revenues	444,299	315,369	279,075	272,809	272,809
<b><u>Nonoperating Expenses</u></b>					
Loss on Sale of Assets					
Interest and Fiscal Charges	260,270	234,939	223,785	243,291	243,291
Total Nonoperating Expenses	260,270	234,939	223,785	243,291	243,291
Net Income before Operating Transfers	1,143,353	1,306,915	1,222,619	1,114,581	1,266,831
Transfers From Other Funds					
Transfers To Other Funds	(334,488)	(286,729)	(311,000)	(311,000)	(311,000)
Net Income	808,865	1,020,186	911,619	803,581	955,831
<b><u>Net Assets</u></b>					
Beginning of Year	12,489,529	13,298,394	14,318,580	14,318,580	15,122,161
End of Year	\$ 13,298,394	\$ 14,318,580	\$ 15,230,199	\$ 15,122,161	\$ 16,077,992
<b><u>Non-Expensed Cash Outlay *</u></b>					
Capital Improvements	\$ 1,769,510	\$ 1,291,884	\$ 2,149,450	\$ 1,221,700	\$ 1,761,050
Capital Equipment					
Bond and Note Principal Payments	427,000	750,000	762,000	762,000	762,000
Total Non-Expensed Cash Outlay	\$ 2,196,510	\$ 2,041,884	\$ 2,911,450	\$ 1,983,700	\$ 2,523,050
<b><u>Cash Availability</u></b>					
Beginning Cash Balance	\$ 7,640,128	\$ 7,010,044	\$ 5,773,169	\$ 5,773,169	\$ 5,025,050
Cash Receipts	7,003,848	7,462,128	7,812,475	7,890,718	8,108,819
Cash Disbursements	(7,633,932)	(8,699,003)	(9,376,306)	(8,638,837)	(9,244,038)
Ending Cash Balance	\$ 7,010,044	\$ 5,773,169	\$ 4,209,338	\$ 5,025,050	\$ 3,889,831

\* - 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**

**2010 BUDGET SUMMARY  
OPERATING STATEMENT BY FUND**

Category	Water	Sanitary Sewer	Storm Sewer	Solid Waste	Municipal Liquor	Deputy Registrar	Total Budget
<b><u>Operating Revenues</u></b>							
Charges for Service	\$ 1,415,750	\$ 1,519,680	\$ 581,620	\$ 1,415,960	\$ 2,611,000	\$ 292,000	\$ 7,836,010
<b><u>Operating Expenses</u></b>							
Cost of Goods Sold					1,926,740		1,926,740
Personal Services	188,112	149,597	91,036		258,240	233,095	920,080
Supplies	89,050	14,800	11,500	29,350	8,350	1,450	154,500
Other Services & Charges	562,939	1,120,129	166,641	1,095,639	173,699	46,330	3,165,377
Depreciation	235,000	120,000	27,500		45,600	3,900	432,000
Total Operating Expenses	1,075,101	1,404,526	296,677	1,124,989	2,412,629	284,775	6,598,697
Operating Income	340,649	115,154	284,943	290,971	198,371	7,225	1,237,313
<b><u>Nonoperating Revenues</u></b>							
Proceeds from sale of debt							
Intergovernmental				41,409			41,409
Investment Earnings	50,000	73,500	35,000	65,000	7,500	400	231,400
Total Nonoperating Revenues	50,000	73,500	35,000	106,409	7,500	400	272,809
<b><u>Nonoperating Expenses</u></b>							
Interest and Fiscal Charges	84,066	74,994	84,231				243,291
Net Income before Operating Transfers	306,583	113,660	235,712	397,380	205,871	7,625	1,266,831
Transfers From Other Funds							
Transfers To Other Funds	(15,000)	(16,000)	(25,000)	(180,000)	(75,000)		(311,000)
Net Income (Loss)	291,583	97,660	210,712	217,380	130,871	7,625	955,831
<b><u>Net Assets</u></b>							
Beginning of Year	4,643,259	4,538,706	2,887,859	2,191,854	854,870	5,613	15,122,161
End of Year	\$ 4,934,842	\$ 4,636,366	\$ 3,098,571	\$ 2,409,234	\$ 985,741	\$ 13,238	\$ 16,077,992
<b><u>Non-Expensed Cash Outlay *</u></b>							
Capital Improvements	\$ 750,600	\$ 376,200	\$ 634,250				\$ 1,761,050
Capital Equipment							
Bond and Note Principal Payments	275,900	244,780	241,320				762,000
Total Non-Expensed Cash Outlay	\$ 1,026,500	\$ 620,980	\$ 875,570	\$	\$	\$	\$ 2,523,050
<b><u>Cash Availability</u></b>							
Beginning Cash Balance	\$ 1,057,933	\$ 835,400	\$ 429,233	\$ 1,965,045	\$ 728,682	\$ 8,757	\$ 5,025,050
Cash Receipts	1,465,750	1,593,180	616,620	1,522,369	2,618,500	292,400	8,108,819
Cash Disbursements	(1,965,667)	(1,996,500)	(1,253,978)	(1,304,989)	(2,442,029)	(280,875)	(9,244,038)
Ending Cash Balance	\$ 558,016	\$ 432,080	\$ (208,125)	\$ 2,182,425	\$ 905,153	\$ 20,282	\$ 3,889,831

\* - 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

**Fund: Water Utility**  
**Fund Type: Enterprise**

	2007 Actual	2008 Actual	2009 Budget	2009 Estimated	2010 Proposed
<b>Operating Statement</b>					
<b>Operating Revenues:</b>					
Water Usage Charge	\$ 779,686	\$ 796,105	\$ 789,600	\$ 856,982	\$ 891,260
Water Service Charge	245,813	256,633	224,000	244,105	253,870
Capital Surcharge	152,614	142,901	145,000	154,445	160,620
Penalties & Interest	34,722	29,563	27,000	44,139	44,000
Water Standby Charge	52,075	52,075	52,000	52,075	52,000
Other	8,503	24,958	5,700	13,871	14,000
<b>Total Operating Revenues</b>	<b>1,273,413</b>	<b>1,302,235</b>	<b>1,243,300</b>	<b>1,365,617</b>	<b>1,415,750</b>
<b>Operating Expenses</b>					
Personal Services	180,117	189,911	131,923	181,644	188,112
Supplies	63,133	97,955	85,850	72,550	89,050
Other Services & Charges	440,596	401,666	569,193	514,679	562,939
Depreciation	234,612	235,653	235,000	235,000	235,000
<b>Total Operating Expenses</b>	<b>918,458</b>	<b>925,185</b>	<b>1,021,966</b>	<b>1,003,873</b>	<b>1,075,101</b>
<b>Operating Income (Loss)</b>	<b>354,955</b>	<b>377,050</b>	<b>221,334</b>	<b>361,744</b>	<b>340,649</b>
<b>Nonoperating Revenues</b>					
Proceeds from Sale of Debt					
Investment Earnings	90,966	75,546	41,000	50,000	50,000
<b>Total Nonoperating Revenues</b>	<b>90,966</b>	<b>75,546</b>	<b>41,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Nonoperating Expenses</b>					
Interest and Fiscal Charges	90,740	80,989	77,384	84,066	84,066
<b>Net Income (loss) before Operating Transfers</b>	<b>355,181</b>	<b>371,607</b>	<b>184,950</b>	<b>327,678</b>	<b>306,583</b>
Transfers To Other Funds	(66,804)	(24,971)	(15,000)	(15,000)	(15,000)
<b>Net Income</b>	<b>288,377</b>	<b>346,636</b>	<b>169,950</b>	<b>312,678</b>	<b>291,583</b>
<b>Net Assets</b>					
Beginning of Year	3,695,568	3,983,945	4,330,581	4,330,581	4,643,259
End of Year	<u>\$ 3,983,945</u>	<u>\$ 4,330,581</u>	<u>\$ 4,500,531</u>	<u>\$ 4,643,259</u>	<u>\$ 4,934,842</u>
<b>Non-Expensed Cash Outlay *</b>					
Capital Improvements	\$ 245,674	\$ 527,550	\$ 1,053,240	\$ 594,490	\$ 750,600
Capital Equipment					
Principal Payments on Debt	178,650	275,000	275,900	275,900	275,900
<b>Total</b>	<u>\$ 424,324</u>	<u>\$ 802,550</u>	<u>\$ 1,329,140</u>	<u>\$ 870,390</u>	<u>\$ 1,026,500</u>
<b>Cash Availability</b>					
Beginning Cash Balance	\$ 1,702,152	\$ 1,709,901	\$ 1,380,645	\$ 1,380,645	\$ 1,057,933
Cash Receipts	1,268,304	1,360,343	1,284,300	1,415,617	1,465,750
Cash Disbursements	(1,260,555)	(1,689,599)	(2,208,490)	(1,738,329)	(1,965,667)
<b>Ending Cash Balance</b>	<u>\$ 1,709,901</u>	<u>\$ 1,380,645</u>	<u>\$ 456,455</u>	<u>\$ 1,057,933</u>	<u>\$ 558,016</u>

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



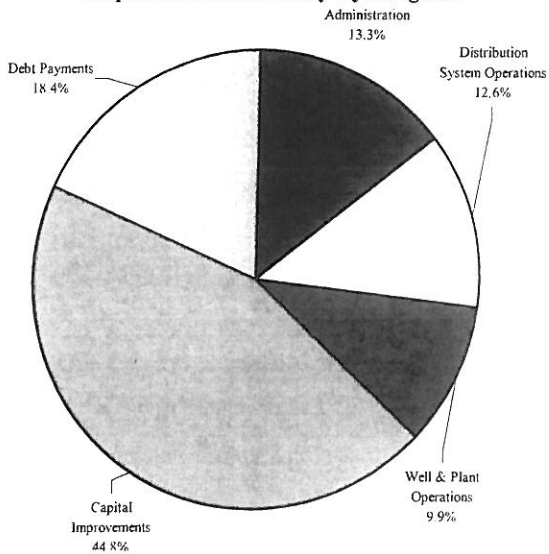
## CITY OF ROBBINSDALE, MINNESOTA

**Fund:** Water Utility  
**Fund Type:** Enterprise

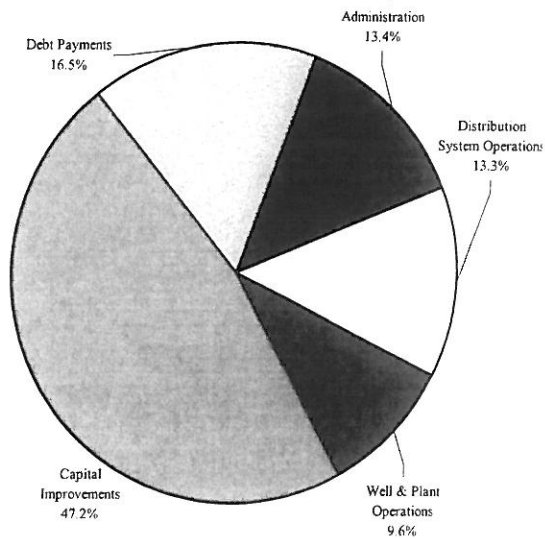
	2007 Actual	2008 Actual	2009 Budget	2009 Estimated	2010 Proposed
<b>Expenses By Program</b>					
Administration	\$ 280,097	\$ 303,183	\$ 303,676	\$ 282,866	\$ 293,543
Distribution System Operations	231,788	262,057	248,418	245,941	289,905
Well & Plant Operations	163,686	158,291	187,872	193,066	209,653
Capital Improvements	242,887	201,654	282,000	282,000	282,000
<b>Total</b>	<b>\$ 918,458</b>	<b>\$ 925,185</b>	<b>\$ 1,021,966</b>	<b>\$ 1,003,873</b>	<b>\$ 1,075,101</b>

<b>Staffing in FTE's (Full-time Equivalents) By Program</b>					
Administration	0.52	0.77	0.52	0.44	0.41
Distribution System Operations	1.12	1.40	1.05	1.53	1.41
Well & Plant Operations	1.34	0.32	0.37	0.22	0.44
<b>Total</b>	<b>2.98</b>	<b>2.49</b>	<b>1.94</b>	<b>2.19</b>	<b>2.26</b>

**2009 Estimated  
Expenses / Cash Outlay By Program**



**2010 Proposed  
Expenses / Cash Outlay By Program**



**CITY OF ROBBINSDALE, MINNESOTA**

**Fund: Sanitary Sewer Utility**  
**Fund Type: Enterprise**

	2007 Actual	2008 Actual	2009 Budget	2009 Estimated	2010 Proposed
<b>Operating Statement</b>					
<b>Operating Revenues:</b>					
Metro Sewer Charge	\$ 1,054,741	\$ 1,016,720	\$ 1,187,000	\$ 1,025,196	\$ 1,076,450
Sanitary Sewer Service (Flat)	349,849	365,396	416,000	372,597	391,230
Penalties & Interest	30,088	29,415	37,000	38,864	39,000
Other	20,793	24,412	11,000	13,412	13,000
Total Operating Revenues	<u>1,455,471</u>	<u>1,435,943</u>	<u>1,651,000</u>	<u>1,450,069</u>	<u>1,519,680</u>
<b>Operating Expenses</b>					
Personal Services	120,810	117,647	110,928	133,213	149,597
Supplies	10,692	5,807	13,900	20,550	14,800
Other Services & Charges	1,036,570	1,077,806	1,114,361	1,146,500	1,120,129
Depreciation	119,933	122,679	120,000	120,000	120,000
Total Operating Expenses	<u>1,288,005</u>	<u>1,323,939</u>	<u>1,359,189</u>	<u>1,420,263</u>	<u>1,404,526</u>
Operating Income (Loss)	<u>167,466</u>	<u>112,004</u>	<u>291,811</u>	<u>29,806</u>	<u>115,154</u>
<b>Nonoperating Revenues</b>					
Investment Earnings	<u>132,035</u>	<u>70,572</u>	<u>100,000</u>	<u>73,500</u>	<u>73,500</u>
<b>Nonoperating Expenses</b>					
Interest and Fiscal Charges	<u>80,427</u>	<u>72,581</u>	<u>67,584</u>	<u>74,994</u>	<u>74,994</u>
Net Income (loss) before Operating Transfers	<u>219,074</u>	<u>109,995</u>	<u>324,227</u>	<u>28,312</u>	<u>113,660</u>
Tranfers From Other Funds					
Transfers To Other Funds	<u>(15,954)</u>	<u>(16,941)</u>	<u>(16,000)</u>	<u>(16,000)</u>	<u>(16,000)</u>
Net Income (Loss)	<u>203,120</u>	<u>93,054</u>	<u>308,227</u>	<u>12,312</u>	<u>97,660</u>
<b>Net Assets</b>					
Beginning of Year	<u>4,230,220</u>	<u>4,433,340</u>	<u>4,526,394</u>	<u>4,526,394</u>	<u>4,538,706</u>
End of Year	<u>\$ 4,433,340</u>	<u>\$ 4,526,394</u>	<u>\$ 4,834,621</u>	<u>\$ 4,538,706</u>	<u>\$ 4,636,366</u>
<b>Non-Expensed Cash Outlay *</b>					
Capital Improvements Capital Equipment	\$ 678,632	\$ 415,704	\$ 490,890	\$ 390,890	\$ 376,200
Bond and Note Principal Payments	<u>122,830</u>	<u>239,000</u>	<u>244,780</u>	<u>244,780</u>	<u>244,780</u>
Total	<u>\$ 801,462</u>	<u>\$ 654,704</u>	<u>\$ 735,670</u>	<u>\$ 635,670</u>	<u>\$ 620,980</u>
<b>Cash Availability</b>					
Beginning Cash Balance	\$ 2,615,785	\$ 2,248,788	\$ 1,338,758	\$ 1,338,758	\$ 835,400
Cash Receipts	1,356,737	1,398,979	1,751,000	1,523,569	1,593,180
Cash Disbursements	<u>(1,723,734)</u>	<u>(2,309,009)</u>	<u>(2,058,443)</u>	<u>(2,026,927)</u>	<u>(1,996,500)</u>
Ending Cash Balance	<u>\$ 2,248,788</u>	<u>\$ 1,338,758</u>	<u>\$ 1,031,315</u>	<u>\$ 835,400</u>	<u>\$ 432,080</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

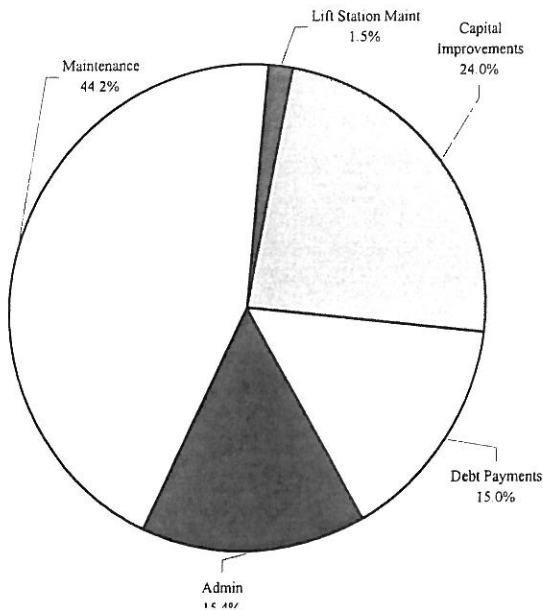
**Fund:** Sanitary Sewer Utility  
**Fund Type:** Enterprise

	2007 Actual	2008 Actual	2009 Budget	2009 Estimated	2010 Proposed
<b>Expenses By Program</b>					
Administration	\$ 350,053	\$ 347,965	\$ 341,322	\$ 328,122	\$ 331,189
Sewer Maintenance & Operations	782,922	828,921	856,690	941,080	901,821
Lift Station Maintenance & Operations	34,956	37,093	41,177	31,061	51,516
Capital Improvements	120,074	109,960	120,000	120,000	120,000
<b>Total</b>	<b>\$ 1,288,005</b>	<b>\$ 1,323,939</b>	<b>\$ 1,359,189</b>	<b>\$ 1,420,263</b>	<b>\$ 1,404,526</b>

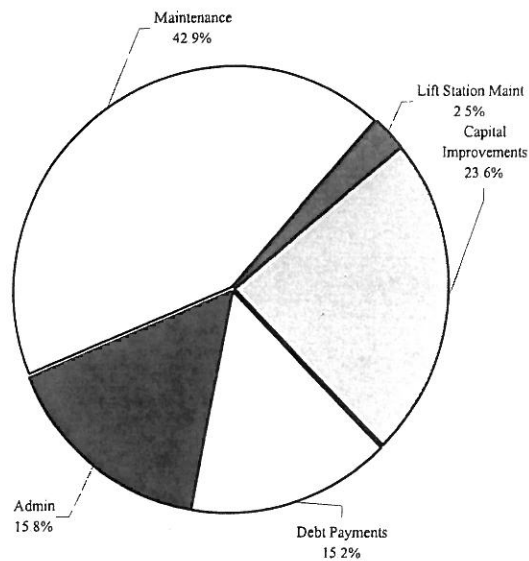
### Staffing in FTE's (Full-time Equivalents) By Program

Administration	1.31	1.00	0.74	0.71	0.71
Maintenance & Operations	0.34	0.45	0.61	1.11	1.10
Lift Station Maintenance & Operations	0.15	0.12	0.26	0.19	0.48
<b>Total</b>	<b>1.80</b>	<b>1.57</b>	<b>1.61</b>	<b>2.01</b>	<b>2.29</b>

**2009 Estimated  
Expenses/ Cash Outlay By Program**



**2010 Proposed  
Expenses / Cash Outlay By Program**



## CITY OF ROBBINSDALE, MINNESOTA

**Fund: Storm Sewer Utility**  
**Fund Type: Enterprise**

### Operating Statement

	2007	2008	2009	2009	2010
	Actual	Actual	Budget	Estimated	Proposed
<b><u>Operating Revenues:</u></b>					
Storm Sewer Charges	\$ 477,651	\$ 491,317	\$ 430,000	\$ 517,836	\$ 569,620
Penalties & Interest	7,845	9,450	7,400	11,839	12,000
Other	940	2,177			
<b>Total Operating Revenues</b>	<b>486,436</b>	<b>502,944</b>	<b>437,400</b>	<b>529,675</b>	<b>581,620</b>
<b><u>Operating Expenses</u></b>					
Personal Services	11,060	6,191	72,482	71,246	91,036
Supplies	5,160	1,184	7,700	8,700	11,500
Other Services & Charges	96,737	128,465	143,964	165,141	166,641
Depreciation	38,475	46,418	27,500	27,500	27,500
<b>Total Operating Expenses</b>	<b>151,432</b>	<b>182,258</b>	<b>251,646</b>	<b>272,587</b>	<b>296,677</b>
<b>Operating Income</b>	<b>335,004</b>	<b>320,686</b>	<b>185,754</b>	<b>257,088</b>	<b>284,943</b>
<b><u>Nonoperating Revenues</u></b>					
Investment Earnings	77,842	34,637	30,000	35,000	35,000
<b><u>Nonoperating Expenses</u></b>					
Interest and fiscal charges	89,103	81,369	78,817	84,231	84,231
<b>Net Income before</b>					
Operating Transfers	323,743	273,954	136,937	207,857	235,712
<b>Transfers From Other Funds</b>					
Transfers To Other Funds	(31,730)	(14,817)	(25,000)	(25,000)	(25,000)
<b>Net Income (Loss)</b>	<b>292,013</b>	<b>259,137</b>	<b>111,937</b>	<b>182,857</b>	<b>210,712</b>
<b><u>Net Assets</u></b>					
Beginning of Year	2,153,852	2,445,865	2,705,002	2,705,002	2,887,859
End of Year	<u>\$ 2,445,865</u>	<u>\$ 2,705,002</u>	<u>\$ 2,816,939</u>	<u>\$ 2,887,859</u>	<u>\$ 3,098,571</u>
<b><u>Non-Expensed Cash Outlay *</u></b>					
Capital Improvements	\$ 845,204	\$ 348,630	\$ 596,320	\$ 236,320	\$ 634,250
Capital Equipment					
Bond and Note Principal Payments	125,520	236,000	241,320	241,320	241,320
<b>Total</b>	<b>\$ 970,724</b>	<b>\$ 584,630</b>	<b>\$ 837,640</b>	<b>\$ 477,640</b>	<b>\$ 875,570</b>
<b><u>Cash Availability</u></b>					
Beginning Cash Balance	\$ 1,638,394	\$ 1,279,729	\$ 696,516	\$ 696,516	\$ 429,233
Cash Receipts	524,323	543,890	471,400	564,675	616,620
Cash Disbursements	(882,988)	(1,127,103)	(1,165,603)	(831,958)	(1,253,978)
<b>Ending Cash Balance</b>	<b>\$ 1,279,729</b>	<b>\$ 696,516</b>	<b>\$ 2,313</b>	<b>\$ 429,233</b>	<b>\$ (208,125)</b>

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

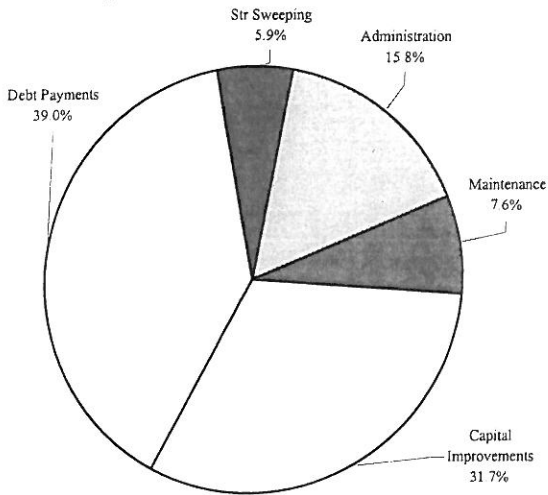
# CITY OF ROBBINSDALE, MINNESOTA

**Fund:** Storm Sewer Utility  
**Fund Type:** Enterprise

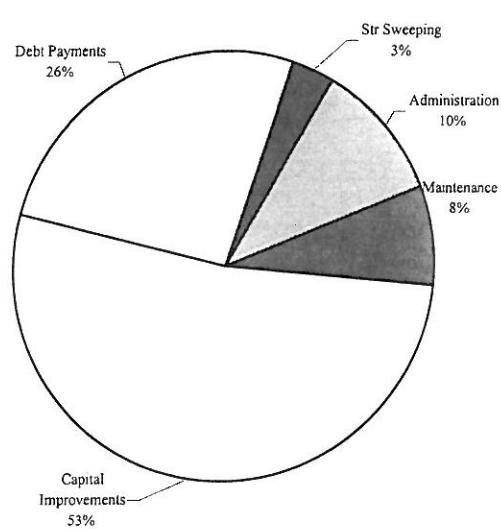
Operating Expenses By Program					
	2007	2008	2009	2009	2010
	Actual	Actual	Budget	Estimated	Proposed
Street Sweeping				49,138	43,401
Administration	\$ 91,305	\$ 90,385	\$ 130,345	\$ 132,041	\$ 131,057
Maintenance	21,260	33,907	93,251	63,158	94,469
Capital Improvements	38,867	57,966	28,050	28,250	27,750
<b>Total</b>	<b>\$ 151,432</b>	<b>\$ 182,258</b>	<b>\$ 251,646</b>	<b>\$ 272,587</b>	<b>\$ 296,677</b>

Staffing in FTE's (Full-time Equivalents)					
Public Works Pool	0.17	0.08	0.39	1.25	1.54
Public Works Pool Overtime					
Seasonal Public Works	0.02	0.02	0.08		0.03
<b>Total</b>	<b>0.19</b>	<b>0.10</b>	<b>0.47</b>	<b>1.25</b>	<b>1.57</b>

**2009 Estimated  
Expenses / Cash Outlay By Program**



**2010 Proposed  
Expenses / Cash Outlay By Program**



**CITY OF ROBBINSDALE, MINNESOTA**

**Fund:** Solid Waste Utility  
**Fund Type:** Enterprise

<b>Operating Statement</b>					
	2007	2008	2009	2009	2010
	Actual	Actual	Budget	Estimated	Proposed
<b><u>Operating Revenues:</u></b>					
Garbage - Taxable	\$ 916,901	\$ 963,519	\$ 1,090,000	\$ 1,033,283	\$ 1,064,280
Garbage - Nontaxable	257,091	269,994	311,000	284,338	292,870
Multi-family Recycling	4,138	3,316	4,300	3,703	3,810
Penalties	24,899	26,291	35,000	27,024	27,000
Garbage Stickers	20,669	19,737	24,000	19,807	20,000
Interest on Special Assmnts	4,599	7,823	3,500	7,823	8,000
Other	3,657	1,313	200	(6,430)	
<b>Total Operating Revenues</b>	<b>1,231,954</b>	<b>1,291,993</b>	<b>1,468,000</b>	<b>1,369,548</b>	<b>1,415,960</b>
<b><u>Operating Expenses</u></b>					
Personal Services					
Supplies	4,000	35,100	12,350	30,350	29,350
Other Services & Charges	1,195,735	960,967	1,109,325	1,091,414	1,095,639
<b>Total Operating Expenses</b>	<b>1,199,735</b>	<b>996,067</b>	<b>1,121,675</b>	<b>1,121,764</b>	<b>1,124,989</b>
<b>Operating Income (Loss)</b>	<b>32,219</b>	<b>295,926</b>	<b>346,325</b>	<b>247,784</b>	<b>290,971</b>
<b><u>Nonoperating Revenues</u></b>					
Intergovernmental Revenue	36,656	41,739	35,000	41,409	41,409
Investment Earnings	93,232	76,409	65,000	65,000	65,000
<b>Total Nonoperating Revenues</b>	<b>129,888</b>	<b>118,148</b>	<b>100,000</b>	<b>106,409</b>	<b>106,409</b>
<b>Net Income before</b>					
<b>Operating Transfers</b>	<b>162,107</b>	<b>414,074</b>	<b>446,325</b>	<b>354,193</b>	<b>397,380</b>
<b>Transfers To Other Funds</b>	<b>(170,000)</b>	<b>(180,000)</b>	<b>(180,000)</b>	<b>(180,000)</b>	<b>(180,000)</b>
<b>Net Income (Loss)</b>	<b>(7,893)</b>	<b>234,074</b>	<b>266,325</b>	<b>174,193</b>	<b>217,380</b>
<b><u>Net Assets</u></b>					
Beginning of Year	1,791,480	1,783,587	2,017,661	2,017,661	2,191,854
End of Year	<u>\$ 1,783,587</u>	<u>\$ 2,017,661</u>	<u>\$ 2,283,986</u>	<u>\$ 2,191,854</u>	<u>\$ 2,409,234</u>
<b><u>Cash Availability</u></b>					
Beginning Cash Balance	\$ 1,563,578	\$ 1,566,254	\$ 1,790,852	\$ 1,790,852	\$ 1,965,045
Cash Receipts	1,364,962	1,350,661	1,568,000	1,475,957	1,522,369
Cash Disbursements	<u>(1,362,286)</u>	<u>(1,126,063)</u>	<u>(1,301,675)</u>	<u>(1,301,764)</u>	<u>(1,304,989)</u>
Ending Cash Balance	<u>\$ 1,566,254</u>	<u>\$ 1,790,852</u>	<u>\$ 2,057,177</u>	<u>\$ 1,965,045</u>	<u>\$ 2,182,425</u>

## CITY OF ROBBINSDALE, MINNESOTA

**Fund:** Liquor Operations  
**Fund Type:** Enterprise

	2007 Actual	2008 Actual	2009 Budget	2009 Estimated	2010 Proposed
<b>Operating Statement</b>					
<b>Operating Revenues:</b>					
Sales	\$ 2,159,658	\$ 2,475,473	\$ 2,420,000	\$ 2,611,000	\$ 2,611,000
Cost of Sales	1,598,697	1,834,947	1,809,070	1,926,751	1,926,740
Gross Profit	560,961	640,526	610,930	684,249	684,260
<b>Operating Expenses</b>					
Personal Services	260,056	248,300	244,770	250,977	258,240
Supplies	11,862	10,215	12,050	8,350	8,350
Other Services & Charges	174,838	192,621	183,301	181,863	173,699
Depreciation	44,377	40,795	45,600	45,600	45,600
Total Operating Expenses	491,133	491,931	485,721	486,790	485,889
Operating Income	69,828	148,595	125,209	197,459	198,371
<b>Nonoperating Revenues</b>					
Investment Earnings	13,456	15,869	7,500	7,500	7,500
Net Income before Operating Transfers	83,284	164,464	132,709	204,959	205,871
Transfers From Other Funds					
Transfers To Other Funds	(50,000)	(50,000)	(75,000)	(75,000)	(75,000)
Net Income (Loss)	33,284	114,464	57,709	129,959	130,871
<b>Net Assets</b>					
Beginning of Year	577,163	610,447	724,911	724,911	854,870
End of Year	\$ 610,447	\$ 724,911	\$ 782,620	\$ 854,870	\$ 985,741
<b>Non-Expensed Cash Outlay *</b>					
Capital Improvements	\$	\$	\$ 9,000	\$	\$
<b>Cash Availability</b>					
Beginning Cash Balance	\$ 103,866	\$ 202,905	\$ 553,123	\$ 553,123	\$ 728,682
Cash Receipts	2,183,489	2,491,049	2,427,500	2,618,500	2,618,500
Cash Disbursements	(2,084,450)	(2,140,831)	(2,333,191)	(2,442,941)	(2,442,029)
Ending Cash Balance	\$ 202,905	\$ 553,123	\$ 647,432	\$ 728,682	\$ 905,153

\* - 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

**Fund:** Liquor Operations  
**Fund Type:** Enterprise

	2007 Actual	2008 Actual	2009 Budget	2009 Estimated	2010 Proposed
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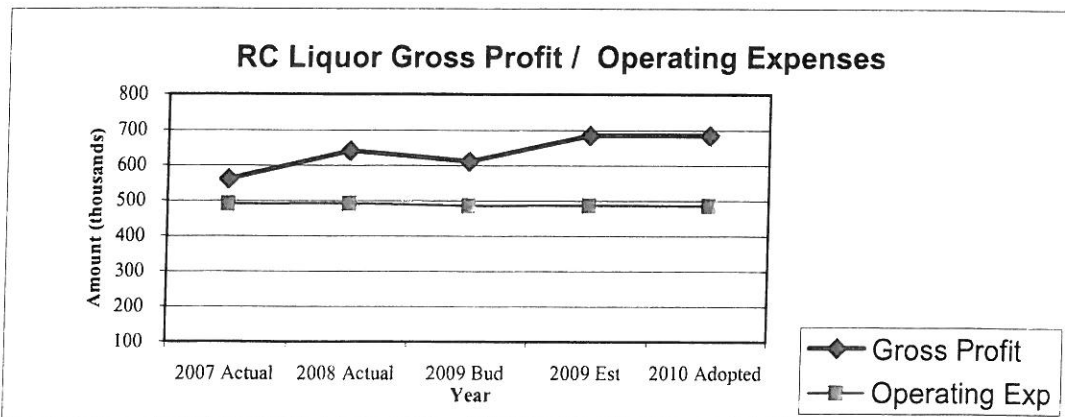
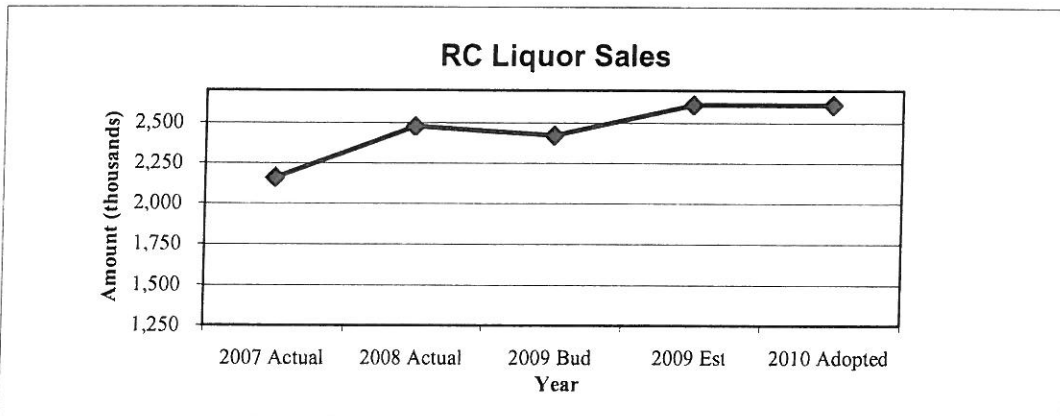
### Staffing in FTE's (Full-time Equivalents) By Program

Operations Manager	1.03	1.01	1.00	1.02	1.02
Store Manager	0.94	1.00	1.00	1.03	1.03
Lead Clerk	1.03	0.21	-		
Clerk OT	0.03	-	-		
Part-Time Clerks	2.55	3.28	3.32	3.75	3.75
<b>Total</b>	<u>5.58</u>	<u>5.50</u>	<u>5.32</u>	<u>5.80</u>	<u>5.80</u>

### Service Evaluation Criteria

Gross Profit Percentage (percent to net sales)	25.97%	25.87%	25.25%	26.21%	26.21%
Sales per square feet (Retail)	\$ 617.05	\$ 707.28	\$ 691.43	\$ 746.00	\$ 746.00
Operating Expenses per squar feet (Retail)	\$ 140.32	\$ 140.55	\$ 138.78	\$ 139.08	\$ 138.83

### Operation charts





**CITY OF ROBBINSDALE, MINNESOTA**

**Fund: Deputy Registrar**  
**Fund Type: Enterprise**

	2007	2008	2009	2009	2010
	Actual	Actual	Budget	Estimated	Proposed
<b>Operating Statement</b>					
<b>Operating Revenues:</b>					
Motor Vehicle Fees	\$ 267,134	\$ 260,367	\$ 262,000	\$ 252,000	\$ 252,000
Rec Vehicle Fees (DNR)	13,320	9,301	9,500	7,500	7,500
Passports	40,847	30,017	37,000	24,000	24,000
Other	3,250	8,975	1,200	8,500	8,500
<b>Total Operating Revenues</b>	<b>324,551</b>	<b>308,660</b>	<b>309,700</b>	<b>292,000</b>	<b>292,000</b>
<b>Operating Expenses</b>					
Personal Services	251,909	263,247	247,787	240,822	233,095
Supplies	1,389	1,170	2,000	1,450	1,450
Other Services & Charges	67,418	70,039	59,117	54,646	46,330
Depreciation	3,983	1,980	3,900	3,900	3,900
<b>Total Operating Expenses</b>	<b>324,699</b>	<b>336,436</b>	<b>312,804</b>	<b>300,818</b>	<b>284,775</b>
<b>Operating Income</b>	<b>(148)</b>	<b>(27,776)</b>	<b>(3,104)</b>	<b>(8,818)</b>	<b>7,225</b>
<b>Nonoperating Revenues</b>					
Investment Earnings	112	597	575	400	400
<b>Net Income (loss) before Operating Transfers</b>	<b>(36)</b>	<b>(27,179)</b>	<b>(2,529)</b>	<b>(8,418)</b>	<b>7,625</b>
Transfers To Other Funds					
<b>Net Income (Loss)</b>	<b>(36)</b>	<b>(27,179)</b>	<b>(2,529)</b>	<b>(8,418)</b>	<b>7,625</b>
<b>Net Assets</b>					
Beginning of Year	41,246	41,210	14,031	14,031	5,613
End of Year	\$ 41,210	\$ 14,031	\$ 11,502	\$ 5,613	\$ 13,238
<b>Non-Expensed Cash Outlay *</b>					
Capital Equipment	\$	\$	\$	\$	\$
<b>Cash Availability</b>					
Beginning Cash Balance	\$ 16,353	\$ 2,467	\$ 13,275	\$ 13,275	\$ 8,757
Cash Receipts	306,033	317,206	310,275	292,400	292,400
Cash Disbursements	(319,919)	(306,398)	(308,904)	(296,918)	(280,875)
<b>Ending Cash Balance</b>	<b>\$ 2,467</b>	<b>\$ 13,275</b>	<b>\$ 14,646</b>	<b>\$ 8,757</b>	<b>\$ 20,282</b>

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

**Staffing in FTE's (Full-time Equivalents) By Program**

Coordinator	1.00	1.01	1.00	1.00	1.00
Assistant Coordinator	0.99	0.93	1.00	0.91	0.88
Lead Clerk	0.98	0.96	1.00	1.00	0.88
Clerks	2.14	1.92	2.14	1.49	1.48
Clerks Overtime	0.01	-		0.01	
<b>Total</b>	<b>5.12</b>	<b>4.82</b>	<b>5.14</b>	<b>4.41</b>	<b>4.24</b>

## 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	2007 Actual	2008 Actual	2009 Budget	2009 Estimated	2010 Proposed
<b><u>Operating Revenues</u></b>					
Charges for Service	\$ 1,843,530	\$ 1,900,885	\$ 1,761,630	\$ 1,847,613	\$ 1,784,606
Other	20,821	20,846	20,000	20,000	20,000
Total Operating Revenues	<u>1,864,351</u>	<u>1,921,731</u>	<u>1,781,630</u>	<u>1,867,613</u>	<u>1,804,606</u>
<b><u>Operating Expenses</u></b>					
Personal Services	441,107	494,661	513,587	482,027	502,749
Supplies	225,053	271,469	322,020	319,620	320,920
Other Charges & Services	1,016,831	942,233	1,024,389	1,037,344	1,050,040
Depreciation	538,187	443,344	539,750	533,900	533,900
Total Operating Expenses	<u>2,221,178</u>	<u>2,151,707</u>	<u>2,399,746</u>	<u>2,372,891</u>	<u>2,407,609</u>
Operating Income (Loss)	<u>(356,827)</u>	<u>(229,976)</u>	<u>(618,116)</u>	<u>(505,278)</u>	<u>(603,003)</u>
<b><u>Nonoperating Revenues</u></b>					
Investment Earnings	131,181	115,857	92,500	92,000	92,500
Gain on Sale of Equipment	21,584	74,412	16,000	16,000	16,000
Total Nonoperating Revenues	<u>152,765</u>	<u>190,269</u>	<u>108,500</u>	<u>108,000</u>	<u>108,500</u>
Net Income (Loss) before Operating Transfers	<u>(204,062)</u>	<u>(39,707)</u>	<u>(509,616)</u>	<u>(397,278)</u>	<u>(494,503)</u>
Transfers From Other Funds	592,000		228,700	1,342,742	
Transfers To Other Funds	<u>(90,000)</u>	<u>(602,895)</u>	<u>(120,000)</u>	<u>(120,000)</u>	
Transfers From (To) Other Funds	<u>502,000</u>	<u>(602,895)</u>	<u>108,700</u>	<u>1,222,742</u>	
Net Income (Loss)	<u>297,938</u>	<u>(642,602)</u>	<u>(400,916)</u>	<u>825,464</u>	<u>(494,503)</u>
<b><u>Net Assets</u></b>					
Beginning of Year	<u>5,510,316</u>	<u>5,808,254</u>	<u>5,165,652</u>	<u>5,165,652</u>	<u>5,991,116</u>
End of Year	<u>\$ 5,808,254</u>	<u>\$ 5,165,652</u>	<u>\$ 4,764,736</u>	<u>\$ 5,991,116</u>	<u>\$ 5,496,613</u>
<b><u>Non-Expensed Cash Outlay *</u></b>					
Capital Equipment	<u>\$</u>	<u>\$</u>	<u>\$ 1,287,440</u>	<u>\$ 1,287,440</u>	<u>\$ 1,287,440</u>
<b><u>Cash Availability</u></b>					
Beginning Cash Balance	\$ 2,389,674	\$ 2,893,732	\$ 1,632,550	\$ 1,632,550	\$ 1,740,172
Cash Receipts	2,594,750	2,153,159	2,668,830	2,754,313	2,228,636
Cash Disbursements	<u>(2,090,692)</u>	<u>(3,414,341)</u>	<u>(3,267,436)</u>	<u>(2,646,691)</u>	<u>(2,515,757)</u>
Ending Cash Balance	<u>\$ 2,893,732</u>	<u>\$ 1,632,550</u>	<u>\$ 1,033,944</u>	<u>\$ 1,740,172</u>	<u>\$ 1,453,051</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**

**2010 BUDGET SUMMARY  
OPERATING STATEMENTS BY FUND**

<u>Category</u>	<u>Central Garage</u>	<u>Central Services</u>	<u>Equipment Replacement</u>	<u>Risk Insurance</u>	<u>Total Budget</u>
<b><u>Operating Revenues</u></b>					
Charges for Service	\$ 838,697	\$ 742,938		\$ 202,971	\$ 1,784,606
Other				20,000	20,000
Total Operating Revenues	<u>838,697</u>	<u>742,938</u>		<u>222,971</u>	<u>1,804,606</u>
<b><u>Operating Expenses</u></b>					
Personal Services	217,859	144,315		140,575	502,749
Supplies	243,900	77,020	\$		320,920
Other Charges & Services	163,976	620,064	3,600	262,400	1,050,040
Depreciation	310,500	63,400	160,000		533,900
Total Operating Expenses	<u>936,235</u>	<u>904,799</u>	<u>163,600</u>	<u>402,975</u>	<u>2,407,609</u>
Operating Income (Loss)	<u>(97,538)</u>	<u>(161,861)</u>	<u>(163,600)</u>	<u>(180,004)</u>	<u>(603,003)</u>
<b><u>Nonoperating Revenues</u></b>					
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>(53,538)</u>	<u>(152,861)</u>	<u>(128,100)</u>	<u>(160,004)</u>	<u>(494,503)</u>
Operating Transfers In					
Operating Transfers Out					
Net Income (Loss)	<u>(53,538)</u>	<u>(152,861)</u>	<u>(128,100)</u>	<u>(160,004)</u>	<u>(494,503)</u>
<b><u>Net Assets</u></b>					
Beginning of Year	<u>3,746,597</u>	<u>508,611</u>	<u>1,509,447</u>	<u>226,461</u>	<u>5,991,116</u>
End of Year	<u>\$ 3,693,059</u>	<u>\$ 355,750</u>	<u>\$ 1,381,347</u>	<u>\$ 66,457</u>	<u>\$ 5,496,613</u>
<b><u>Non-Expensed Cash Outlay *</u></b>					
Capital Equipment	<u>\$ 385,000</u>	<u>\$ 115,000</u>	<u>\$</u>	<u>\$</u>	<u>\$ 500,000</u>
<b><u>Cash Availability</u></b>					
Beginning Cash Balance	\$ 513,413	\$ 259,182	\$ 762,134	\$ 205,443	\$ 1,740,172
Cash Receipts	1,115,291	834,874	35,500	242,971	2,228,636
Cash Disbursements	<u>(1,035,952)</u>	<u>(973,230)</u>	<u>(103,600)</u>	<u>(402,975)</u>	<u>(2,515,757)</u>
Ending Cash Balance	<u>\$ 592,752</u>	<u>\$ 120,826</u>	<u>\$ 694,034</u>	<u>\$ 45,439</u>	<u>\$ 1,453,051</u>

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