City of Robbinsdale

Budget Work Session

Thursday, August 22nd 2019 at 6:30 PM

Robbinsdale City Hall

CITY OF ROBBINSDALE

BUDGET Work-Session

TO DISCUSS 2020 PROPOSED BUDGET AND TAX LEVY

AUGUST 22, 2019

City of Robbinsdale

MEMORANDUM

To: Mayor and Council Members

Date: August 22, 2019

Re: 2020 Preliminary Budget Information

Overview:

- 2020 projected deficit of $315,547.
  - Budget line items were reviewed and reduced to align with prior spending history.

- 2019 estimated deficit of $69,429, down from the $92,188 at the August 6th work session. (2019 Budget was a $283,687 deficit)
  - Budget line items were reviewed and reduced to align with year to date spending.
  - Police Patrol and Public Works snow and ice overtime are unknowns at this time for the remainder of the year.
  - Estimate does not include permit fee for Parker Station Flats. As a comparison the fees received in 2018 for Birdtown Flats was approximately $193,000.

  - If the General Fund 2019 actuals end the year with a surplus, consider transferring to Park Improvement and/or Equipment replacement funds. The General Fund could finish the year with a Fund balance percentage well above policy of 50%.

Revenues:

- Currently included a 5% +$100,000 increase in the city tax levy, increase in fiscal disparities and changes in debt service levy.
  - 5% - $297,674, $49 on the average home
  - 5%+100K – $397,674 $65 on the average home
  - 10% - $595,347, $97 on the average home
  - Fiscal disparities numbers were released and allocation to General Fund increased $48,250 in 2020.
- 2020 permit fees based on an average year.
- LGA - $146,547 increase over 2019, due to new formula enacted during 2019 legislation.
- Franchise Fee – 1% increase in the rate, $75,000 additional revenue to General Fund.

Expenditures:

- Personnel services - $463,840 increase over last year's budget (due to COLA & Steps)
  - 262 working days – budgeted 2096 hours for full time
  - COLA for 2020 – ($178,000)
  - Average step impact for 2020 – 1.5% ($111,000)
  - New positions – ($205,069)
  - Increase in City Contribution for Health Ins. ($48,000)
  - Police PERA (.75% increase) - ($15,000)
  - Workers compensation – ($30,000)

- Position Rcqucsts (including benefits):
  - Police Officer – Added OT $74,556
  - Investigator on call pay - 31,065
  - Evidence Clerk FT(1) - 36,846
  - Facility Manager (2) - 40,135
  - Front Counter (3) 22,467

    $205,069

  - IT Technician (4) 74,041

1. This position would replace a PT Police Clerk position.
2. This positon would be part of a restructure at the Community Gym and Fitness Center.
3. This positon would assist with motor vehicle questions and city hall functions at the information counter.
4. This position would not be fully funded by the General Fund, but spread across many funds as part of the Central Services Information Technology charge.

- Capital Requests:
  - Anticipated to fund through other sources.

- Internal Service Fund Charges (General Fund Impact)
  - Central Services – 8.9% increase, $81,730
  - Central Garage – 1.1% decrease, ($8,253)
  - Risk Management – 18.4% increase, $68,456

    $141,933

1. LMCIT recommends a 2-5% increase for all types of insurance for 2020 (Auto, Property, and Liability)
2. LMCIT recommended a 5% increase in Workers Compensation
3. Personnel request for a second FT IT staff member
4. LOGIS charges increased 7.1%

- Debt Service
  - Tax levy at an estimated, $847,900

City of Robbinsdale

August 22, 2018

Dear Honorable Mayor and Council Members:

As required by City Charter, the 2020 proposed annual budget for the City is being submitted for your consideration. This first part of the proposed budget includes the operations of the General Fund. During the budget work session, the City Council is being asked to review the funding levels proposed and offer comment and direction to staff.

- General Fund Expenditures
- Internal Service Fund Activities
- General Fund Revenues
- Property Tax Levy (includes Debt Service)

In 2019 the legislation approved a new formula allocation that restored a significant portion of LGA to 2002 levels. For 2018 and 2019 the formula allocation of LGA was $1,822,775 and 1,828,941. The LGA for 2020 is $1,975,457, an increase of $146,516.

Employee health insurance will see a scheduled increase of 19.5% across all plan options. This increase is due in part to our group experience rising significantly which caused the City to move from a Band D to a Band B. The elimination of a Federal tax holiday for 2020 was also a factor in the increase, impacting the rates by 2.7%. There is a proposed adjustment to the city contribution. Labor agreements are only open to negotiation for insurance in 2020.

Change in Fiscal Disparities

There is an increase in the Fiscal Disparities allocation of $48,250. Based on consultation with the League of Minnesota Cities staff and Hennepin County staff, the change in the city's tax rate between years is the key factor impacting the formula. The impact of the increase in this one revenue source is an increase of 3.5% in fiscal disparity revenue compared to 2019.

Compensation

The results of the compensation study were incorporated into the 2018/2019 union contracts. The impact on the 2020 budget is an expected ($178,308) cost of living adjustment. In addition, most employees are progressing through their respective step program, which will have an estimated additional 1.5% ($111,495) impact on personnel services.

Staffing Level Demands
The 2020 budget includes consideration of additional staffing to fill increasing workloads:

- The administration program budget includes additional hours for the information counter customer service representative. The current position is 25 hours per week and covered by the deputy registrar budget. The proposal is to increase the positon to 40 hours per week with the administration and deputy registrar departments sharing the costs.

- The recreation program budget includes the addition of a facility manager as part of a staffing restructure at the community gym and fitness center which has a net impact on total fitness center staffing.

- The police department includes additional full-time patrol officer overtime of $60,000. This overtime is being used to increase officer time on the streets when there are open positions.

- The police department includes on-call investigator pay of $25,000. This additional pay is designed for an individual with investigatory skills for crime scenes and applications of search warrants to respond after normal business hours.

- The police department budget includes a full-time evidence clerk position. The addition of body worn cameras into our agency is project to create a significant increase in the requests for video evidence.

- The information technology budget includes the addition of a full-time information technology technician to aide in supporting the technology demands of each department.

General Fund Expenditures

The 2020 proposed General Fund Expenditures (including transfers) are $10,974,396, which represents a $577,153 or 5.6% increase from the 2019 Adopted Budget of $10,397,243.

Internal service fees were reviewed and the current budget includes a 7.0% increase in amounts allocated based on expected operating costs and future capital expenditures for buildings and equipment. This area will be reviewed and adjusted based on council input.

Highlights of the 2020 Proposed General Fund Expenditures:

Department	2019 Adopted	2020 Proposed	Pct Change to 2019 Adopted	Comment
City Council	$ 111,978	$ 128,109	14.4%	2020 budget includes parking lot lease with MetCouncil, Railvolution travel and conferences, and dues
Legal	107,623	100,915	-6.2%	Adjustment for prosecution contract
Administration	273,894	297,292	8.5%	Increase due to hours shift, 2020 Elections
Human Services	-	10,000		Partnership for Change - North Memorial
Assessing	163,123	176,087	7.9%	Contract adjustment for County Assessor, COLA
Finance	321,393	262,028	-18.5%	Compensation changes due to turnover in staff, additional reduction in enterprise fund reimbursement increase
Community Development	476,066	488,001	2.5%	Comprehensive plan amendment and rental and code enforcement activities
Police	4,802,818	5,145,773	7.1%	Includes full staffing assumptions; adding on call pay for investigator and additional overtime to fill open positons and reclassification of position from PT to FT
Department	2019 Adopted	2020 Proposed	Pct Change 2019 Adopted	Comment
Fire	700,865	745,179	6.3%	Adjustment in estimated hours based on past history, COLA adjustment for lower level positons, internal service charge shift
Recreation & Parks	560,842	641,564	14.4%	Change in program services, includes a reorganization of gym staff, and general cost changes
Engineering	674,834	702,536	4.1%	Internal Service fund shift, change in general costs
Public Works - Streets	1,217,650	1,236,843	1.6%	Change in general costs
Public Works - Park Maintenance	715,749	752,992	5.2%	COLA, career development for employees, change in general costs
Public Works - Forestry	270,408	287,077	6.2%	Forestry initiatives
Total	$10,397,243	$10,974,396	5.6%	

Police Department Highlights
Staffing changes in 2020 include a reclassification of a part-time evidence clerk to full time. The expectation is to fill vacant patrol and CSO openings this fall and in early 2020. Additional position is described previously in this memo.

City Council Budget Conferences and Travel
Council members are asked to indicate their 2020 conference attendance plans so that the budget can be adjusted accordingly. The budget includes funds for metro area conferences and Railvolution.

Fire Department
Six public works staff are also members of the Fire Department and respond to fire calls as allowed by work schedules. The intention is that all will respond, although some are quickly released if not needed. The potential retirement of the current Fire Marshall in 2020 will require a review of that position and discussion on how to fill it moving forward. There is nothing currently built into the 2020 budget.

Engineering
In 2020, work will continue on street and utility reconstruction projects along with providing city input on the blue line extension project.

Recreation
The department is transitioning to respond to changing community interest in programs in particular looking to provide programs for active seniors. Facility use is continuing to show high demand. On-line registration and new website, while improving customer service, require greater need for back-end work. Additional position is described previously in this memo which also frees Recreation Services Manager and Recreation Supervisor from gym oversight responsibilities.

Forestry – (Included in Public Works)
The forestry budget reflects an increase of 6.2% in the total budget to continue initiatives implemented in 2019. Forestry contracts will continue to be budgeted assuming a normal year (based on past trends). The 2020 budget includes the continuation of a Full-Time Forester/Landscape adviser adding oversight of the community landscape and garden volunteers including the community garden site as well as trimming of accessible branches impacting right-of-way safety including intersection impacts from private landscaping. No significant new initiatives are included in the budget. This budget may be reduced further as budget discussions progress.

Code Enforcement and Rental Inspection
With the retirement of the housing inspector in 2016 and the increased numbers of rental properties requiring inspection, the administrative support position is now a full-time position and assists with field documentation of code enforcement complaints. Income from rental license fees is used to cover the costs for the rental inspections. There has been an increase in rental licenses in the past couple of years and the new apartment projects will also need rental licenses.

Public Works
This budget includes ongoing park and street maintenance, including snow and ice control.
Legal
The 2020 budget includes an adjustment in the city prosecution retainer.

General Fund Revenues

Revenue Projections for the General Fund
The General Fund Revenues for 2020 are projected to be $10,761,717, which represents a $648,546 or 6.4% increase from the 2019 Adopted Budget.

Highlights of the revenues (excluding the property tax levies, which will be discussed below) are as follows:

- The 2020 Local Government Aid has been modified by legislative action which provides for increased annual allocation to the total program. For 2020, certified LGA is $1,975,457, which is an increase of $146,516 from the amounts received in 2019.

- Licenses and Permit revenue is anticipated to increase slightly in 2020 with ongoing remodeling and scattered new construction activity.

- Fines and Forfeitures for 2020 are projected to be $275,000. The vacancies in the police department have resulted in less time being available for the traffic position. It is hopeful that this situation can be turned around.

- Franchise Fees for 2020 allocate $382,000 to the general fund. The proposed budget is a 50/50 allocation between the General and PIR funds. Total franchise fees have seen a slight increase. The ordinance establishing the 5% rate is on a 2-year cycle, last adopted in December 2018 and taking affect July 1, 2019. ***Franchise fees are currently set to sunset in June of 2021 – council needs to revisit this program in December, 2020.***

- Investment earnings for 2020 are expected to remain flat as interest rates remain historically low.

- Transfers from other funds for 2020 are proposed to be with $315,000, included in the amount is $215,000 from the PIR Capital Project Fund and the Utility Enterprise Funds to account for direct project charges by the Engineering Department. The other proposed transfers are, $30,000 which is a reimbursement from the Solid Waste Enterprise Fund to help fund the Code Enforcement Program for nuisance garbage issues and $50,000 from the Liquor Enterprise Fund to help fund recreation programs.

Property Taxes

There are no levy limits in effect for the 2020 levy year.

Property Values (Tax Burden)
Overall property values are higher, though the "piece of the pie" from each property would remain relatively the same if the levy stayed constant. The budget is developed including a levy,

which will provide for a 2020 budget with a significant deficit at this time. Staff is prepared to discuss other budget options.

City's Market Value and Tax Capacity Estimates, final information is not yet available
The taxable market value for the City is projected to increase by $147,381,570 or 14.1% to $1,191,548,369. From this, the Tax Capacity is calculated (for residential properties it equates to 1% of Taxable Market Value, and varies by property type for all others). The City's Tax Capacity for calculating taxes is projected to increase by $1,582,030 or 14.0% to $12,907,341.

Median Valued Home
The Estimated Market Value of the median valued home within the City is projected to increase by $24,000, from $188,000 to $212,000 or 12.8%.

Property Tax Levies
By September 30, 2019, the City Council must certify its preliminary property tax levies to Hennepin County. These levies can be reduced, but cannot be raised.

The preliminary levies proposed include the following

➢ General Ad Valorem, and Fiscal Disparities	$6,351,147
➢ 2012A General Obligation Street Improvement Bonds	49,284
➢ 2013A General Obligation Street Reconstruction Bonds	196,980
➢ 2015A General Obligation Street Improvement Bonds	326,178
➢ 2017A General Obligation Street Improvement Bonds	8,140
➢ 2018A General Obligation Street Improvement Bonds	68,290
➢ 2018A Equipment Certificate	199,028
Total City Levy	**$ 7,199,047**
➢ HRA Levy -	210,717
Total Levy	**$ 7,409,764**

The Total City and HRA levy being proposed is $7,409,764. This represents a $423,420 (includes the HRA adjustment) or 6.1% increase from the 2019 levy of $6,986,344. The change is the result of changes in the debt service levies, increase in the HRA levy (see discussion below) and an increase to the general fund levy to provide for a 5% increase plus $100,000 from the 2019 total levy.

General Fund - General Ad Valorem and Fiscal Disparities
The General Ad Valorem and Fiscal Disparities levies represent the amounts that are collected for the City's General Fund Operations. The table below shows the components that comprise the tax levy amount.

	Budgeted 2019	Proposed 2020	Change
General Ad Valorem	$4,563,488	$4,815,617	$252,129
Fiscal Disparities	1,389,985	1,435,530	45,545
Levy Amount	5,953,473	6,251,147	297,674

Anoka County sets the Fiscal Disparities levy for the entire Seven County Metropolitan Area. This levy was established by the legislature in the 1970's as a means to more evenly distribute the property tax benefit derived by commercial properties. The Fiscal Disparity Levy is a piece of the overall tax levy. It offsets a portion of the various levies to reduce the amount of tax levy that is spread to each property.

Fiscal Disparity Levy

	Budgeted 2019	Proposed 2020	Change
Total	$1,585,822	$1,630,244	44,422
General Levy	1,389,985	1,435,530	45,545
City Debt Service Levy	195,837	194,714	(1,123)

HRA Levy

The HRA Levy is a separate levy that can be issued by the City on behalf of the Robbinsdale Economic Development Authority. The levy is reported separately on each individual's tax statement and is limited in dollar amount to 0.0185% of the city's estimated market value. This levy is $210,717. This is a $16,639 increase from the 2019 levy of $194,078. This levy is certified at the maximum allowed under Statute. The collectable 2020 levy is based on the 2018 Taxable Market Value which is the prior year tax value.

General Obligation Street Improvement Bond Debt Service - 2012

In August 2012, the City issued Street Improvement Bonds to fund the Oakdale Area Reconstruction Project. The 2019 levy for the bond issue will be $49,284, which is a $2,126 increase from the 2018 levy of $51,410. The special assessment levy related to this improvement was delayed to make the first year collectable in 2015. The bonds will be paid off in 2023.

General Obligation Street Reconstruction Bond Debt Service - 2013

In October 2013, the City issued Street Reconstruction Bonds to fund the County Road 9 Project. The 2019 levy for the bond issue will be $196,980, which is a $262 increase from the 2018 levy of $196,718. The bonds will be paid off in 2024.

General Obligation Street Improvement Bond Debt Service – 2015A

In July 2015, the City issued Street Improvement Bonds to fund the 37th Ave – Indiana to Halifax and Grimes/Halifax/Indiana south of 36th Ave Reconstruction Projects. The 2019 levy for the bond issue is scheduled to be $326,178, which is a $4,830 increase from the 2018 levy. The bonds will be paid off in 2026.

General Obligation Street Improvement Bond Debt Service – 2017A
In August 2017, the City issued Street Improvement Bonds to fund the Noble Ave and adjacent streets reconstruction project. The 2019 levy for the bond issue is scheduled to be $8,140. The bonds will be paid off in 2028.

General Obligation Street Improvement and Equipment Certificates Bond Debt Service – 2018A
In October 2018, the City issued bonds to fund the Toledo/38th and equipment (dump trucks, pickup trucks, and fire truck). The 2019 levy for the bond issue is scheduled to be $267,318. The bonds will be paid off in 2029.

General Fund Reserves

The proposed 2020 General Fund Budget presented anticipates a significant use of reserves. This will be discussed and adjusted as the budget process goes forward. The 2018 actual results was a surplus of $212,224, bringing the reserve balance at the end of 2018 to $5,560,994 or 55.89% of the proposed 2019 General Fund Expenditures and Transfers. The City Fund Balance Policy recommends maintaining a reserve for the General Fund of between 40% and 50%.

A portion of the fund balance reserve is available to finance a portion of the 2020 budget deficit and/or to transfer to internal service or construction funds to smooth out expected future capital improvements scheduled in future.

Internal Service Funds

Internal service funds include the Central Garage Fund, Central Services Fund, Equipment Replacement Fund, and the Risk Insurance Fund. Internal Service Funds have been updated and charges to city departments have been adjusted based upon department use and planned capital purchases.

Internal Service Fund charges for 2020 as include in the current budget reflect a 7.8% increase in charges to departments. This is the result of increased operating costs and an increase in capital asset expenditures as reflected in the 2020-2024 Capital Improvement Plan. The rates for the internal service funds are reviewed and adjusted to maintain the internal service funds cash balances to provide for scheduled capital expenditures. The cash balances and capital outlay requirements for the funds will continue to be monitored to provide that adequate funds are available for future requested capital improvements.

Highlights of the 2020 proposed budgets are as follows:

Central Garage
The Central Garage Fund includes the operational costs for the Public Works Facility, vehicle maintenance for all city vehicles and equipment, and a replacement component for the City vehicles and heavy equipment. Operations are funded through interest earnings and charges to the General and Enterprise Funds. The 2020 budgets includes purchases of various vehicles and capital equipment (squad cars, dump truck, and pickup trucks), central garage building roof replacement ($250,000) and other repairs and other improvements as proposed in the CIP. Future

year CIP purchases include several large pieces of equipment which will require a significant amount of expenditures over prior CIP plans. Items included are road grader, dump trucks, several pickups, van, other vehicles, sidewalk machine and loader.

Central Services

The Central Service Fund accounts for citywide information technology operations (computers and telephones); general office services (shared services for operations, office machines, and general supplies); and government building operations and improvements (City Hall and Police and Fire Buildings). Scheduled building improvements include City Hall Council Chamber doors ($30,000), IT servers and network equipment ($50,000), and other improvements.

Equipment Replacement

The Equipment Replacement Fund provides for the systematic replacement of equipment purchased out of the General Fund other than vehicles and heavy equipment. **Contributions to this fund have been eliminated over the past decade in response to local government aid reductions.**

Items planned to be paid for from this fund in 2020 include a police radio enhancement system ($24,500).

The Equipment Replacement fund cash balance projected for the end of 2020 is $738,000.

Risk Insurance

The Risk Insurance Fund provides for city-wide insurance for property, liability, workers compensation and other requirements. Beginning in 2011, the budgets include a charge-back rate to all funds at 100% of insurance costs. Several years ago the funds had accumulated a surplus and the charge-back to other funds for workers compensation insurance was reduced to 50%. The City's main insurance coverage is with LMCIT and keeping this coverage will continue to shield us some from the dramatic increases being seen in insurance costs within the private sector. Beginning in 2012 a component of insurance is included to begin to create a reserve to self-insure excess liability coverage. In 2019, this component of $30,000 is included.

Conclusion

This year the City is continuing to feel the impact of the economy although seeing an uptick in business and housing upgrades. LGA amounts were increased in as the result of legislative action.

At this work session, the City Council is being asked to review the proposed levies and budgets provided herein and provide staff direction on the following:

- Property Tax Levy for General & Debt Service Funds
- Proposed 2020 General Fund Budget
- Proposed 2020 Internal Service Funds Charges
- Set a date for public comment on 2020 Budget

The Council will need to set the Preliminary Tax Levy prior to September 30, 2019; this is scheduled to take place at the second regular meeting in September. Once set, this levy cannot be increased, but may be lowered at the Council's discretion. The final budget will not be adopted until the second City Council meeting in December.

Respectfully submitted,

Marcia Glick
Marcia Glick,
City Manager

Concurrence:

Jeff Zuba
Finance Director

City of Robbinsdale
2020 Property Tax Levy Options
Estimated Tax Rate Calculation for 2019
See Table Below for Option Explanations

	Compare 2018 Actual to 2019 Option 4 Increase (Decrease)	Actual 2019	Option 1 No Change City Levy Full Debt Service 2020	Option 2 5% Increase $297,674 on 2018 City Levy 2020	Option 3 10% Increase $595,347 on 2018 Total Levy 2020	Current Budget Option 4 5% Increase Plus $100,000 more than Option 2 2020
General Fund	397,674	$5,953,473	$5,953,473	$6,251,147	$6,548,820	$6,351,147
Debt service	9,107	838,793	847,900	847,900	847,900	847,900
Net tax capacity levy	406,781	6,792,266	6,801,373	7,099,047	7,396,720	7,199,047
Market value debt service levy	-	0	0	0	0	0
Certified Levy - City	406,781	**6,792,266**	**6,801,373**	**7,099,047**	**7,396,720**	**7,199,047**
HRA Levy	16,639	194,078	210,717	210,717	210,717	210,717
Total Levy	**$423,420**	**$6,986,344**	**$7,012,090**	**$7,309,764**	**$7,607,437**	**$7,409,764**
Net Change	423,420					
Percent Levy change from 2019			**0.37%**	**4.63%**	**8.89%**	**6.06%**
Fiscal Disparity Increase	44,422		-0.64%	-0.64%	-0.64%	-0.64%
Percent Total Levy change from 2019			**-0.27%**	**3.99%**	**8.25%**	**5.42%**
Net Change after Fiscal Disparities	**378,998**					
Estimated Tax Burden on Average Home 2020 = $212,000, 2019 = 188,000 Increase = 12.8%)		**851.93**	**853.75**	**901.36**	**948.98**	**917.36**
Estimated Change in Tax			**1.82**	**49.43**	**97.05**	**65.43**
Estimated Change in Tax Amount per Month			**0.15**	**4.12**	**8.09**	**5.45**
Change in Tax per $100,000 is approximately =	16.00					
General Fund Deficit \Use of Reserves						16.00

Option 1 = General Fund Tax levy stays the same as 2019, includes all debt service levies including 2018 street bond and equipment certificate.
Option 2 = General Fund tax levy increases by 5% of total 2019 levy in the amount of $297,674.
Option 3 = General Fund tax levy increases by 10% of total 2019 levy in the amount of $595,347.
Option 4 = General Fund tax levy increases by 5% of total 2019 levy in the amount of $297,674 plus $100,000

General Fund

Summary of Revenues, Expenditures, and Changes in Fund Balance

	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Proposed
Revenues					
Taxes	$ 5,376,161	$ 5,561,073	$ 5,928,473	$ 5,928,473	$ 6,326,147
License & Permits	439,231	677,126	426,150	415,460	432,950
Intergovernmental	2,122,031	2,443,801	2,143,557	2,160,557	2,314,276
Charges for Services	597,387	595,143	633,331	619,780	621,844
Fines & Forfeitures	249,679	186,560	278,558	265,500	285,500
Franchise Fees	290,665	320,171	305,602	343,802	382,000
Miscellaneous	85,037	107,285	82,500	79,500	84,000
Total Revenue	9,160,191	9,891,159	9,798,171	9,813,072	10,446,717
Other Financing Sources					
Transfers from other funds	296,838	270,995	315,000	315,000	315,000
Total Revenues & Other Financing Sources	9,457,029	10,162,154	10,113,171	10,128,072	10,761,717
Expenditures					
Personal Services	6,665,521	7,100,342	7,628,614	7,443,107	8,089,585
Supplies	312,783	301,356	381,780	382,598	403,300
Other Services & Charges	3,016,287	3,265,516	3,262,927	3,247,884	3,488,312
Capital Outlay	29,198	35,845			
Amounts Charged to Other Funds	(734,676)	(777,708)	(876,078)	(876,088)	(1,006,801)
Total Expenditures	9,289,113	9,925,351	10,397,243	10,197,501	10,974,396
Other Financing Uses					
Transfers out to other funds		24,579			
Total Expenditures & Other Financing Uses	9,289,113	9,949,930	10,397,243	10,197,501	10,974,396
Deficiency of Revenues and Other Financing Sources Over Expenditure and Other Financing Uses	167,916	212,224	(284,072)	(69,429)	(212,678)
Fund Balance					
Beginning of Year	5,180,854	5,348,770	5,560,994	5,560,994	5,491,566
End of Year	$ 5,348,770	$ 5,560,994	$ 5,276,922	$ 5,491,566	$ 5,278,888
Fund Balance to Expenditures	57.58%	55.89%	50.75%	53.85%	48.10%

General Fund Summary of Revenues and Other Financing Sources

	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Proposed
Taxes					
General Property	$ 3,928,346	$ 4,199,669	$ 4,563,488	$ 4,563,488	$ 4,915,617
Less Reserve for Abatements & Delinq.			(25,000)	(25,000)	(25,000)
Excess Tax Increment	51,688	49,238			
Fiscal Disparities	1,396,127	1,312,166	1,389,985	1,389,985	1,435,530
Total Taxes	5,376,161	5,561,073	5,928,473	5,928,473	6,326,147
Special Assessments					
Admin Citations	25,444	21,433			
Repeat Nuisance					
Total Special Assessments	25,444	21,433			
Licenses & Permits					
Business					
Liquor Licenses	47,342	46,121	40,000	45,000	45,000
Pawn Shop and Second Hand Dealers	3,750		3,500	3,750	3,500
Miscellaneous Business Licenses	32,441	42,087	33,250	40,000	35,000
Total Business Licenses & Permits	83,533	88,208	76,750	88,750	83,500
Non-Business					
Animal Licenses	2,870	2,813	3,000	5,000	3,000
Pound Fees	4,585	1,105	4,200	2,350	1,250
Building Permits	126,307	233,076	120,000	106,246	120,000
Plan Check Fees	33,587	104,838	32,500	24,894	35,000
Heating & A/C Permits	30,208	75,108	30,000	39,880	30,000
Plumbing Permits	26,332	49,928	20,000	22,874	20,000
Utility Inspection Fees	4,200	4,650	4,000	2,400	4,000
Rental Housing Licenses	109,707	97,936	117,500	105,000	120,000
License Verification Fees	1,945	1,875	2,000	1,850	2,000
Other Permits	14,660	15,880	14,000	15,790	13,000
Surcharges	1,297	1,709	2,200	426	1,200
Total Non-Business Licenses & Permits	355,698	588,918	349,400	326,710	349,450
Total Licenses and Permits	439,231	677,126	426,150	415,460	432,950
Intergovernmental					
Federal Grants					
Other	2,174	2,732	7,500	2,500	3,000
Total Federal Grants	2,174	2,732	7,500	2,500	3,000
State Aids and Grants					
Local Government Aid	1,714,165	1,822,775	1,828,941	1,828,941	1,975,457
Market Value Homestead Credit					
Police & Fire Pensions	261,075	268,975	266,297	266,297	275,000
PERA Aid	15,819	15,819	15,819	15,819	15,819
Police Training	7,630		20,000	22,000	20,000
Other Grants & Aids	121,168	333,500	5,000	25,000	25,000
Total State Aids and Grants	2,119,857	2,441,069	2,136,057	2,158,057	2,311,276
Total Intergovernmental	2,122,031	2,443,801	2,143,557	2,160,557	2,314,276

General Fund Summary of Revenues and Other Financing Sources

	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Proposed
Charges for Services					
General Government					
Lease and Rental Fees	$ 280,108	$ 291,421	$ 300,000	304,264	315,000
Robbinsdale EDA	63,646	55,009	77,181	77,181	59,969
IDRB Issuance Fees					
Sale of Maps and Documents	1,793	495	1,800	1,800	1,800
Assessment searches	100	100	100	100	100
Planning Fees	1,821	3,475	2,000	2,000	2,000
Street Light Fees	654	667	500	725	725
Nuisance Service Fee	(3,800)	275	750	750	750
Point of Sale Inspection/Buyer Fees	18,200	15,850	18,000	15,000	17,000
Notary Fees	1,075	970	500	960	1,100
Other Fees	10,832	15,016	7,000	7,000	10,000
Admin Fee - Special Assessments	18,900	18,150	19,000	19,000	19,000
Total General Government Charges	393,329	401,428	426,831	428,780	427,444
Public Safety					
Police Services	87,299	75,912	80,000	75,000	80,500
Pawn Shop Fees	14,466	10,182	13,000	13,000	13,000
Police Auction	646	281	1,000	250	500
False Alarms	860	65	250	250	150
Accident Reports					
Other Fees	2	1,162	3,000	3,000	1,250
Total Public Safety Charges	103,273	87,602	97,250	91,500	95,400
Recreation					
Fitness Center & Open Gym Program	21,004	25,581	25,500	25,500	25,500
Adult Programs	13,259	11,880	24,750	13,000	13,500
General Programs	380	642	500	500	500
Youth / Children Programs	15,248	13,424	14,500	14,500	14,500
Senior Programs	3,376	3,040	3,000	3,000	3,000
Cooperative Programming	23,388	24,751	22,500	22,500	22,500
Facility and Equipment Rental	15,758	21,871	13,000	15,000	14,000
Playground / Wading Pools	1,750				
Park Maintenance Fees	6,622	4,924	5,500	5,500	5,500
Total Recreation Charges	100,785	106,113	109,250	99,500	99,000
Total Charges for Services	597,387	595,143	633,331	619,780	621,844
Fines and Forfeitures					
Court Fines and Forfeitures	246,059	182,970	272,058	225,000	275,000
Admin Fines	3,370	1,340	6,000	40,000	10,000
Other Fines	250	2,250	500	500	500
Total Fines and Forfeitures	249,679	186,560	278,558	265,500	285,500

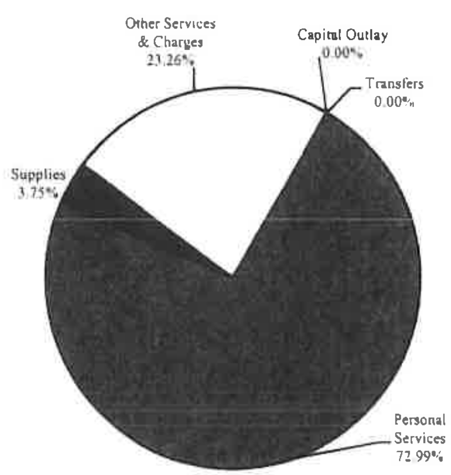
General Fund Summary of Revenues and Other Financing Sources

	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Proposed
Franchise Fees					
Franchise Fees - Electric	201,346	216,161	225,100	235,100	275,000
Franchise Fees - Gas	89,319	104,010	80,502	108,702	107,000
Total Franchise Fees	290,665	320,171	305,602	343,802	382,000
Miscellaneous					
Investment Earnings	$ 52,404	$ 76,044	$ 75,000	70,000	75,000
Donations & Gifts	6,645	10,296	5,000	7,000	7,000
Other	544	(488)	2,500	2,500	2,000
Total Miscellaneous	59,593	85,852	82,500	79,500	84,000
Total Revenues	9,160,191	9,891,159	9,798,171	9,813,072	10,446,717
Other Financing Sources					
Transfers from other Funds					
Water Fund	42,607	39,381	15,000	15,000	15,000
Sanitary Sewer Fund	42,640	42,496	16,000	16,000	16,000
Storm Sewer	76,607	54,109	25,000	25,000	25,000
Solid Waste	30,000	30,000	50,000	50,000	50,000
PIR Fund	102,149	93,088	159,000	159,000	159,000
Parks	1,040	10,349			
Central Services	1,795				
Liquor Fund			50,000	50,000	50,000
Sale of Assets					
REDA		1,572			
Total Transfers	296,838	270,995	315,000	315,000	315,000
Total Revenue and Financing Sources	$ 9,457,029	$ 10,162,154	$ 10,113,171	$ 10,128,072	$ 10,761,717

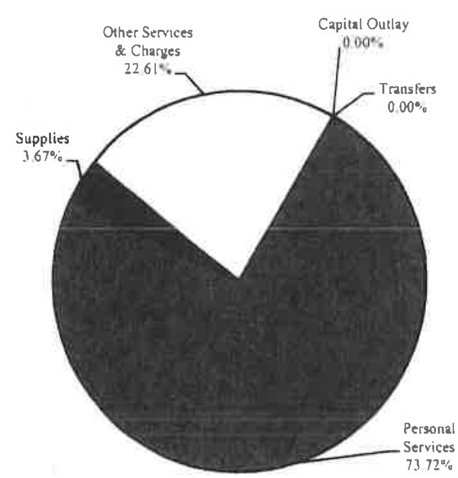
General Fund Summary of Expenditures and Other Financing Uses

	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Proposed
Summary by Department					
City Council	$ 121,709	$ 107,788	$ 111,978	$ 99,096	$ 128,109
Legal	121,255	108,478	107,623	111,563	100,915
Administration	287,522	317,756	273,894	280,103	297,292
Assessing	150,563	155,539	163,123	162,059	176,087
Finance	328,310	324,087	321,393	326,834	262,028
Community Development	487,399	730,720	476,066	451,014	488,001
Police	4,036,575	4,299,296	4,802,818	4,684,759	5,145,773
Fire	681,419	705,880	700,865	679,781	745,179
Recreation & Parks	519,047	521,816	560,842	586,646	641,564
Engineering	655,906	693,775	674,834	661,564	702,536
Public Works	1,899,408	1,960,216	2,203,807	2,154,082	2,276,912
Human Services	0	0	0	0	10,000
Total Expenditures	9,289,113	9,925,351	10,397,243	10,197,501	10,974,396
Other Financing Uses					
Transfers to Other Funds	0	24,579	0	0	0
Total Expenditures & Other Financing Uses	9,289,113	9,949,930	10,397,243	10,197,501	10,974,396
Summary by Category					
Personal Services	6,665,521	7,100,342	7,628,614	7,443,107	8,089,585
Supplies	312,783	301,356	381,780	382,598	403,300
Other Services & Charges	3,016,287	3,265,516	3,262,927	3,247,884	3,488,312
Capital Outlay	29,198	35,845	0	0	0
Transfers	0	24,579	0	0	0
Amounts Charged to Other Funds	(734,676)	(777,708)	(876,078)	(876,088)	(1,006,801)
Total Expenditures by Category	$ 9,289,113	$ 9,949,930	$ 10,397,243	$ 10,197,501	$ 10,974,396

2019 Estimated Expenditures By Category



2020 Proposed Expenditures By Category



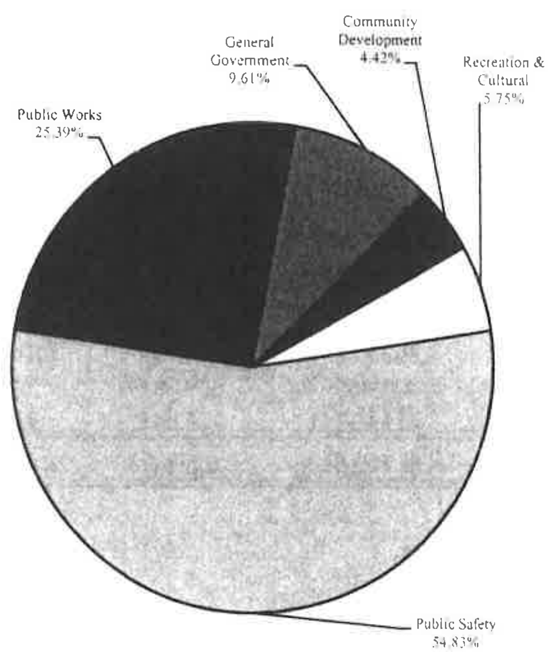
General Fund Summary of Expenditures by Major Objective

	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Proposed
General Government					
City Council	$ 121,709	$ 107,788	$ 111,978	$ 99,096	$ 128,109
Administration	287,522	317,756	273,894	280,103	297,292
Legal	121,255	108,478	107,623	111,563	100,915
Assessing	150,563	155,539	163,123	162,059	176,087
Finance	328,310	324,087	321,393	326,834	262,028
Total General Government	1,009,359	1,013,648	978,011	979,655	964,431
Community Development					
Planning & Zoning	239,934	468,614	196,091	201,360	199,615
Comprehensive Planning	9,667	13,793	5,261	5,264	8,370
Redevelopment	63,645	55,009	77,181	49,533	59,969
Code Enforcement	114,263	94,228	97,868	68,013	88,690
Rental Licensing	59,890	99,076	99,665	126,844	131,357
Total Community Development	487,399	730,720	476,066	451,014	488,001
Recreation & Cultural					
Recreation Administration	339,107	345,875	343,422	386,084	387,427
Community Center Operations	57,172	75,739	73,615	70,976	113,349
Adult Programs	1,510	3,259	17,210	3,779	4,029
Adult Softball	2,931	3,228	4,328	4,379	4,730
General Programs	7,921	6,004	10,504	11,009	13,656
Youth / Children Programs	16,209	15,277	20,199	20,514	20,079
Senior Programs	17,161	18,038	22,820	25,804	27,380
Cooperative Programming	23,393	22,247	23,083	20,329	24,237
Playground / Wading Pools	3,103	702	14,235	13,678	14,094
City Band	18,839	20,153	18,680	19,491	19,831
Library Building Operations	31,701	11,294	12,746	10,603	12,752
Park Improvements					
Total Recreation & Cultural	519,047	521,816	560,842	586,646	641,564
Public Safety					
Police Services	4,036,575	4,299,296	4,802,818	4,684,759	5,145,773
Fire Services	681,419	705,880	700,865	679,781	745,179
Building Inspections	198,181	208,367	211,827	226,242	230,567
Total Public Safety	4,916,175	5,213,543	5,715,510	5,590,782	6,121,519

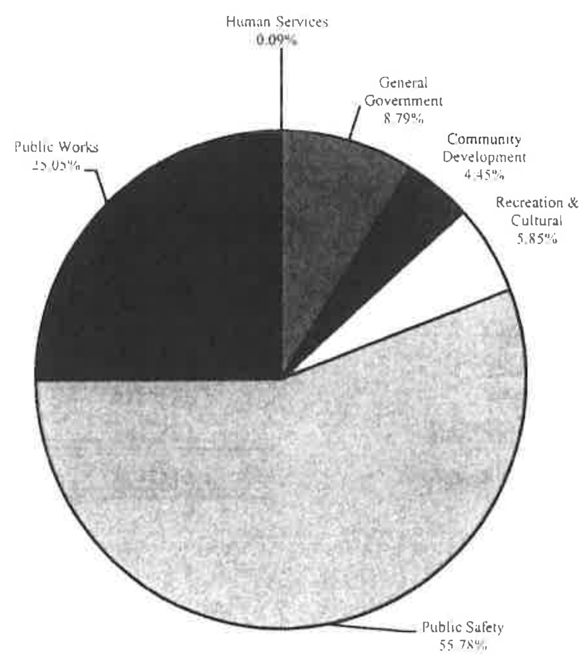
General Fund Summary of Expenditures by Major Objective

	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Proposed
Public Works					
Engineering Services	$ 457,725	$ 485,408	$ 463,007	$ 435,322	$ 471,969
Streets	1,024,752	1,112,001	1,217,650	1,133,456	1,236,843
Forestry	252,496	247,529	270,408	270,262	287,077
Park Maintenance	622,160	600,686	715,749	750,364	752,992
Total Public Works	2,357,133	2,445,624	2,666,814	2,589,404	2,748,881
Human Services					10,000
Total Expenditures	9,289,113	9,925,351	10,397,243	10,197,501	10,974,396
Other Uses					
Transfers to Other Funds		24,579			
Total Expenditures and Other Financing Uses	$ 9,289,113	$ 9,949,930	$ 10,397,243	$ 10,197,501	$ 10,974,396

2019 Estimated
Expenditures By Major Objective



2020 Proposed
Expenditures By Major Objective



City of Robbinsdale
Computation of 2019 Tax Levy Collectable 2020

		General Levy	HRA Levy	4150 Levies 2012A Street Bond Levy	4151 Levies 2013A County Road 9	4040 Levies 2015A Street Bond Levy	4152 Levies 2017A Street Bond Levy SA	4153 2018A Street Bond Levy SA	2018A Equipment Certificate	Total
Payable 2019 Levy		5,953,473	194,078	51,410	196,928	321,296	4,937	65,628	198,594	6,986,344
2020 Levy Adjustments- 5% of prior year total										
(5,574,736*.05 = 278,737)										0
Adjustment to Levy		397,674	16,639							414,313
Debt Service Adjustments				(2,126)	52	4,882	3,203	2,662	434	9,107
2020 Estimated Levy		6,351,147	210,717	49,284	196,980	326,178	8,140	68,290	199,028	7,409,764
Percent Increase		6.68%	8.57%	-4.14%	0.03%	1.52%	64.88%	4.06%	0.22%	6.06%
(City Levies not including HRA)	7,199,047									
HRA Calculation:										
Taxable Market value (2019/pay 2020)	1,139,010,811		210,717							
Rate is 0.0185										
Fiscal Disparity Spread	1,630,244	1,438,235	[1]	11,160	44,607	73,864	1,843	15,464	45,070	1,630,244
Tax Levy for Fiscal Disparity Spread [1]	7,199,047		45,889							
MVHC										
Net property tax amount		4,912,912								

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Property Tax Levy History

Percent Certified Levy - City change from Prior Year

	Population	2017	2018	2019	Three Year Change	% Change from 2017
City of Robbinsdale	**14,860**					
Certified Levy - City		5,881,531	6,150,027	6,792,266	910,735	15.5%
Percent Certified Levy City Change from Prior Year		5.61%	4.57%	10.44%		
Levy per Population		395.80	413.86	457.08		
Tax Rate		49.248%	48.881%	49.416%		
City of Crystal	**22,929**					
Certified Levy - City		10,010,620	10,627,889	11,060,388	1,049,768	10.5%
Percent Certified Levy City Change from Prior Year		7.11%	6.17%	4.07%		
Levy per Population		436.59	463.51	482.38		
Tax Rate		48.950%	49.17%	47.553%		
City of New Hope	**21,545**					
Certified Levy - City		11,767,401	12,712,742	15,001,610	3,234,209	27.5%
Percent Certified Levy City Change from Prior Year		10.36%	8.03%	18.00%		
Levy per Population		546.18	590.06	696.29		
Tax Rate		58.878%	57.709%	66.598%		
City of Golden Valley	**21,646**					
Certified Levy - City		21,531,403	22,420,742	23,723,799	2,192,396	10.2%
Percent Certified Levy City Change from Prior Year		8.67%	4.13%	5.81%		
Levy per Population		994.71	1035.79	1095.99		
Tax Rate		56.109%	55.152%	53.780%		
City of Brooklyn Park	**80,866**					
Certified Levy - City		42,905,812	44,230,488	46,169,789	3,263,977	7.6%
Percent Certified Levy City Change from Prior Year		5.84%	3.09%	4.38%		
Levy per Population		530.58	546.96	570.94		
Tax Rate		54.365%	51.159%	51.869%		
City of Brooklyn Center	**31,145**					
Certified Levy - City		16,194,914	17,105,950	18,427,116	2,232,202	13.8%
Percent Certified Levy City Change from Prior Year		5.38%	5.63%	7.72%		
Levy per Population		519.98	549.24	591.66		
Tax Rate		70.498%	67.067%	70.400%		