2016
BUDGET

Approved: December 21, 2015

White Bear Township
2016 Annual Budget

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MISSION STATEMENT

White Bear Township, Minnesota, strives to deliver the finest municipal services available in the most cost effective and efficient manner, and in so doing, ensure the highest quality of life for White Bear Township residents - quality housing in safe neighborhoods, well maintained streets and utilities, attractive commercial and industrial development, and a stable economic base.

LONG-TERM GOALS

White Bear Township will strive to meet its mission through the following long-term goals (Township fund, department or activity responsible to fulfill the goal is listed below the goal):

1. Continue to maintain a high quality of livability for the residents of the Township by striving to deliver the finest municipal services available in a most cost effective and efficient manner.
   - All Funds - All Activities.

2. Provide security to the citizens in the form of adequate regulation, law enforcement and emergency preparedness.
   - General Fund – Public Safety Department.

3. Maintain effective Township operations within the existing financial capabilities of the Township, while maintaining the fiscal integrity of the Township by maintaining adequate fund balances.
   - All Funds - All Activities.

4. Maintain the Township's infrastructure through proper maintenance.
   - General Fund – Road & Bridge and Park Maintenance Activities and Enterprise Funds.

5. Improve trails and park facilities as described in the Township's Comprehensive Park plan.
   - General Fund – Park Maintenance Activity, Special Revenue Funds - Park Acquisition Fund, and Capital Improvement Funds - Community Park Improvement Fund.

6. Continue to implement and improve the Township's five-year capital improvement plan, which includes both capital equipment purchases and infrastructure (road and utility) improvements.
   - Internal Service Funds - Capital Equipment Fund and Capital Improvement Funds.

7. Continue to cooperate and coordinate with other governmental agencies in an effort to provide maximum services for the citizens of White Bear Township.
   - General Fund - General Government Activity.

8. Minimize the Township's exposure to liabilities through the Township's risk management program.
   - Internal Service Funds - Risk Management Fund.

9. Maintain a low tax rate in comparison with other municipalities in the area in order to maintain an attractive climate for new development.
   - General Fund, Debt Service Funds, and Capital Improvement Funds - Economic Development Fund.

10. Review, update and implement comprehensive organizational and departmental short and long-term goals and link them to performance measures.
    - All Funds - All Activities.

HOW TO READ THE BUDGET

The budget document serves two distinct purposes. One purpose is to present the Town Board, staff members, residents and other interested readers, concise and readable information about White Bear Township. The other purpose is to provide management of the Township with a financial and operating plan that conforms to the Township's accounting system.

The Budget Message provides an overview of the key policy issues and programs in the budget, and presents major areas of emphasis.

The Schedules and Summaries provide the heart of the document as an operating and financial plan.

The General Fund and Special Revenue Funds section contains revenue and expenditure summaries. It also provides detail revenue and expenditure information, department descriptions, staffing levels, service level objectives and prior year accomplishments for all departments.

The Debt Service Funds section contains information about the resources accumulated for the payment of general long-term debt principal and interest.

The Capital Improvement Funds section contains revenue and expenditure information about the various construction projects within the Township.

The Enterprise Funds section contains revenue and expenditure summaries for all Enterprise Funds. It also provides detail revenue and expenditure information, department descriptions, staffing levels, service level objections and prior year accomplishments for all departments within each Enterprise Fund.

The Internal Service Funds section contains information about the resources accumulated from charges to the other Township departments for insurance costs, public building improvements, and equipment purchases.

The Appendix section includes other important financial and Township information, such as, community profile, Township statistics, description of the property tax system, staffing summaries, Township general information, and a glossary of terms.

The Township also adopts and prints a 5-Year Capital Improvement Plan (CIP) document which contains all capital projects and purchases over the next five years. The document describes each project or piece of equipment in detail, along with estimated costs, funding sources, and future operating costs or savings. The first year of the CIP is incorporated into this budget document. Projects, equipment, and financing sources listed in the CIP for years other than year 1 (called the "out years") are not authorized until the annual budget for those years is legally adopted and serve only as a guide for future planning and are subject to further review and modification. The Town's 5-Year Capital Improvement Plan is available on the Town website, available by e-mail or at the Town's administrative office.

INTRODUCTION

This budget document should be viewed as more than just a collection of financial data. In addition to the financial data contained herein, it includes information on the Township organization, descriptions of programs and services, and a variety of statistics related to activity workload measures. Furthermore, the budget is a reflection of the Township's plans, policies, procedures and objectives regarding the services to be provided in 2016.

BUDGET POLICY AND STRATEGY

The 2016 budget document has been prepared after analyzing and evaluating requests from the various departments, and represents the requested financial support for the operation of White Bear Township for the upcoming fiscal year. Revenue estimates are conservative. The importance of a sound revenue picture cannot be overstated. Revenues must be estimated realistically. Revenue estimates are based on historical trends and projected conservatively. This approach has provided the Township with a needed "safety cushion" which has helped build cash reserves and ultimately strengthen its financial condition.

White Bear Township provides a range of services to the community, including police and fire protection, street and park maintenance, water and sewer utility services, and administrative and planning services. The level of service provided by the proposed budget is similar to that currently enjoyed by the community.

MAJOR INITIATIVES

White Bear Township provides a full range of municipal services as authorized by state statute. Services include general government, public safety, public works, and park maintenance and development, and water, sanitary sewer, and storm water utilities.

While providing these services, the Township accomplished the following achievements in 2015:

1. White Bear Township received GFOA's "Certificate of Achievement for Excellence in Financial Reporting" for the ninth consecutive year for its Comprehensive Annual Financial Report for the financial year ending December 31, 2014.

2. The Township's 2015 budget document was awarded the GFOA's Distinguished Budget Presentation Award for the third consecutive year and fourteenth overall award.

3. The Township produced its first Popular Annual Financial Report for the year ending 2014, which was mailed to all residents in their utility bills in 2015. The Town has submitted the Report for GFOA's Popular Annual Financial Report Award.

4. The Township maintained its bond rating of Aa2 from Moody's Investor Services.

5. The Township's tax rate has maintained one of the lowest tax rates in Ramsey County for 2015.

6. The Township reviewed and adjusted its Water, Sanitary Sewer, and Storm Water rates in 2015 to fund operating costs and 75% of depreciation of both systems with the new rates effective beginning with the first billing in 2016.

7. The Township continues to reduce infiltration into the sanitary sewer system through monitoring and performing sanitary sewer and storm water improvements.

8. Promote water conservation through education (newsletter articles, brouchers, etc.) and through a tiered water rate structure which charges more per gallon when water usage exceed certain levels.

9. The Township continues to overlay and sealcoat the Township streets. In addition, the Township continues to cracksealed streets to help prolong the life of those Township streets.

10. The Township continued development on the Township's Community Park, which includes baseball, softball and soccer fields. Construction activity began in 2007.

11. White Bear Township continues to sponsor Township Days, a partcial day community celebration, which began in 2008 and consists of music, local food and beverage vendors, children activities, and fireworks.

As the Township achieves its 2015 goals, the Township mission of striving to deliver the finest municipal services available in the most cost effective and efficient manner, and in so doing, ensure the highest quality of life for White Bear Township residents will be carried into 2016 with the following goals (Township fund, department and/or activity responsible to fulfill the goal is listed below the goal):

1. Maintain the lowest possible tax rate.
    - General Fund - All Activities and Departments.
    - Debt Service Funds.
    - Capital Improvement Funds.

2. Continue to study and adjust water, sanitary sewer, and storm water utility rates to fund operations and at least 75% of asset depreciation.
    - Enterprise Funds.

3. Maintain the Township's streets by following an annual sealcoat and crack seal program and overlaying streets before they are beyond repair and need replacing.
    - General Fund - Road & Bridge Activity – Public Works Department.
    - Capital Improvement Funds - Construction Fund.

4. Continue to develop the Township's Polar Lakes (Community) Park, which will help provide proper recreational facilities to the community.

5. Continue to monitor Township wells for water quality and add treatment facilities if necessary.
    - Enterprise Funds - Water Operating Fund.

6. Continue to apply for and receive GFOA's "Certificate of Achievement in Financial Reporting" for the Township's annual financial report.
    - General Fund - General Government and Administration Activity.

7. Continue to apply for and receive GFOA's "Distinguished Budget Presentation Award".
   - General Fund - General Government and Administration Activity.

8. Continue to produce and apply for GFOA's "Popular Annual Reporting Award".
   - General Fund - General Government and Administration Activity.

9. Continue to bring the community together through the sponsorship of Township Days.
   - Special Revenue Fund – Township Day Festival Fund.

10. Rehabilitate the old Town Hall so that it once again can be used as a meeting/gathering place for the community.

Staff used these goals, along with the Township's long term goals to develop the 2016 budget.

TOTAL BUDGET

The Township operates six different fund types. Each is responsible to account for a particular activity or activities. Each fund type will be discussed within this letter and in the budget document.

The following 2016 budget was established for the Township:

TOTAL ALL FUNDS							
	2012	2013	2014	2015	2015	2016	%
REVENUES	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	CHANGE
GENERAL FUND	$3,665,563	$3,543,069	$3,597,748	$3,549,609	$4,004,879	$3,724,485	4.93%
TOTAL SPEC REVENUE FUNDS	$61,553	$31,203	$66,281	$39,425	$49,837	$39,026	-1.01%
TOTAL DEBT SERVICE FUNDS	$958,693	$801,583	$706,550	$508,936	$1,161,636	$335,099	-34.16%
TOTAL CAPITAL IMPROV FDS	$1,212,545	$1,432,468	$1,291,172	$1,128,155	$1,296,380	$1,013,215	-10.19%
TOTAL ENTERPRISE FUNDS	$3,608,647	$2,760,980	$2,939,744	$2,881,956	$2,935,349	$4,514,170	56.64%
TOTAL INTERNAL SERVICE FUNDS	$531,644	$589,889	$574,038	$447,167	$469,038	$504,301	12.78%
TOTAL REVENUES	$10,038,645	$9,159,192	$9,175,533	$8,555,248	$9,917,119	$10,130,296	18.41%
EXPENDITURES							
GENERAL FUND	$3,541,643	$3,827,133	$3,569,768	$3,549,609	$3,731,351	$3,724,485	4.93%
TOTAL SPEC REVENUE FUNDS	$46,787	$32,618	$54,819	$26,000	$38,848	$26,000	0.00%
TOTAL DEBT SERVICE FUNDS	$1,253,595	$848,838	$955,356	$1,569,877	$1,688,849	$419,846	-73.26%
TOTAL CAPITAL IMPROV FDS	$570,649	$1,124,778	$1,415,944	$2,201,480	$1,093,067	$2,188,380	-0.60%
TOTAL ENTERPRISE FUNDS	$3,240,037	$3,481,367	$3,533,805	$7,116,839	$4,152,256	$6,159,620	-13.45%
TOTAL INTERNAL SERVICE FUNDS	$125,744	$374,082	$404,660	$449,700	$269,622	$646,810	43.83%
TOTAL EXPENDITURES	$8,778,455	$9,688,816	$9,934,352	$14,913,505	$10,973,993	$13,165,140	-11.72%

Property Taxes

The State of Minnesota has granted local municipalities the authority to levy property taxes to fund operations. The Township sets its property tax levy based on budgeted expenditures less other revenue sources to create a balanced budget (expenditures equal revenues, including operating transfers and capital items). For the Township, the property tax levy accounts for approximately 79% of General Fund revenues and as the Township approaches full development and there is less revenue in

new development fees or new construction permits the Township will rely more on property tax revenues to fund operations. Over the last ten years, property taxes has increased 14.76% and changes have included an increase as high as 7.69% in 2011 and a decrease of 1.552% in 2013. For 2016 property taxes will increase 2.65%.

The Township at this time does not have the authority to levy or collect local sales taxes, or other types of taxes under the State's tax system. A summary of the State's property tax system is on pages H-4 through H-9 of this document. The Ramsey County Assessor values all property in the Township. It is this market value that is applied to the class rates assigned by the State to determine a property's tax capacity. The County estimates the median market value in the Township increased to $228,700 for 2016 or 0.7% and 13.0% since 2014. Based on the total market values in the Township, the tax capacity in the Township increased 2.75% for taxes payable in 2016.

The Township set its property tax levy which when divided by the Township's tax capacity determines the Township's tax rate, which is applied to each properties tax capacity to determine that properties Township property tax amount. The 2016 Township total property tax levy is $2,933,926, which is a 2.646% increase from the 2015 tax levy, of which $2,688,398 is divided by the Township's tax capacity of $11,776,708, which gives the Township a 2016 tax rate of 22.828% which is an increase of 3.96% from the 2015 tax rate, but is lower than the tax rates of 2012 through 2014.

Personnel Services

The Township's 2016 budget includes wage increases of 2.00% effective on January 1st for Township staff and Town Board members. The Township's union contract with the public works employee's expires December 31, 2015 and has not been renegotiated at this time.

To contain increasing health insurance costs, beginning in 2014 the employee health insurance plan was reduced to cover 80% of health care costs with an out of pocket expense maximum of $2,000 for single coverage and $4,000 for family coverage and various copays based on services provided will also increase. The employee contribution will remain at 25% of the monthly premium. The employees have the option to purchase the Town's old plan, which covered 90% of health care costs with lower deductibles and copays, by paying the additional premium costs or a high deductible plan with and HSA with the Township contributing more towards the premium costs. This change has resulted in the total health insurance premiums decreasing just over 5.15% in 2014 from 2013. For 2015 the premium increase was about 4% and for 2016 the increase is 8%.

Short and long term disability insurance premiums are estimated to increase 2% for 2016.

As in the past, the time spent on the various Township activities and funds are adjusted based on employee time sheets from 2012 through 2015 and based on these time sheets no changes are proposed for 2016.

The Township began to see changes in its staff demographics in 2014 with the retirement of the Town's deputy clerk and through some office reorganization. The deputy clerk position was eliminated as was the part-time utility billing clerk position. These two positions were replaced by a full-time administrative secretary/receptionist position and a full-time accounting clerk/receptionist position in late 2014. These two new positions will help provide improved municipal service in a more cost effective manner as outlined in Township goals. In 2015 the Town's lead person/mechanic retired and the position was split into a lead position and a mechanic position to allow the lead person to be out in the field more often providing direct to the public works maintenance staff. The 2016 budget reflects these changes. The Town could possible see other long time staff retire in the near future, however these possible retirements have not been reflected in the 2016 budget.

Another personnel change included in the 2016 budget was the addition of an additional public works maintenance worker to begin work in May of 2016. This new position is needed due to increased workloads of existing staff and the Town's desire to provide top quality public service to the community. The personnel costs associated with this addition is divided between the General Fund, Water Fund, Sanitary Sewer Fund, and Storm Water Fund just as the other public works maintenance worker positions are.

The remainder of this letter will describe the major initiatives for 2016 for each of the fund types and activities.

GENERAL FUND

The General Fund is the operating fund of the Township. The 2016 budget has a 4.93% increase from the 2015 budget. The 2016 expenditure budget is as follows:

	2015 Budget	2016 Budget	% Change
General Government	$ 884,900	$ 873,128	(1.33%)
Public Safety	1,321,223	1,339,544	1.39
Public Works	844,914	908,156	7.48
Culture & Recreation	498,573	603,656	21.08
TOTAL GENERAL FUND	$ 3,549,609	$ 3,724,485	4.93%

The **Public Safety Department** is the largest department in terms of budgeted expenditures. Police and Animal Control, Fire Protection, and Code Enforcement activities make up the Public Safety Department. The Township contracts with the Ramsey County Sheriff's Department for police and animal control services and the City of White Bear Lake for fire protection services. The police budget is being increased $9,913 for increases in operating costs such as employee benefits including pension and health benefits (OPEB) and fuel. Overall the police and animal control budget was increased 1.19% to $941,760 for 2016.

Fire Protection costs were projected to increase approximately 0.57% based on the 2016 Fire Contract with the City of White Bear Lake and the Code Enforcement activity is increased due to the personnel service changes as discussed previously.

The **Public Works Department** is the second largest expenditure activity and includes Road and Bridge, Public Works, and Town Buildings activities.

Of these activities, Road and Bridge is the largest expenditure activity with budgeted expenditures of $527,106. Most of the expenditures are being adjusted based on past expenditure history. The addition of a public works maintenance worker has personnel services increasing 12.32% for 2016. The equipment rental costs were increased $7,500 to move closer to fully funding the Capital Equipment Fund for future equipment purchases. The Township is transferring $58,000 from this activity to the Capital Improvement Fund for the Town's 2016 seal coating project.

The Public Works and Town Building Department budgets are being increased 5.68% and 7.65% primarily from the addition of the new public works maintenance worker position.

In the **Culture and Recreation Department,** the Park and Recreation activity includes $197,500 for the replacement of old, outdated playground equipment, tennis court rehabilitation, park, and trail improvements. This is an increase of $53,300 from 2015 expenditures. An operating transfer of $134,185 was made in 2015 to the community park construction fund and Township Day fund for future

park improvements and for township day activities per the Town's fund balance policies. At this time no transfer of funds is being budgeted for 2016.

The final department and third largest in expenditures is **General Government Department**. The 2016 General Government budget is $873,128, which is a decrease of 1.33% from the 2015 budget. Most activities and line-items within the General Government Department were budgeted based on past expenditures. The personnel changes described earlier make up the largest increases in the general government activities. However these increases are offset by decreases in contracted services, which are estimated based on past expenditure levels and estimated need for these services in 2016

The **revenues** to support these expenses are classified as follows:

	2015 Budget	2016 Budget	% Change
Property Taxes	$ 2,793,283	$ 2,933,926	5.04%
Licenses and Permits	141,150	173,250	22.74
Intergovernmental Revenues	164,188	165,172	0.60
Charges for Services	126,283	126,940	0.52
Fines and Forfeits	20,000	15,000	(25.0)
Interest Earnings	21,238	24,090	13.43
Miscellaneous	283,467	286,107	0.93
Operating Transfers	0	0	0
TOTAL REVENUES	$ 3,549,609	$ 3,724,485	4.93%

There is a $5,000 decrease budgeted for the **Fines & Forfeits** revenue classification for 2016, based on the revenue levels of the past five years declining.

The **Miscellaneous** revenue classification includes facility rental fees, which include charging the Enterprise Funds for their share of the Town Building expenditure budget and for antenna space on the town hall site and water towers; and 50% of billboard leases, which is used to help fund park expenditures.

Interest Earning has been increased to reflect an anticipated rate of returns on investments in 2016 and General Fund cash balances as outline on pages H-11 and H-12.

The **Intergovernmental Revenues** is based on revenue estimated provided to the Township by either the State or County.

Revenues within the **Licenses and Permits** classification and **Charges for Services** classification are being adjusted to reflect the improving economy resulting in improved building activity. Also in 2016 the Towns animal control and rental dwelling licenses are due for renewal. Both of these are two year licenses renewed in even years resulting in an increase in licenses revenue in 2016. It should also be noted that permit revenues were above expected budget amounts in 2015 due from a hail storm causing the majority of homes to be reroofed and sided. The City of Gem Lake continues to contract with the Township for all staff related services. This relationship is anticipated to generate approximately $43,000 of contracted service fees in 2016.

The final revenue source is **Property Taxes** and consists of fiscal disparities and property tax revenues. Fiscal Disparities is a tool to share commercial/industrial tax base growth in Minneapolis/St. Paul seven-county metropolitan area and is described on page H-6. For 2016 the Township's revenue for fiscal disparities will decrease 8.48% based on the sharing formula. The Town's fiscal disparities has decreased 14.1% or $40,315 over the last two years.

The Township's property tax revenue is increasing 6.47%. Property taxes are determined on the basis of the availability of other revenue sources and the expenditure level necessary to conduct Township business in accordance with Town Board directives while keeping the tax rate reasonable compared to prior periods. The 2016 property tax levy with the increase, will continue to fund current programs at past service levels and maintain a balanced budget (current expenditure equal current revenues) as Township policies require. Property taxes account for 78.8% of General Fund revenues. Property Taxes account for 79.00% of revenues in 2015 and 2014 and 73.61% in 2013. The Township will continue to be dependant on its property tax revenue as it major revenue source as the Township further becomes fully developed and there is less revenue derived from construction permits and other construction related fees. The Township does not have the ability to use other taxing methods, such as local sale taxes or income taxes as a revenue source without special legislation form the State. Therefore, the Town Board must use its judgment as to the proper level of service and which services to provide when determining the proper level of property tax.

SPECIAL REVENUE FUNDS

The Township operates the Park Acquisition Fund and Township Day Festival Fund as a Special Revenue Funds. The Park Acquisition Fund expenditures are estimates based on the Township's five-year capital improvement plan. It is this plan that drives current and future expenditures for this fund. The plan includes the park development and improvements, as well as trail development. For 2016 there are no improvements anticipated. The Township Day Festival Fund accounts for revenues and expenditures associated with the Town's sponsored community celebration which includes live entertainment and fireworks.

DEBT SERVICE FUNDS

The Township's debt obligation for 2016 is $419,846 with the majority of the funding coming through the collection of special assessments and tax increments. At this time no new debt issues are planned for 2016. The large decrease in debt service expenditures was for the call (retirement) of 2004A Public Facility Bonds in the amount of $1,182,200 in 2015. As of January 1, 2016 the Township will have total debt outstanding of $4,095,000.00, which includes special assessment bonds, tax increment bonds, and water revenue bonds. The last bond rating change occurred in 2011 when the Township received a bond rating upgrade to Aa2 from Moody's Investor Services, which it has maintained.

CAPITAL IMPROVEMENT FUNDS

In 2016 expenditures budgeted in the various Capital Improvement Funds are based on the Town's five-year capital improvement plan. This includes street, facility, and park improvements.

In 2000 the Township started to construct a 41.6 acre Community Park (Polar Lakes Park). The park includes two full sized soccer fields, which can be converted into four youth size soccer fields, two full sized baseball fields, two softball/youth baseball fields, batting cages, trails, amphitheater, and playground equipment. Improvement plans for 2016 are for the replacement of signs and $51,000 of general improvements. The Township is budgeting 50% or $50,233 of the billboard lease space revenue in this fund in 2016 for these and future improvements in Polar Lakes Park.

The Improvement Fund contains $1,600,000 for the mill and overlay of certain streets in the Township including curb and gutter improvements, however there is a chance that the project could be delayed until 2017 to allow for the sanitary sewer mains in the area to be relined in 2016, and $110,000 for the Towns annual seal coat project. Revenues include special assessments, interest earnings, and transfers. At this time the Town does not plan to borrow funds to finance the 2016 improvement

projects, but this will depend on the size and costs of the projects.

ENTERPRISE FUNDS

The Township operates three enterprise funds with 2016 expenditures as follows:

	2015 Budget	2016 Budget	% Change
Water Operating Fund	$3,187,350	$1,682,926	(47.20%)
Sewer Operating Fund	3,484,825	3,481,738	(0.09)
Storm Water Utility Fund	444,664	994,955	123.75
Total Expenditures	$6,941,839	$6,159,620	(13.45%)

In all three of these funds the expense change is due to capital improvements planned in 2016 compared to 2015 and personnel changes discussed previously.

The **Storm Water Utility Fund** has $145,000 for pond and ditch cleaning, $30,000 in storm water culvert replacements in 2016 planned and $525,000 for other storm water improvements of which $500,000 is related to the possible 2016 street reconstruction project which could be delayed until 2017. Other changes to expenses include the wage and benefit adjustment discussed earlier in the document.

On the revenue side the major revenue is the storm water utility fee, which currently is estimated at the new 2016 rate of $68.00 per year, per resident compared to the 2015 rate of $49.92.

The **Water Operating Fund** budget includes the wage and benefit adjustments for staff and additional public works maintenance worker. The majority of the budget decrease is for not having any major capital improvements to the Township's water system in 2016. Improvements in the Water Operating Fund include a well and pump house rehabilitation, changing some water meters from hand-held reading devices to radio reads, Hydrant rehabilitation, and integration of a GIS system. These capital improvements are estimated to cost $145,000 compare to $1,682,500 in 2015 for a water main replacement project. Finally, the Water Operating Fund will no longer have a transfer for its share of the 2004A Public Facility Bond as it was retired in 2015 however $35,907 of bond interest expense on other water improvement related debt is included in the 2016 budget.

The Water Operating Fund main revenue source is from water charges to users of the Township's water system, which are estimated to generate $1,600,000 which is based on the new water rates and tier structure the Town adopted for 2016. The Town does plan on reviewing it water rates annually each spring to assure rates are covering operating expenses and 75% of asset depreciation.

The **Sewer Operating Fund's** largest expenditure item is the charge for sewage treatment from M.C.E.S. The Township is budgeting $810,335 for wastewater treatment by the M.C.E.S. in 2016, which is a 7.33% increase from 2015. The Township is also budgeting $260,000 for the rehabilitation lift stations and sewer manhole grouting and $1,500,000 for sewer main replacement. Similar to the Water Operating Fund, the Sewer Operating Fund will not have a transfer for its share of the 2004A Public Facility Bond.

The main revenue source of the Sewer Operating Fund is from sewer charges to users of the Township's sewer system, which are estimated to generate $2,280,000 which is based on the adopted 2016 rates which will base sewer charges based on winter quarter water usage. Like the other utility funds, the Town will review this rate and make necessary adjustments to cover operating expenses and 75% of the asset depreciation annually.

INTERNAL SERVICE FUNDS

The 2016 budget contains three internal service funds. All funds are designed to help the Township achieve its goal of having a low tax rate by decreasing expenditures in the future and/or eliminating the need to borrow money for equipment purchases or facility improvements as described below.

The **Capital Building Fund** receives funds for building rentals based on building use and building depreciation. These funds will be used to make capital improvements to Town facilities in order to maintain the facilities. For 2016 facility improvements includes repainting the Town's administration building interior, construction of a public works staging area, replacing dumpsters, and replace Town warning sirens.

The **Capital Equipment Fund** will receive funds for equipment rental charges to the other Township departments based on depreciation schedules of the Township's assets. These funds along with future equipment rental charges will be used to purchase equipment as scheduled in the Township's five-year capital equipment plan. Purchases planned in 2016 are estimated to cost $415,850 of which the Town estimates salvage/trade-in values of $10,700. The largest equipment purchase is $275,000 for replacing a single axle dump/plow truck, $45,000 for software improvements, and $38,000 for replacement of a pickup truck.

The other internal service fund is the **Risk Management Fund**. This fund is responsible for maintaining adequate insurance coverage on Township assets. It receives revenues by charging departments for their share of insurance costs plus anticipated increases. This fund then pays the actual insurance premiums. The idea is for these premiums to be lower than the department charges so that the fund will build a cash reserve. These cash reserves, along with interest earnings on the reserves will be used to self-insure some assets or increase insurance deductibles in the future, thus decreasing the Township's future insurance costs. For 2016 the Township's insurance premiums are estimated at $140,460, which is 11.83% above 2015 estimates, but only $9,355 above 2011 costs.

FUND BALANCES

The 2015 budget reduces the Township's reserves (fund balances) by $3,034,844. The Township's General Fund budget is a balanced budget that is revenues equal expenditures, which will have no effect on its fund balance. The Township's reserve policy calls for a General Fund, fund balance of 45% of its operating budget to provide adequate cash flows, since property tax and State revenues are received in July and December of each year. So the Township needs cash reserves of approximately 45% of its budget at year-end to pay expenditures until the property tax revenue is received in July. In addition, the Town should maintain 5% to 7% for contingencies during the year. The Township's General Fund, fund balance is projected to be 55% of the 2016 Operating Budget. The Special Revenue Funds will add $13,026 to its reserves, mainly for future park improvements. The Township will spend down debt services fund reserves based on debt payments and revenue sources during 2016. These reserves were from the collection of special assessments on past construction projects that were funded through the issuance of debt or from funding construction projects internally. The debt service reserves should cover debt payments and be equal to zero when the debt is retired. It is estimated that the debt service funds will have a 2016 ending fund balance of $853,248. The Township's Capital Projects funds will have their fund balances decrease by $1,175,165. This is due to projects which will begin in 2016 that are currently expected to be funded internally with these reserves. The reserves will be replenished through future special assessment collections. The Township's Enterprise Funds reserves, which were built up in anticipation of future capital improvements, will be decreased $1,645,450 in 2016 as a result of those expenses for capital improvements. The decline in equity in these funds is the reason the Township increased rates for 2016 and will conduct annual reviews of its utility rates. Finally the Township's Internal Service Funds will decrease their fund

balances by $142,509. These balances fluctuate based on the amount and cost of building improvements and equipment purchases and the design of the Funds.

In general the Township has adequate fund balances to maintain the operation of the Township well into the future. It is estimated that the Township will have a fund balance reserve of 189% of 2016 expenditures/expenses. However the Township will need to monitor its utility rates to make sure the rates are adequate to cover operations and 75% of depreciation costs.

DISTINGUISHED BUDGET PRESENTATION AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to White Bear Township for its annual budget for the fiscal year beginning January 1, 2016. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

CONCLUSION

Conserving the financial resources of the Township continues to be very important. The budgeting function is the prime tool to make sure the Township's limited resources are wisely utilized and to establish department objectives for the coming year. It is my belief that the 2016 budget allows the Township to deliver the finest municipal services available in the most cost effective and efficient manner, and in so doing, ensure the highest quality of life for our residents.

As in past years, the budget is the product of the collective efforts of the Town Board and Township staff. I am appreciative of the commitment, good judgment and expertise each of them contributes to the budget process.

Respectfully submitted,

Tom Kelly

Tom Kelly
Finance Officer

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

White Bear Township

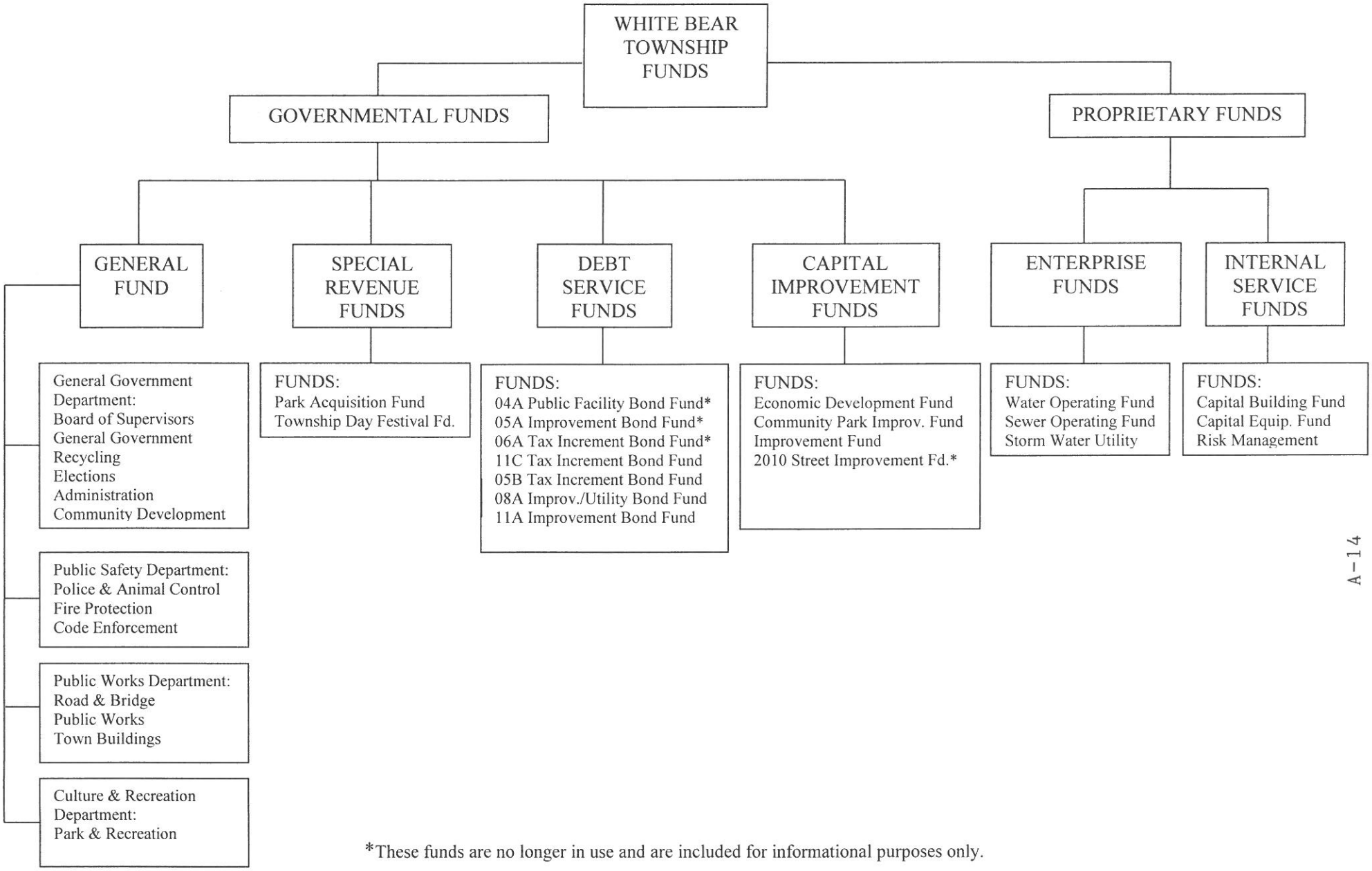
Minnesota

For the Fiscal Year Beginning

January 1, 2015

Executive Director

WHITE BEAR TOWNSHIP
FUND STRUCTURE CHART



*These funds are no longer in use and are included for informational purposes only.

FUND STRUCTURE AND BUDGET BASIS

The financial structure of White Bear Township is similar to other governments with the use of funds. Funds are the control structures that ensure that public moneys are spent only for those purposes authorized and within amounts authorized. Funds are established to account for different types of activities and legal restrictions that are associated with a particular government function. The Governmental Accounting Standards Board (GASB) defines a fund as:

> A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

All of the funds used by the Township must be classified into one of seven "fund types." Four of these fund types are used to account for the Township's "governmental-type" activities and are known as "governmental funds." Two of these fund types are used to account for a government's "business-type" activities and are known as "proprietary funds." Finally, the seventh fund type is reserved for a government's "fiduciary activities." The Township currently does not operate any fiduciary activities.

Governmental Fund types are used to account for governmental-type activities. These are the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds.

The General Fund is used to account for most of the day-to-day operations of the Township, which are financed from property taxes and other general revenues. Activities financed by the General Fund are those not accounted for in other funds. There can only be one General Fund.

Special Revenue Funds are used to account for revenues derived from specific taxes or other earmarked revenue sources which, by law, are designated to finance particular functions or activities of the Township and which therefore cannot be diverted to other uses. The only Special Revenue Fund the Township operates is the Park Acquisition Fund, which was established to purchase and develop parks and trails in the Township through the collection of park dedication fees on new developments or building permits.

Debt Service Funds are used to account for the payment of interest and principal on general and special obligation debts other than debt issued for and serviced by a governmental enterprise.

The Capital Projects Funds account for all resources used for the acquisition and/or construction of capital equipment and facilities except those financed by Enterprise and Internal Service Funds.

Two **Proprietary Fund Types** are used to account for the Township's business-type activities. These are the Enterprise Funds and the Internal Service Funds.

The Township's Enterprise Funds include Water and Sewer Operating Funds and the Storm Water Utility Fund. These funds are used to account for the acquisition, operation and maintenance of these facilities and services, which are entirely or predominantly self-supported, by user charges. The operations of these funds are accounted for in such a manner as to show a profit or loss similar to private enterprises.

Internal Service Funds are used by the Township to account for the financing of goods and services provided by one department to other departments, on a cost-reimbursement basis.

The Capital Building Fund is used to account for capital improvements to Township facilities to maintain and prolong the useful life of these facilities.

The Capital Equipment Fund is used to account for the purchase of equipment by charging departments equipment rental fees for the equipment they use.

The Risk Management Fund is used to account for self-insurance activities related to worker's compensation and property/casualty/crime insurance programs.

Fiduciary Funds are used when a government holds or manages financial resources in an agent or fiduciary capacity. The Township does not operate any of these funds at the current time.

The **Budget Basis** used by White Bear Township is the modified accrual basis of accounting for governmental fund types (for example, the General Fund, Special Revenue Funds, Debt Service and Capital Project Funds). Under this accounting method, revenues are recognized in the accounting period in which they become available and measurable. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized in the period in which the fund liability is incurred, except for unmatured interest on general long-term debt, which is recognized when due.

Enterprise and Internal Service Funds use the accrual basis of accounting. Under the accrual basis revenues are recognized when they are measurable and earned. Expenses are recognized in the period incurred, if measurable. The budget basis for Enterprise and Internal Service Funds is also the accrual basis with the exceptions noted below.

The Township's Comprehensive Annual Financial Report (CAFR) shows the status of the Township's finances on the basis of "generally accepted accounting principles" (GAAP). In most cases this conforms to the way the Township prepares its budget. The exceptions are:

1. Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees (GAAP) as opposed to being expended when paid (budget).

2. Capital outlay within the Enterprise Funds are recorded as assets on a GAAP basis and expended on a budget basis.

The CAFR shows fund expenditures on both a GAAP basis and budget basis for comparison purposes.

BUDGET PROCESS

White Bear Township's budget process begins in March when residents adopt a preliminary tax levy at the Annual Town Meeting. In July the Township's Park Board meets with staff to review expenditure levels for maintaining Township parks and to review and adjust the ten-year park improvement plan and make budget recommendations to the Town Board. In July and August the Town Board receives budget requests from other organizations and entities the Township contract services from, such as the Northeast Youth & Family Services, White Bear Lake Fire Department, Ramsey County Sheriff's Department, and the two Water Shed Districts, which are funded in part by the Township's operating budget and approves an appropriate funding level to be incorporated into the Township's budget. In June, department heads submit their budgets requests including all itemized expenditures, changes to the Township's five-year capital improvement plan, to the Finance Officer. In July and August Township staff works with these recommendations and budget requests to develop a proposed budget

and property tax levy, which is presented to the Town Board. The General Fund budget must be a balanced budget (revenues equaling expenditures). The Town Board adopts a preliminary tax levy in early September. This levy can not exceed the tax levy approved by residents at the March Annual Meeting, but can be lower. During September through October Town Board members and staff meet to further discuss goals, objectives and budget amounts for the upcoming budget year. From these meetings a preliminary budget is prepared, which is presented to residents in late November or early December at the Annual Budget Meeting. At this meeting residents vote to approve or disapprove a final tax levy and make a recommendation on the operating budget. If residents disapprove the final tax levy as presented, the residents recommend and vote on a final tax levy amount. Staff must amend activity budgets to meet the final levy amounts approved by the residents. At the next Town Board meeting the Town Board adopts a final budget. In late December the Township certifies its adopted property tax levy to the County Auditor. During the fiscal year line items may be overspent as long as the total activity budget is not overspent. Township staff can recommend changes for activities' budget to the Town Board. The Town Board can than approve or disapprove the change, in the form of a budget amendment. Only with Town Board approval can an activity be overspent and only if funding is available. However, the property tax levy cannot be amended.

OTHER PLANNING PROCESSES

There are no other government agencies, commissions, or advisory boards that have a direct role in the Town's budget process. However, there are government agencies, commissions, and/or advisory boards which play a role in the Town's budget process.

Minnesota State Statutes provide the steps the Town must follow to pass the budget including when the Town must certify its levies to the County Auditor and when public hearings must be held. In addition, the State may pass laws governing the Town's budget, such as levy limits, which restrict the possible increase of property tax levies for one year to the next and the amounts, if any, State aids the Town will receive. The State must also approve, by mid-November, any levies which fall outside levy limits (when levy limits exist). Finally the State must certify to the Town the amounts of State Aids the Town will receive, if any, by mid-August. The County must notify the Town of the amount of Fiscal Disparity dollars the Town will be receiving by mid-August.

The only affect the County has on the Town's budget would be if the County or Town was planning any road or trail improvement projects that would require joint cooperation. The Town would work with the County to budget the Town share of the costs and any additional improvements the Town would like included in the project.

Finally, the Town itself has various advisory boards and commissions, such as the Park Board, EDA, Utility Commission, and Public Safety Commission. These advisory boards and commissions as part of their charge, work with staff to set priorities and goals for the coming year. Based on their goals and priorities, along with the Town Board's goals and priorities, the various advisory boards or commissions work with staff to make funding recommendations for programs and/or improvements they would like to see included in or removed from the budget. These boards and commissions are only advisory and the Town Board may or may not include recommendations by these boards and commissions in the final budget depending on available funds or other criteria.

2016 Budget Calendar

March 10, 2015	Town holds Annual Town Meeting where residents approve the maximum Town property tax levy for 2016.
May 8, 2015	Budget and 5-year CIP worksheets are distributed to Department Heads for Completion.
June 12, 2015	Budget and 5-year CIP worksheets returned to Finance Officer to be imported into draft 5-year CIP and 2016 Budget.
June/July	Department heads meet with Finance Officer and Town Clerk to develop 2016 preliminary budget and 5-year CIP.
June 26, 2015	Draft 5-year CIP presented at Town Board Executive (workshop) Meeting.
July 24, 2015	2016 preliminary budget presented at Town Board Executive (workshop) Meeting.
September 9, 2015	Town Board approves a 2016 preliminary property tax levy.
September 15, 2015	Town certifies 2016 preliminary property tax levy to Ramsey County Auditor for inclusion in Truth-In-Taxation hearing notices.
Sept. – Nov., 2015	Department heads meet with Finance Officer and Town Clerk to develop 2016 final draft budget and 5-year CIP.
November 20, 2015	Town Board reviews and directs Finance Officer on a proposed property tax levy, final draft budget and 5-year CIP to be presented to residents at the Special Town Budget Meeting.
December 8, 2015	Town holds Special Town Budget Meeting where residents approve final 2016 property tax levy and recommend to the Town Board a final 2016 budget.
December 21, 2015	Town Board adopts 2016 budget and approves 2016 property tax levy.
December 28, 2015	Town certifies final 2016 property tax levy to Ramsey County auditor.
January 1, 2016	2016 fiscal year begins.

BUDGET CALENDAR - FLOW CHART

The chart below summarizes the budget calendar/process and the various steps leading to the adoption of the 2016 budget and property tax levy.

Budget Process	January	February	March	April	May	June	July	August	September	October	November	December
Town Holds Annual Town Meeting			→									
Budget and 5-Year CIP Worksheets Distributed to Department Heads					→							
Staff Developes Budget and 5-Year CIP						→	→	→	→			
Draft 5-Year CIP Presented to Town Board						→						
Draft Budget & Preliminary Levy Presented to Town Board							→					
Preliminary Levy Certified to County Auditor									→			
Staff Developes Final Budget and 5-Year CIP									→	→	→	
Final CIP, Budget, & Preliminary Levy Presented to Town Board											→	
Town Holds Special Town Budget Meeting												→
Town Board Approves Final CIP, Budget, & Levy												→
Final Levy Certified to County Auditor												→

2016 BUDGET CALENDAR

PUBLIC MEETING STAFF CERTIFICATION TO COUNTY AUDITOR

JANUARY

S	M	T	W	TH	F	SA
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

FEBRUARY

S	M	T	W	TH	F	SA
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

MARCH

S	M	T	W	TH	F	SA
1	2	3	4	5	6	7
8	9	10 ANNUAL TOWN MEETING	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

APRIL

S	M	T	W	TH	F	SA
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

MAY

S	M	T	W	TH	F	SA
					1	2
3	4	5	6	7	8	9
10	11	12 DISTRIBUTE BUDGET WORKSHEETS	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

JUNE

S	M	T	W	TH	F	SA
	1	2	3	4	5	6
7	8	9	10	11	12 BUDGET WORKSHEETS DUE	13
14	15	16	17	18	19	20
21	22	23	24	25	26 PRESENT DRAFT CIP TO TOWN BOARD	27
28	29	30				

JULY

S	M	T	W	TH	F	SA
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24 PRESENT DRAFT BUDGET/LEVY TO TOWN BOARD	25
26	27	28	29	30	31	

AUGUST

S	M	T	W	TH	F	SA
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

SEPTEMBER

S	M	T	W	TH	F	SA
		1	2	3	4	5
6	7	8	9 TOWN BOARD APPROVES PRELIMINARY LEVY	10	11	12
13	14	15 PRELIMINARY LEVY CERTIFIED TO COUNTY	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

OCTOBER

S	M	T	W	TH	F	SA
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

NOVEMBER

S	M	T	W	TH	F	SA
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20 PRESENT FINAL DRAFT BUDGET/LEVY TO TOWN BOARD	21
22	23	24	25	26	27	28
29	30					

DECEMBER

S	M	T	W	TH	F	SA
		1	2	3	4	5
6	7	8 TOWN BUDGET MEETING	9	10	11	12
13	14	15	16	17	18	19
20	21 TOWN BOARD APPROVES BUDGET/LEVY	22	23	24	25	26
27	28 FINAL LEVY CERTIFIED TO COUNTY	29	30	31		

WHITE BEAR TOWNSHIP STAFF

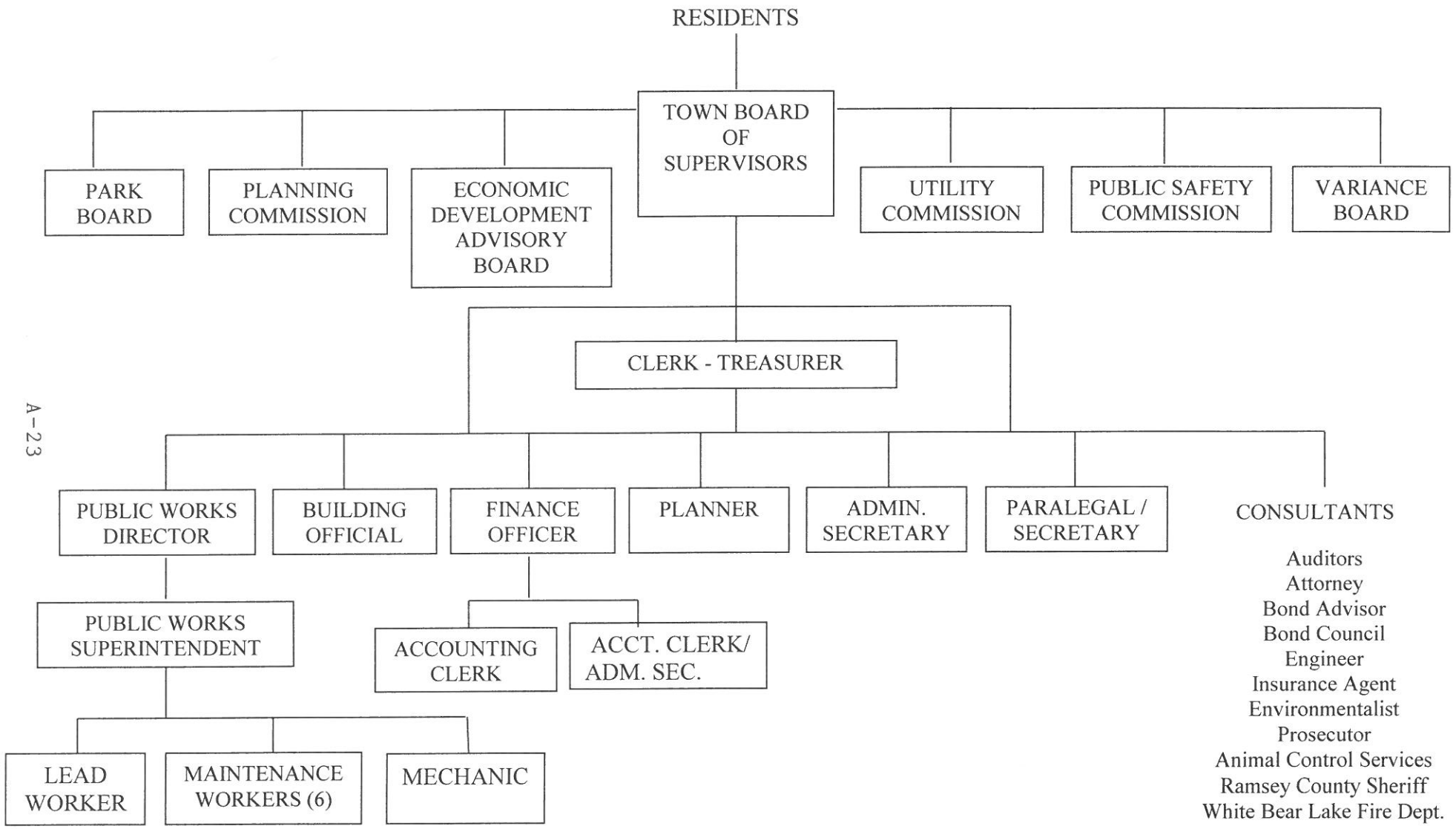
TOWN BOARD

Steve Ruzek	Robert Kermes	Ed Prudhon
Board Member	Board Chair	Board Member

TOWNSHIP STAFF

Bill Short, Clerk Treasurer
Mike Johnson, Code Enforcement Officer
Karen Edson, Administrative Secretary
Patti Walstad, Admin. Sec./Para Legal
Tom Kelly, Finance Officer
Judy Moll, Accounting Clerk
Tori Leonhardt, Accounting Clerk/Admin. Sec.
Tom Riedesel, Planner
Dale Reed, Public Works Director
Peter Tholen, Public Works Superintendent
Paul Peltier, Public Works Lead Person
Karl Stuemke, Public Works Maintenance Person
Reed Walstad, Public Works Maintenance Person
Rick Lillie, Public Works Maintenance Person
Chris Anderson, Public Works Maintenance Person
Gerald Magnuson, Mechanic
Joe Reil, Public Works Maintenance Person
Chris Anderson, Public Works Maintenance Person

WHITE BEAR TOWNSHIP
ORGANIZATIONAL CHART



NOTE: The Clerk-Treasurer is responsible for direct supervision of all Town staff and consultants. However, the Town Board of Supervisors at times does work directly with Town staff. The Board of Supervisors is also responsible for the hiring and dismissal of all Town staff and consultants. Currently the Township does have a vacant secretary position.

WHITE BEAR TOWNSHIP
FINANCIAL MANAGEMENT POLICIES

White Bear Township has an important responsibility to its citizens to plan the adequate funding of services desired by the public, including the provision and maintenance of public facilities, to manage municipal finances wisely, and to carefully account for public funds. The Township strives to ensure that it is capable of adequately funding and providing local government services needed by the community. The Township will maintain or improve its infrastructure on a systematic basis to insure its citizens will maintain quality neighborhoods.

In order to achieve this purpose, this plan has the following objectives for the Township's fiscal performance:

1. To protect the Town Board's policy-making ability by ensuring that important decisions are not controlled by financial problems or emergencies.

2. To enhance the Town Board's policy-making ability by providing accurate information on the full cost of various authority or service levels.

3. To assist sound management of the Township government by providing accurate and timely information on financial condition.

4. To provide sound principles to guide the important decisions of the Town Board and of management which have significant fiscal impact.

5. To set forth-operational principals which minimize the cost of local government, to the extent consistent with services desired by the public, and which minimize financial risk.

6. To employ revenue policies and forecasting tools to prevent undue or unbalanced reliance on certain revenues, especially property taxes, which distribute the cost of municipal services fairly, and which provide adequate funds to operate desired programs.

7. To provide essential public facilities and prevent deterioration of the Township's infrastructure including its various facilities.

8. To protect and enhance the Township's credit rating and prevent default on any municipal debts.

9. Ensure the legal use and protection of all Township funds through a good system of financial and accounting controls.

10. Record expenditures in a manner, which allocates to current taxpayers and/or users the full cost of providing current services.

To achieve these objectives the following fiscal policies have been adopted by the Town Board to guide the Township's budgeting and financial planning process. Each fiscal policy section includes the purpose and a description.

I. OPERATING BUDGET POLICIES

A. Purpose

The operating budget policies ensure that the Township's annual operating expenditures are consistent with past expenditures and respond to long-term objectives rather than short-term benefits. The policies allow the Township to maintain a stable level of service, expenditures and tax levies over time. These policies are most critical to programs funded with property tax revenue because accommodating large fluctuations in this revenue source can be difficult.

B. Policy

The Township will always adopt a balanced budget for the General Fund. The definition of a balanced budget is that budgeted revenues equal budgeted expenditures and thus, creating no change to the fund balance for the fund. The Township's other funds may be unbalanced based on the timing of timing of revenues and expenditures.

The Township will pay for current expenditures with current revenues.

The Township will avoid balancing current revenues with funds necessary for future expenses.

The Township will not budget to accrue future revenues.

Left over revenue from a given fiscal year will be placed into the Township's reserves according to the Township's reserve policies.

The Township will avoid postponing expenditures, rolling over short-term debt and using reserves to balance the operating budget.

To protect against unforeseen events, the Township will budget a contingency and maintain reserves according to the Township's reserve policies.

The Township will apportion its administrative and general government costs to all its funds as appropriate and practical. These charges will be identified in the annual budget.

The Township staff will monitor revenues and departmental expenditures to adhere to their budgeted amounts. Line items within an activity may be overspent as long as the total activity budget is not overspent. Only with Town Board approval can an activity be overspent and only if funding is available.

II. REVENUE POLICIES

A. Purpose

The revenue policies are designed to ensure 1) diversified and stable revenue sources, 2) adequate long-term funding by using specific revenue sources to fund related programs and services, and 3) funding levels to accommodate all Township services and programs equitably.

B. Policy

The Township will maintain a diversified and stable revenue system in order to avoid short-term fluctuations in a single revenue source.

The Township will conservatively estimate its annual revenues by an objective, analytical process. All existing and potential revenue sources will be re-examined annually.

The Township will use one-time or special purpose revenue for capital expenditures or for expenditures required by the revenue, and not to subsidize recurring personnel, operation and maintenance costs.

The Township will establish all fees and charges at a level related to the cost of providing the services, or as adjusted for particular program goals. Each year, the Township will review the full cost of activities supported by fees and charges to identify the impact of inflation and other cost increases and will review these fees and charges along with resulting net property tax costs with the Town Board at budget time.

The Township will seek a balanced tax base through support of a sound mix of residential, commercial, and industrial development.

The Township will set enterprise fund fees at a level that fully supports the total direct and indirect cost of the activity (net of any grants or similar revenues), including depreciation of capital assets and debt service, to maintain a positive cash flow and provide adequate working capital. Replacement (or bonding for replacement) of enterprise infrastructure will be paid for from accumulated (or annual) earnings of the particular fund.

The Township will offset reduced revenues with reduced expenditures.

III. EXPENDITURE POLICIES

A. Purpose

The expenditure policies are designed to ensure proper funding of services.

B. Policy

The Township will adopt and maintain a balanced budget in which expenditures will not exceed reasonable estimated resources and revenue.

The Township will pay for all current operation and maintenance expenses from current revenue sources.

The operating budget will provide for the adequate maintenance of capital assets and equipment.

The Township will maintain a budgetary control system, which will enable it to adhere to the adopted budget. This includes a centralized record keeping system to be adhered to by all programs and activities receiving annual appropriations. Proposed major budgeted expenditures such as new positions, equipment acquisitions, and capital improvements will have prior Town Board approval.

The Finance Officer will prepare and maintain at least quarterly financial reports comparing actual revenues and expenditures to budgeted amounts.

The Township will develop and implement an effective risk management program to minimize losses and reduce costs according to the Township's risk management policies.

The Township will cooperate and coordinate with other governmental agencies in an effort to provide maximum services at minimum costs.

IV. ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICY

A. Purpose

The accounting, auditing and financial reporting policies are designed to maintain a system of financial monitoring, control and reporting for all operations and funds in order to provide effective means of ensuring that overall Township goals and objectives will be met and to assure the Township's residents and investors that the Township is well managed and fiscally sound.

B. Policy

The Township will adhere to a policy of full and open public discourse of all financial activity. The proposed budget will be prepared in a manner to maximize its understanding by citizens and elected officials. Copies of financial documents will be made available to all interested parties. Opportunities will be provided for full citizen participation prior to adopting the budget.

The Township will maintain its accounting records and report on its financial condition and results of operations in accordance with Township, State and Federal law and regulations, and Generally Accepted Accounting Principals (GAAP), and standards established by the Governmental Accounting Standard Board (GASB). Budgetary reporting will be in accordance with Township and State budget laws.

An independent firm of certified public accountants will annually perform a financial and compliance audit of the Township's financial statements. Their opinions will be contained in the Township's Comprehensive Annual Financial Report (CAFR).

As an additional independent confirmation of the quality of the Township's financial reporting, the Township will annually seek to obtain the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting. The CAFR will be presented in a way designed to communicate with citizens about the financial affairs of the Township.

V. INVESTMENT POLICIES

A. Purpose

The investment policies are designed to legally maximize the return on the Township's idle funds.

B. Policy

The Township will regularly analyze its cash flow needs of all funds.

The Township will collect, disburse, and deposit funds on a regular basis.

The Township will pool cash from its different funds and invest the idle funds with compliance to state and federal laws at the highest rate of return possible, while maintaining a diversified investment portfolio.

Interest earnings and market value adjustments will be credited to the source of the invested monies at the end of each quarter based on the average cash balances during that quarter.

The General Fund will receive a minimum of 7.5 percent of all investment earnings as administrative

fees for the Finance Officer's time for investing.

The Finance Officer will provide at least quarterly investment information and results to the Town Board.

VI. RESERVE POLICIES

A. Purpose

The purpose of the Township's reserve funds are to provide 1) a stable funding source for expenditures that fluctuate significantly each year, for example equipment acquisitions and replacements, 2) working capital to maintain a sufficient cash flow, and 3) a stable or improved credit rating.

B. Policy

The Township's goal is to maintain a General Fund fund balance reserve of 45% of the General Funds operating budget for working capital to provide cash flow between its two semi-annual state aid and tax payments (July and December).

At the end of the fiscal year, if the General Fund fund balance has a reserve for working capital at a minimum balance of 45% of next year's operating budget the remaining reserves will be designated for a specific use or transferred to other funds for the funding of future improvement projects, equipment purchases or into the risk management fund to self-insure Township assets as approved by the Town Board.

The Miscellaneous Bond Fund will receive any fund balances remaining in any debt service fund once the debt is fully retired.

Excess balances in Capital Project Funds will be used to reduce debt issues or be used to fund future capital projects. Fund balances in these funds will fluctuate based on the timing of funding sources and expenditures.

Enterprise Funds shall maintain a fund balance to help finance infrastructure replacements and the addition of new capital facilities, such as, wells, water towers, or lift stations.

VII. DEBT POLICIES

A. Purpose

The debt policies ensure that the Township's debt 1) does not weaken the Township's financial structure; and 2) provide limits on debt to avoid problems in servicing debt. This policy is critical for maintaining the best possible credit rating.

B. Policy

The Township will not use long-term debt for current operations.

The Township will avoid the issuance of short-term debt, such as, Budget, Tax and Revenue Anticipation Notes.

The Township will confine long-term borrowing to capital improvements, equipment or projects that have a life of more than 5 years and cannot be financed from current revenues.

The Township will use special assessments, revenue bonds, and/or any other available self-liquidating debt measures instead of general obligation bonds where and when possible, applicable and practical.

The Township will pay back debt within a period not to exceed the expected life of the project.

The Township will not exceed 2 percent of the market value of taxable property for general obligation debt per state statutes.

The Township will maintain good communications with bond rating agencies about its financial condition and will follow a policy of full disclosure in every financial report and bond prospectus. The Township will comply with Securities Exchange Commission (SEC) reporting requirements.

The Township will follow a policy of full disclosure on financial reports and bond prospectus.

The Township will refinance or call any debt issue when beneficial for future savings.

VIII. CAPITAL EQUIPMENT POLICIES

A. PURPOSE

The purpose of the Township's capital equipment program is to plan for the replacement of obsolete equipment and the purchase of new items without implementing significant changes in the tax levy.

B. POLICY

The Township will plan for the purchase of any equipment costing over $1,000 and a life of 5 years or more as part of the Township's five-year capital equipment program.

The Township will plan the capital equipment program to assure that fund balances remain in the capital equipment fund to accrue interest and use its reserve policy to provide an additional revenue sources for the fund.

The Township will anticipate equipment replacements and additions based on realistic asset life expectancies and cash balances.

The Town will project any future operating costs of purchases into future operating budgets.

The Town will maintain its assets to protect its capital investment and to minimize future capital expenditures.

The Township will use the least expensive financing method for all capital equipment purchases including multiple cost estimates and bids when appropriate and required by law.

Enterprise Funds will contribute on a prorating basis to the purchase of any assets, which they use.

IX. CAPITAL IMPROVEMENT PROGRAM POLICIES

A. PURPOSE

The purpose of the capital improvement policy is to plan for the construction, replacement and maintenance of the Township's infrastructure with as little impact to Township funds as possible.

B. POLICY

The Township will develop a multi-year plan for capital improvements and update it annually.

The Township will identify the estimated cost and potential funding sources for each capital project.

The Township will coordinate development of the capital improvement budget with the development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in the operating budget.

The Township will use inter-governmental assistance to finance those capital improvements that are consistent with the capital improvement plan and Township priorities.

The Township will maintain all its assets at a level adequate to protect the Township's and its citizens' capital investment and to minimize future maintenance and replacement costs.

Federal, State and other intergovernmental and private funding sources of a special revenue nature shall be sought out and used as available to assist in financing capital improvements.

X. RISK MANAGEMENT POLICIES

A. PURPOSE

The risk management policy assures proper insurance coverage of Township assets while minimizing risk and cost.

B. POLICY

Insurance policies will be analyzed regularly to assure proper coverage and deductibles on Township assets.

The Township will maintain the highest deductible amount, considered prudent in light of the relationship between the cost of insurance and the Township's ability to sustain the loss.

The Township will maintain a Risk Management Fund to pay all insurance premiums and deductibles for the Township except employee hospitalization insurance benefits. The Risk Management Fund will charge department activities for their estimated insurance cost.

The Risk Management Fund will finance the replacement of any Township assets, which are not covered under insurance policies, which are destroyed or stolen. (Self-insure).

XI. PURCHASING POLICY

A. PURPOSE

The purpose of the purchasing policy is to purchase materials at the lowest cost consistent with the quality and service required, to make as many purchases as possible on the basis of competitive bidding unless there is an emergency that requires immediate action to protect the health, safety or welfare of the Town residents or employees, conduct the entire purchasing process in such a clear manner, without the conflict of interest to eliminate any possibility of improper business relationships, to have high personal integrity and be capable of protecting public interest at all times and to deal fairly and equitably with contractors and suppliers and to extend to all organizations and individuals an equal opportunity to share in providing materials and services.

B. POLICY

For purchases $1,000 or less, a purchase order must be completed and signed by the Township Employee requesting the purchase

For purchases between $1,000 and up to $5,000 and included in the budget, a purchase order must be completed and signed by the Town Employee requesting the purchase. The purchase order must be signed by the Public Works Director, Finance Officer, or Clerk-Treasurer before the purchase is made.

Purchases between $1,000 and up to $5,000 and not included in the budget, will only be allowed if funding is available and purchase order must be completed, with funding source and signed by the Township Employee requesting the purchase. The purchase order must also be signed by the Public Works Director, Finance Officer, or Clerk-Treasurer.

Items costing between $5,000 and up to $25,000, at least three (3) quotations (two (2) if approved by the Clerk-Treasurer or Finance Office) shall be solicited for purchases in this range. Upon the discretion of the Clerk-Treasurer, advertisement in the Town's official newspaper may be warranted.

For items between $25,000 and up to $50,000, either sealed bids or three (3) quotations shall be solicited on the discretion of the Town Board. If three (3) quotations cannot be obtained, an explanation as to why less than three (3) quotations were obtained.

Items exceeding $50,000 in cost, sealed bids shall be solicited by public notice. The Department Head requesting the expenditure shall write specifications. No public notice shall be given until the Town Board approves the specifications. Upon approval of the specifications, advertisements shall run at least twice in the Town's official newspaper and any other appropriate publications ten (10) days before the bid opening. Bids will be awarded at the next Town Board meeting along with a Requisition Form to be signed by the Board Chairperson.

Minnesota law requires the Town to consider the Minnesota Cooperative Purchasing Venture (CPV) for contracts estimated to exceed $25,000. For these contracts, the Town must "consider the availability, price and quantity of supplies, materials, or equipment available through the CPV before purchasing through another source". (Minn. Stat. 471.345, subd. 15.)

If the purchase is for an emergency to protect the health, safety or welfare of the Town's residents or employees, the Clerk-Treasurer or Finance Officer may approve the purchase. If the purchase amount is over $15,000 the purchase may be approved by the Clerk-Treasurer or Finance Officer after receiving two (2) quotations.

Employees may use their Township purchase card for purchases where vendors accept purchase cards. When using purchase cards the employee must adhere to the Town's Purchase Card Policy.

When beneficial, the Township may lease equipment. Equipment obtained through a lease must follow the procedures of the Purchasing Policy as outlined above based on the equipment's value as if were to be purchased.

XII. PURCHASE CARD POLICY

A. PURPOSE

The purpose of this policy is to establish regulations for the use of Town purchase cards in order to maintain a clear accounting for purchases made with these cards. These guidelines will reduce the potential loss and misuse of cards. It will also provide employees with a flexible and convenient method to make purchases for the Township.

B. POLICY

The Finance Officer may use his/her judgment and discretion while delegating and implementing this policy. The Town's purchasing cards are not credit cards. The outstanding balance must be paid in full each month.

No cash access (ATM) is allowed with the purchasing cards.

The Finance Officer in consultation with the Clerk Treasurer will determine which employees will be assigned cards and any restrictions that will pertain to individuals' cards.

A purchasing card will be issued to a specific employee in that employee's name and can be used by ONLY that employee. Before taking possession of the purchasing card, the employee must read and sign the credit card user agreement.

A supervisor may request a credit card for an employee to the Finance Officer. The Finance Officer and Clerk Treasurer may use their discretion in approving said request.

A purchase card should be used at any merchant that accepts Visa except as the Township may otherwise restrict or direct.

All purchases must be made subject to applicable State and Federal laws and the Township's purchasing policy.

It is the responsibility of the cardholder to insure that the card is used only for legitimate Town business in accordance with the cardholder's job duties and also that no one but the cardholder uses the card.

If the card is lost or stolen, it is the responsibility of the employee to contact the card issuer bank and Finance Officer as outlined in the Card User Agreement.

Improper use of the card will result in disciplinary action up to and including termination of employment as outlined in the Township's personnel manual.

When the cardholder's employment with the Township terminates, the employee will return the card to the Finance Officer, who will direct staff to cancel the card.

On-line reporting tools will be utilized by the finance department to monitor purchases and the

expenses charged on the card will be compiled in a separate report and presented to the Town Board for approval.

All rewards (cash back credits) belong to the Township.

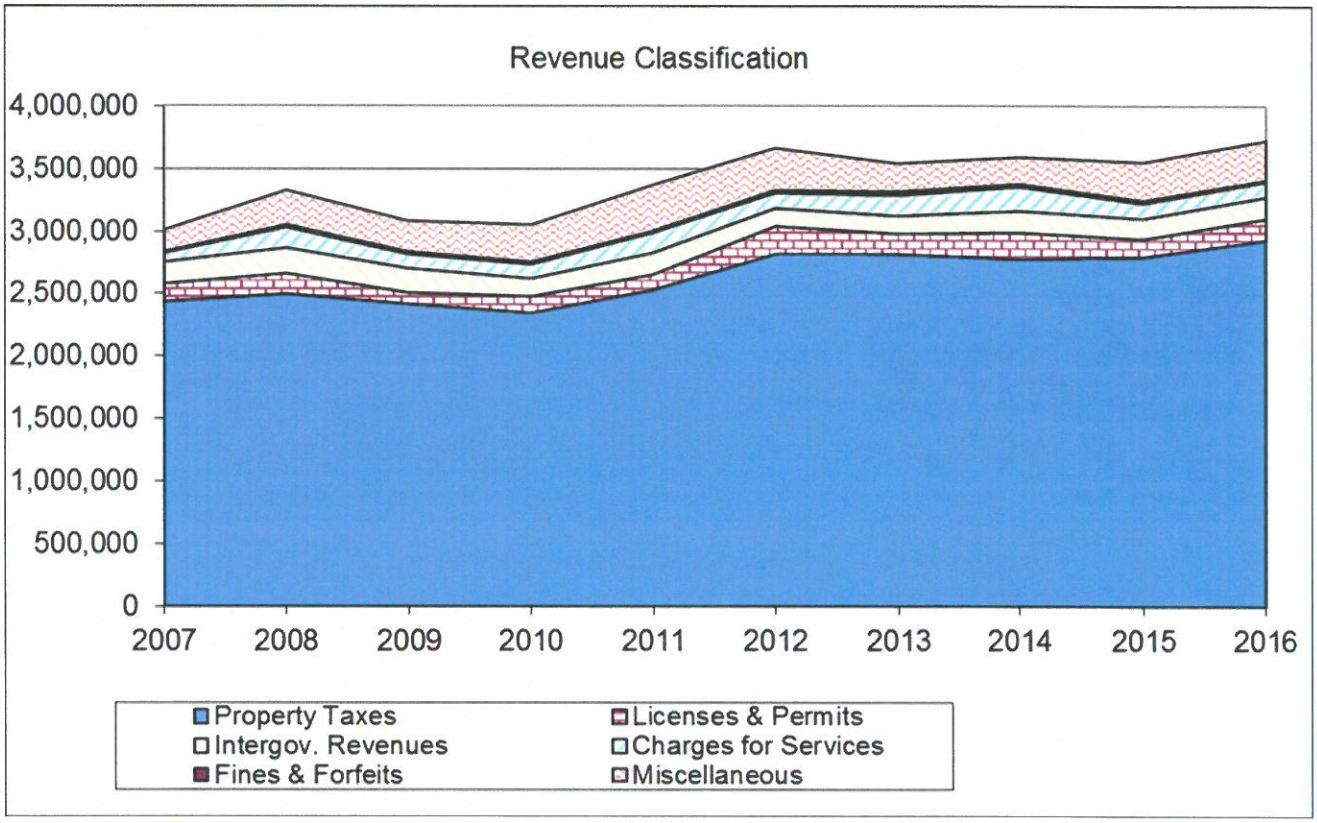
The Finance Department should be notified as soon as possible of any problems, issues, or discrepancies an employee has with the

BUDGET ASSUMPTIONS AND TRENDS

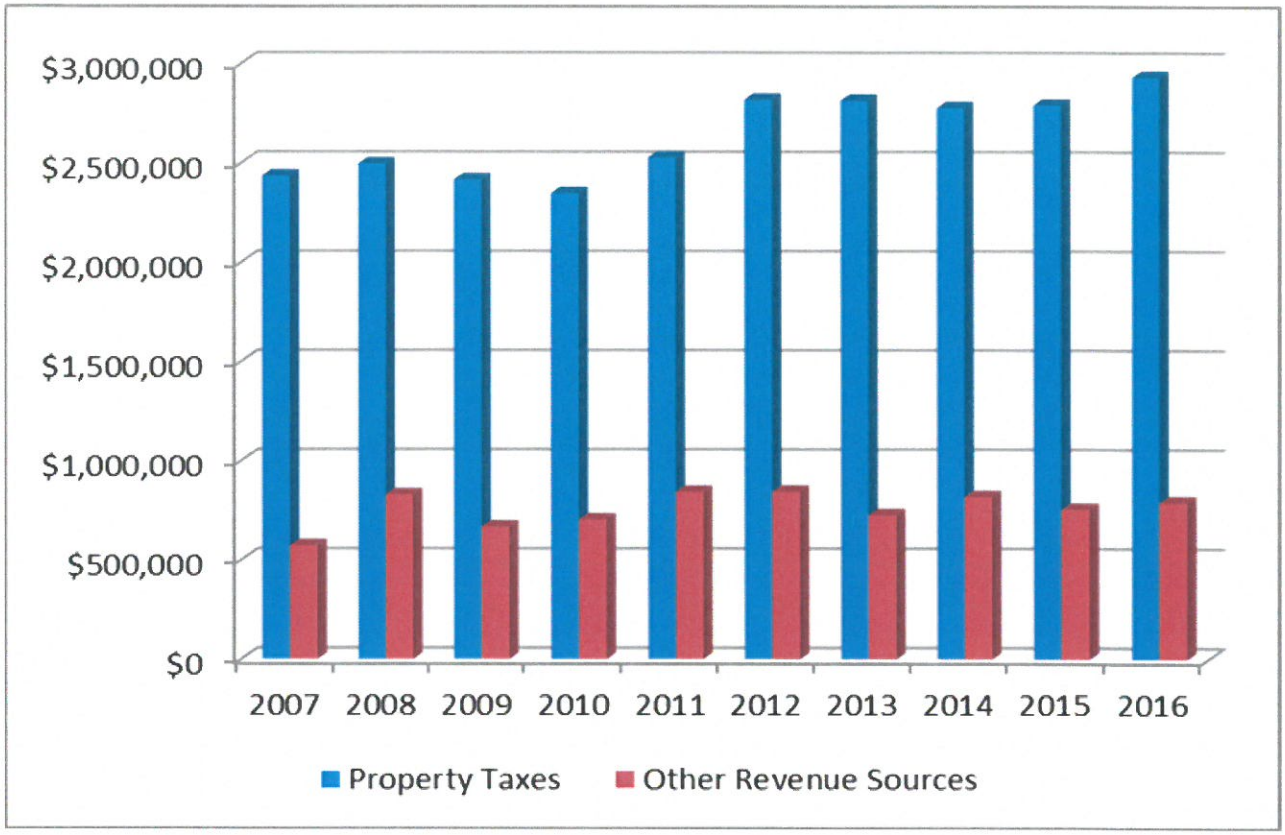
The Township reviews revenue and expenditure trends, along with making certain assumptions as a foundation for developing a budget. These assumptions and trends guide the Township in determining the level of service that will be provided to residents and how those services will be funded. The Township's budget practice is to use conservative revenue estimates to assure adequate funding of expenditures. The Town's fiscal policies provide more details on Township budget practices and projections.

Revenues:

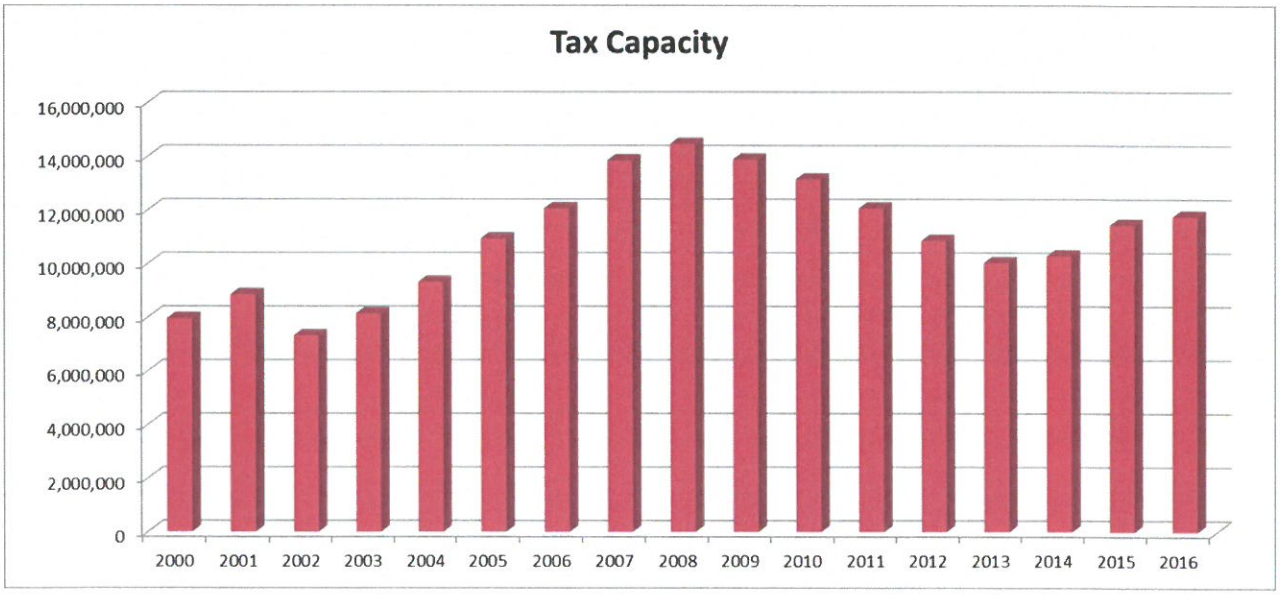
The main revenue source for local municipalities, including White Bear Township is property taxes. The graph below demonstrates the breakdown and the changes from each year of the Township's operating revenues in its General Fund.



Property taxes account for approximately 79% of General Fund revenues through the years. This trend is expected to continue in 2016 as show in the chart on the following page.

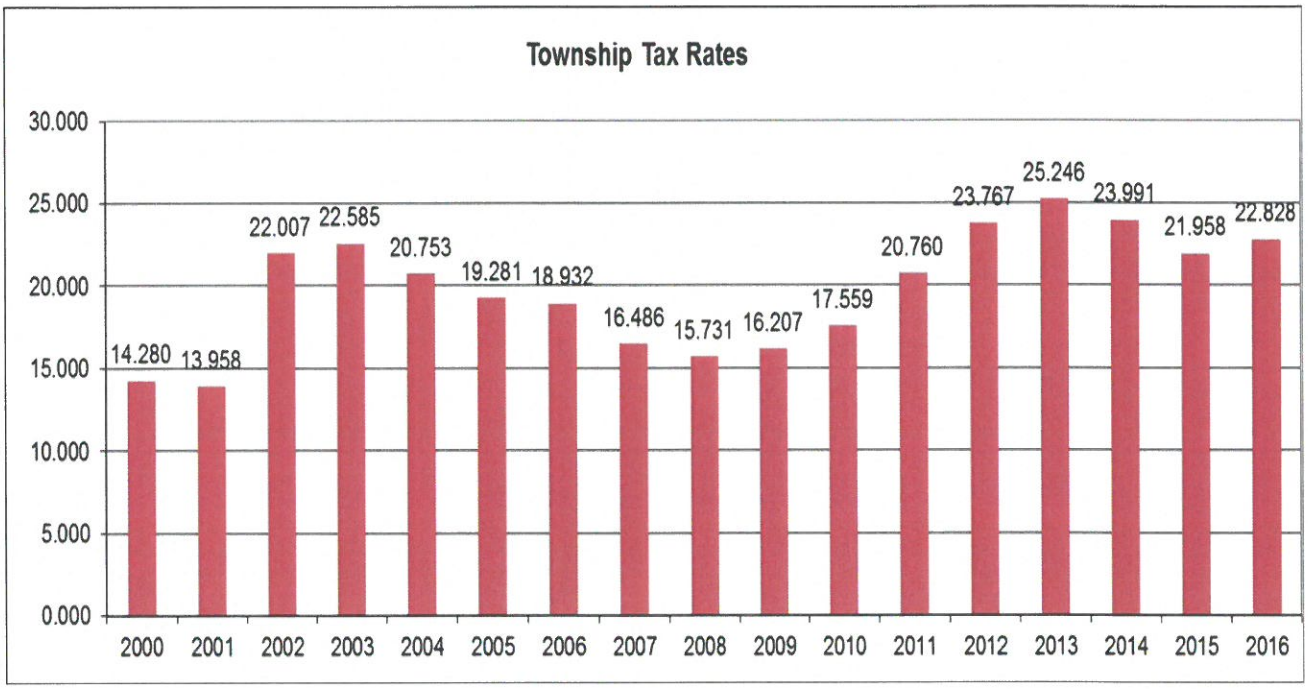


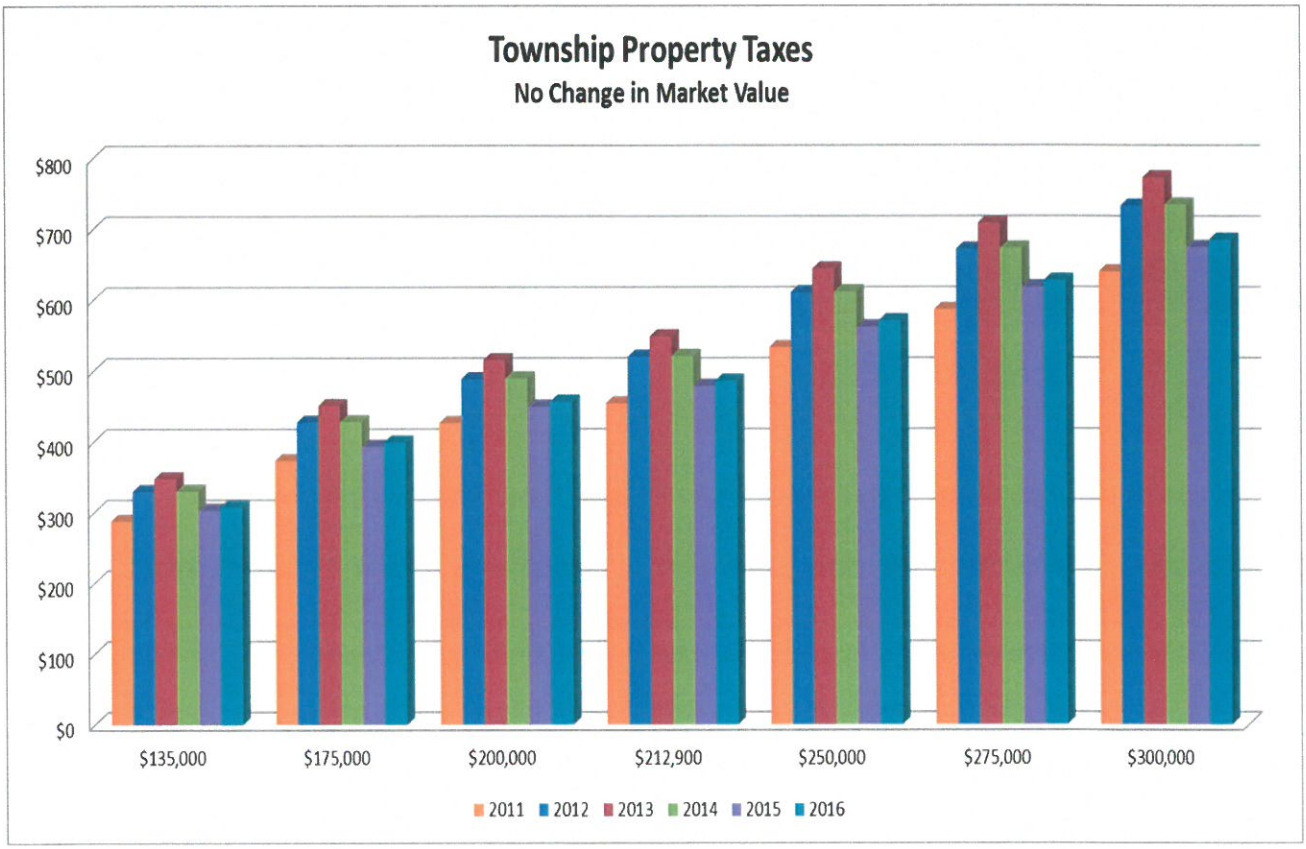
The Town Board has tried to maintain the lowest possible property tax effect on residents. One factor in determining the amount of property taxes a property will pay is the Town's tax capacity, which is determined based on a taxable market value of all Township properties. For years the Town's tax capacity was growing until the economic downturn lowered home values and slowed new construction. However, the Town has had increases in its tax capacity for the last three years including 2016 as shown in the chart below.



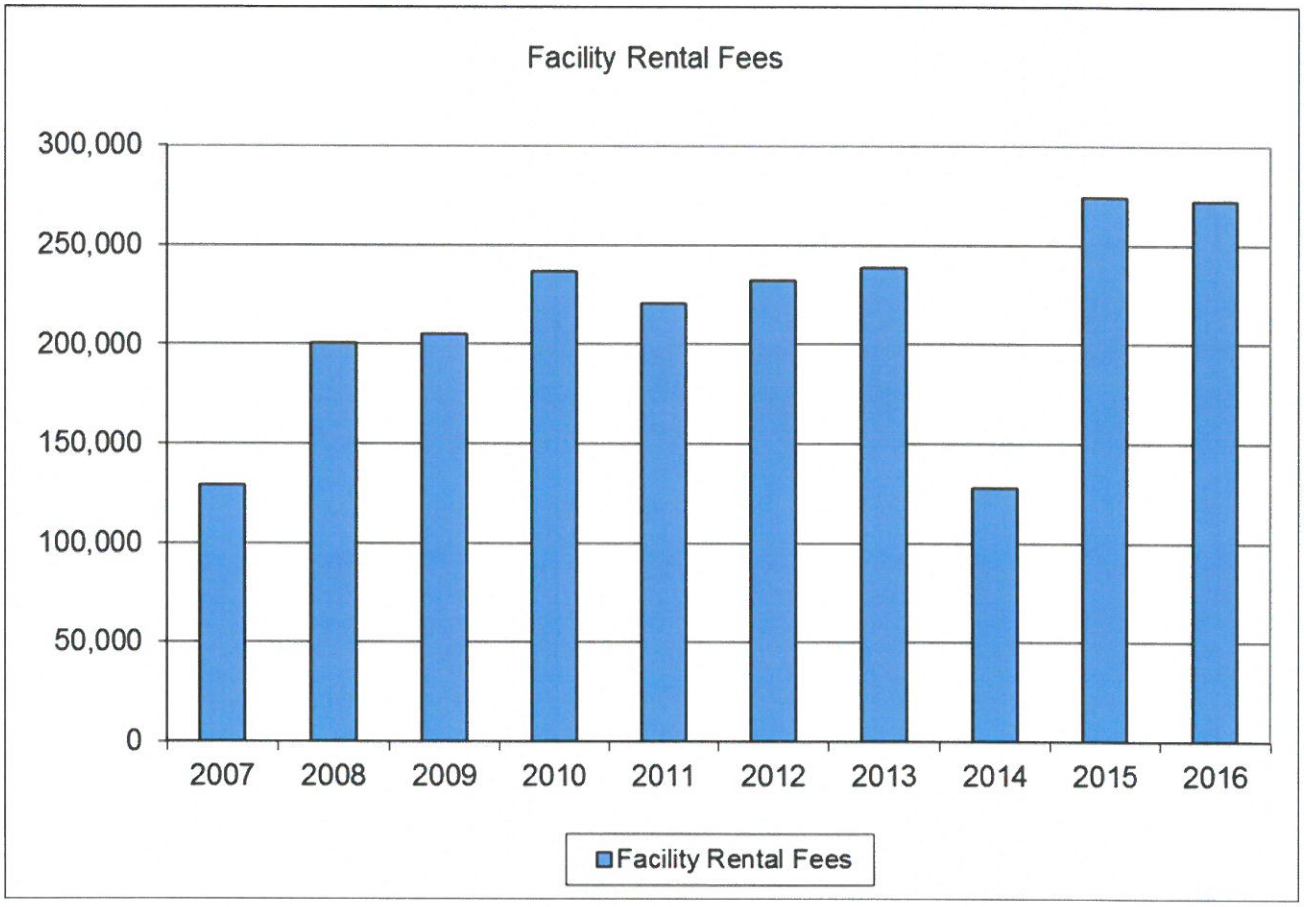
The Town's property tax levy is divided by its tax capacity to determine the tax rate which will be

multiplied against each individual property's tax capacity to determine the amount due in property taxes to the Township. The graphs below demonstrate the changes in the Town's tax rate and the effects the rate had on property taxes for certain valued properties in the Township.

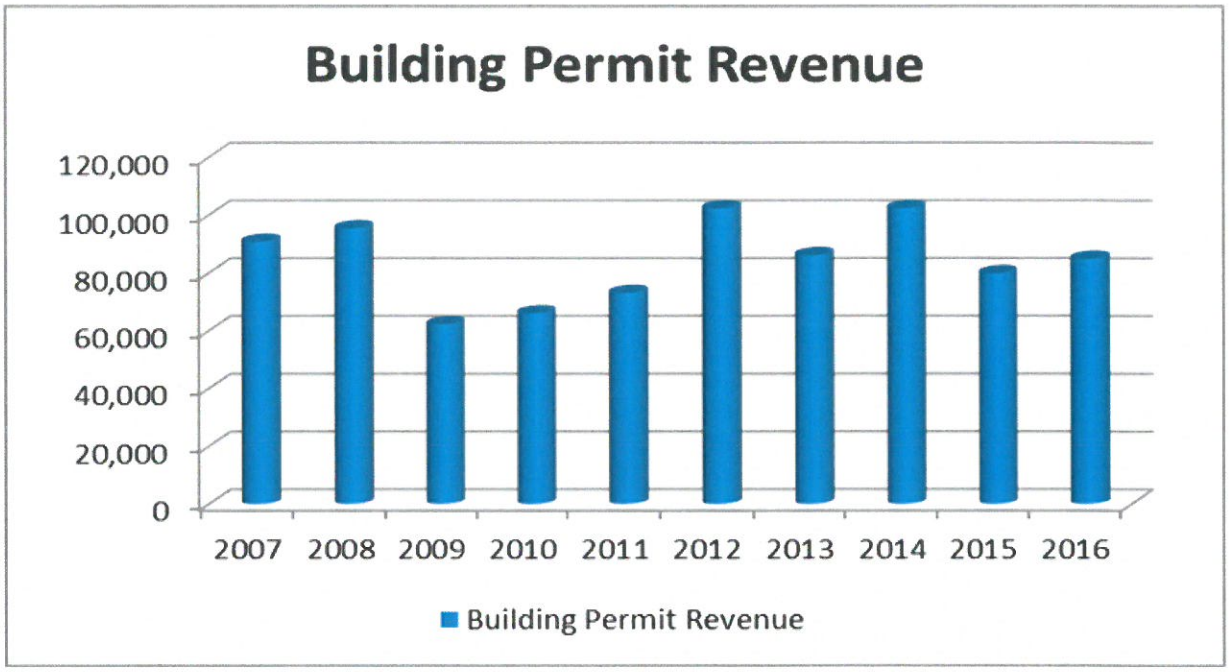




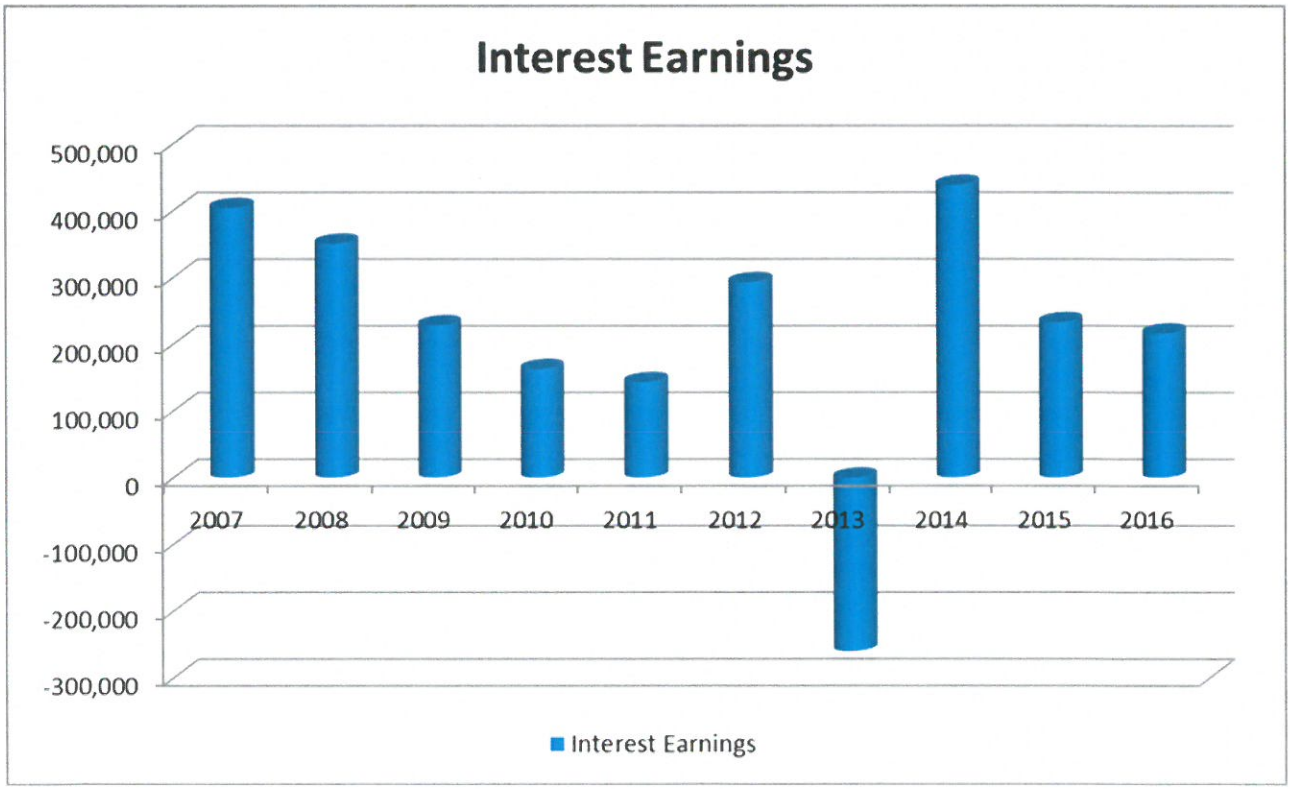
While Property taxes have always been the largest revenue source for the Township, facility rental fees are the second largest. These are charges to cellular phone companies for placing cellular towers on Township property, including water towers. The Township currently has nine active contracts with providers which call for various inflationary increases each year of the contract. The Town assumes these contracts will continue in 2016 and does not anticipate any new or additional contracts. Below is a graph showing the revenue trends for facility rentals.



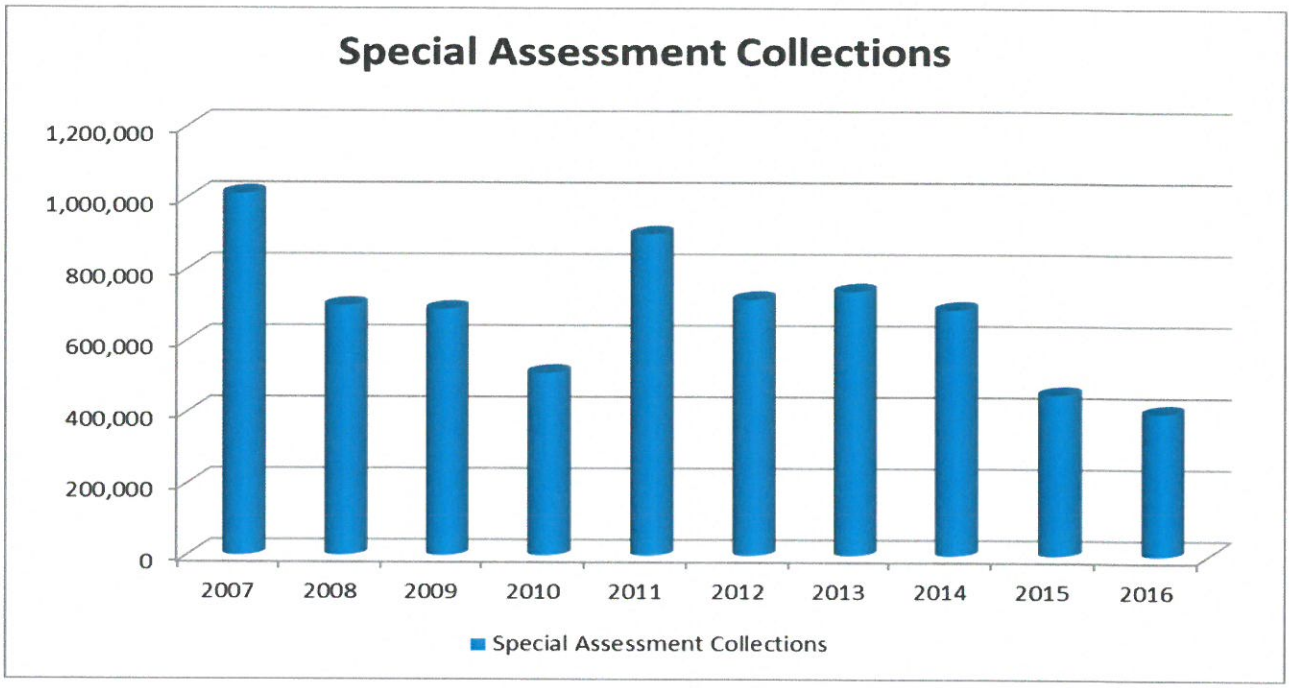
The third largest revenue source is building permit revenues. As state previously, building permit revenues have been declining due to the economy and the Township having less land available for new housing growth. Since 2012 permit revenues have declined even though the number of permits issue has increased. This is due to the number of permits issued for home remodeling and less new construction, which is a trend expected to continue in 2016. However in 2015 the Township was affected by a hail storm which resulted in the majority of homes needing new roofs and siding requiring building permits. On the following page is a graph demonstrating the changes in building permit revenues.



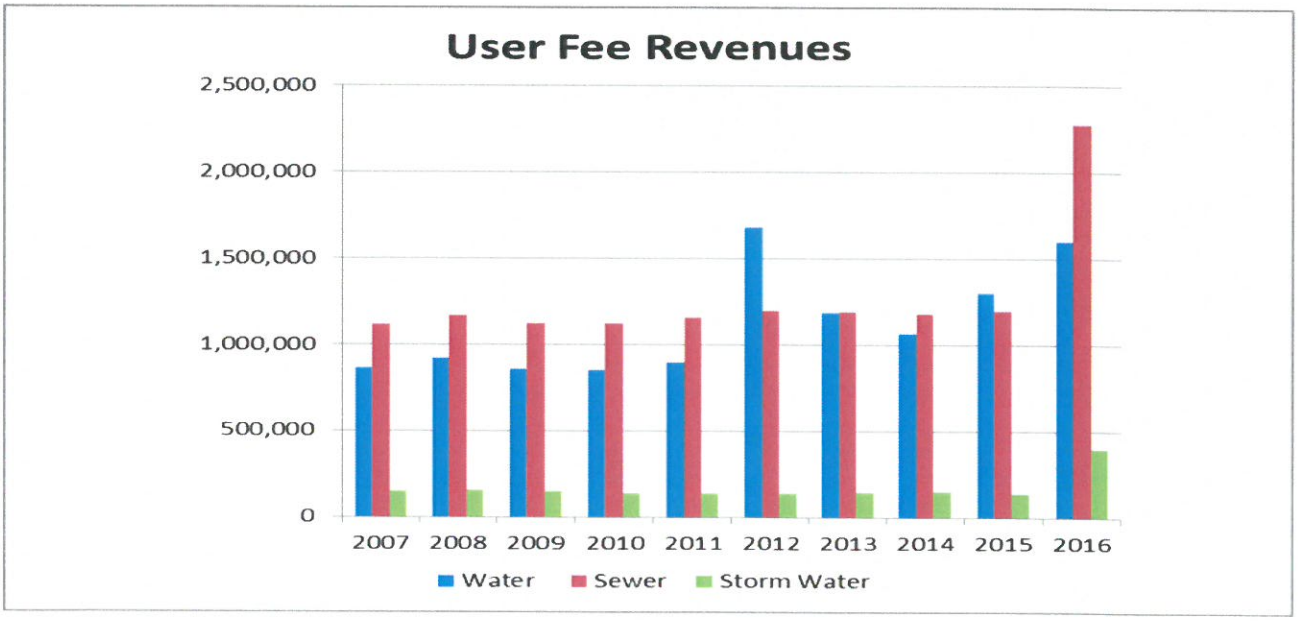
Another revenue source is interest earnings. The Township pools its cash reserves for investment purposes, which is described in more detail in the investment policy outlined on page A-27 of this document and the interest distribution estimates can be found on pages H-11 and H-12. Interest earnings has declined in recent years and is expected to decline again in 2016 due to lower interest rates and lower fund balances as shown in the chart below. In 2013 there was negative interest earnings due to adjusting investments to market value, however the Town holds the majority of its investments until maturity.



The main revenue sources of the Debt Service Funds are special assessments on the benefitting properties. The amount budgeted for special assessments comes from the unpaid balance as of the previous year's audit and assumes no prepayment of assessments during the current fiscal year. The chart below demonstrates the collection of special assessments over time. The increase in 2011 was due to the 2010 street reconstruction project being assessed to benefitting properties.

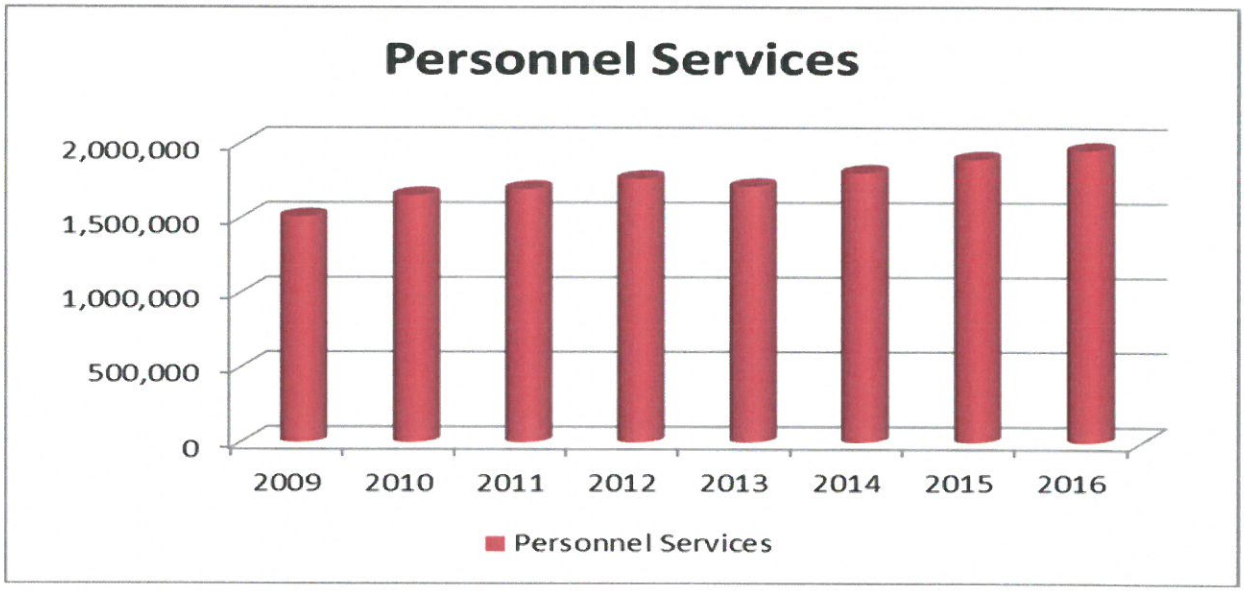


For the Enterprise Funds user fees are the main revenue source. The Township sets its user fees to recover all operating costs and approximately 75% of depreciation of system assets. The chart below show the revenues derived from user fees. In 2012 the Township started billing water fees based on water usage instead of a flat fee resulting in higher revenues. The Town reviewed its rates for water, sanitary sewer, and storm water in 2015 and will adjust them beginning in 2016, which results in the increased revenue in 2016 based on new rates and current water usage.



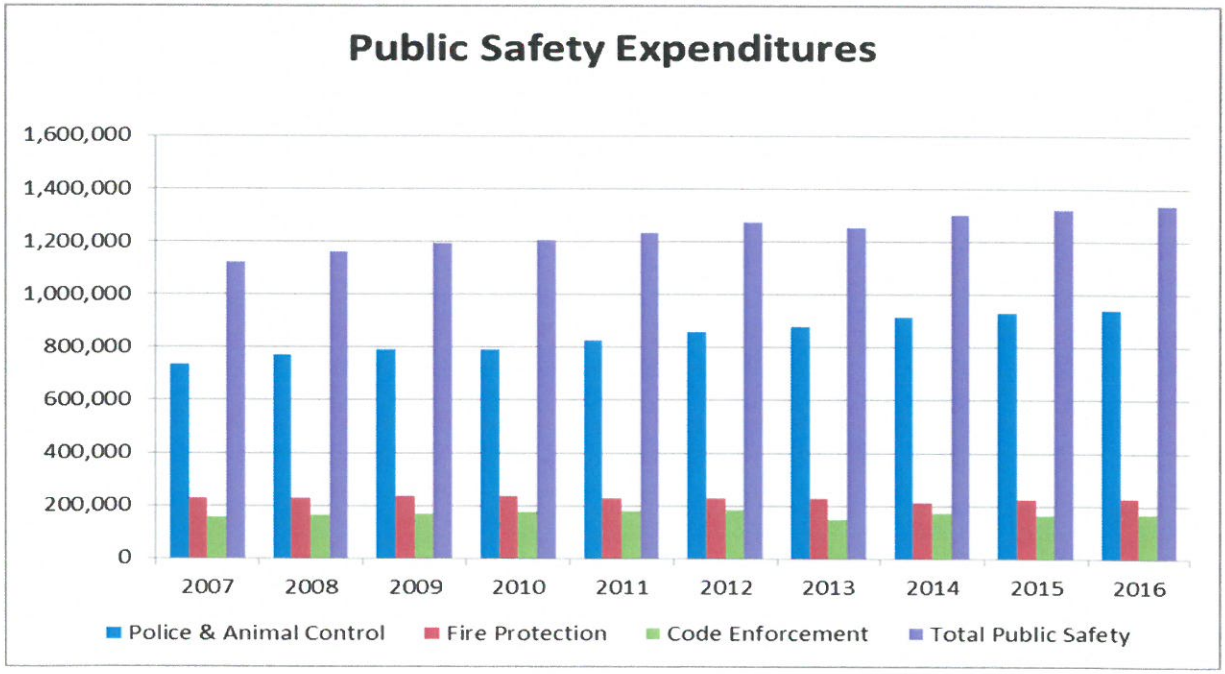
Expenditures/Expenses:

The Township's third largest expenditure classification is personnel services, which includes salaries and benefits for employees. Salary increases for 2016 are 2.0% on January 1st. In addition to wages being increased, benefit costs are being increased health insurance, long and short term disability insurances and pension contributions. The chart below demonstrates the changes in personnel services.

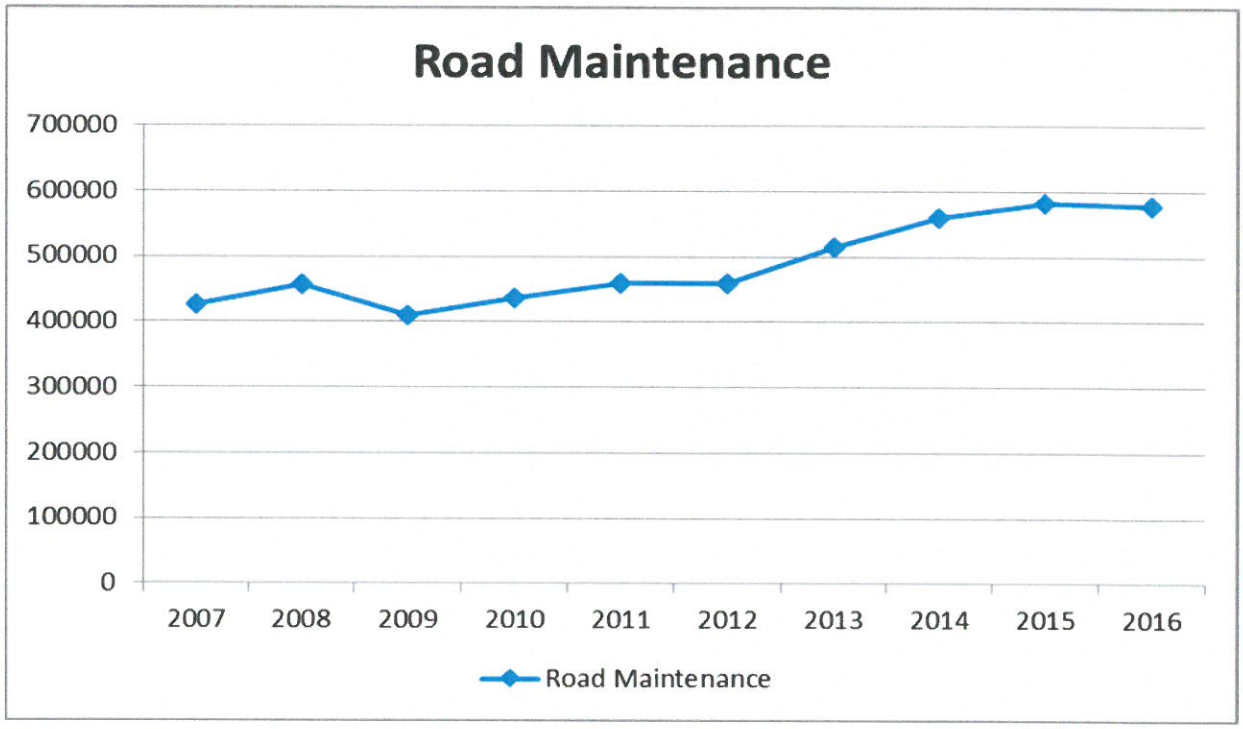


The Township's organizational chart is on page A-23, while staffing levels and salary and benefit distributions are detailed on page H-13.

The largest General Fund activity in terms of dollars spent is Public Safety. The chart below shows expenditures for the public safety department.

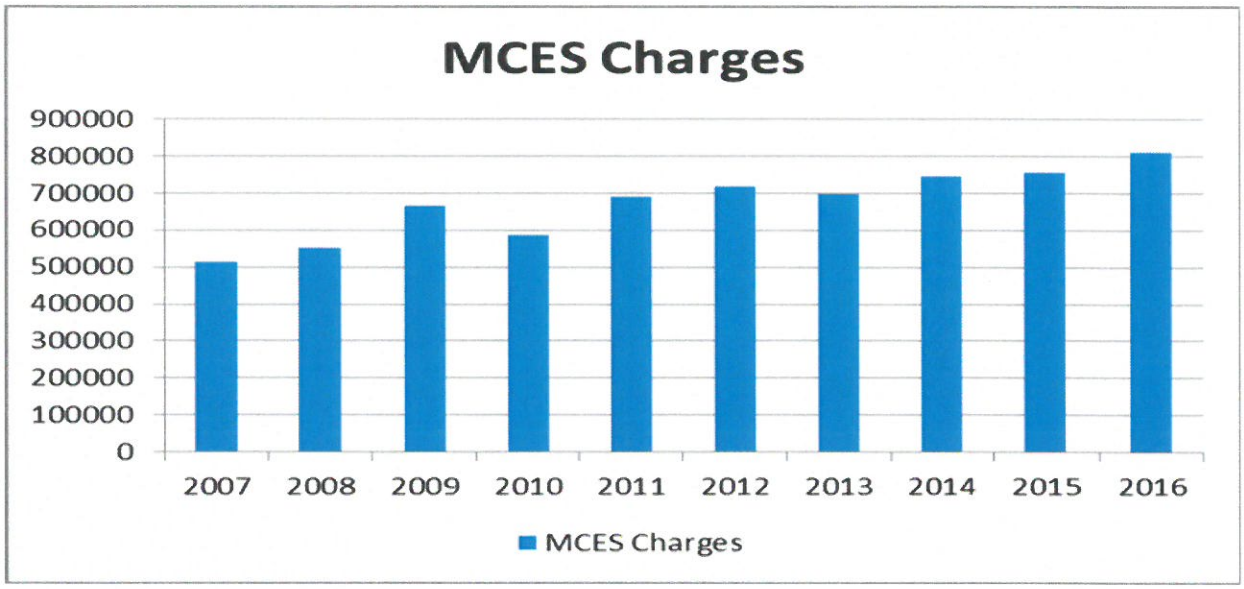


Another large expenditure for the Township is road maintenance, which includes street patching, sealcoating, and snow removal. The chart below demonstrates the expenditure trend for this activity. The Township has a program to prolong the life of a roadway through a sealcoat program of recently reconstructed or overlaid streets, which has resulted in road maintenance increases, however a smaller sealcoat project is scheduled in 2016 compared 2015 resulting in a slight decrease in the expenditure.

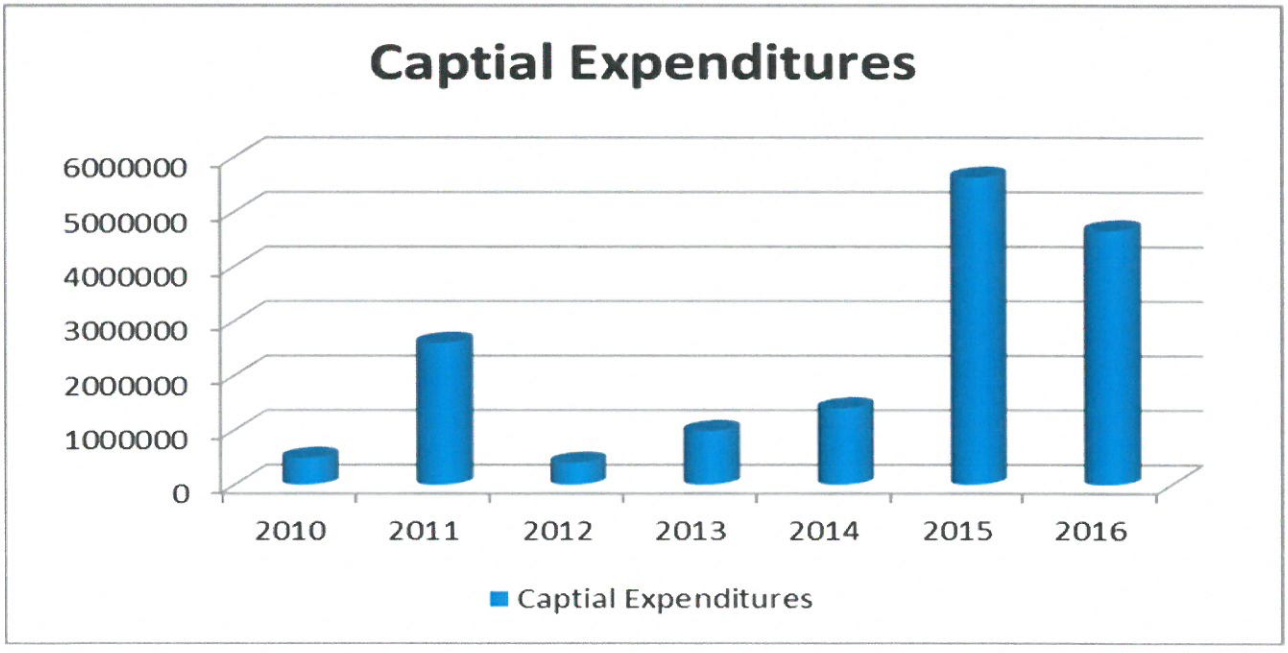


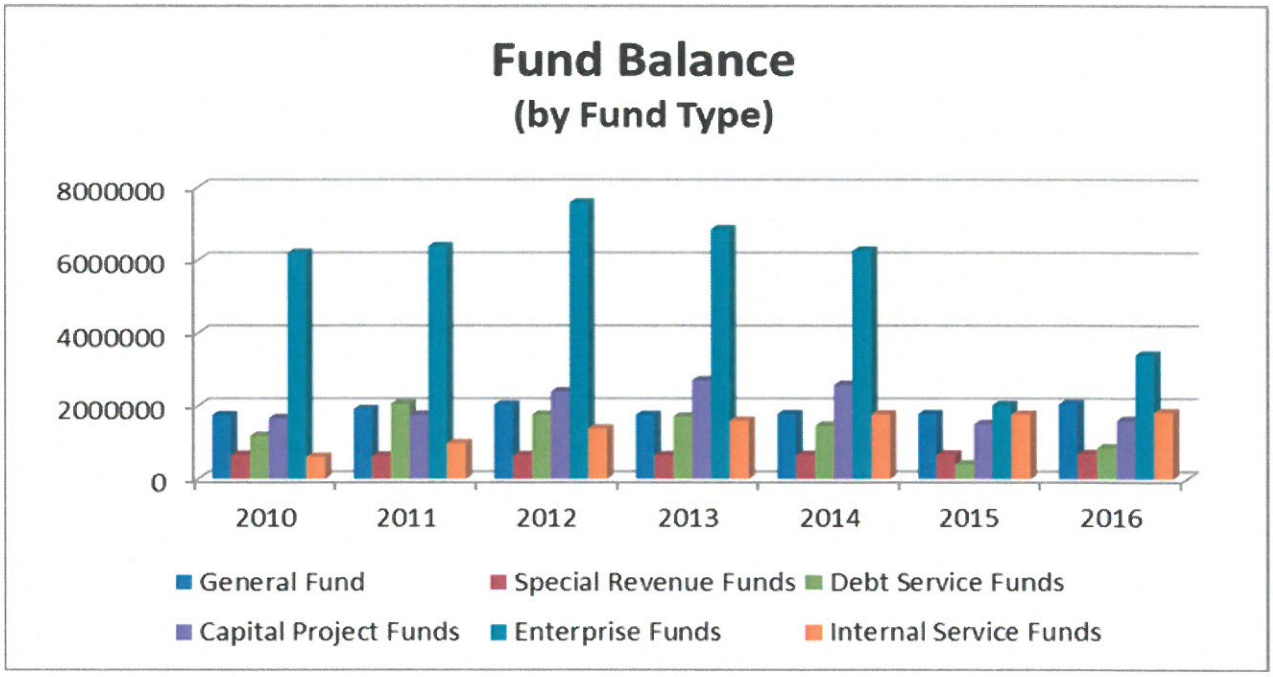
As the Town continues to develop Polar Lakes Community Park and improve other existing parks and trails, the budget for park maintenance will continue to increase as shown below.

The largest expenditure in the Enterprise Funds would be the cost to treat wastewater from the Metropolitan Council Environmental Services (MCES). The chart below shows the changes in these costs.



Within every budget cycle the budgets include operating transfers from one fund to another. Many of these transfers are to debt service funds for the repayment of debt or to capital funds for future projects. Therefore as debt service payments decrease so does the requirement for these transfers. The level of fund balance the Township has available also helps determine the types and scopes of projects the Town will try to accomplish in the budget and where to transfer funds. The Town's fund balance policy on page A-28 describes the level of fund balance the Town tries to maintain and how it will be used in the future. The following charts show the relationship between these operating transfers, Town fund balances and capital project expenditures, along with the table of 2016 operating transfers.





The Town's need to transfer funds has declined in recent years and now consist mainly of the funding of debt services payments and construction projects.

		2016 Operating Transfers			
FUND #	FUND NAME	TRANSFER IN	FUND #	FUND NAME	TRANSFER OUT
202	Township Day	24,100	405	EDA - General	24,100
386	2011C TIF Bonds	72,725	405	EDA - Comtal District	72,725
387	2005B TIF Bonds	78,837	405	EDA - Birch Lake Villas District	78,837
505	Improvement Fund	58,000	101	General Fund - Road & Bridge	58,000
	Total	233,662		Total	233,662

2016 BUDGET SUMMARY

Summary By Classification:

TOTAL ALL FUNDS							
REVENUES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET	% CHANGE
PROPERTY TAXES	$3,613,760	$3,590,895	$3,541,525	$3,664,523	$3,609,068	$3,656,180	-0.23%
LICENSES & PERMITS	$222,645	$167,323	$208,418	$141,150	$229,478	$173,250	22.74%
INTERGOVERNMENTAL REVENUES	$143,846	$145,651	$182,455	$164,188	$205,060	$165,172	0.60%
CHARGES FOR SERVICES	$3,382,403	$2,894,866	$2,794,928	$2,809,831	$2,876,656	$4,453,440	58.49%
FINES & FORFEITS	$20,542	$27,625	$24,487	$20,000	$16,414	$15,000	-25.00%
SPECIAL ASSESSMENTS	$717,338	$739,708	$688,973	$451,946	$530,216	$400,150	-11.46%
INTEREST EARNING	$293,442	($260,585)	$439,089	$233,350	$239,460	$216,827	-7.08%
MISCELLANEOUS	$752,565	$750,046	$761,866	$757,743	$875,037	$816,615	7.77%
OPERATING TRANSFERS	$892,104	$1,103,663	$533,792	$312,517	$1,335,730	$233,662	-25.23%
BOND PROCEEDS	$0	$0	$0	$0	$0	$0	0.00%
TOTAL REVENUES	$10,038,645	$9,159,192	$9,175,533	$8,555,248	$9,917,119	$10,130,296	18.41%
EXPENDITURES							
PERSONNEL SERVICES	$1,763,895	$1,711,392	$1,803,414	$1,893,508	$1,706,027	$1,955,260	3.26%
SUPPLIES	287,818	488,241	513,033	399,459	367,780	423,736	6.08%
OTHER SERVICES & CHARGES	4,091,420	4,469,725	4,669,116	5,050,349	4,794,829	5,425,757	7.43%
CAPITAL OUTLAY	405,867	985,485	1,403,773	5,634,188	1,068,465	4,662,568	-17.25%
DEBT SERVICE	1,337,351	930,310	1,011,224	1,623,483	1,606,406	464,158	-71.41%
OPERATING TRANSFERS	892,104	1,103,663	533,792	312,518	1,430,486	233,662	-25.23%
TOTAL EXPENDITURES	$8,778,455	$9,688,816	$9,934,352	$14,913,505	$10,973,993	$13,165,140	-11.72%
FUND BALANCE - JANUARY 1	$29,002,829	$30,263,019	$29,733,395	$28,974,576	$28,974,576	$27,917,702	
EXCESS REVENUE OVER EXPENDITURE	$1,260,190	($529,624)	($758,819)	($6,358,257)	($1,056,873)	($3,034,844)	
FUND BALANCE - DECEMBER 31	$30,263,019	$29,733,395	$28,974,576	$22,616,318	$27,917,702	$24,882,858	

Summary By Fund Type:

TOTAL ALL FUNDS							
REVENUES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET	% CHANGE
GENERAL FUND	$3,665,563	$3,543,069	$3,597,748	$3,549,609	$4,004,879	$3,724,485	4.93%
TOTAL SPEC REVENUE FUNDS	$61,553	$31,203	$66,281	$39,425	$49,837	$39,026	-1.01%
TOTAL DEBT SERVICE FUNDS	$958,693	$801,583	$706,550	$508,936	$1,161,636	$335,099	-34.16%
TOTAL CAPITAL IMPROV FDS	$1,212,545	$1,432,468	$1,291,172	$1,128,155	$1,296,380	$1,013,215	-10.19%
TOTAL ENTERPRISE FUNDS	$3,608,647	$2,760,980	$2,939,744	$2,881,956	$2,935,349	$4,514,170	56.64%
TOTAL INTERNAL SERVICE FUNDS	$531,644	$589,889	$574,038	$447,167	$469,038	$504,301	12.78%
TOTAL REVENUES	$10,038,645	$9,159,192	$9,175,533	$8,555,248	$9,917,119	$10,130,296	18.41%
EXPENDITURES							
GENERAL FUND	$3,541,643	$3,827,133	$3,569,768	$3,549,609	$3,731,351	$3,724,485	4.93%
TOTAL SPEC REVENUE FUNDS	$46,787	$32,618	$54,819	$26,000	$38,848	$26,000	0.00%
TOTAL DEBT SERVICE FUNDS	$1,253,595	$848,838	$955,356	$1,569,877	$1,688,849	$419,846	-73.26%
TOTAL CAPITAL IMPROV FDS	$570,649	$1,124,778	$1,415,944	$2,201,480	$1,093,067	$2,188,380	-0.60%
TOTAL ENTERPRISE FUNDS	$3,240,037	$3,481,367	$3,533,805	$7,116,839	$4,152,256	$6,159,620	-13.45%
TOTAL INTERNAL SERVICE FUNDS	$125,744	$374,082	$404,660	$449,700	$269,622	$646,810	43.83%
TOTAL EXPENDITURES	$8,778,455	$9,688,816	$9,934,352	$14,913,505	$10,973,993	$13,165,140	-11.72%
FUND BALANCE - JANUARY 1	$29,002,829	$30,263,019	$29,733,395	$28,974,576	$28,974,576	$27,917,702	
EXCESS REVENUE OVER EXPENDITUR	$1,260,190	($529,624)	($758,819)	($6,358,257)	($1,056,873)	($3,034,844)	
FUND BALANCE - DECEMBER 31	$30,263,019	$29,733,395	$28,974,576	$22,616,318	$27,917,702	$24,882,858	

WHITE BEAR TOWNSHIP

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RAMSEY COUNTY
MINNESOTA

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WHITE BEAR TOWNSHIP

1858
RAMSEY COUNTY
MINNESOTA

GENERAL FUND

GENERAL FUND SUMMARY

DESCRIPTION:

The General Fund is used to account for the ordinary operations of the Township, which are financed from taxes and other general revenues, which are not accounted for in another fund. The modified accrual basis of accounting is used in the General Fund. That is, expenditures are recorded at the time liabilities are incurred and revenues are recorded when received. However, compensated absences are expended when paid for budgetary purposes. The General Fund budget is a balanced budget, meaning current revenues equal current expenditures, including operating transfers.

OBJECTIVES:

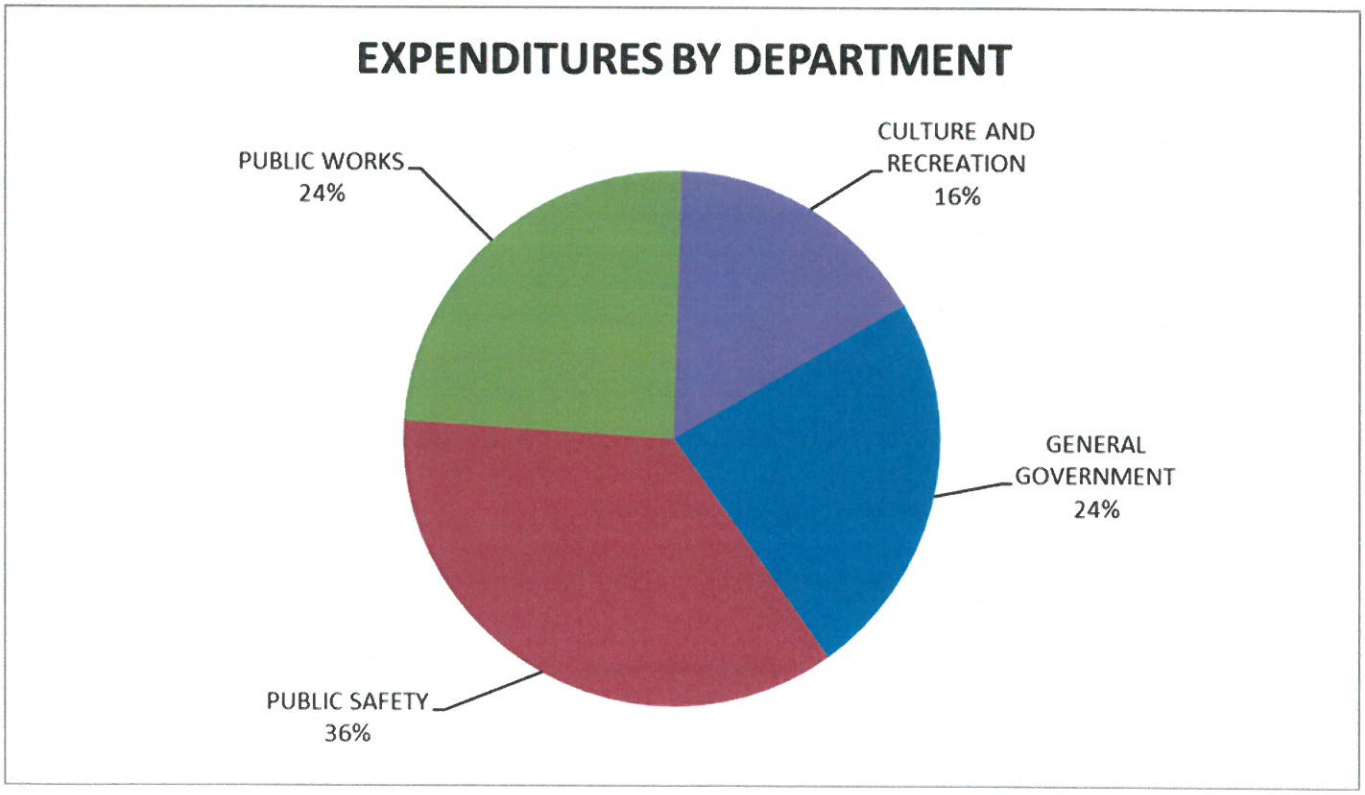
See the individual activities for their goals/objectives.

MEASURABLE WORKLOAD DATA:

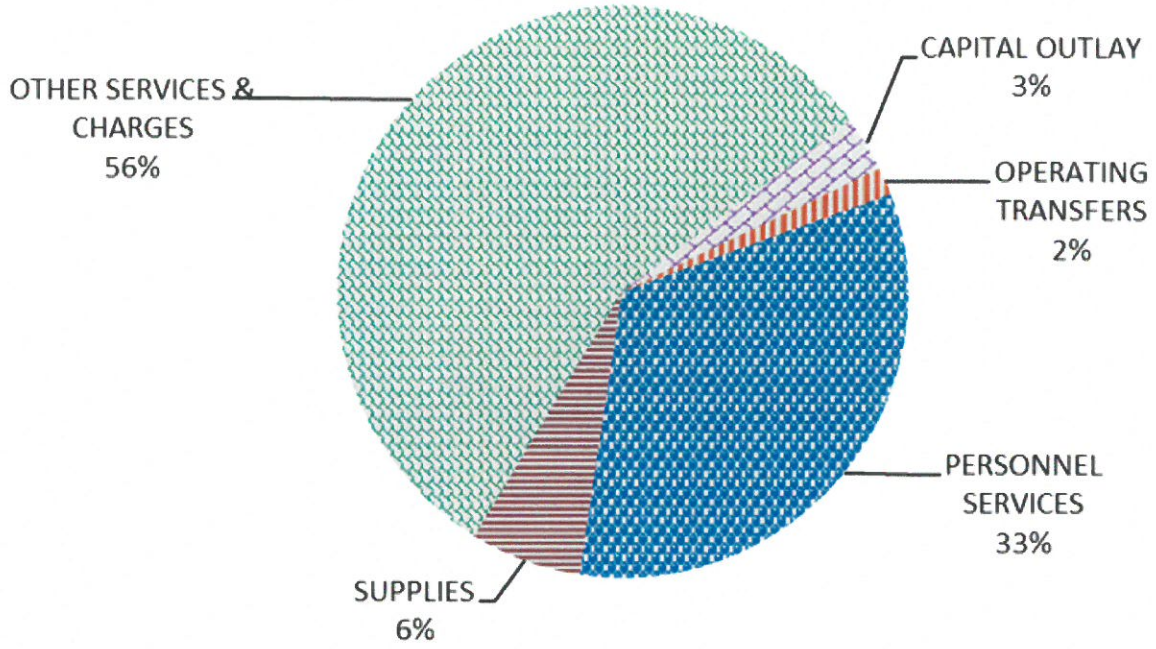
See the individual activities for their measurable workload data.

BUDGET COMMENTARY:

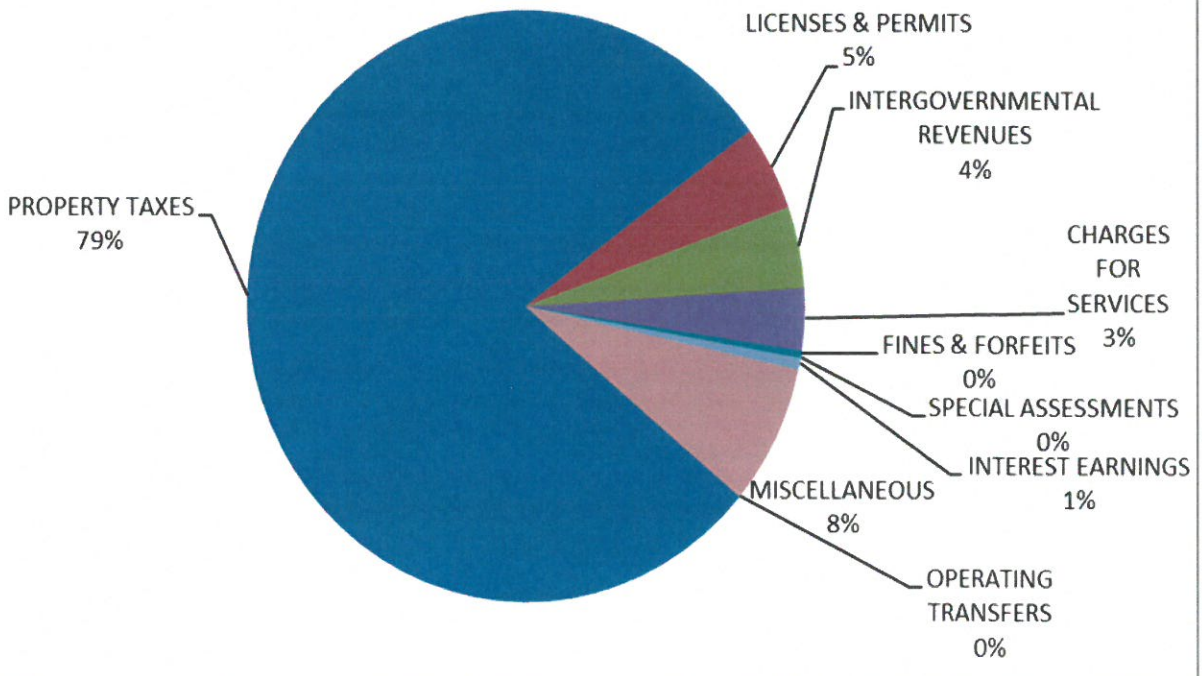
Property taxes are the largest revenue source, with the public safety department as the largest expenditure area planned for 2016. The 2016 General Fund budget of $3,724,485 is a 4.93% increase over the Township's 2015 budget and is a balanced budget (revenues equal expenditures, including operating transfers). The graph and numerical tables below and on the following pages demonstrate the percentage breakdown of budgeted revenues by classification and expenditure by department and by classification.



EXPENDITURE BY FUNCTION



REVENUES BY CLASSIFICATION



GENERAL FUND BUDGET SUMMARY BY ACTIVITY

REVENUES	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET	% CHANGE
PROPERTY TAXES	$2,527,988	$2,820,669	$2,815,835	$2,778,829	$2,793,283	$2,881,728	$2,933,926	5.04%
LICENSES & PERMITS	127,063	222,645	167,323	208,418	141,150	229,478	173,250	22.74%
INTERGOVERNMENTAL REVENUES	173,712	143,846	145,651	180,205	164,188	205,060	165,172	0.60%
CHARGES FOR SERVICES	157,996	123,726	160,585	191,437	126,283	259,223	126,940	0.52%
FINES & FORFEITS	19,326	20,542	27,625	24,487	20,000	16,414	15,000	-25.00%
SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0.00%
INTEREST EARNINGS		34,592	(33,211)	37,692	21,238	26,414	24,090	13.43%
MISCELLANEOUS	231,438	291,819	259,261	176,680	283,467	386,562	286,107	0.93%
OPERATING TRANSFERS	117,995	7,724	0	0	0	0	0	0.00%
TOTAL REVENUES	$3,371,443	$3,665,563	$3,543,069	$3,597,748	$3,549,609	$4,004,879	$3,724,485	4.93%
EXPENDITURES BY DEPARTMENT								
GENERAL GOVERNMENT								
BOARD OF SUPERVISIORS	$35,625	$37,304	$37,920	$39,010	$41,789	$38,366	$42,495	1.69%
GENERAL GOVERNMENT	392,641	669,102	329,269	343,730	299,691	263,462	280,562	-6.38%
RECYCLING	21,572	16,745	18,038	19,709	28,906	17,783	29,066	0.56%
ELECTIONS	7,053	20,684	24,341	24,717	26,626	27,480	27,255	2.36%
ADMINISTRATION	234,720	246,687	251,931	288,890	295,641	227,805	286,944	-2.94%
COMMUNITY DEVELOPMENT	180,190	184,533	184,710	192,825	192,247	192,230	206,807	7.57%
TOTAL GENERAL GOVERNMENT	$871,801	$1,175,055	$846,209	$908,881	$884,900	$767,126	$873,128	-1.33%
PUBLIC SAFETY								
POLICE & ANIMAL CONTROL	825,149	859,425	878,552	915,122	930,699	922,990	941,760	1.19%
FIRE PROTECTION	226,970	230,176	228,910	212,711	226,500	226,231	227,800	0.57%
CODE ENFORCEMENT	181,635	183,408	147,559	174,033	164,024	182,750	169,984	3.63%
TOTAL PUBLIC SAFETY	$1,233,754	$1,273,009	$1,255,021	$1,301,866	$1,321,223	$1,331,971	$1,339,544	1.39%
PUBLIC WORKS								
ROAD & BRIDGE	408,295	396,978	582,095	531,359	487,047	716,154	527,106	8.23%
ICE & SNOW	0	0	0	0	0	0	0	0.00%
PUBLIC WORKS	228,235	197,512	292,416	251,509	212,574	199,086	224,639	5.68%
TOWN BUILDINGS	121,854	143,799	351,547	144,156	145,293	121,995	156,410	7.65%
TOTAL PUBLIC WORKS	$758,384	$738,289	$1,226,058	$927,024	$844,914	$1,037,235	$908,156	7.48%
CULTURE AND RECREATION								
PARKS & RECREATION	342,993	355,290	499,845	431,997	498,573	595,019	603,656	21.08%
SHADE TREE	0	0	0	0	0	0	0	0.00%
TOTAL CULTURE AND RECREATION	$342,993	$355,290	$499,845	$431,997	$498,573	$595,019	$603,656	21.08%
TOTAL GENERAL FUND EXPENDITURE	$3,206,932	$3,541,643	$3,827,133	$3,569,768	$3,549,609	$3,731,351	$3,724,485	4.93%
FUND BALANCE - JANUARY 1	$1,750,519	$1,915,030	$2,038,950	$1,754,886	$1,782,866	$1,782,866	$2,056,394	
EXCESS REVENUE OVER EXPENDITUR	$164,511	$123,920	($284,064)	$27,980	($0)	$273,528	$0	
FUND BALANCE - DECEMBER 31	$1,915,030	$2,038,950	$1,754,886	$1,782,866	$1,782,866	$2,056,394	$2,056,394	

REVENUES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET	% CHANGE
PROPERTY TAXES	$2,820,669	$2,815,835	$2,778,829	$2,793,283	$2,881,728	$2,933,926	5.04%
LICENSES & PERMITS	222,645	167,323	208,418	141,150	229,478	173,250	22.74%
INTERGOVERNMENTAL REVENUES	143,846	145,651	180,205	164,188	205,060	165,172	0.60%
CHARGES FOR SERVICES	123,726	160,585	191,437	126,283	259,223	126,940	0.52%
FINES & FORFEITS	20,542	27,625	24,487	20,000	16,414	15,000	-25.00%
SPECIAL ASSESSMENTS	0	0	0	0	0	0	0.00%
INTEREST EARNINGS	34,592	(33,211)	37,692	21,238	26,414	24,090	13.43%
MISCELLANEOUS	291,819	259,261	176,680	283,467	386,562	286,107	0.93%
OPERATING TRANSFERS	7,724	0	0	0	0	0	0.00%
TOTAL REVENUES	$3,665,563	$3,543,069	$3,597,748	$3,549,609	$4,004,879	$3,724,485	4.93%
EXPENDITURES							
PERSONNEL SERVICES	$1,125,910	$1,080,456	$1,149,040	$1,166,608	$1,065,367	$1,227,362	5.21%
SUPPLIES	182,502	221,679	261,585	236,321	182,000	234,131	-0.93%
OTHER SERVICES & CHARGES	1,744,058	1,812,610	1,970,516	2,024,481	1,952,755	2,087,992	3.14%
CAPITAL OUTLAY	7,683	45,639	54,608	68,200	81,044	117,000	71.55%
OPERATING TRANSFERS	481,490	666,749	134,019	54,000	450,185	58,000	7.41%
TOTAL EXPENDITURES	$3,541,643	$3,827,133	$3,569,768	$3,549,609	$3,731,351	$3,724,485	4.93%
FUND BALANCE - JANUARY 1	$1,915,030	$2,038,950	$1,754,886	$1,782,866	$1,782,866	$2,056,394	
EXCESS REVENUE OVER EXPENDITURE	$123,920	($284,064)	$27,980	($0)	$273,528	$0	
FUND BALANCE - DECEMBER 31	$2,038,950	$1,754,886	$1,782,866	$1,782,866	$2,056,394	$2,056,394	

REVENUES

DEPARTMENT: **General Fund Revenue**
SUPERVISOR: **Finance Officer**
FUND: **101**
ACTIVITY: **0000**

ACTIVITY SCOPE:

To record and maintain all general operating revenues and transfers into the General Fund. These revenues will be used to finance the general operating expenditures of the Township.

OBJECTIVES:

1. Maintain stable, constant revenue sources.

2. Maintain a low tax rate, by reviewing the costs of services provided and charge appropriately for them.

MEASURABLE WORKLOAD DATA:

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATED
Tax Rate	25.246%	23.991%	21.958%	22.828%
Market Value Rate	0.00506%	0.00490%	0.00531%	0.0000%
Net Tax Capacity	$10,046,278	$10,298,195	$11,461,123	$11,776,708

BUDGET COMMENTARY:

The Minnesota State property tax system is described in more detail on pages A-5 and H-4 through H-9. The Township's net tax capacity increased to $11,776,708 for taxes payable in 2016, which is mainly due to increases in residential values as commercial/industrial value remain flat or decreasing. This sifts more of the property tax burden onto residential properties. This is an increase of 2.75%. The Township's General Fund property tax levy for 2016 will be $2,933,926. As a result of these two factors, the 2016 tax rate for the Township will be 22.828% compared with 21.958% in 2015.

Construction permit revenues are being increased slightly based on past and current construction activity and an expected improving economy in 2016.

However the Animal Control and Rental Dwelling Licenses, which are two year licenses renewable in even calendar years and therefore renewed in 2016 resulting in an increase in these two revenue sources by $19,750.

The Town does receive some state and county aids for recycling, public safety and street maintenance and based on state and county projections, Intergovernmental Revenues for these will increase slightly in 2016.

Charges for Services such as engineering, planning and other charges for services are being increased slightly based on current new and expected future residential and commercial construction activity.

Revenues for interest earnings and the investment administration charges are adjusted for 2016 based on interest earnings and cash projections as shown on pages H-11 and H-12.

Facility rental fees are for leases the Township has for space on Township property for cable/phone line equipment, and 50% of the billboard lease revenue totaling $272,307.

BUDGET:

GENERAL FUND REVENUES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET	% CHANGE
CURRENT AD VALOREM TAXES	$2,565,087	$2,524,884	$2,473,129	$2,525,000	$2,628,635	$2,688,398	6.47%
DELINQUENT AD VALOREM TAXES	17,723	37,819	18,181	0	(6,891)	0	0.00%
FISCAL DISPARITIES	234,388	252,052	285,843	268,283	259,423	245,528	-8.48%
PENALTY & INTEREST - TAXES	3,471	1,080	1,676	0	561	0	0.00%
BUSINESS LICENSES	16,635	10,175	9,660	9,000	10,846	10,000	11.11%
LIQUOR LICENSE	19,150	10,075	10,325	9,500	10,325	10,000	5.26%
TOBACCO LICENCES	900	500	400	400	500	500	25.00%
CONTRACTOR LICENSES	12,950	7,745	8,250	6,500	8,475	7,000	7.69%
BUILDING PERMITS	102,477	86,281	102,528	80,000	136,089	85,000	6.25%
RENTAL DWELLING LICENSES	15,460	1,524	16,950	750	725	15,000	1900.00%
VACANT BUILDING REGISTRATIONS	11,000	5,500	8,860	4,000	13,440	4,000	0.00%
SPACER/METER PERMITS	2,220	1,641	2,100	1,000	960	1,000	0.00%
INSIDE WATER PERMIT	9,785	11,987	10,222	6,500	8,274	8,000	23.08%
OUTSIDE SEWER/WATER PERMITS	3,120	2,346	1,745	1,500	900	1,500	0.00%
GAS/HEATING PERMITS	10,235	16,790	17,456	11,000	23,279	14,000	27.27%
ELECTRIC PERMITS	2,796	2,617	2,723	2,500	2,843	2,500	0.00%
ANIMAL CONTROL LICENSES	7,451	624	6,592	500	1,314	6,000	1100.00%
OTHER PERMITS	8,466	9,518	10,607	8,000	11,508	8,750	9.38%
HOMESTEAD CREDIT (HACA/MV)	0	107	17	18	18	17	-5.56%
SCORE GRANT	18,695	24,682	44,981	28,904	28,900	26,889	-6.97%
PERA INCREASE AID	4,266	4,266	4,266	4,266	4,266	4,266	0.00%
POLICE STATE AID	35,546	31,609	33,355	51,000	43,378	54,000	5.88%
COUNTY HIGHWAY AIDS	20,853	22,373	22,948	20,000	22,948	20,000	0.00%
PARK GRANT	0	0	12,750	0	0	0	0.00%
CABLE TV FRANCHISE FEES	64,486	62,614	61,888	60,000	105,550	60,000	0.00%
SALE OF SUPPLIES	1,664	2,813	3,251	2,500	3,519	2,500	0.00%
SPECIAL ASSESSMENT SEARCHES	100	80	80	50	100	50	0.00%
FALSE ALARMS	600	1,100	650	0	550	0	0.00%
ENGINEERING CHARGES	2,514	14,037	16,236	5,000	54,669	5,000	0.00%
PLANNING CHARGES	2,660	5,707	8,776	5,000	32,448	5,000	0.00%
CHARGES FOR LEGAL FEES	937	4,696	4,474	3,500	5,965	3,500	0.00%
ADMINISTRATIVE CHARGES	11,171	22,396	44,412	21,000	38,580	21,000	0.00%
BOND ADMINISTRATIVE CHARGES	37,975	9,687	0	0	41,635	0	0.00%
INVESTMENT ADMIN FEE	(1,690)	18,748	20,757	18,933	19,075	17,590	-7.09%
CONTRACTUAL SERVICES	39,485	47,946	50,424	43,000	44,183	43,000	0.00%
ANIMAL IMPOUND FEES	0	0	0	0	0	0	0.00%
SURCHARGE/SAC RETAINAGE	1,295	1,046	1,388	300	358	300	0.00%
PLAN CHECK FEES	27,015	32,329	40,989	27,000	18,141	29,000	7.41%
TRAFFIC & OTHER FINES	9,724	11,516	11,622	10,000	11,504	10,000	0.00%
ADMINISTRATIVE CITATIONS	10,818	16,109	12,865	10,000	4,910	5,000	-50.00%
INTEREST EARNINGS	34,592	(33,211)	37,692	21,238	26,414	24,090	13.43%
FACILITY RENTAL FEES	232,502	238,714	127,592	274,267	275,631	272,307	-0.71%
FACILITY RENTAL FEES - PARKS	0	0	0	0	500	0	0.00%
MISCELLANEOUS	56,479	18,696	46,857	8,000	108,041	12,500	56.25%
MISC. - SALE OF RECYCLING	500	1,851	1,724	1,200	1,848	1,300	8.33%
MISC. - SALE OF SQUAD CARS	0	0	0	0	0	0	0.00%
INSURANCE REIMB./DIVIDENDS	2,338	0	507	0	542	0	0.00%
TRANSFERS FROM OTHER FDS	7,724	0	0	0	0	0	0.00%
TOTAL REVENUES	$3,665,563	$3,543,069	$3,597,748	$3,549,609	$4,004,879	$3,724,485	4.93%

BOARD OF SUPERVISORS

DEPARTMENT: General Government
SUPERVISOR: Board of Supervisors
FUND: 101
ACTIVITY: 4110

ACTIVITY SCOPE:

The Town Board of Supervisors is the Legislative body of the Township and is responsible for formulation of policy, enactment of legislation and directing enforcement of the rules and regulations for the Township. They direct all Township employees, programs, activities, services, and appoint members to Advisory Boards. They also keep current on Federal, State, and local legislative activities and issues. They use this information to incorporate pertinent legislation into the Township, wherever and whenever necessary. The Town Board of Supervisors consists of three members elected from the general public for a four-year term. One supervisor is chosen as the chairperson and presides over the Town Board Meetings. In addition to attending regularly scheduled Town Board meetings, the supervisors serve as advisory members at all advisory board meetings. The Supervisors also represent the Township's interest by serving in other intergovernmental and joint power agencies.

OBJECTIVES:

1. Respond to citizen concerns, suggestions, questions, and complaints in a timely manner.

2. Keep current on legislative issues and incorporate those that directly affect the Township and its residents.

3. Provide strategic direction to the Township organization.

4. Provide policy direction and organization governance through budget, ordinances and other policy decisions.

MEASURABLE WORKLOAD DATA:

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATED
Resolutions Adopted	36	38	61	40

BUDGET COMMENTARY:

Personnel services reflect a 2.0% increase on January 1st for salaries for Town Board members. 78% of the Town Board Supervisor's salaries are charged to the General Fund, 12% to the Water Operating Fund and 10% to the Sewer Operating Fund.

Other expenditures include funds for conference registration fees and miscellaneous Town Board meeting expenses both of which are based on past expenditures.

BUDGET:

BOARD OF SUPERVISORS	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET	% CHANGE
SALARIES, FULL TIME - REG	$0	$0	$0	$0	$0	$0	0.00%
SALARIES, PART-TIME - REG	32,177	32,661	33,854	34,832	34,832	35,528	2.00%
PERA CONTRIBUTIONS	1,850	1,878	1,947	2,612	1,742	2,665	2.00%
FICA CONTRIBUTIONS	1,797	1,824	1,890	2,665	505	2,718	2.00%
HEALTH/DENTAL/LIFE INSURAN	0	0	0	0	0	0	0.00%
WORKER'S COMPENSATION	94	94	125	130	130	135	3.85%
PRINTED FORMS & PAPER	0	0	0	0	0	0	0.00%
MEETING SUPPLIES	0	0	0	0	0	0	0.00%
MISC OFFICE SUPPLIES	0	0	0	0	0	0	0.00%
GENL OPERATING SUPPLIES	0	0	0	0	0	0	0.00%
PROFESSIONAL SERVICES	0	260	0	0	0	0	0.00%
TRAVEL EXPENSE	0	0	0	0	0	0	0.00%
CONFERENCE & SCHOOLS	30	0	125	150	15	150	0.00%
MEETING EXPENSES	1,356	1,203	1,069	1,400	1,142	1,300	-7.14%
MISC OTHER EXPENSE	0	0	0	0	0	0	0.00%
FURNITURE & FIXTURES	0	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	$37,304	$37,920	$39,010	$41,789	$38,366	$42,495	1.69%

General Government

DEPARTMENT: **General Government**
SUPERVISOR: **Clerk/Treasurer**
FUND: **101**
ACTIVITY: **4130**

ACTIVITY SCOPE:

The General Government Budget provides for funds and support for all of the Township programs and departments of overall nature to Township operations, not specifically mentioned in this written budget report. These programs include; Legal, Engineering, Prosecution, Auditing services, Insurance and Memberships. The General Government Budget also provides contributions to various community oriented organizations.

OBJECTIVES:

1. Prompt publication of meeting minutes, ordinances, and legal notices.

2. Perform more services in-house to decrease or maintain cost of contracted services.

3. Provide support for agencies which provide service needs within the Township.

4. Continue to apply and receive GFOA's Certificate of Achievement for Excellence in Financial Reporting for the Township's annual audited financial report and begin the process for Distinguished Budget Presentation Award for its annual budget document once again.

MEASURABLE WORKLOAD DATA:

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATED
Audit Costs (All Funds)	$27,700	$28,250	$28,750	$28,950
Received Certificate of Achievement for CAFR	Yes	Yes	Yes	Yes
Received Distinguished Budget Award	No	Yes	Yes	Yes

BUDGET COMMENTARY:

Auditing & Accounting Services decreased 3.23% for 2016 for the General Fund.

Engineering Services, Legal Fees, Computer, Professional and Contractual Services decreased $16,782 to reflect past expenditure levels and contract requests for 2016.

The amounts budgeted for contributions to other organizations are adjusted based on the funding formula and budget requests agreed on by the Township and the organizations.

This activity also includes a budget of $7,525 for miscellaneous expenses for unexpected expenditures and small miscellaneous activities throughout the year.

BUDGET:

GENERAL GOVERNMENT	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET	% CHANGE
SALARIES, FULL TIME - REG	$0	$0	$0	$0	$0	$0	0.00%
MISC OFFICE SUPPLIES	0	0	0	0	0	0	0.00%
SALES TAX	0	0	168	0	0	0	0.00%
AUDITING SERVICES	10,472	11,634	11,665	12,400	11,585	12,000	-3.23%
ENGINEERING SERVICES	36,758	46,967	55,532	48,000	35,173	45,000	-6.25%
LEGAL FEES	44,002	42,305	80,441	60,000	39,205	46,500	-22.50%
PROSECUTING FEES	34,339	32,289	36,095	37,500	35,637	37,500	0.00%
COMPUTER SERVICES	10,614	22,241	31,124	17,382	18,465	17,000	-2.20%
OTHER PROFESSIONAL SERVICES	13,253	10,826	19,395	13,500	9,944	14,000	3.70%
CONTRACTUAL SERVICES	2,165	2,258	1,150	2,500	3,062	2,500	0.00%
CREDIT CARD FEES	0	294	1,102	1,000	1,402	1,500	50.00%
LEGAL NOTICES	7,022	1,840	3,845	5,500	7,155	6,000	9.09%
NEWSLETTER	2,159	9,401	4,219	8,750	4,968	8,750	0.00%
GENREAL LIABILITY INSURANCE	17,500	15,000	17,500	17,000	17,000	17,000	0.00%
PUBLIC OFFICIAL'S LIABILITY INSUR.	500	500	800	800	800	900	12.50%
SELF-INSURANCE - HEALTH	0	0	0	0	0	0	0.00%
REPAIR/MAINTENANCE - EQUIP.	6,894	2,428	3,122	6,000	8,277	5,000	-16.67%
REPAIR/MAINTENANCE - OTHER	0	0	0	0	0	0	0.00%
DUES & SUBSCRIPTIONS	12,871	14,317	14,673	14,800	15,487	15,288	3.29%
NORTHEAST YOUTH & FAMILY SERVICES	40,000	35,936	31,872	27,810	27,808	23,744	-14.62%
WHITE BEAR TEANSIT COMM.	0	0	0	0	0	0	0.00%
W.B.L. CONSERVATION DIST.	16,270	18,305	18,574	18,945	18,943	19,555	3.22%
VADNAIS LK WATER MANAG. ORG.	645	645	668	800	882	800	0.00%
MISCELLANEOUS EXPENSES	7,148	12,083	11,785	7,004	7,669	7,525	7.44%
OTHER CONTRIBUTIONS	0	0	0	0	0	0	0.00%
FURNITURE & FIXTURES	0	0	0	0	0	0	0.00%
OFFICE EQUIPMENT	0	0	0	0	0	0	0.00%
TRANSFERS OUT	406,490	50,000	0	0	0	0	0.00%
TOTAL EXPENDITURES	$669,102	$329,269	$343,730	$299,691	$263,462	$280,562	-6.38%

Recycling

DEPARTMENT: **General Government**
SUPERVISOR: **Planner**
FUND: **101**
ACTIVITY: **4131**

ACTIVITY SCOPE:

The Recycling budget is to encourage Township residents to recycle household waste. Recycling expenditures are paid from a Score Grant from Ramsey County.

OBJECTIVES:

1. Provide information about recycling household waste.

2. Encourage residents to recycle household waste.

MEASURABLE WORKLOAD DATA:

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATED
Material Recycled (in tons)				
Metals	53.49	53.19	58.1	55.0
Plastic	100.75	100.26	101.3	100.0
Glass	424.09	422.01	426.3	425.0
Paper	594.42	592.08	685.2	600.0
Total Material Recycled	1,172.75	1,167.54	1,303.30	1,225.0
Spring Clean Up Material				
Disposal Costs	$9,659.49	$12,774.08	$11,019.54	$10,000.00

BUDGET COMMENTARY:

The majority of the Town's recycling activity is funded through the Town's SCORE Grant.

Personnel Services is for the time spent on this activity by the Town's planner.

Supplies are for printed materials to inform and encourage Township residents about recycling household garbage.

Other Services & Charges include expenditures for recycling services through an outside contractor and holding a Township clean up day in the spring where residents can dispose of their household waste easily.

BUDGET:

RECYCLING	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET	% CHANGE
SALARIES, FULL-TIME- REG	$4,451	$4,570	$4,743	$4,915	$4,727	$5,011	1.95%
SALARIES, EXTRA MEETING PAY	287	292	297	310	298	316	1.94%
PERA CONTRIBUTIONS	343	353	366	392	377	400	1.95%
FICA CONTRIBUTIONS	335	372	385	400	380	408	1.95%
HEALTH INSURANCE CONTR	1,078	997	1,069	985	902	1,025	4.06%
DISABILITY INSURANCE CONTR	26	20	25	34	24	35	2.94%
HEALTH INS. CASH CREDIT	24	24	0	0	0	0	0.00%
WORKER'S COMP.	42	43	50	55	55	57	3.64%
OFFICE SUPPLIES	0	0	0	0	0	0	0.00%
OPERATING SUPPLIES - OTHER	0	0	0	2,000	0	2,000	0.00%
SALES TAX	0	0	0	0	0	0	0.00%
PROFESSIONAL SERVICES	0	0	0	850	0	850	0.00%
CONTRACTUAL SERVICES	10,159	9,659	12,774	17,000	11,020	17,000	0.00%
POSTAGE	0	0	0	0	0	0	0.00%
OTHER PRINTING	0	0	0	0	0	0	0.00%
MISCELLANEOUS EXPENSE	0	1,708	0	1,965	0	1,965	0.00%
RECYCLING AWARD	0	0	0	0	0	0	0.00%
OTHER EQUIPMENT	0	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	$16,745	$18,038	$19,709	$28,906	$17,783	$29,066	0.56%

Elections

DEPARTMENT: **General Government**
SUPERVISOR: **Accounting Clerk**
FUND: **101**
ACTIVITY: **4140**

ACTIVITY SCOPE:

The Elections budget funds election activities of the Township, which include; maintenance of voting and ballot counting equipment, supplies and administrative services. It is also responsible for the hiring and training of judges for the elections. Beginning in 2013 election services were being provide by the Ramsey County Election Department through a contract with the Township.

OBJECTIVES:

1. Provide in-house training for election judges.

2. Conduct the elections.

MEASURABLE WORKLOAD DATA:

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATED
# Of Elections Held	1	1	0	2
# Of Precincts	4	4	4	4

BUDGET COMMENTARY:

The 2016 budget is based on the two year contract with Ramsey County Elections Department, which is for the years 2016 and 2017.

Personnel Services were for wages paid for staff salaries for time spent on election activities, which should be very minimal due to Ramsey County providing this service.

Contractual Services reflects the Township's contract with Ramsey County Elections Department to operate Township election activities for 2016. This contract results in all other line-items decreasing as those items are part of the services being provided by the contract.

Equipment Rental is to charge this activity for use of Town equipment based on the equipment's depreciation schedule.

BUDGET:

ELECTIONS	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET	% CHANGE
SALARIES, FULL TIME - REG	$0	$0	$0	$0	$0	$0	0.00%
SALARIES, FULL TIME - OT	3,406	0	0	0	0	0	0.00%
SALARIES, PART-TIME - REG	0	0	0	0	0	0	0.00%
SALARIES, TEMPORARY - REG	9,572	0	0	0	0	0	0.00%
PERA CONTRIBUTIONS	247	0	0	0	0	0	0.00%
FICA CONTRIBUTIONS	261	0	0	0	0	0	0.00%
WORKER'S COMP.	0	0	0	0	0	0	0.00%
OFFICE SUPPLIES	0	0	0	0	0	0	0.00%
OPERATING SUPPLIES - OTHER	858	0	0	0	0	0	0.00%
SALES TAX	0	0	0	0	0	0	0.00%
LEGAL FEES	0	0	0	0	0	0	0.00%
CONTRACTUAL SERVICES	2,087	21,455	21,455	23,876	24,730	24,500	2.61%
POSTAGE	0	0	0	0	0	0	0.00%
MILEAGE	0	0	0	0	0	0	0.00%
LEGAL NOTICES	254	136	512	0	0	0	0.00%
OTHER PRINTING	0	0	0	0	0	0	0.00%
REPAIR/MAINTENANCE EQUIP.	1,749	0	0	0	0	0	0.00%
EQUIPMENT RENTAL	2,250	2,750	2,750	2,750	2,750	2,755	0.18%
FURNITURE & FIXTURES	0	0	0	0	0	0	0.00%
OFFICE EQUIPMENT	0	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	$20,684	$24,341	$24,717	$26,626	$27,480	$27,255	2.36%

Administration

DEPARTMENT: **General Government**
SUPERVISOR: **Clerk/Treasurer**
FUND: **101**
ACTIVITY: **4150**

ACTIVITY DESCRIPTION:

The Administration activity provides the daily administrative services for the management of the Township. This activity also ensures implementation of Town Board policies assists in the provision of efficient and cost effective services and disseminates important and necessary public information. Other responsibilities include the issuance of all licenses and the preparation of the annual budget and other financial information.

OBJECTIVES:

1. Implement the goals, policies, and programs adopted by the Town Board.

2. Provide the Town Board with timely information necessary for effective decision making.

3. Provide general direction to Township staff.

MEASURABLE WORKLOAD DATA:

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATED
Population	11,165	11,072	11,072	11,100
F.T.E.	19.80	20.30	20.30	21.30

BUDGET COMMENTARY:

Salaries are budgeted to increase 2.0% as of January 1st. This increases the PERA and FICA contributions, which are based on percentage of wages. Heath insurance premiums are estimated to increase 8%.

Equipment rental increased to move the Township closer to funding the Capital Equipment Fund to 100% of equipment depreciation costs.

Other line items adjusted based on past expenditures.

BUDGET:

ADMINISTRATION	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET	% CHANGE
SALARIES, FULL TIME - REG	$157,403	$163,727	$181,953	$181,662	$131,913	$163,946	-9.75%
SALARIES, FULL TIME - OT	0	0	0	0	0	0	0.00%
SALARIES, PART-TIME - REG	0	0	0	0	0	0	0.00%
SALARIES, TEMPORARY - REG	57	9,043	9,870	0	0	0	0.00%
EXTRA MEETING PAY	1,813	1,840	1,906	1,953	1,878	1,992	2.00%
PERA CONTRIBUTIONS	11,340	12,000	13,085	13,771	10,016	12,445	-9.63%
FICA CONTRIBUTIONS	11,538	12,390	13,742	14,047	9,878	12,694	-9.63%
HEALTH INSURANCE	24,789	21,672	20,083	27,664	21,894	33,821	22.26%
DISABILITY INSURANCE	967	770	1,107	1,544	776	1,170	-24.22%
HEALTH INSUR. CASH CREDIT	745	737	0	0	0	0	0.00%
UNEMPLOYMENT BENEFITS	0	0	0	0	0	0	0.00%
WORKER'S COMPENSATION	1,536	1,550	1,800	1,900	1,900	1,975	3.95%
OFFICE SUPPLIES	(471)	(9,025)	(84)	3,000	133	2,500	-16.67%
SALES TAX	0	0	0	0	0	0	0.00%
PROFESSIONAL SERVICES	10,310	9,236	11,687	12,500	13,643	13,000	4.00%
POSTAGE	7,372	7,760	6,958	8,000	7,500	8,500	6.25%
TRAVEL EXPENSE	1,313	749	1,994	3,800	1,149	3,800	0.00%
TRAVEL ALLOWANCE	2,481	1,746	907	1,000	816	1,300	30.00%
CONFERENCE REGISTRATION FEES	3,283	1,768	4,356	3,500	5,509	3,500	0.00%
PRINTING - OTHER	0	0	0	0	0	0	0.00%
EMPLOYEE BONDS	0	500	800	800	800	900	12.50%
EQUIPMENT RENTAL	12,000	15,114	18,500	20,000	20,000	25,000	25.00%
BOOKS & SUBSCRIPTIONS	211	354	226	500	0	400	-20.00%
MISCELLANEOUS	0	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	$246,687	$251,931	$288,890	$295,641	$227,805	$286,944	-2.94%

Community Development

DEPARTMENT: **General Government**
SUPERVISOR: **Planner**
FUND: **101**
ACTIVITY: **4160**

ACTIVITY SCOPE:

This department provides long range planning, day to day coordination, and design and management of programs and plans affecting residential, commercial and industrial development. The activities include, but are not limited to, comprehensive planning, zoning administration, design of trails and bikeways, promotion.

OBJECTIVES:

1. Work with variance board to approve or deny variances on a timely basis.

2. Process all development applications and ordinance amendments on a timely basis.

MEASURABLE WORKLOAD DATA:

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATED
Planning Commission Meetings Attended	9	9	10	10
Variance Applications	2	6	7	7
Development Applications	5	14	8	9

BUDGET COMMENTARY:

The budget includes wage increases effective January 1st of 2.0%. PERA and FICA contributions are also affected by increased wages. 2016 wages also includes $5,000 to hire a planning inter to start work on the revision of the Town's Comprehensive Plan. Health Insurance premiums are increased from the 2015 premiums as a result of increased premiums. The employees will continue to contribute 25% of the premium. The Township is estimating short and long term disability insurance to increase 2%.

Professional Services increased $5,950 for possible consultant work on the revision of the Town's Comprehensive Plan.

Other Services & Charges adjusted based on past expenditures and anticipated activity for 2016.

BUDGET:

COMMUNITY DEVELOPMENT	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET	% CHANGE
SALARIES, FULL TIME - REG	$125,418	$124,497	$133,708	$131,595	$135,242	$134,675	2.34%
SALARIES, FULL TIME - OT	0	0	0	0	0	0	0.00%
SALARIES, PART-TIME - REG	0	0	0	0	0	0	0.00%
SALARIES, TEMPORARY - REG	0	0	0	0	0	5,000	0.00%
EXTRA MEETING PAY	6,590	6,689	6,927	7,100	6,825	7,240	1.97%
PERA CONTRIBUTIONS	9,570	9,786	9,985	10,402	10,563	10,644	2.32%
FICA CONTRIBUTIONS	9,424	10,367	10,343	10,610	10,679	11,239	5.93%
HEALTH INSURANCE	24,840	23,613	23,166	22,935	18,476	22,294	-2.79%
DISABILITY INSURANCE	860	663	867	905	804	910	0.55%
HEALTH INSUR. CASH CREDIT	673	673	0	0	0	0	0.00%
WORKER'S COMPENSATION	1,171	1,200	1,302	1,400	1,400	1,455	3.93%
OFFICE SUPPLIES	250	250	200	175	243	150	-14.29%
SALES TAX	0	0	0	0	0	0	0.00%
PROFESSIONAL SERVICES	1,500	1,350	1,450	1,800	2,200	7,750	330.56%
TRAVEL EXPENSE	211	1,321	711	1,000	843	1,000	0.00%
TRAVEL ALLOWANCE	1,309	1,309	1,344	1,325	1,268	1,500	13.21%
CONFERENCE REGISTRATION FEES	490	390	205	300	885	450	50.00%
EQUIPMENT RENTAL	1,125	1,500	1,500	1,500	1,500	1,500	0.00%
DUES & SUBSCRIPTIONS	1,102	1,102	1,117	1,200	1,302	1,000	-16.67%
BOOKS/SUBSCRIPTIONS	0	0	0	0	0	0	0.00%
FURNITURE & FIXTURES	0	0	0	0	0	0	0.00%
COMPUTER EQUIPMENT	0	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	$184,533	$184,710	$192,825	$192,247	$192,230	$206,807	7.57%

Police and Animal Control

DEPARTMENT: **Public Safety**
SUPERVISOR: **Clerk/Treasurer**
FUND: **101**
ACTIVITY: **4210**

ACTIVITY scope:

White Bear Township contracts with the Ramsey County Sheriff's Department to provide law enforcement and animal control services for the Township. As part of the contract, they will serve and protect the Township as well as provide public education programs and services to the residents.

OBJECTIVES:

1. Provide effective law enforcement service to the Township.

2. Increase community crime prevention efforts through civilian participation.

3. Provide cost-effective, Township-wide animal safety and control services.

MEASURABLE WORKLOAD DATA:

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATED
# Of Crimes Investigated	487	533	500	475
Administrative Citations Collected	$16,109	$12,865	$4,910	$10,000
# Of Neighborhood Watch Groups	25	25	25	25
# Of Animal Impounds	12	10	23	15

BUDGET COMMENTARY:

Supplies budget is for public safety items, which can be handed out at various Township functions and for Nite to Unite activities. False alarm revenues are the funding source for these supplies.

Police Services reflects the Township's 2016 contract cost of $925,300 from the Ramsey County Sheriffs Department, which provides police services to the Township. The 2016 contract includes the cost of a power shift patrol deputy, which began in 2013, Township's share of the County-wide dispatch system, and the Township's continued funding of the School District's DARE program.

Animal Service – Patrol and Other are based on the estimated service levels and the fees for those services as outlined in the contract between Ramsey County Sheriff's Department and the Township for animal control services.

BUDGET:

POLICE & ANIMAL CONTROL	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET	% CHANGE
OPERATING SUPPLIES - OTHER	$1,030	$1,230	$415	$500	$718	$500	0.00%
SALES TAX	0	0	0	0	0	0	0.00%
PROFESSIONAL SERVICES	$1,050	$1,200	$1,750	$1,800	$1,800	$1,800	0.00%
POLICE SERVICE	852,635	874,667	912,104	915,387	920,185	925,300	1.08%
ANIMAL SERVICE - PATROL	2,530	0	0	10,212	0	12,160	19.08%
ANIMAL SERVICE - OTHER	2,180	1,455	853	2,800	287	2,000	-28.57%
TOTAL EXPENDITURES	$859,425	$878,552	$915,122	$930,699	$922,990	$941,760	1.19%

Fire Protection

DEPARTMENT: **Public Safety**
SUPERVISOR: **Clerk/Treasurer**
FUND: **101**
ACTIVITY: **4220**

ACTIVITY DESCRIPTION:

The objective of the Fire Protection Department is to provide fire protection and prevention services. White Bear Township entered an agreement with the City of White Bear Lake for such services. The contract also provides for site inspections and enforcement of fire codes through their Fire Marshal. Paramedic and ambulance service is provided by the contract, but the cost of the service is not included in the contract since it is billed as a fee-for-service to the individuals using the service.

OBJECTIVES:

1. Promote public education and information about fire prevention and safety.

2. Reduce property damage and loss due to fire.

3. Provide emergency medical assistance to all residents.

MEASURABLE WORKLOAD DATA:

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATED
# Of Fire Alarms	530	475	480	475
Average Response Time	6.0	5.5	5.5	5.2
Total Dollar Loss	$344,000	$1,000,000	$1,000,000	$1,000,000

Service levels include the Township, the Cities of White Bear Lake, Dellwood, Birchwood and Gem Lake.

BUDGET COMMENTARY:

The Township's contract amount is based on the White Bear Lake Fire Department 2016 budget with an adjustment for 2014 actual expenditures compared to budget and multiplied by the Township's percentage of average population and average market valuation of the area served by the White Bear Lake Fire Department.

BUDGET:

FIRE PROTECTION	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET	% CHANGE
CONTRACTED SERVICES	$230,176	$228,910	$212,711	$226,500	$226,231	$227,800	0.57%
TOTAL EXPENDITURES	$230,176	$228,910	$212,711	$226,500	$226,231	$227,800	0.57%

Code Enforcement

DEPARTMENT: **Public Safety**
SUPERVISOR: **Building Inspector**
FUND: **101**
ACTIVITY: **4230**

ACTIVITY SCOPE:

The Code Enforcement Department issues all building and zoning permits for the Township. This department provides for the health, safety and welfare of the Township residents by providing inspection services to ensure that all residential, commercial, and industrial buildings are in compliance with the Uniform Building Code and Township Ordinances.

OBJECTIVES:

1. Continue to provide timely and thorough inspections.

2. Provide inspections of the Township to apprehend illegal construction activities, which are not allowed or for which no permits have been issued.

3. Uniform enforcement of all other ordinances.

MEASURABLE WORKLOAD DATA:

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATED
Building Permits Issued	286	349	849*	350
Building Permit Values	$11,026,724	$13,223,868	$11,232,751	$12,000,000

*In 2015 the Township had a hail event which resulted in increased roofing and siding permits being issued.

BUDGET COMMENTARY:

Personnel Services reflects building inspector and administrative secretary time and the increases proposed for salaries, health insurance, and short and long-term disability premium changes as previously discussed.

Supplies and fuel decreased to reflect past costs.

Equipment rental charges are based on the depreciation schedule of the activity assets.

BUDGET:

CODE ENFORCEMENT	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET	% CHANGE
SALARIES, FULL TIME - REG	$131,710	$107,309	$129,187	$120,180	$134,137	$123,275	2.58%
SALARIES, FULL TIME - OT	0	0	0	225	0	200	-11.11%
SALARIES, PART-TIME - REG	0	0	0	0	0	0	0.00%
SALARIES, TEMPORARY - REG	684	0	0	0	0	0	0.00%
PERA CONTRIBUTIONS	9,671	8,107	9,266	9,030	10,142	9,261	2.55%
FICA CONTRIBUTIONS	9,406	8,450	9,590	9,211	9,932	9,446	2.55%
HEALTH INSURANCE	22,203	14,042	16,085	15,408	18,242	18,333	18.98%
DISABILITY INSURANCE	1,068	671	926	995	1,038	955	-4.02%
HEALTH INSUR. CASH CREDIT	990	720	0	0	0	0	0.00%
UNEMPLOYMENT BENEFITS	734	0	0	0	0	0	0.00%
WORKER'S COMPENSATION	932	955	1,100	1,000	1,000	1,040	4.00%
OFFICE SUPPLIES	1,162	1,400	1,175	1,000	1,000	700	-30.00%
MOTOR FUELS	1,500	1,750	1,750	1,700	1,700	1,500	-11.76%
SALES TAX	0	0	0	0	0	0	0.00%
OTHER PROFESSIONAL SERVICES	0	0	0	0	0	0	0.00%
TRAVEL EXPENSE	0	0	54	75	0	75	0.00%
CONFERENCE REGISTRATION FEES	973	455	900	1,000	745	1,000	0.00%
EQUIPMENT RENTAL	2,250	3,700	4,000	4,000	4,000	4,000	0.00%
BOOKS/SUBSCRIPTIONS	125	0	0	200	814	200	0.00%
MOTOR VEHICLES	0	0	0	0	0	0	0.00%
OFFICE EQUIPMENT	0	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	$183,408	$147,559	$174,033	$164,024	$182,750	$169,984	3.63%

Road and Bridge

DEPARTMENT: **Public Works**
SUPERVISOR: **Public Works Director**
FUND: **101**
ACTIVITY: **4310**

ACTIVITY SCOPE:

The Road and Bridge Department provide residents with safe and accessible transportation routes. This department provides for all maintenance and repair of the Township's roads. Sealcoating and overlay projects are contracted out, as are major street construction projects. Snow removal and street patching is done entirely by the Township staff.

OBJECTIVES:

1. Remove snow as quickly as possible to provide all residents with safe access.

2. Routine maintenance to assure long life of each street.

MEASURABLE WORKLOAD DATA:

	2013 ACTUAL	2014 ACTUAL	2015 ESTIMATED	2016 ESTIMATED
Miles of Streets	70.50	70.50	70.50	70.50
# Of Snowplowing Events	15	19	15	15
Miles of Street Swept	70.50	70.50	70.50	70.50

BUDGET COMMENTARY:

The budget for wage increases are 2.0% as of January 1st. Personnel services also includes adding an additional public works maintenance person beginning in May. Health insurance premiums and benefits changes for 2016. Overtime (OT) while budgeted is included with actual full-time salaries when paid.

Other line items adjusted based on past expenditures.

Equipment rental increased to move the Township closer to funding the Capital Equipment Fund to 100% of equipment depreciation costs.

The transfer to other funds is to the Capital Improvement Fund to fund a portion of the 2016 sealcoat project.

BUDGET:

ROAD & BRIDGE	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET	% CHANGE
SALARIES, FULL TIME - REG	$142,156	$137,781	$142,738	$150,510	$142,865	$170,116	13.03%
SALARIES, FULL TIME - OT	1,141	0	0	6,000	0	5,500	-8.33%
SALARIES, PART-TIME - REG	0	0	0	0	0	0	0.00%
SALARIES, TEMPORARY - REG	6,941	10,154	0	10,005	4,929	9,000	-10.04%
PERA CONTRIBUTIONS	10,391	9,692	10,348	11,738	10,725	13,171	12.21%
FICA CONTRIBUTIONS	10,912	10,688	10,177	12,738	10,666	14,123	10.87%
HEALTH INSURANCE	25,321	26,351	27,923	29,944	21,990	37,745	26.05%
DISABILITY INSURANCE	1,123	796	1,111	1,220	999	1,270	4.10%
HEALTH INSUR. CASH CREDIT	877	1,066	0	0	0	0	0.00%
UNEMPLOYMENT BENEFITS	56	0	0	500	0	500	0.00%
WORKER'S COMPENSATION	13,953	14,302	15,000	16,000	16,000	16,625	3.91%
OFFICE SUPPLIES	200	205	150	125	125	100	-20.00%
SHOP MATERIALS	0	0	0	0	0	0	0.00%
CHEMICALS	42,961	61,570	68,500	60,000	50,774	60,000	0.00%
OPERATING SUPPLIES - OTHER	258	3,264	2,190	3,300	2,722	3,000	-9.09%
STREET MAINTENACE MATERIALS	19,402	24,475	11,457	22,000	14,417	19,000	-13.64%
LANDSCAPING MATERIALS	1,515	779	1,009	1,100	80	1,000	-9.09%
SIGNS, SIGN REPAIR MATERIALS	6,951	8,815	5,279	8,000	1,932	4,000	-50.00%
UNIFORM ALLOWANCE	501	697	1,216	566	586	700	23.67%
UNIFORM MAINTENANCE	670	600	580	750	420	606	-19.20%
SMALL TOOLS & EQUIPMENT	0	0	241	250	0	250	0.00%
SALES TAX	0	0	0	0	0	0	0.00%
PROF SRV - ENGINEERING FEE	2,130	8,117	19,028	7,500	23,646	8,500	13.33%
PROFESSIONAL SERVICES	0	5,146	115	750	459	500	-33.33%
CONTRACTED SERVICES	3,574	3,335	23,933	6,750	19,420	11,800	74.81%
SEALCOATING/ROAD MAINT. REPAIR	0	0	0	0	0	0	0.00%
TELEPHONE	0	0	0	0	0	0	0.00%
TRAVEL EXPENSE	6	327	458	300	143	450	50.00%
CONFERENCE & SCHOOLS	1,253	430	375	2,000	1,207	2,000	0.00%
LEGAL NOTICE PUBLICATION	0	0	0	0	0	0	0.00%
ELECTRICITY - STREET LIGHTS	47,078	54,577	56,786	55,000	53,861	56,150	2.09%
REPAIR/MAINTENANCE - OTHER	4,858	(4,072)	4,731	6,000	2,188	5,500	-8.33%
EQUIPMENT RENTAL	12,750	13,000	18,014	20,000	20,000	27,500	37.50%
BOOKS/SUBSCRIPTIONS	0	0	0	0	0	0	0.00%
LAND	0	0	0	0	0	0	0.00%
IMPROVEMENTS	0	0	0	0	0	0	0.00%
MOTOR VEHICLES	0	0	0	0	0	0	0.00%
FURNITURE & FIXTURES	0	0	0	0	0	0	0.00%
TRANSFERS TO OTHER FUNDS	40,000	190,000	110,000	54,000	316,000	58,000	7.41%
TOTAL EXPENDITURES	$396,978	$582,095	$531,359	$487,047	$716,154	$527,106	8.23%

Public Works

DEPARTMENT: **Public Works**
SUPERVISOR: **Public Works Director**
FUND: **101**
ACTIVITY: **4320**

ACTIVITY SCOPE:

The Public Works Department is responsible for the maintenance of all Township vehicles and equipment. The Township mechanic does most work in-house with a small portion contracted out. All equipment parts are budgeted here that cannot be charged to a specific department or activity.

OBJECTIVES:

1. Keep all vehicles and equipment functioning safely and efficiently.

2. Routine maintenance to assure long life of the vehicles and equipment.

3. Complete all maintenance tasks in each department on a priority basis.

SERVICE LEVELS:

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATED
Vehicles and Heavy Equipment Maintained	27	27	27	27

BUDGET COMMENTARY:

The budget for wage increases are 2.0% as of January 1st. The health insurance premiums and benefits are increased for 2016, with the employees' share of the premium cost remaining at 25%, while the short and long-term disability insurance premiums are increased 2%. Personnel services includes adding an additional public works maintenance person beginning in May.

Other line item budgets adjusted based on past expenditures.

Equipment rental, which is paid to the Capital Equipment Fund for the replacement of equipment used by public works, is increased base on asset depreciation schedules and results in the increase for Other Services and Charges.

BUDGET:

PUBLIC WORKS	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET	% CHANGE
SALARIES, FULL TIME - REG	$58,443	$58,179	$60,494	$55,920	$59,014	$57,191	2.27%
SALARIES, FULL TIME - OT	0	0	38	0	0	0	0.00%
SALARIES, TEMPORARY - REG	23	948	0	0	0	0	0.00%
PERA CONTRIBUTIONS	4,237	4,094	4,389	4,194	4,430	4,289	2.27%
FICA CONTRIBUTIONS	4,237	4,296	4,311	4,278	4,248	4,375	2.27%
HEALTH INSURANCE	7,696	11,472	11,181	11,835	9,387	13,740	16.10%
DISABILITY INSURANCE	461	367	554	461	390	434	-5.86%
HEALTH INSUR. CASH CREDIT	3,517	444	895	0	0	0	0.00%
WORKER'S COMP BENEFIT PAYM	2,457	2,518	2,800	3,050	3,050	3,175	4.10%
CLEANING SUPPLIES	190	0	0	0	0	0	0.00%
MOTOR FUELS	29,585	36,925	30,140	36,000	8,891	33,000	-8.33%
LUBRICANTS & ADDITIVES	1,725	1,272	662	1,500	2,447	1,500	0.00%
SHOP MATERIALS	1,520	1,305	1,770	1,800	3,191	2,000	11.11%
CHEMICALS	0	0	0	0	0	0	0.00%
OPERATING SUPPLIES - OTHER	2,715	2,406	7,096	3,000	5,968	3,500	16.67%
EQUIPMENT REPAIR PARTS	26,504	31,659	50,920	32,000	26,546	33,000	3.13%
UNIFORM ALLOWANCE	209	276	659	236	143	250	5.93%
UNIFORM MAINTENANCE	279	264	242	400	196	235	-41.25%
SMALL TOOLS & EQUIPMENT	0	0	425	1,000	203	2,150	115.00%
SALES TAX	320	0	3,202	0	1,660	0	0.00%
PROFESSIONAL SERVICES	1,762	943	12,290	1,300	6,301	3,000	130.77%
CONTRACTED SERVICES	0	267	80	500	222	1,000	100.00%
TRAVEL EXPENSES	89	245	381	200	1,435	300	0.00%
CONFERENCE & SCHOOLS	853	3,531	2,393	1,800	1,045	1,800	0.00%
AUTOMOTIVE INSURANCE	10,000	10,000	11,000	12,000	12,000	12,000	0.00%
REPAIR & MTC - EQUIPMENT	15,938	7,361	28,005	19,100	26,648	19,100	0.00%
REPAIR & MTC - OTHER	876	157	26	1,000	1,243	800	-20.00%
EQUIPMENT RENTAL	22,500	13,000	17,000	20,000	20,000	27,000	35.00%
BOOKS/SUBSCRIPTIONS	1,376	487	556	1,000	428	800	-20.00%
IMPROVEMENTS	0	0	0	0	0	0	0.00%
HEAVY MACHINERY/EQUIPMENT	0	0	0	0	0	0	0.00%
OTHER EQUIPMENT	0	0	0	0	0	0	0.00%
TRANSFERS TO OTHER FUNDS	0	100,000	0	0	0	0	0.00%
TOTAL EXPENDITURES	$197,512	$292,416	$251,509	$212,574	$199,086	$224,639	5.68%

Town Buildings

DEPARTMENT: **Public Works**
SUPERVISOR: **Public Works Director**
FUND: **101**
ACTIVITY: **4330**

ACTIVITY SCOPE:

The Town Buildings Budget provides for the safe and efficient operation and maintenance of the Town Hall, Administrative Building, Heritage Hall, and the Public Works Facility. A contracted business provides janitorial services to the Administrative and Public Works buildings. The Public Works employees provide minor electrical, plumbing and carpentry services to the facilities. They also provide lawn maintenance and snow and ice removal from the parking lots and walkways at all sites. All major site improvements are contracted out.

OBJECTIVES:

1. Continue to operate all Township Buildings in an efficient, mechanically sound manner and to maintain cleanliness in all buildings.

MEASURABLE WORKLOAD DATA:

	2013 ACTUAL	2014 ACTUAL	2015 ESTIMATED	2016 ESTIMATED
Times Buildings Cleaned	98	100	100	104

BUDGET SUMMARY:

The budget for wage increases are 2.0% as of January 1st. Personnel services includes adding an additional public works maintenance person beginning in May. The health insurance premiums and benefits are adjusted for 2016, with the employees' share of the premium cost remaining at 25%, while the short and long-term disability insurance premiums are increased 2%.

All other line items adjusted based on past expenditures. Many of which have been decreased to reflect actual past expenditures.

BUDGET:

TOWN BUILDINGS	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET	% CHANGE
SALARIES, FULL TIME - REG	$11,689	$11,485	$11,819	$12,257	$11,714	$12,980	5.90%
SALARIES, FULL TIME - OT	0	0	7	125	0	75	-40.00%
SALARIES, TEMPORARY - REG	909	3,499	0	870	429	2,250	158.62%
PERA CONTRIBUTIONS	847	808	857	929	880	979	5.44%
FICA CONTRIBUTIONS	917	1,094	844	1,014	877	1,171	15.49%
HEALTH INSURANCE	2,165	2,294	2,415	2,453	1,877	2,875	17.20%
DISABILITY INSURANCE	92	66	92	99	78	100	1.01%
HEALTH INSUR. CASH CREDIT	73	89	0	0	0	0	0.00%
UNEMPLOYMENT BENEFITS	0	0	0	0	0	0	0.00%
WORKER'S COMPENSATION	669	686	800	800	800	830	3.75%
CLEANING SUPPLIES	0	0	0	0	0	0	0.00%
SHOP MATERIALS	0	222	2,230	0	0	0	0.00%
CHEMICALS	891	71	1,990	1,500	147	1,200	-20.00%
OPERATING SUPPLIES - OTHER	4,673	4,954	3,499	4,500	5,408	4,500	0.00%
BUILDING MATERIALS	231	118	67	300	243	200	-33.33%
UNIFORM ALLOWANCE	42	55	101	47	78	50	6.38%
UNIFORM MAINTENANCE	363	122	48	500	62	50	-90.00%
SALES TAX	10	0	0	0	0	0	0.00%
PROFESSIONAL SERVICES	777	180	765	1,000	2,563	1,000	0.00%
CONTRACTED SERVICES	10,562	10,787	13,102	14,100	10,228	18,300	29.79%
BUILDING INSPECTIONS	0	0	0	0	0	0	0.00%
SECURITY MONITORING FEES	1,923	3,788	3,676	3,000	2,105	3,000	0.00%
TELEPHONE	14,604	14,156	11,675	11,350	9,215	11,350	0.00%
TRAVEL EXPENSES	0	0	0	0	0	0	0.00%
REGISTRATION & CONFERENCE FEE	13	0	20	0	56	0	0.00%
ELECTRICITY	13,544	15,331	18,562	17,000	15,343	17,000	0.00%
GAS	8,837	9,390	18,887	14,000	6,143	14,000	0.00%
HERITAGE HALL	4,335	3,279	3,379	4,500	2,639	4,000	-11.11%
WATER/SEWER UTILITIES	2,250	1,854	1,682	2,200	1,820	2,000	-9.09%
REPAIR MAINTENANCE - BLDG.	11,264	3,604	8,342	8,000	6,678	9,000	12.50%
REPAIR MAINTENANCE - EQUIP.	3,144	10,255	9,620	7,000	3,716	10,000	42.86%
REPAIR MAINTENANCE - OTHER	5,475	3,749	1,177	3,750	4,896	4,000	6.67%
FACILITY RENTAL	24,500	24,500	22,000	26,500	26,500	26,500	0.00%
EQUIPMENT RENTAL	4,000	4,000	6,500	7,500	7,500	9,000	20.00%
BUILDING IMPROVEMENT	0	0	0	0	0	0	0.00%
OTHER IMPROVEMENTS	0	21,111	0	0	0	0	0.00%
TRANSFERS TO OTHER FUNDS	15,000	200,000	0	0	0	0	0.00%
TOTAL EXPENDITURES	$143,799	$351,547	$144,156	$145,293	$121,995	$156,410	7.65%

Parks and Recreation

DEPARTMENT: **Public Works**
SUPERVISOR: **Public Works Director**
FUND: **101**
ACTIVITY: **4410**

ACTIVITY SCOPE:

This department provides for all maintenance and upkeep of the Township's parks system. Township personnel perform all labor and provide the equipment for maintenance. Bellaire Park and Beach are open to the public. The area Y.M.C.A. provides the lifeguards through a contract with the Township.

OBJECTIVES:

1. Routine maintenance of Township parks.

2. Annually trim park trees.

3. Maintain Bellaire Beach as to attract more use.

MEASURABLE WORKLOAD DATA:

	2013 ACTUAL	2014 ACTUAL	2015 ESTIMATED	2016 ESTIMATED
Acres of Parks	191.65	191.65	191.65	191.65
# Of Parks	25	25	25	25

BUDGET COMMENTARY:

The budget for wage increases are 2.0% as of January 1st. Personnel services includes adding an additional public works maintenance person beginning in May. The health insurance premiums and benefits are adjusted for 2016, with the employees' share of the premium cost remaining at 25%, while the short and long-term disability insurance premiums are increased 2%.

Other line items adjusted based on past expenditures.

Repair maintenance - equipment and improvements (capital outlay) includes $70,000 for tennis court improvements and $7,000 for refuse/recycling container replacements.

Improvements in the parks includes $85,000 for the replacement of playground equipment, picnic shelter improvements, and tennis court rehabilitation at Eagle Park and $32,000 for trail development in the Northeast area of the Town and along White Bear Parkway.

The past transfers to other funds were to repay the Sewer Operating Fund for the Y.M.C.A. loan payment and to the Park Acquisition Fund and Community Park Improvement Fund for future park development based on the Town's fund balance policies.

BUDGET:

PARKS & RECREATION	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET	% CHANGE
SALARIES, FULL TIME - REG	$118,671	$115,010	$119,016	$119,556	$119,436	$132,185	10.56%
SALARIES, FULL TIME - OT	0	0	70	200	0	150	-25.00%
SALARIES, PART-TIME - REG	0	0	0	0	0	0	0.00%
SALARIES, TEMPORARY - REG	23,543	18,235	28,244	26,100	13,273	29,250	12.07%
PERA CONTRIBUTIONS	8,614	8,076	8,634	8,982	8,966	9,925	10.50%
FICA CONTRIBUTIONS	10,400	9,534	10,609	11,158	9,773	12,361	10.78%
HEALTH INSURANCE	23,464	24,091	25,498	24,525	20,101	30,100	22.73%
DISABILITY INSURANCE	939	663	927	980	763	995	1.53%
HEALTH INSUR. CASH CREDIT	767	897	0	0	0	0	0.00%
UNEMPLOYMENT BENEFITS	56	0	0	300	0	300	0.00%
WORKER'S COMPENSATION	6,031	6,182	6,500	7,000	7,000	7,275	3.93%
CLEANING SUPPLIES	0	0	0	0	0	0	0.00%
MOTOR FUELS	449	746	740	750	912	750	0.00%
CHEMICALS	11,890	7,822	12,320	14,000	6,269	14,000	0.00%
OPERATING SUPPLIES - OTHER	2,246	1,730	3,209	2,500	1,968	2,500	0.00%
EQUIPMENT REPAIR PARTS	7,261	5,522	6,112	8,000	7,635	13,000	62.50%
LANDSCAPING MATERIALS	13,605	27,717	40,031	20,200	27,371	21,700	7.43%
SIGNS, SIGN REPAIR MATERIALS	0	1,370	336	2,500	6,919	3,500	40.00%
UNIFORM ALLOWANCE	422	559	1,033	472	483	550	16.53%
UNIFORM MAINTENANCE	574	554	507	650	410	490	-24.62%
TOOLS	11	0	0	0	0	0	0.00%
SALES TAX	0	0	0	0	0	0	0.00%
PROFESSIONAL SERVICES	2,138	13,211	15,389	5,400	7,490	19,500	261.11%
CONTRACTUAL SERVICES	15,604	15,907	11,204	26,200	10,453	27,200	3.82%
BELLAIRE BEACH OPERATIONS	19,361	16,351	15,577	22,050	16,968	20,000	-9.30%
TELEPHONE	0	0	0	0	0	0	0.00%
TRAVEL EXPENSE	21	334	409	250	0	300	20.00%
CONFERENCE REGISTRATION FEES	2,248	913	790	2,500	1,687	2,750	10.00%
ELECTRICITY	9,255	9,128	8,672	9,750	8,698	10,000	2.56%
WATER/SEWER UTILITIES	8,948	4,802	2,430	5,000	5,368	5,000	0.00%
REPAIR/MAINTENANCE - EQUIP.	2,312	1,342	4,551	5,300	3,485	5,300	0.00%
REPAIR/MAINTENANCE - OTHER	12,415	29,826	2,508	76,000	64,317	80,500	5.92%
EQUIPMENT RENTAL	26,362	28,000	28,000	30,000	30,000	37,000	23.33%
BOOKS & SUBSCRIPTIONS	0	46	54	50	45	75	0.00%
IMPROVEMENTS	0	17,478	52,877	68,200	75,951	117,000	71.55%
HEAVY MACHINERY/EQUIPMENT	7,683	7,050	1,731	0	5,093	0	0.00%
OTHER EQUIPMENT	0	0	0	0	0	0	0.00%
TRANSFER TO OTHER FUNDS	20,000	126,749	24,019	0	134,185	0	0.00%
TOTAL EXPENDITURES	$355,290	$499,845	$431,997	$498,573	$595,019	$603,656	21.08%

WHITE BEAR TOWNSHIP
Capital Improvement Plan 2016 Thru 2020

Project Name:	Replacement of Park Refuse/Recycling Containers
Priority Ranking:	25.05
Project Type:	Park Equipment
Useful Life:	15 Years
Responsible Dept.:	Parks

Project Description & Justification:

Replace existing park trash/recycling containers due to age. New containers will be placed on a concrete pad within the parks.

Expenditures	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Park & Recreation	7,000	13,000	13,000			33,000
Total	7,000	13,000	13,000	0	0	33,000

Funding Source	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
General Fund - Park & Rec.	7,000	13,000	13,000			33,000
Total	7,000	13,000	13,000	0	0	33,000

Operational Impact/Other Comments:

Replacement of existing containers will have no future operational impact.

Operating Budget Impact	**2016**	**2017**	**2018**	**2019**	**2020**
General Fund - Park & Rec.					
Total	0	0	0	0	0

Priority Ranking Criteria	Weighting Factor	Priority Factor	Score
Public Health & Safety	1.50	3	4.50
Employee Health & Safety	1.25	3	3.75
Regulatory Mandate	1.50	0	0.00
Frequent Problems	1.25	1	1.25
Ability to Finance	1.00	2	2.00
Cost of Project	1.00	2	2.00
Generates Revenue	1.20	0	0.00
Generates Cost Savings	1.20	0	0.00
Ongoing Operation Costs	1.00	0	0.00
Age or Condition of Existing	1.00	4	4.00
Public Benefit	1.10	4	4.40
Public Demand	1.25	0	0.00
Synergy with Other Projects	1.10	0	0.00
Strategic Goal	1.05	3	3.15
Comprehensive Plan Component	1.05	0	0.00
Total Score			25.05

WHITE BEAR TOWNSHIP
Capital Improvement Plan 2016 Thru 2020

Project Name:	Eagle Park Improvements
Priority Ranking:	22.80
Project Type:	Park Improvement
Useful Life:	20 Years
Responsible Dept.:	Parks

Project Description & Justification:

Improve the handicapped accessibility, replace picnic shelter roof, resurface tennis courts, and replace playground border, surface and equipment in Eagle Park.

Expenditures	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Park & Recreation	85,000					85,000
Total	85,000	0	0	0	0	85,000

Funding Source	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
General Fund - Park & Rec.	85,000					85,000
Total	85,000	0	0	0	0	85,000

Operational Impact/Other Comments:

Will have very little operational impact.

Operating Budget Impact	**2016**	**2017**	**2018**	**2019**	**2020**
Total	0	0	0	0	0

Priority Ranking Criteria	Weighting Factor	Priority Factor	Score
Public Health & Safety	1.50	4	6.00
Employee Health & Safety	1.25	0	0.00
Regulatory Mandate	1.50	3	4.50
Frequent Problems	1.25	3	3.75
Ability to Finance	1.00	1	1.00
Cost of Project	1.00	3	3.00
Generates Revenue	1.20	0	0.00
Generates Cost Savings	1.20	0	0.00
Ongoing Operation Costs	1.00	0	0.00
Age or Condition of Existing	1.00	0	0.00
Public Benefit	1.10	3	3.30
Public Demand	1.25	1	1.25
Synergy with Other Projects	1.10	0	0.00
Strategic Goal	1.05	0	0.00
Comprehensive Plan Component	1.05	0	0.00
Total Score			22.80

WHITE BEAR TOWNSHIP
Capital Improvement Plan 2016 Thru 2020

Project Name:	Rebuild Longville Park Tennis Courts
Priority Ranking:	27.30
Project Type:	Park Improvement
Useful Life:	30 Years
Responsible Dept.:	Parks

Project Description & Justification:

Remove and replace existing tennis courts including asphalt, tennis standards, and fencing.

Expenditures	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Park & Recreation	70,000					70,000
Total	70,000	0	0	0	0	70,000

Funding Source	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
General Fund - Park & Rec.	70,000					70,000
Total	70,000	0	0	0	0	70,000

Operational Impact/Other Comments:

Operational impact would include minor surface patching and fence maintenance.
However would require resurfacing about every five years at a cost of $8,000.00.

Operating Budget Impact	**2016**	**2017**	**2018**	**2019**	**2020**
General Fund - Park & Rec.	150	150	150	150	75
Total	150	150	150	150	75

Priority Ranking Criteria	Weighting Factor	Priority Factor	Score
Public Health & Safety	1.50	3	4.50
Employee Health & Safety	1.25	0	0.00
Regulatory Mandate	1.50	0	0.00
Frequent Problems	1.25	3	3.75
Ability to Finance	1.00	2	2.00
Cost of Project	1.00	2	2.00
Generates Revenue	1.20	0	0.00
Generates Cost Savings	1.20	0	0.00
Ongoing Operation Costs	1.00	4	4.00
Age or Condition of Existing	1.00	4	4.00
Public Benefit	1.10	3	3.30
Public Demand	1.25	3	3.75
Synergy with Other Projects	1.10	0	0.00
Strategic Goal	1.05	0	0.00
Comprehensive Plan Component	1.05	0	0.00
Total Score			27.30

WHITE BEAR TOWNSHIP
Capital Improvement Plan 2016 Thru 2020

Project Name:	Northeast Area Trail Development
Priority Ranking:	33.30
Project Type:	Trail Improvements
Useful Life:	30 Years
Responsible Dept.:	Parks

Project Description & Justification:

Develop and construct a trail in Northeast Area of the Town.

Expenditures	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Park & Recreation	30,000					30,000
Total	30,000	0	0	0	0	30,000

Funding Source	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
General Fund - Park & Rec.	30,000					30,000
Total	30,000	0	0	0	0	30,000

Operational Impact/Other Comments:

Will require routine maintenance

Operating Budget Impact	**2016**	**2017**	**2018**	**2019**	**2020**
General Fund - Park & Rec.		150	150	150	200
Total	0	150	150	150	200

Priority Ranking Criteria	Weighting Factor	Priority Factor	Score
Public Health & Safety	1.50	3	4.50
Employee Health & Safety	1.25	1	1.25
Regulatory Mandate	1.50	0	0.00
Frequent Problems	1.25	2	2.50
Ability to Finance	1.00	1	1.00
Cost of Project	1.00	1	1.00
Generates Revenue	1.20	0	0.00
Generates Cost Savings	1.20	0	0.00
Ongoing Operation Costs	1.00	3	3.00
Age or Condition of Existing	1.00	0	0.00
Public Benefit	1.10	5	5.50
Public Demand	1.25	4	5.00
Synergy with Other Projects	1.10	2	2.20
Strategic Goal	1.05	3	3.15
Comprehensive Plan Component	1.05	4	4.20
Total Score			33.30

WHITE BEAR TOWNSHIP
Capital Improvement Plan 2016 Thru 2020

Project Name:	White Bear Parkway Trail Development
Priority Ranking:	33.30
Project Type:	Trail Improvements
Useful Life:	30 Years
Responsible Dept.:	Parks

Project Description & Justification:

Paint a strip for a bike/walk lane along White Bear Parkway.

Expenditures	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Park & Recreation	2,000					2,000
Total	2,000	0	0	0	0	2,000

Funding Source	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
General Fund - Park & Rec.	2,000					2,000
Total	2,000	0	0	0	0	2,000

Operational Impact/Other Comments:

Will require routine maintenance

Operating Budget Impact	**2016**	**2017**	**2018**	**2019**	**2020**
General Fund - Park & Rec.		25	25	25	25
Total	0	25	25	25	25

Priority Ranking Criteria	Weighting Factor	Priority Factor	Score
Public Health & Safety	1.50	3	4.50
Employee Health & Safety	1.25	1	1.25
Regulatory Mandate	1.50	0	0.00
Frequent Problems	1.25	2	2.50
Ability to Finance	1.00	1	1.00
Cost of Project	1.00	1	1.00
Generates Revenue	1.20	0	0.00
Generates Cost Savings	1.20	0	0.00
Ongoing Operation Costs	1.00	3	3.00
Age or Condition of Existing	1.00	0	0.00
Public Benefit	1.10	5	5.50
Public Demand	1.25	4	5.00
Synergy with Other Projects	1.10	2	2.20
Strategic Goal	1.05	3	3.15
Comprehensive Plan Component	1.05	4	4.20
Total Score			33.30

WHITE BEAR TOWNSHIP

1858
RAMSEY COUNTY
MINNESOTA

SPECIAL REVENUE FUNDS

WHITE BEAR TOWNSHIP

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SPECIAL REVENUE FUNDS

DESCRIPTION:

Special Revenue Funds are used to account for revenues from specific taxes or other earmarked revenue sources, which are designated to finance particular functions or activities of the Township. The Township operates two special revenue funds. Special Revenue Funds use the modified accrual basis of accounting, that is revenues are recognized when received and expenditure at the time the liability is incurred. This is a summary of revenues, expenditures and their effect on fund balance of the Special Revenue Funds.

OBJECTIVES:

See the individual funds for their goals.

MEASURABLE WORKLOAD DATA:

See the individual funds for their measurable workload data.

BUDGET COMMENTARY:

See the individual funds for budget explanations and changes.

BUDGET:

REVENUES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET	% CHANGE
PROPERTY TAXES	$0	$0	$0	$0	$0	$0	0.00%
LICENSES & PERMITS	0	0	0	0	0	0	0.00%
INTERGOVERNMENTAL REVENUES	0	0	2,250	0	0	0	0.00%
CHARGES FOR SERVICES	7,000	7,000	1,500	1,500	16,318	1,500	0.00%
FINES & FORFEITS	0	0	0	0	0	0	0.00%
SPECIAL ASSESSMENTS	0	0	0	0	0	0	0.00%
INTEREST EARNINGS	16,292	(15,725)	22,578	11,631	12,755	11,526	-0.90%
MISCELLANEOUS	3,529	2,428	2,476	1,650	2,579	1,900	15.15%
OPERATING TRANSFERS	34,732	37,500	37,477	24,644	18,185	24,100	-2.21%
BOND PROCEEDS	0	0	0	0	0	0	0.00%
TOTAL REVENUES	$61,553	$31,203	$66,281	$39,425	$49,837	$39,026	-1.01%
EXPENDITURES							
PERSONNEL SERVICES	$0	$0	$0	$0	$0	$0	0.00%
SUPPLIES	377	766	8	1,000	1,402	1,000	0.00%
OTHER SERVICES & CHARGES	19,525	19,124	19,831	25,000	20,437	25,000	0.00%
CAPITAL OUTLAY	26,885	12,728	34,980	0	17,009	0	0.00%
OPERATING TRANSFERS	0	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	$46,787	$32,618	$54,819	$26,000	$38,848	$26,000	0.00%
FUND BALANCE - JANUARY 1	$637,138	$651,904	$650,489	$661,951	$661,951	$672,940	
EXCESS REVENUE OVER EXPENDITURE	$14,766	($1,415)	$11,462	$13,425	$10,989	$13,026	
FUND BALANCE - DECEMBER 31	$651,904	$650,489	$661,951	$675,376	$672,940	$685,966	

PARK ACQUISITION FUND

DEPARTMENT: **Park Acquisition**
SUPERVISOR: **Planner**
FUND #: **201**
ACTIVITY #: **4410**

ACTIVITY SCOPE:

The purpose of the Park Acquisition Fund is to assist the Township in meeting park acquisition and development needs. Revenues are collected from developers or property owners that develop their properties. Fees are based on assessed land value or number of lots available.

OBJECTIVES:

1. Acquire and develop current and future parkland property.

2. Provide recreational facilities to all residents, including trails and walkways.

MEASURABLE WORKLOAD DATA:

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATED
# Of Athletic Fields, Courts And Rinks	33	33	33	33
# Of Park Sites	26	26	26	26

BUDGET COMMENTARY:

Revenue source is park dedication fees paid on new construction and/or developments, interest earnings and in the past operating transfers from the General Fund to meet the Township's fund balance policy.

Expenditures in the past included; improvements to various parks and trails and the purchase and installation of some playground equipment. 2015 expenditures include playground replacement at Deer Meadows Park. At this time there are no park improvements or equipment purchase to be funded from the Park Acquisition Fund in 2016.

BUDGET:

REVENUES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET	% CHANGE
PROPERTY TAXES	$0	$0	$0	$0	$0	$0	0.00%
LICENSES & PERMITS	0	0	0	0	0	0	0.00%
INTERGOVERNMENTAL REVENUES	0	0	2,250	0	0	0	0.00%
CHARGES FOR SERVICES	7,000	7,000	1,500	1,500	16,318	1,500	0.00%
FINES & FORFEITS	0	0	0	0	0	0	0.00%
SPECIAL ASSESSMENTS	0	0	0	0	0	0	0.00%
INTEREST EARNINGS	16,362	(15,695)	21,881	11,407	12,798	11,526	1.04%
MISCELLANEOUS	0	0	0	0	0	0	0.00%
OPERATING TRANSFERS	20,000	20,000	20,750	0	0	0	0.00%
TOTAL REVENUES	$43,362	$11,305	$46,381	$12,907	$29,116	$13,026	0.92%
EXPENDITURES							
PERSONNEL SERVICES	$0	$0	$0	$0	$0	$0	0.00%
SUPPLIES	54	158	0	0	0	0	0.00%
OTHER SERVICES & CHARGES	1,628	170	0	0	0	0	0.00%
CAPITAL OUTLAY	26,885	12,728	34,980	0	17,009	0	0.00%
OPERATING TRANSFERS	0	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	$28,567	$13,056	$34,980	$0	$17,009	$0	0.00%
FUND BALANCE - JANUARY 1	$637,138	$651,933	$650,182	$661,583	$661,583	$673,690	
EXCESS REVENUE OVER EXPENDITURE	$14,795	($1,751)	$11,401	$12,907	$12,107	$13,026	
FUND BALANCE - DECEMBER 31	$651,933	$650,182	$661,583	$674,490	$673,690	$686,716	

FUTURE IMPACTS:

The future impacts of trail development are minimal as these trails are generally close to the road ways and are maintained with the road. Replacement of old playground equipment with new playground equipment should reduce maintenance costs in the short-term and increase safety, but will require ongoing inspections and maintenance to assure proper safety. This cost is minimal. Ball field, tennis court improvements, and any additional construction of shelter/concession facilities will increase the park maintenance activity of the General Fund in the future.

TOWNSHIP DAY FESTIVAL FUND

DEPARTMENT: **Township Day Festival**
SUPERVISOR: **Planner**
FUND #: **202**
ACTIVITY #: **4410**

ACTIVITY SCOPE:

The purpose of the Township Day Festival Fund is to fund the annual festival celebrating the Township. The late afternoon/evening event is funded from donations, rental fees paid by vendors, and an operating transfer from the Economic Development Fund. Events include entertainment, kid activities/rides, and fireworks displays.

OBJECTIVES:

1. Continue event growth.

2. Provide a gathering, fun, and activity filled event for all ages.

MEASURABLE WORKLOAD DATA:

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATED
Fireworks Show	Yes	Yes	Yes	Yes
Bands Performing	4	3	3	3
Donations Received	$575	$561	$1,064	$700

BUDGET COMMENTARY:

The main revenue source is an operating transfer from the Town's Economic Development Fund. Other revenues include donations from private sources and rental fees paid by vendors who provide food or merchandise at the festival.

Expenditures are to vendors supplying activities to those in attendance, performers and the fireworks display. In addition there is some staff time charged to the Township Day Festival Fund for planning the event and working the day of the event.

BUDGET:

REVENUES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET	% CHANGE
PROPERTY TAXES	$0	$0	$0	$0	$0	$0	0.00%
LICENSES & PERMITS	0	0	0	0	0	0	0.00%
INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0	0.00%
CHARGES FOR SERVICES	0	0	0	0	0	0	0.00%
FINES & FORFEITS	0	0	0	0	0	0	0.00%
SPECIAL ASSESSMENTS	0	0	0	0	0	0	0.00%
INTEREST EARNINGS	(70)	(30)	697	224	(43)	0	-100.00%
MISCELLANEOUS	3,529	2,428	2,476	1,650	2,579	1,900	15.15%
OPERATING TRANSFERS	14,732	17,500	16,727	24,644	18,185	24,100	-2.21%
TOTAL REVENUES	$18,191	$19,898	$19,900	$26,518	$20,721	$26,000	-1.95%
EXPENDITURES							
PERSONNEL SERVICES	$0	$0	$0	$0	$0	$0	0.00%
SUPPLIES	323	608	8	1,000	1,402	1,000	0.00%
OTHER SERVICES & CHARGES	17,897	18,954	19,831	25,000	20,437	25,000	0.00%
CAPITAL OUTLAY	0	0	0	0	0	0	0.00%
OPERATING TRANSFERS	0	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	$18,220	$19,562	$19,839	$26,000	$21,839	$26,000	0.00%
FUND BALANCE - JANUARY 1	$0	($29)	$307	$368	$368	($750)	
EXCESS REVENUE OVER EXPENDITURE	($29)	$336	$61	$518	($1,118)	$0	
FUND BALANCE - DECEMBER 31	($29)	$307	$368	$886	($750)	($750)	

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DEBT SERVICE FUNDS

DEBT SERVICE FUNDS

DESCRIPTION:

The Debt Service Funds repay the Township's outstanding debt obligations. Debt service funds use the modified accrual basis of accounting; however, the cash basis of accounting will be used for budgetary purposes only. The cash basis is used for budgeting to ensure that sufficient cash will be available to make required payments on the Township's bonded indebtedness. The Township's schedule of bond payable as of 12/31/15 is on page D-18.

OBJECTIVES:

1. Retire all debt in a timely basis as scheduled.

2. Maintain or improve a bond rating of Aa2.

MEASURABLE WORKLOAD DATA:

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATED
Bond Rating	Aa2	Aa2	Aa2	Aa2
Dec. 31 Debt Outstanding (In thousands)	$7,090	$5,920	$4,095	$3,375
Net Debt Per Capita	$647	$534	$374	$305

BOND RATINGS:

Bonds issued by the Township are assigned ratings by Moody's Investor Services. Currently the Town is assigned an Aa2 rating by Moody's Investor Service, as a result of a stable and diversification of the Town's economy and tax base, moderate debt burden and strong financial position.

DEBT LIMITATIONS:

All Minnesota municipalities (counties, cities, towns and school districts) are subject to statutory "net debt" limitations under the provisions of Minnesota Statutes, Section 475.53. Under this provision, the legal debt limit is 3.0% of the assessor's market value of the municipalities' tax base. Bond issues covered by this limit are those that are financed by property taxes unless at least 20% of the annual debt service costs are financed by special assessments or tax increments. At the present time the Township has no bond issues that are subject to the debt limit. The Township's current legal debt limit and debt margin is as follows:

Legal Debt Limit (3% of Estimated Market Value)	$37,806,051
Less: Outstanding Debt Subject to Limit	(0)
Legal Debt Margin as of January 1, 2014	$37,806,051

BUDGET COMMENTARY:

The Township's debt consists of special assessment bonds for improvement projects and tax increment bonds which the proceeds were used to provide incentives for redevelopment of properties within the Township.

The Township issued $3,790,000 in debt in 2011 to fund its 2010 street reconstruction project and to refinance the 2001C Tax Increment Bonds and the 2001B Water Revenue bonds. The Township has not issued any new debt since 2011 and has no plans to issue any new debt in 2016. The Town called (retired) the 2004A Public Facility Bond in the amount of $1,160,000 in 2015 from reserves and a tax levy and the 2005A Improvement Bond in the amount of $140,000.00 in 2014 from Town reserves and special assessment collections.

BUDGET:

REVENUES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET	% CHANGE
PROPERTY TAXES	$114,464	$85,176	$55,204	$65,000	$67,979	$0	-100.00%
LICENSES & PERMITS	0	0	0	0	0	0	0.00%
INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0	0.00%
CHARGES FOR SERVICES	0	0	0	0	0	0	0.00%
FINES & FORFEITS	0	0	0	0	0	0	0.00%
SPECIAL ASSESSMENTS	326,576	229,987	238,272	188,271	201,341	169,333	-10.06%
INTEREST EARNING	29,318	(30,847)	42,134	21,792	15,771	14,204	-34.82%
MISCELLANEOUS	0	0	0	0	0	0	0.00%
OPERATING TRANSFERS	488,335	517,267	370,940	233,873	876,545	151,562	-35.19%
BOND PROCEEDS	0	0	0	0	0	0	0.00%
TOTAL REVENUES	$958,693	$801,583	$706,550	$508,936	$1,161,636	$335,099	-34.16%
EXPENDITURES							
PERSONNEL SERVICES	$0	$0	$0	$0	$0	$0	0.00%
SUPPLIES	0	0	0	0	0	0	0.00%
OTHER SERVICES & CHARGES	0	0	0	0	0	0	0.00%
CAPITAL OUTLAY	0	0	0	0	0	0	0.00%
DEBT SERVICE	1,253,595	820,692	955,356	1,569,877	1,575,371	419,846	-73.26%
OPERATING TRANSFERS	0	28,146	0	0	113,478	0	0.00%
TOTAL EXPENDITURES	$1,253,595	$848,838	$955,356	$1,569,877	$1,688,849	$419,846	-73.26%
FUND BALANCE - JANUARY 1	$2,056,171	$1,761,269	$1,714,014	$1,465,208	$1,465,208	$937,995	
EXCESS REVENUE OVER EXPENDITURE	($294,903)	($47,255)	($248,806)	($1,060,941)	($527,213)	($84,747)	
FUND BALANCE - DECEMBER 31	$1,761,269	$1,714,014	$1,465,208	$404,267	$937,995	$853,248	

SPECIAL ASSESSMENT BOND PROJECTIONS:

Upon completion of the Township's annual audit, Township staff projects current and future fund balances of the Township's special assessment bond funds based on current fund balances, outstanding special assessments, future interest earnings (projected at 2%) and bond payments. The projections below were completed after the Township's 2014 audit and updated for special assessments levied in 2015. All current bonds issued will be retired in 2022.

Year	Beginning Balance	Revenue Projections	Expenditure Projections	Ending Balance
2015	1,465,208	1,161,636	1,688,849	937,995
2016	937,995	335,099	419,846	853,248
2017	853,248	352,655	433,031	772,872
2018	772,872	359,885	430,732	702,025
2019	702,025	363,886	430,068	635,843
2020	635,843	243,189	421,272	457,760
2021	457,760	141,733	273,594	325,899
2022	325,899	6,266	332,165	00

2004A PUBLIC FACILITY BOND FUND

DEPARTMENT: **2004A Public Facility Bond**
SUPERVISOR: **Finance Officer**
FUND #: **301**
ACTIVITY #: **4700**

ACTIVITY SCOPE:

The 2004A Public Facility Bond was issued to pay some of the construction costs of the public works garage expansion and site improvements. In the past this fund repaid debt related to the construction of the Township's administration and public works buildings. This bond was retired in 2015 and is being included for historical purposes and to help maintain a balance between the Township's CAFR and Budget documents for fund balance purposes.

OBJECTIVES:

1. Pay debt payments on a timely basis as scheduled.

MEASURABLE WORKLOAD DATA:

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATE
Bond Principal Retired	$165,000	$170,000	$1,160,000	$0
Bond Interest Paid	$52,969	$46,688	$21,750	$0
Property Tax Levy Collected	$55,074	$54,381	$63,456	$0
Operating Transfers	$302,116	$160,868	$763,375	$0

BUDGET COMMENTARY:

This fund received its revenue from property taxes and transfers from other funds.

The proceeds from the 2004A Public Facility Bonds were used to fund the construction of the public works garage expansion and site improvements.

There are no expenditures for 2016.

BUDGET:

REVENUES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET	% CHANGE
PROPERTY TAXES	$74,602	$55,074	$54,979	$65,000	$63,456	$0	-100.00%
LICENSES & PERMITS	0	0	0	0	0	0	0.00%
INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0	0.00%
CHARGES FOR SERVICES	0	0	0	0	0	0	0.00%
FINES & FORFEITS	0	0	0	0	0	0	0.00%
SPECIAL ASSESSMENTS	0	0	0	0	0	0	0.00%
INTEREST EARNING	4,491	(3,085)	14,791	6,864	39	0	-100.00%
MISCELLANEOUS	0	0	0	0	0	0	0.00%
OPERATING TRANSFERS	247,719	302,116	160,868	139,425	763,375	0	-100.00%
BOND PROCEEDS	0	0	0	0	0	0	0.00%
TOTAL REVENUES	$326,812	$354,105	$230,638	$211,289	$826,870	$0	-100.00%
EXPENDITURES							
PERSONNEL SERVICES	$0	$0	$0	$0	$0	$0	0.00%
SUPPLIES	0	0	0	0	0	0	0.00%
OTHER SERVICES & CHARGES	0	0	0	0	0	0	0.00%
CAPITAL OUTLAY	0	0	0	0	0	0	0.00%
DEBT SERVICE	214,533	218,400	217,138	1,182,200	1,187,815	0	-100.00%
OPERATING TRANSFERS	0	0	0	0	109,211	0	0.00%
TOTAL EXPENDITURES	$214,533	$218,400	$217,138	$1,182,200	$1,297,026	$0	-100.00%
FUND BALANCE - JANUARY 1	$208,672	$320,951	$456,656	$470,156	$470,156	($0)	
EXCESS REVENUE OVER EXPENDITURE	$112,279	$135,705	$13,500	($970,911)	($470,156)	$0	
FUND BALANCE - DECEMBER 31	$320,951	$456,656	$470,156	($500,756)	($0)	($0)	

DEBT PAYMENT SCHEDULE:

YEAR DUE	JAN. 1 DEBT OUTSTANDING	PRINCIPAL DUE	INTEREST DUE
2015*	$1,160,000.00	$1,160,000.00	$27,815.00

*Bond principal due in 2016 through 2020 was redeemed on February 1, 2015.

2005A IMPROVEMENT BOND FUND

DEPARTMENT: **2005A Improvement Bond**
SUPERVISOR: **Finance Officer**
FUND #: **302**
ACTIVITY #: **4700**

ACTIVITY SCOPE:

The 2005A Improvement Bonds were issued to finance street and sewer improvement projects within the Township.

OBJECTIVES:

1. Pay debt payments on a timely basis as scheduled.

MEASURABLE WORKLOAD DATA:

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATE
Bond Principal Retired	$20,000	$160,000	$0	$0
Bond Interest Paid	$6,825	$3,225	$0	$0
Special Assessments Collected	$8,853	$3,620	$0	$0
Operating Transfers	$7,100	$26,692	$2,307	$0

BUDGET COMMENTARY:

This bond issue was retired in 2014 and is being included for historical purposes and to help maintain a balance between the Township's CAFR and Budget documents for fund balance purposes.

BUDGET:

REVENUES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET	% CHANGE
PROPERTY TAXES	$0	$0	$0	$0	$0	$0	0.00%
LICENSES & PERMITS	0	0	0	0	0	0	0.00%
INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0	0.00%
CHARGES FOR SERVICES	0	0	0	0	0	0	0.00%
FINES & FORFEITS	0	0	0	0	0	0	0.00%
SPECIAL ASSESSMENTS	14,226	8,853	3,617	0	0	0	0.00%
INTEREST EARNING	3,334	(3,319)	(482)	0	(45)	0	0.00%
MISCELLANEOUS	0	0	0	0	0	0	0.00%
OPERATING TRANSFERS	7,100	7,100	26,692	0	2,307	0	0.00%
BOND PROCEEDS	0	0	0	0	0	0	0.00%
TOTAL REVENUES	$24,660	$12,634	$29,827	$0	$2,262	$0	0.00%
EXPENDITURES							
PERSONNEL SERVICES	$0	$0	$0	$0	$0	$0	0.00%
SUPPLIES	0	0	0	0	0	0	0.00%
OTHER SERVICES & CHARGES	0	0	0	0	0	0	0.00%
CAPITAL OUTLAY	0	0	0	0	0	0	0.00%
DEBT SERVICE	32,827	27,578	164,325	0	0	0	0.00%
OPERATING TRANSFERS	0	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	$32,827	$27,578	$164,325	$0	$0	$0	0.00%
FUND BALANCE - JANUARY 1	$155,347	$147,180	$132,236	($2,262)	($2,262)	($0)	
EXCESS REVENUE OVER EXPENDITURE	($8,167)	($14,944)	($134,498)	$0	$2,262	$0	
FUND BALANCE - DECEMBER 31	$147,180	$132,236	($2,262)	($2,262)	($0)	($0)	

DEBT PAYMENT SCHEDULE:

YEAR DUE	JAN. 1 DEBT OUTSTANDING	PRINCIPAL DUE	INTEREST DUE
N/A			

2006A TAX IMCREMENT BOND FUND

DEPARTMENT: **2006A Tax Increment Bond**
SUPERVISOR: **Finance Officer**
FUND #: **385**
ACTIVITY #: **4700**

ACTIVITY SCOPE:

The 2006A Tax Increment Bond refunded the Township's 1999D Tax Increment Bonds, which were issued to finance a portion of land acquisition costs and development of the Township's Polar Lakes Community Park.

OBJECTIVES:

1. Pay debt payments on a timely basis as scheduled.

MEASURABLE WORKLOAD DATA:

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATE
Bond Principal Retired	$160,000	$170,000	$0	$0
Bond Interest Paid	$10,000	$3,400	$0	$0
Property Tax Levy Collected	$26,804	$0	$0	$0
Operating Transfers	$90,297	$90,000	$16,415	$0

BUDGET COMMENTARY:

This fund received its revenue from property taxes and transfers from other funds.

The proceeds from the 2006A Tax Increment Bonds were used to refund the Township's 1999D Tax Increment Bonds, which was issued to finance a portion of land acquisition costs and development of the Township's Polar Lakes Community Park.

The only expenditures were for the annual debt service payments on the debt of which the final payment was made in 2014.

BUDGET:

1999D/2006A TAX INCREMENT BONDS REVENUES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET	% CHANGE
PROPERTY TAXES	$39,862	$30,102	$225	$0	$4,523	$0	0.00%
LICENSES & PERMITS	0	0	0	0	0	0	0.00%
INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0	0.00%
CHARGES FOR SERVICES	0	0	0	0	0	0	0.00%
FINES & FORFEITS	0	0	0	0	0	0	0.00%
SPECIAL ASSESSMENTS	0	0	0	0	0	0	0.00%
INTEREST EARNING	(231)	(296)	(540)	0	(126)	0	0.00%
MISCELLANEOUS	0	0	0	0	0	0	0.00%
OPERATING TRANSFERS	116,343	90,297	90,000	0	16,415	0	0.00%
BOND PROCEEDS	0	0	0	0	0	0	0.00%
TOTAL REVENUES	$155,974	$120,103	$89,685	$0	$20,812	$0	0.00%
EXPENDITURES							
PERSONNEL SERVICES	$0	$0	$0	$0	$0	$0	0.00%
SUPPLIES	0	0	0	0	0	0	0.00%
OTHER SERVICES & CHARGES	0	0	0	0	0	0	0.00%
CAPITAL OUTLAY	0	0	0	0	0	0	0.00%
DEBT SERVICE	171,823	170,431	173,400	0	0	0	0.00%
OPERATING TRANSFERS	0	0	0	0	4,267	0	0.00%
TOTAL EXPENDITURES	$171,823	$170,431	$173,400	$0	$4,267	$0	0.00%
FUND BALANCE - JANUARY 1	$133,347	$117,498	$67,170	($16,545)	($16,545)	$0	
EXCESS REVENUE OVER EXPENDITURE	($15,849)	($50,328)	($83,715)	$0	$16,545	$0	
FUND BALANCE - DECEMBER 31	$117,498	$67,170	($16,545)	($16,545)	$0	$0	

DEBT PAYMENT SCHEDULE:

YEAR DUE	JAN. 1 DEBT OUTSTANDING	PRINCIPAL DUE	INTEREST DUE
N/A			

2011C TAX IMCREMENT BOND FUND

DEPARTMENT: **2011C Tax Increment Bond**
SUPERVISOR: **Finance Officer**
FUND #: **386**
ACTIVITY #: **4700**

ACTIVITY SCOPE:

The 2011C Tax Increment Bond refunded the Township's 2001C Tax Increment Bonds, which were issued to finance a portion of the infrastructure improvements for Tax Increment District 1-14 (Comtal).

OBJECTIVES:

1. Pay debt payments on a timely basis as scheduled.

MEASURABLE WORKLOAD DATA:

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATE
Bond Principal Retired	$70,000	$75,000	$75,000	$80,000
Bond Interest Paid	$8,250	$7,888	$7,325	$6,550
Special Assessments Collected	$5,792	$5,475	$5,158	$2,374
Operating Transfers	$71,925	$71,925	$72,350	$72,725

BUDGET COMMENTARY:

This fund will receive its revenue from special assessments on Tax Increment District 1-14 and transfers from other funds.

The proceeds from the 2011C Tax Increment Bonds were used to refund the Township's 2001C Tax Increment Bonds, which was issued to finance a portion of the infrastructure improvements for Tax Increment District 1-14.

The only expenditures are for the annual debt service payments on the debt.

BUDGET:

REVENUES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET	% CHANGE
PROPERTY TAXES	$0	$0	$0	$0	$0	$0	0.00%
LICENSES & PERMITS	$0	$0	$0	$0	$0	$0	0.00%
INTERGOVERNMENTAL REVENUES	$0	$0	$0	$0	$0	$0	0.00%
CHARGES FOR SERVICES	$0	$0	$0	$0	$0	$0	0.00%
FINES & FORFEITS	$0	$0	$0	$0	$0	$0	0.00%
SPECIAL ASSESSMENTS	$6,376	$5,800	$5,475	$5,158	$5,158	$2,374	-53.97%
INTEREST EARNING	$3,448	($4,643)	$4,830	$2,174	$2,670	$2,267	4.28%
MISCELLANEOUS	$0	$0	$0	$0	$0	$0	0.00%
OPERATING TRANSFERS	$71,950	$71,925	$71,925	$72,350	$72,350	$72,725	0.52%
BOND PROCEEDS	$0	$0	$0	$0	$0	$0	0.00%
TOTAL REVENUES	$81,774	$73,082	$82,230	$79,682	$80,178	$77,366	-2.91%
EXPENDITURES							
PERSONNEL SERVICES	$0	$0	$0	$0	$0	$0	0.00%
SUPPLIES	0	0	0	0	0	0	0.00%
OTHER SERVICES & CHARGES	0	0	0	0	0	0	0.00%
CAPITAL OUTLAY	0	0	0	0	0	0	0.00%
DEBT SERVICE	718,275	78,653	82,888	82,775	82,325	86,981	5.08%
OPERATING TRANSFERS	0	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	$718,275	$78,653	$82,888	$82,775	$82,325	$86,981	5.08%
FUND BALANCE - JANUARY 1	$784,777	$148,276	$142,705	$142,047	$142,047	$139,900	
EXCESS REVENUE OVER EXPENDITURE	($636,501)	($5,571)	($658)	($3,093)	($2,147)	($9,615)	
FUND BALANCE - DECEMBER 31	$148,276	$142,705	$142,047	$138,954	$139,900	$130,285	

DEBT PAYMENT SCHEDULE:

YEAR DUE	JAN. 1 DEBT OUTSTANDING	PRINCIPAL DUE	INTEREST DUE
2015	$505,000.00	$75,000.00	$7,325.00
2016	$430,000.00	$80,000.00	$6,550.00
2017	$350,000.00	$85,000.00	$5,512.50
2018	$265,000.00	$85,000.00	$4,237.50
2019	$180,000.00	$90,000.00	$2,700.00
2020	$90,000.00	$90,000.00	$900.00

2005B TAX IMCREMENT BOND FUND

DEPARTMENT: **2005B Tax Increment Bond**
SUPERVISOR: **Finance Officer**
FUND #: **387**
ACTIVITY #: **4700**

ACTIVITY SCOPE:

The 2005B Tax Increment Bonds financed a portion of land acquisition costs for Tax Increment District 1-15 (Birch Lake Villas).

OBJECTIVES:

1. Pay debt payments on a timely basis as scheduled.

MEASURABLE WORKLOAD DATA:

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATE
Bond Principal Retired	$10,000	$10,000	$10,000	$45,000
Bond Interest Paid	$24,338	$23,838	$23,337	$21,962
Operating Transfers	$45,829	$21,455	$22,098	$78,837

BUDGET COMMENTARY:

This fund will receive its revenue from transfers from Tax Increment District 1-15.

The proceeds from the 2005B Tax Increment Bond issue financed a portion of land acquisition costs for Tax Increment District 1-15.

The only expenditures are for the annual debt service payments on the debt.

BUDGET:

REVENUES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET	% CHANGE
PROPERTY TAXES	$0	$0	$0	$0	$0	$0	0.00%
LICENSES & PERMITS	0	0	0	0	0	0	0.00%
INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0	0.00%
CHARGES FOR SERVICES	0	0	0	0	0	0	0.00%
FINES & FORFEITS	0	0	0	0	0	0	0.00%
SPECIAL ASSESSMENTS	0	0	0	0	0	0	0.00%
INTEREST EARNING	483	(57)	1,842	1,010	913	817	-19.11%
MISCELLANEOUS	0	0	0	0	0	0	0.00%
OPERATING TRANSFERS	45,223	45,829	21,455	22,098	22,098	78,837	256.76%
BOND PROCEEDS	0	0	0	0	0	0	0.00%
TOTAL REVENUES	$45,706	$45,772	$23,297	$23,108	$23,011	$79,654	244.70%
EXPENDITURES							
PERSONNEL SERVICES	$0	$0	$0	$0	$0	$0	0.00%
SUPPLIES	0	0	0	0	0	0	0.00%
OTHER SERVICES & CHARGES	0	0	0	0	0	0	0.00%
CAPITAL OUTLAY	0	0	0	0	0	0	0.00%
DEBT SERVICE	42,795	34,740	34,262	33,788	33,762	67,412	99.51%
OPERATING TRANSFERS	0	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	$42,795	$34,740	$34,262	$33,788	$33,762	$67,412	99.51%
FUND BALANCE - JANUARY 1	$46,415	$49,326	$60,358	$49,393	$49,393	$38,642	
EXCESS REVENUE OVER EXPENDITURE	$2,911	$11,032	($10,965)	($10,680)	($10,751)	$12,242	
FUND BALANCE - DECEMBER 31	$49,326	$60,358	$49,393	$38,713	$38,642	$50,884	

DEBT PAYMENT SCHEDULE:

YEAR DUE	JAN. 1 DEBT OUTSTANDING	PRINCIPAL DUE	INTEREST DUE
2015	$455,000.00	$10,000.00	$23,337.50
2016	$445,000.00	$45,000.00	$21,962.50
2017	$400,000.00	$65,000.00	$19,212.50
2018	$335,000.00	$75,000.00	$15,618.75
2019	$260,000.00	$80,000.00	$11,550.00
2020	$180,000.00	$85,000.00	$7,218.75
2021	$95,000.00	$95,000.00	$5,493.75

2008A IMPROVEMENT/UTILITY BOND FUND

DEPARTMENT: **2008A Improvement/Utility Bond**
SUPERVISOR: **Finance Officer**
FUND #: **388**
ACTIVITY #: **4700**

ACTIVITY SCOPE:

The 2008A Improvement/Utility Bond was issued to finance various infrastructure improvements including street, water, sanitary sewer, and storm water improvements. However this fund will record revenue and expenditures related to the street improvement portion only with the other improvements being maintained in the various enterprise funds.

OBJECTIVES:

1. Pay debt payments on a timely basis as scheduled.

MEASURABLE WORKLOAD DATA:

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATE
Bond Principal Retired	$44,509	$45,456	$46,403	$49,244
Bond Interest Paid	$12,673	$11,042	$9,262	$7,349
Special Assessments Collected	$24,237	$22,380	$22,123	$19,067

BUDGET COMMENTARY:

This fund will receive its revenue from special assessments levied against the benefited properties.

The proceeds from the 2008A Improvement/Utility Bond were used to finance various infrastructure improvements including street, water, sanitary sewer, and storm water improvements.

The only expenditures are for the annual debt service payments on the debt.

BUDGET:

REVENUES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET	% CHANGE
PROPERTY TAXES	$0	$0	$0	$0	$0	$0	0.00%
LICENSES & PERMITS	0	0	0	0	0	0	0.00%
INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0	0.00%
CHARGES FOR SERVICES	0	0	0	0	0	0	0.00%
FINES & FORFEITS	0	0	0	0	0	0	0.00%
SPECIAL ASSESSMENTS	31,740	31,040	22,724	21,110	22,123	19,067	-9.68%
INTEREST EARNING	5,543	(5,873)	5,509	3,084	2,845	2,561	-16.96%
MISCELLANEOUS	0	0	0	0	0	0	0.00%
OPERATING TRANSFERS	0	0	0	0	0	0	0.00%
BOND PROCEEDS	0	0	0	0	0	0	0.00%
TOTAL REVENUES	$37,283	$25,167	$28,233	$24,194	$24,968	$21,628	-10.61%
EXPENDITURES							
PERSONNEL SERVICES	$0	$0	$0	$0	$0	$0	0.00%
SUPPLIES	0	0	0	0	0	0	0.00%
OTHER SERVICES & CHARGES	0	0	0	0	0	0	0.00%
CAPITAL OUTLAY	0	0	0	0	0	0	0.00%
DEBT SERVICE	54,426	57,343	56,498	55,865	55,770	56,693	1.48%
OPERATING TRANSFERS	0	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	$54,426	$57,343	$56,498	$55,865	$55,770	$56,693	1.48%
FUND BALANCE - JANUARY 1	$262,218	$245,075	$212,899	$184,634	$184,634	$153,832	
EXCESS REVENUE OVER EXPENDITURE	($17,143)	($32,176)	($28,265)	($31,671)	($30,802)	($35,065)	
FUND BALANCE - DECEMBER 31	$245,075	$212,899	$184,634	$152,963	$153,832	$118,767	

DEBT PAYMENT SCHEDULE:

YEAR DUE	JAN. 1 DEBT OUTSTANDING	PRINCIPAL DUE	INTEREST DUE
2015	$254,743.00	$46,403.00	$9,261.66
2016	$208,340.00	$49,244.00	$7,348.72
2017	$159,096.00	$50,191.00	$5,360.02
2018	$108,905.00	$52,085.00	$3,314.50
2019	$56,820.00	$56,820.00	$1,136.40

2011A IMPROVEMENT BOND FUND

DEPARTMENT: **2011A Improvement Bond**
SUPERVISOR: **Finance Officer**
FUND #: **389**
ACTIVITY #: **4700**

ACTIVITY SCOPE:

The 2011A Improvement Bond was issued to finance various infrastructure improvements.

OBJECTIVES:

1. Pay debt payments on a timely basis as scheduled.

MEASURABLE WORKLOAD DATA:

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATE
Bond Principal Retired	$210,000	$205,000	$195,000	$190,000
Bond Interest Paid	$21,930	$20,945	$19,799	$18,310
Special Assessments Collected	$168,101	$168,056	$174,060	$147,892

BUDGET COMMENTARY:

This fund will receive its revenue from special assessments levied against the benefited properties.

The proceeds from the 2011A Improvement Bond financed various infrastructure improvements.

The only expenditures are for the annual debt service payments on the debt.

BUDGET:

REVENUES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET	% CHANGE
PROPERTY TAXES	$0	$0	$0	$0	$0	$0	0.00%
LICENSES & PERMITS	0	0	0	0	0	0	0.00%
INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0	0.00%
CHARGES FOR SERVICES	0	0	0	0	0	0	0.00%
FINES & FORFEITS	0	0	0	0	0	0	0.00%
SPECIAL ASSESSMENTS	274,234	184,294	206,456	162,003	174,060	147,892	-8.71%
INTEREST EARNING	12,250	(13,574)	16,184	8,660	9,475	8,559	-1.17%
MISCELLANEOUS	0	0	0	0	0	0	0.00%
OPERATING TRANSFERS	0	0	0	0	0	0	0.00%
BOND PROCEEDS	0	0	0	0	0	0	0.00%
TOTAL REVENUES	$286,484	$170,720	$222,640	$170,663	$183,535	$156,451	-8.33%
EXPENDITURES							
PERSONNEL SERVICES	$0	$0	$0	$0	$0	$0	0.00%
SUPPLIES	0	0	0	0	0	0	0.00%
OTHER SERVICES & CHARGES	0	0	0	0	0	0	0.00%
CAPITAL OUTLAY	0	0	0	0	0	0	0.00%
DEBT SERVICE	18,916	233,547	226,845	215,249	215,699	208,760	-3.01%
OPERATING TRANSFERS	0	28,146	0	0	0	0	0.00%
TOTAL EXPENDITURES	$18,916	$261,693	$226,845	$215,249	$215,699	$208,760	-3.01%
FUND BALANCE - JANUARY 1	$465,395	$732,963	$641,990	$637,785	$637,785	$605,621	
EXCESS REVENUE OVER EXPENDITURE	$267,568	($90,973)	($4,205)	($44,586)	($32,164)	($52,309)	
FUND BALANCE - DECEMBER 31	$732,963	$641,990	$637,785	$593,199	$605,621	$553,312	

DEBT PAYMENT SCHEDULE:

YEAR DUE	JAN. 1 DEBT OUTSTANDING	PRINCIPAL DUE	INTEREST DUE
2015	$1,435,000.00	$195,000.00	$19,798.75
2016	$1,240,000.00	$190,000.00	$18,310.00
2017	$1,050,000.00	$185,000.00	$16,391.25
2018	$865,000.00	$180,000.00	$14,112.50
2019	$685,000.00	$175,000.00	$11,497.50
2020	$510,000.00	$175,000.00	$8,522.50
2021	$335,000.00	$170,000.00	$5,247.50
2022	$165,000.00	$165,000.00	$1,773.75

	BOND PAYMENT SCHEDULE			2008A IMP/ UTILITY REVENUE BONDS CALLABLE: N/A #601/#388				2011B UTILITY REVENUE BONDS CALLABLE: 2/1/20 #601			
DATE	PRINCIPAL DUE	INTEREST DUE	TOTAL DUE	PRINCIPAL DUE	INTEREST DUE	INT. RATE	TOTAL DUE	PRINCIPAL DUE	INTEREST DUE	INT. RATE	TOTAL DUE
2/1/16	$720,000.00	$53,357.50	$773,357.50	$260,000.00	$22,000.00	4.00%	$282,000.00	$145,000.00	$6,756.25	0.90%	$151,756.26
8/1/16	$0.00	$45,125.00	$45,125.00	$0.00	$16,800.00	4.00%	$16,800.00	$0.00	$6,103.75	0.90%	$6,103.75
2/1/17	$750,000.00	$45,125.00	$795,125.00	$265,000.00	$16,800.00	4.00%	$281,800.00	$150,000.00	$6,103.75	1.15%	$156,103.76
8/1/17	$0.00	$35,636.25	$35,636.25	$0.00	$11,500.00	4.00%	$11,500.00	$0.00	$5,241.25	1.15%	$5,241.25
2/1/18	$725,000.00	$35,636.25	$760,636.25	$275,000.00	$11,500.00	4.00%	$286,500.00	$110,000.00	$5,241.25	1.35%	$115,241.26
8/1/18	$0.00	$25,572.50	$25,572.50	$0.00	$6,000.00	4.00%	$6,000.00	$0.00	$4,498.75	1.35%	$4,498.75
2/1/19	$760,000.00	$25,572.50	$785,572.50	$300,000.00	$6,000.00	4.00%	$306,000.00	$115,000.00	$4,498.75	1.60%	$119,498.77
8/1/19	$0.00	$14,252.50	$14,252.50				$0.00	$0.00	$3,578.75	1.60%	$3,578.75
2/1/20	$465,000.00	$14,252.50	$479,252.50				$0.00	$115,000.00	$3,578.75	1.80%	$118,578.75
8/1/20	$0.00	$8,511.25	$8,511.25				$0.00	$0.00	$2,543.75	1.80%	$2,543.75
2/1/21	$385,000.00	$11,511.25	$396,511.25				$0.00	$120,000.00	$2,543.75	2.00%	$122,543.75
8/1/21	$0.00	$3,117.50	$3,117.50				$0.00	$0.00	$1,343.75	2.00%	$1,343.75
2/1/22	$290,000.00	$3,117.50	$293,117.50				$0.00	$125,000.00	$1,343.75	2.15%	$126,343.75
8/1/22	$0.00	$0.00	$0.00				$0.00				$0.00
2/1/23	$0.00	$0.00	$0.00				$0.00				$0.00
8/1/23	$0.00	$0.00	$0.00				$0.00				$0.00
	$0.00	$0.00	$0.00				$0.00				$0.00
	$4,095,000.00	$320,787.50	$4,415,787.50	$1,100,000.00	$90,600.00		$1,190,600.00	$880,000.00	$53,376.25		$933,376.30

	2001C/2011C TIF BONDS **CALLED 2001C: 2/1/2012** CALLABLE 2011C: N/A #386				2011A IMPROVEMENT BONDS CALLABLE 2/1/20 #389				2005B TAXABLE TAX INCREMENT BONDS CALLABLE: 2/1/17 #387			
DATE	PRINCIPAL DUE	INTEREST DUE	INT. RATE	TOTAL DUE	PRINCIPAL DUE	INTEREST DUE	INT. RATE	TOTAL DUE	PRINCIPAL DUE	INTEREST DUE	INT. RATE	TOTAL DUE
2/1/16	$80,000.00	$3,475.00	1.00%	$83,475.00	$190,000.00	$9,582.50	0.90%	$199,582.51	$45,000.00	$11,543.75	5.00%	$56,543.75
8/1/16		$3,075.00		$3,075.00		$8,727.50		$8,727.50		$10,418.75		$10,418.75
2/1/17	$85,000.00	$3,075.00	1.50%	$88,075.00	$185,000.00	$8,727.50	1.15%	$193,727.51	$65,000.00	$10,418.75	5.00%	$75,418.75
8/1/17		$2,437.50		$2,437.50		$7,663.75		$7,663.75		$8,793.75		$8,793.75
2/1/18	$85,000.00	$2,437.50	1.50%	$87,437.50	$180,000.00	$7,663.75	1.35%	$187,663.76	$75,000.00	$8,793.75	5.25%	$83,793.75
8/1/18		$1,800.00		$1,800.00		$6,448.75		$6,448.75		$6,825.00		$6,825.00
2/1/19	$90,000.00	$1,800.00	2.00%	$91,800.00	$175,000.00	$6,448.75	1.60%	$181,448.77	$80,000.00	$6,825.00	5.25%	$86,825.00
8/1/19		$900.00		$900.00		$5,048.75		$5,048.75		$4,725.00		$4,725.00
2/1/20	$90,000.00	$900.00	2.00%	$90,900.00	$175,000.00	$5,048.75	1.80%	$180,048.77	$85,000.00	$4,725.00	5.25%	$89,725.00
8/1/20				$0.00		$3,473.75		$3,473.75		$2,493.75		$2,493.75
2/1/21				$0.00	$170,000.00	$3,473.75	2.00%	$173,473.75	$95,000.00	$5,493.75	5.25%	$100,493.75
8/1/21						$1,773.75		$1,773.75				
2/1/22					$165,000.00	$1,773.75	2.15%	$166,773.75				
8/1/22								$0.00				
2/1/23								$0.00				
8/1/23								$0.00				
				$0.00				$0.00				$0.00
	$430,000.00	$19,900.00		$449,900.00	$1,240,000.00	$75,855.00		$1,315,855.07	$445,000.00	$81,056.25		$526,056.25

WHITE BEAR TOWNSHIP

1858
RAMSEY COUNTY
MINNESOTA

CAPITAL IMPROVEMENT FUNDS

CAPITAL IMPROVEMENT FUNDS

DESCRIPTION:

The Capital Improvement Funds pay the construction costs of the Township's infrastructure improvements. Capital improvement funds use the modified accrual basis of accounting; however, the cash basis of accounting will be used for budgetary purposes only. The cash basis is used for budgeting to ensure that sufficient cash will be available to make all required payments.

OBJECTIVES:

1. Construct and replace the Township's infrastructure on a timely basis, as scheduled or as needed.

2. Attract new businesses into the Township with financial incentives funded by the Economic Development Fund.

3. Continue with development and construction of the Township's Community Park.

MEASURABLE WORKLOAD DATA:

See the individual funds for their service levels.

BUDGET COMMENTARY:

See the individual funds for budget explanations.

BUDGET:

REVENUES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET	% CHANGE
PROPERTY TAXES	$678,627	$689,884	$707,492	$806,240	$659,361	$722,254	-10.42%
LICENSES & PERMITS	0	0	0	0	0	0	0.00%
INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0	0.00%
CHARGES FOR SERVICES	7,422	4,868	5,633	2,048	2,048	0	-100.00%
FINES & FORFEITS	0	0	0	0	0	0	0.00%
SPECIAL ASSESSMENTS	263,443	389,773	352,484	165,875	223,177	126,817	-23.55%
INTEREST EARNING	39,202	(23,913)	87,441	44,839	50,774	48,711	8.64%
MISCELLANEOUS	53,851	53,710	68,122	55,153	56,020	57,433	4.13%
OPERATING TRANSFERS	170,000	318,146	70,000	54,000	305,000	58,000	7.41%
BOND PROCEEDS	0	0	0	0	0	0	0.00%
TOTAL REVENUES	$1,212,545	$1,432,468	$1,291,172	$1,128,155	$1,296,380	$1,013,215	-10.19%
EXPENDITURES							
PERSONNEL SERVICES	$0	$0	$0	$0	$0	$0	0.00%
SUPPLIES	(36)	36	(2)	0	4	0	0.00%
OTHER SERVICES & CHARGES	137,139	166,451	184,536	378,500	237,030	343,500	-9.25%
CAPITAL OUTLAY	163,150	689,139	968,255	1,681,888	668,585	1,669,218	-0.75%
OPERATING TRANSFERS	270,396	269,152	263,155	141,092	187,448	175,662	24.50%
TOTAL EXPENDITURES	$570,649	$1,124,778	$1,415,944	$2,201,480	$1,093,067	$2,188,380	-0.60%
FUND BALANCE - JANUARY 1	$1,757,095	$2,398,991	$2,706,681	$2,581,909	$2,581,909	$2,785,222	
EXCESS REVENUE OVER EXPENDITURE	$641,896	$307,690	($124,772)	($1,073,325)	$203,313	($1,175,165)	
FUND BALANCE - DECEMBER 31	$2,398,991	$2,706,681	$2,581,909	$1,508,584	$2,785,222	$1,610,057	

ECONOMIC DEVELOPMENT FUND

DEPARTMENT: **Economic Development**
SUPERVISOR: **Clerk/Treasurer**
FUND #: **405**
ACTIVITY #: **4150**

ACTIVITY SCOPE:

The Economic Development Fund was established to award financial incentives to businesses to construct new or expand existing facilities within the Township. Revenue sources are tax increments and loan repayments.

OBJECTIVES:

1. Attract new developments, which will increase and diversify the Township's property tax base.

2. Create new job opportunities by attracting new or expanded businesses.

MEASURABLE WORKLOAD DATA:

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATED
Estimated # of Jobs Created	2,075	2,107	2,107	2,107

BUDGET COMMENTARY:

Property Taxes consist of tax increment revenues, which are based on the tax capacities of the various tax increment projects and proposed tax rates of taxing districts.

Miscellaneous Revenues include T.I.F Loan Paybacks, which are based on current loans, which were made to help finance the various tax increment projects and their current repayment schedules and interest earnings based on the interest estimates on pages H-11 and H-12.

Capital Outlay includes improvement assistance to property owners based on current development agreements in the Township's tax increment districts. The assistance is the form of pay as you go notes, which reimburses the developer from taxes as they are paid.

Also there will be Operating Transfer of $175,662 to the various tax increment bond funds for their 2016 bond payments.

BUDGET:

REVENUES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET	% CHANGE
PROPERTY TAXES	$678,627	$689,884	$707,492	$806,240	$659,361	$722,254	-10.42%
LICENSES & PERMITS	0	0	0	0	0	0	0.00%
INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0	0.00%
CHARGES FOR SERVICES	7,422	4,868	5,633	2,048	2,048	0	-100.00%
FINES & FORFEITS	0	0	0	0	0	0	0.00%
SPECIAL ASSESSMENTS	0	0	0	0	0	0	0.00%
INTEREST EARNING	19,785	(12,957)	37,905	19,479	24,556	23,881	0.00%
MISCELLANEOUS	7,620	9,240	20,772	6,383	7,250	7,200	12.80%
OPERATING TRANSFERS	0	0	0	0	0	0	0.00%
BOND PROCEEDS	0	0	0	0	0	0	0.00%
TOTAL REVENUES	$713,454	$691,035	$771,802	$834,150	$693,215	$753,335	-9.69%
EXPENDITURES							
PERSONNEL SERVICES	$0	$0	$0	$0	$0	$0	0.00%
SUPPLIES	(36)	36	(2)	0	4	0	0.00%
OTHER SERVICES & CHARGES	15,561	12,892	19,712	28,500	27,814	21,000	-26.32%
CAPITAL OUTLAY	125,686	286,555	803,739	213,275	220,566	224,718	5.37%
OPERATING TRANSFERS	248,080	246,167	239,799	141,092	187,448	175,662	0.00%
TOTAL EXPENDITURES	$389,291	$545,650	$1,063,248	$382,867	$435,832	$421,380	10.06%
FUND BALANCE - JANUARY 1	$1,083,022	$1,407,185	$1,552,570	$1,261,124	$1,261,124	$1,518,507	
EXCESS REVENUE OVER EXPENDITURE	$324,163	$145,385	($291,446)	$451,283	$257,383	$331,955	
FUND BALANCE - DECEMBER 31	$1,407,185	$1,552,570	$1,261,124	$1,712,407	$1,518,507	$1,850,462	

FUTURE IMPACTS:

An increasing and diverse property tax base helps the Township maintain one of the lowest property tax rates in the Minneapolis/St. Paul area. The diverse property base spreads the property tax burden to all types of property owners, which reduces the property tax impact on residential property owners and helps the Township maintain the second lowest tax rate in Ramsey County and one of the lowest rates in the Minneapolis/St. Paul Metropolitan area. This diverse property tax base has already aided the Township in achieving numerous bond rating increases from Moody's Investor Services in previous years.

COMMUNITY PARK IMPROVEMENT FUND

DEPARTMENT: **Community Park Improvement**
SUPERVISOR: **Town Planner/Public Works Director**
FUND #: **504**
ACTIVITY #: **4800**

ACTIVITY SCOPE:

The Community Park Improvement Fund is responsible for the cost of construction of Polar Lakes Community Park. Its revenue sources are bond proceeds, grants and transfers from other funds.

OBJECTIVES:

1. Continue to construct and improve the Township's Community Park.

MEASURABLE WORKLOAD DATA:

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATED

No service levels have been established for this fund.

BUDGET COMMENTARY:

Polar Lakes Park (Community Park) is approximately 41.6 acres and includes two fenced softball fields, two fenced baseball fields, two batting cages and two full sized soccer fields. Once completed, all fields will have lights, bleachers and scoreboards. Concession and bathroom facilities, amphitheater, and trails will be added as funding become available.

Past revenue sources included transfers from other funds, grants, other contributions and a bond issue. For 2016 revenue sources include interest earnings and $50,233 in lease revenues generated by leasing billboard space in the park. 2016 expenditures include sign replacements and miscellaneous improvements.

BUDGET:

REVENUES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET	% CHANGE
PROPERTY TAXES	$0	$0	$0	$0	$0	$0	0.00%
LICENSES & PERMITS	0	0	0	0	0	0	0.00%
INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0	0.00%
CHARGES FOR SERVICES	0	0	0	0	0	0	0.00%
FINES & FORFEITS	0	0	0	0	0	0	0.00%
SPECIAL ASSESSMENTS	0	0	0	0	0	0	0.00%
INTEREST EARNING	(2,121)	(275)	8,100	3,904	4,539	4,100	5.02%
MISCELLANEOUS	45,424	42,630	47,350	48,770	48,770	50,233	3.00%
OPERATING TRANSFERS	80,000	100,000	0	0	125,000	0	0.00%
BOND PROCEEDS	0	0	0	0	0	0	0.00%
TOTAL REVENUES	$123,303	$142,355	$55,450	$52,674	$178,309	$54,333	3.15%
EXPENDITURES							
PERSONNEL SERVICES	$0	$0	$0	$0	$0	$0	0.00%
SUPPLIES	0	0	0	0	0	0	0.00%
OTHER SERVICES & CHARGES	0	0	0	0	0	0	0.00%
CAPITAL OUTLAY	49	32,618	60,273	67,000	0	54,000	-19.40%
OPERATING TRANSFERS	22,316	22,985	23,356	0	0	0	100.00%
TOTAL EXPENDITURES	$22,365	$55,603	$83,629	$67,000	$0	$54,000	-19.40%
FUND BALANCE - JANUARY 1	$64,470	$165,408	$252,160	$223,981	$223,981	$402,290	
EXCESS REVENUE OVER EXPENDITURE	$100,938	$86,752	($28,179)	($14,326)	$178,309	$333	
FUND BALANCE - DECEMBER 31	$165,408	$252,160	$223,981	$209,655	$402,290	$402,623	

FUTURE IMPACTS:

The Township has increased part-time public works summer help over the past few years for park maintenance and the 2016 budget includes an additional full-time public works maintenance worker. The park maintenance budget has also increased over time and should continue to increase with inflation, additional improvements to the park, and additional use of the park.

IMPROVEMENT FUND

DEPARTMENT: **Improvement**
SUPERVISOR: **Public Works Director/Engineer**
FUND #: **505**
ACTIVITY #: **4800**

ACTIVITY SCOPE:

The Improvement Fund is responsible for the payment of infrastructure improvements within the Township. Its revenue source is bond proceeds and operating transfers.

OBJECTIVES:

1. Improve and maintain the Township's infrastructure on timely basis.

MEASURABLE WORKLOAD DATA:

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATED

No service levels have been established for this fund.

BUDGET COMMENTARY:

Revenue sources include special assessments to benefitting properties, transfers from other Town funds, and the proceeds from the issuance of debt. For 2016 the revenue sources include special assessments and transfers from other funds. At this time there are no plans to issue any new debt in 2016.

Expenditures are for infrastructure improvements and the Town's annual sealcoat project. Infrastructure improvement for 2016 are for a mill and overlay project including possible concrete curb replacement on Homewood Avenue, Arbor Drive, Lakewood Avenue, Glen Oaks Avenue, Forest Court, Summit Lane, Hillaire Road, and Ralph Street. The projects and other capital items are listed in the Town's five-year CIP document and a summary of these items begin on page E-12.

BUDGET:

REVENUES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET	% CHANGE
PROPERTY TAXES	$0	$0	$0	$0	$0	$0	0.00%
LICENSES & PERMITS	0	0	0	0	0	0	0.00%
INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0	0.00%
CHARGES FOR SERVICES	0	0	0	0	0	0	0.00%
FINES & FORFEITS	0	0	0	0	0	0	0.00%
SPECIAL ASSESSMENTS	263,443	389,773	352,484	165,875	223,177	126,817	-23.55%
INTEREST EARNING	20,586	(10,681)	41,436	21,456	21,679	20,730	100.00%
MISCELLANEOUS	807	1,840	0	0	0	0	0.00%
OPERATING TRANSFERS	90,000	190,000	70,000	54,000	180,000	58,000	7.41%
BOND PROCEEDS	0	0	0	0	0	0	0.00%
TOTAL REVENUES	$374,836	$570,932	$463,920	$241,331	$424,856	$205,547	-14.83%
EXPENDITURES							
PERSONNEL SERVICES	$0	$0	$0	$0	$0	$0	0.00%
SUPPLIES	0	0	0	0	0	0	0.00%
OTHER SERVICES & CHARGES	103,337	153,559	164,824	350,000	209,216	322,500	-7.86%
CAPITAL OUTLAY	30,867	369,966	104,243	1,401,613	448,019	1,390,500	100.00%
OPERATING TRANSFERS	0	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	$134,204	$523,525	$269,067	$1,751,613	$657,235	$1,713,000	-2.20%
FUND BALANCE - JANUARY 1	$613,912	$854,544	$901,951	$1,096,804	$1,096,804	$864,425	
EXCESS REVENUE OVER EXPENDITURE	$240,632	$47,407	$194,853	($1,510,282)	($232,379)	($1,507,453)	
FUND BALANCE - DECEMBER 31	$854,544	$901,951	$1,096,804	($413,478)	$864,425	($643,028)	

FUTURE IMPACTS:

Additions to the Township's infrastructure increase future maintenance cost. The overlay of existing streets will reduce patching costs in the near future but will require a sealcoat project in about 5 years. The Town has budgeted $110,000 in 2016 and between $120,000 and $150,000 for sealcoat projects in each of the next four years.

2010 STREET IMPROVEMENT FUND

DEPARTMENT: **2010 Street Improvement**
SUPERVISOR: **Public Works Director/Engineer**
FUND #: **515**
ACTIVITY #: **4800**

ACTIVITY SCOPE:

The 2010 Street Improvement Fund was responsible for the payment of infrastructure improvements for the Town's 2010 improvement project. Its revenue source was bond proceeds. This project was completed and the fund was closed in 2012 with fund balances being transferred to the debt service funds. This fund is now shown for historical purposes and to maintain consistency with the Township's CAFR and past budget reports.

OBJECTIVES:

1. Improve and maintain the Township's infrastructure on timely basis.

MEASURABLE WORKLOAD DATA:

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATED

No service levels have been established for this fund.

BUDGET COMMENTARY:

Bonds were issued in 2011 to fund the 2010 street improvement project.

Expenditures are for infrastructure improvements and the Town's 2010 street improvement project.

BUDGET:

REVENUES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET	% CHANGE
PROPERTY TAXES	$0	$0	$0	$0	$0	$0	0.00%
LICENSES & PERMITS	0	0	0	0	0	0	0.00%
INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0	0.00%
CHARGES FOR SERVICES	0	0	0	0	0	0	0.00%
FINES & FORFEITS	0	0	0	0	0	0	0.00%
SPECIAL ASSESSMENTS	0	0	0	0	0	0	0.00%
INTEREST EARNING	952	0	0	0	0	0	0.00%
MISCELLANEOUS	0	0	0	0	0	0	0.00%
OPERATING TRANSFERS	0	28,146	0	0	0	0	0.00%
BOND PROCEEDS	0	0	0	0	0	0	0.00%
TOTAL REVENUES	$952	$28,146	$0	$0	$0	$0	0.00%
EXPENDITURES							
PERSONNEL SERVICES	$0	$0	$0	$0	$0	$0	0.00%
SUPPLIES	0	0	0	0	0	0	0.00%
OTHER SERVICES & CHARGES	18,241	0	0	0	0	0	0.00%
CAPITAL OUTLAY	6,548	0	0	0	0	0	0.00%
OPERATING TRANSFERS	0	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	$24,789	$0	$0	$0	$0	$0	0.00%
FUND BALANCE - JANUARY 1	($4,309)	($28,146)	$0	$0	$0	$0	
EXCESS REVENUE OVER EXPENDITURE	($23,837)	$28,146	$0	$0	$0	$0	
FUND BALANCE - DECEMBER 31	($28,146)	$0	$0	$0	$0	$0	

FUTURE IMPACTS:

Additions to the Township's infrastructure increase future maintenance cost. The Street included in the 2010 street improvement project are schedule to be sealcoated in 2016 at a cost of around $110,000.

The Following table is the summary of the Towns five-year capital improvement plan.

WHITE BEAR TOWNSHIP

Capital Improvement Plan 2016 Thru 2020

EXPENDITURES:		Priority					
Project Name	Page #	Ranking	2016	2017	2018	2019	2020
Administration							
Replace Computer Servers	11	20.25			10,000		
Replace Desktop Computers & Monitors	12	20.25	5,000		3,000	1,000	6,000
Replace Laptop Computers	13	20.25	2,500			1,000	2,500
Software Upgrades	14	41.45	45,000				
Replace Paper Shredder	15	20.25					500
Replace/Purchase Office Furniture	16	18.25	3,500	3,500	3,500	3,500	3,500
Replace/Purchase File Cabinets	17	19.30					15,000
Elections							
Replace Voting Booths	18	27.65		5,000			
Town Buildings							
Replace/Purchase Cable/AV Equipment	19	18.70	1,000	1,000	1,000	1,000	1,000
Replace Office Chairs	20	28.15			1,200		1,200
Replace Office Carpet	21	31.60		30,000			
Replace Office Entrance Doors	22	36.55		25,000			
Repaint Administrative Office Interior	23	28.85	50,000				
Mill and Overlay/Reconst. Admin. Office Parking Lot	24	29.40				40,000	
Purchase Emergency Generator for Buildings	25	19.05			100,000		
Public Safety							
Replace Town Warning Sirens	26	42.25	20,000	20,000	20,000	20,000	
Public Works							
Replace/Purchase Speed Control Signs	27	33.00		10,000			
Replace T590 T4 Bobcat Tracks	28	24.75		3,500		3,500	
Replace Brush Chipper	29	33.15			45,000		
Replace Pickup Trucks	30	24.75		45,000	47,500	30,000	
Replace Single Axle Dump/Plow Trucks	31	28.60	275,000				
Replace Dump/Utility Trucks	32	27.25		85,000			
Replace Asphalt Roller	33	28.20	20,000				
Purchase Mini Excavator	34	24.55		65,000			
Replacement of Street Sweeper	35	34.65			260,000		
Replacement of Rounds Pickup Truck	36	27.50	38,000				
Purchase Stake Bed for Pickup Truck	37	13.95	3,500				
Replace Snow Plow Equipment	38	40.75	10,000	10,000	10,000	10,000	10,000
Purchase/Replace 800 Mghz Radios	39	27.35	3,750	3,750	3,750	3,750	
Purchase Plasma Cutter	40	14.15	2,600				
Replace Public Works Fuel Tank Facility	41	45.00		40,000			
Purchase Dumpster for Hook Truck	42	19.35	5,500				
Construct Public Works Staging Area	43	18.25	35,000				
Improve Ice Dam Mitigation on Public Works Roof	44	20.75		25,000			
Road and Bridge							
Replacement of Street Name Signs	45	27.60				200,000	

WHITE BEAR TOWNSHIP

Capital Improvement Plan 2016 Thru 2020

EXPENDITURES CONTINUED:		Priority					
Project Name	Page #	Ranking	2016	2017	2018	2019	2020
Parks							
Replace Zero Turn Mowers	46	34.65			25,000		
Replace Turf Fertilizer Spreader	47	20.55	6,000				
Replace Large Turf Mower	48	25.80		64,000			
Replacement of Park Refuse/Recycling Containers	49	25.05	7,000	13,000	13,000		
Eagle Park Improvements	50	22.80	85,000				
Bellaire Beach Improvements	51	17.05		40,000	60,000		
Rebuild Bellaire Park Tennis Courts/Inline Skate Area	52	29.30			30,000		
Columbia Park Parking Lot Replacement	53	27.90			60,000		
Birch Park Handicapped Accessibility Improve.	54	17.05		1,000			
Repair Ballfield Back Stops	55	35.90				5,000	
Replace Various Park Signs	56	27.35		3,000	3,000	3,000	3,000
Columbia Park Trail Sealcoating	57	20.95		2,000			
Replace Picnic Shelter Roof at Mead Park	58	26.15		10,000			
Replace Picnic Shelter at Fox Meadow Park	59	26.15			10,000		
Rebuild Longville Park Tennis Courts	60	27.30	70,000				
Replace Playground Equipment at Columbia Park	61	28.40				80,000	
Replace Playground Equipment at Mead Park	62	28.40					50,000
Replace Playground Equipment at Apple Tree Park	63	28.40		70,000			
Bald Eagle Trial Development	64	33.30					100,000
Bruce Vento Trail Development	65	31.80				100,000	
Buffalo Street Trail Development	66	33.30					150,000
Centerville Road Trail Development	67	33.30					150,000
County Road H2 Trail Development	68	33.30				300,000	
County Road J Trail Development	69	33.30					100,000
Northeast Area Trail Development	70	33.30	30,000				
White Bear Parkway Trail Development	71	33.30	2,000				
Community (Polar Lakes) Park							
Repair Ballfield Fencing	72	27.15		15,000			
Grandstand Construction	73	15.50					400,000
Soccer Field Restroom Facility Construction	74	28.50			250,000		
Baseball Field Restroom Facility Construction	75	28.50			250,000		
Purchase Baseball Field #3 Scoreboard	76	20.40				15,000	
Replace Dugout Roofs	77	24.70		16,000			
Repair/Replace Signs	78	27.35	3,000				
General Polar Lakes Park Improvements	79	23.20	51,000	51,000	51,000	51,000	51,000
Construct Amphitheatre/Band Shell	80	24.40					500,000
Replace Playground Equipment	81	28.40				200,000	
Infrastructure							
2016 Road Mill and Overlay/Reconstruction	82	36.20	1,600,000				
2020 Road Mill and Overlay/Reconstruction	83	36.20					1,893,040
2016 to 2020 Sealcoat Projects	84	36.95	110,000	135,000	120,000	140,000	150,000

WHITE BEAR TOWNSHIP
Capital Improvement Plan 2016 Thru 2020

EXPENDITURES CONTINUED:		Priority					
Project Name	Page #	Ranking	2016	2017	2018	2019	2020
Water Fund							
Well Pumphouse Improvements	85	30.35		150,000			
Water Tower Painting - Northeast Tower	86	24.75		1,110,000			
Water Tower Painting - Hammond Road Tower	87	24.75			970,000		
Hydrant Rehabilitation	88	41.25	20,000	20,000	20,000	20,000	20,000
Replacement of Hugo Road Water main	89	33.10		500,000			
Installation of Radio Read Devices	90	24.10	70,000	70,000	70,000	70,000	
Well Pump Rehabilitation	91	34.00	30,000	30,000		50,000	
GIS Integration of Township Infrastructure	92	28.85	50,000	25,000	25,000	25,000	25,000
Sewer Fund							
Sanitary Sewer Lining in South Area of Town	93	35.30	1,500,000				
Rehabilitation of Lift Stations	94	31.20	250,000	155,000	160,000		
Sanitary Sewer Manhole Grouting	95	33.80	10,000	10,000	10,000	10,000	10,000
Storm Water Utility Fund							
South Shore Area Storm Water Improvements	96	28.20	500,000				
Replacement of Storm Water Culverts	97	29.30	30,000	30,000	30,000	30,000	30,000
Storm Water Structure Repairs	98	36.75	20,000	20,000	20,000	20,000	20,000
Pond/Ditch Cleaning	99	36.75	95,000	20,000	125,000	130,000	200,000
Park Avenue/Stillwater Street Drainage Survey	100	31.35			10,000		
Stillwater Street Drainage Improvements	101	31.35					500,000
Gilfillan Hills Pond Drainage Valve	102	31.35	5,000				
Beaver Street Drainage Improvements	103	31.35		25,000			
Allendale Drive Ditch Cleaning	104	31.35		20,000			
Pioneer Lane Ditch Cleaning	105	31.35		50,000			
Lake Avenue Ditch Cleaning	106	31.35			25,000		
Otterview Trail Drainage Improvements	107	31.35		35,000			
Barry Lane Removal Of Sediment In Basin	108	37.35	50,000				
Replace Hammond Road Catch Basin	109	34.85				20,000	
Total Expenditures			5,114,350	3,061,750	2,841,950	1,582,750	4,391,740

Revenue (Funding) Source:							
Revenue Description			2016	2017	2018	2019	2020
General Fund - Road & Bridge			0	0	0	200,000	0
General Fund - Park & Recreation			194,000	137,000	174,000	488,000	553,000
General Fund - Park Reserves			0	0	0	0	0
Improvement Funds			530,000	155,000	140,000	160,000	623,260
Special Assessments			2,200,000	0	0	0	1,419,780
Community Park Improvement Fund			54,000	82,000	551,000	266,000	951,000
Water Fund			145,000	1,892,500	1,072,500	152,500	32,500
Sewer Fund			1,035,000	177,500	182,500	22,500	22,500
Storm Water Utility Fund			450,000	200,000	210,000	200,000	750,000
Capital Building Fund			90,500	120,000	100,000	40,000	0
Capital Equipment Fund			405,150	286,750	404,450	53,750	39,700
Trade-In/Salvage Value			10,700	9,000	5,500	0	0
Grants			0	0	0	0	0
Total Revenue Sources			5,114,350	3,059,750	2,839,950	1,582,750	4,391,740

The Town's complete CIP, including project details are available on the Town's website.

WHITE BEAR TOWNSHIP
Capital Improvement Plan 2016 Thru 2020

Project Name:	Replace Town Warning Sirens
Priority Ranking:	42.25
Project Type:	Miscellaneous Equipment
Useful Life:	20 years
Responsible Dept.:	Public Works/Public Safety

Project Description & Justification:

Replace original early warning sirens purchased in 1984 with new sirens with new technology to improve warnings to residents. The Town would work with Ramsey County to purchase the correct activation devices to operate with the sirens.

Expenditures	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Improvement Fund	20,000	20,000	20,000	20,000		80,000
Total	20,000	20,000	20,000	20,000	0	80,000

Funding Source	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Improvement Fund	20,000	20,000	20,000	20,000		80,000
Total	20,000	20,000	20,000	20,000	0	80,000

Operational Impact/Other Comments:

The future budget impact will be an increase in annual maintenance related to electrical repairs and possible to stay current with technology.

Operating Budget Impact	**2016**	**2017**	**2018**	**2019**	**2020**
Fund - Police & Animal Control	500	500	500	500	500
Total	500	500	500	500	500

Priority Ranking Criteria	Weighting Factor	Priority Factor	Score
Public Health & Safety	1.50	5	7.50
Employee Health & Safety	1.25	5	6.25
Regulatory Mandate	1.50	0	0.00
Frequent Problems	1.25	2	2.50
Ability to Finance	1.00	5	5.00
Cost of Project	1.00	5	5.00
Generates Revenue	1.20	0	0.00
Generates Cost Savings	1.20	0	0.00
Ongoing Operation Costs	1.00	3	3.00
Age or Condition of Existing	1.00	5	5.00
Public Benefit	1.10	5	5.50
Public Demand	1.25	2	2.50
Synergy with Other Projects	1.10	0	0.00
Strategic Goal	1.05	0	0.00
Comprehensive Plan Component	1.05	0	0.00
Total Score			42.25

WHITE BEAR TOWNSHIP
Capital Improvement Plan 2016 Thru 2020

Project Name:	Repair/Replace Signs at Polar Lakes Park
Priority Ranking:	27.35
Project Type:	Park Improvements
Useful Life:	20 Years
Responsible Dept.:	Parks

Project Description & Justification:

Repair/replace monument entrance sign and various other signs at/in Polar Lakes Park.

Expenditures	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Community Park Improv. Fund	3,000					3,000
Total	3,000	0	0	0	0	3,000

Funding Source	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Community Park Improv. Fund	3,000					3,000
Total	3,000	0	0	0	0	3,000

Operational Impact/Other Comments:

Will require minor maintenance

Operating Budget Impact	**2016**	**2017**	**2018**	**2019**	**2020**
General Fund - Park & Rec.		100	100	100	100
Total	0	100	100	100	100

Priority Ranking Criteria	Weighting Factor	Priority Factor	Score
Public Health & Safety	1.50	0	0.00
Employee Health & Safety	1.25	0	0.00
Regulatory Mandate	1.50	0	0.00
Frequent Problems	1.25	2	2.50
Ability to Finance	1.00	5	5.00
Cost of Project	1.00	5	5.00
Generates Revenue	1.20	0	0.00
Generates Cost Savings	1.20	2	2.40
Ongoing Operation Costs	1.00	5	5.00
Age or Condition of Existing	1.00	4	4.00
Public Benefit	1.10	2	2.20
Public Demand	1.25	1	1.25
Synergy with Other Projects	1.10	0	0.00
Strategic Goal	1.05	0	0.00
Comprehensive Plan Component	1.05	0	0.00
Total Score			27.35

WHITE BEAR TOWNSHIP
Capital Improvement Plan 2016 Thru 2020

Project Name:	Polar Lakes Park Improvements
Priority Ranking:	23.20
Project Type:	Park Improvements
Useful Life:	20 Years
Responsible Dept.:	Parks

Project Description & Justification:

Continue to develop and add amenities to the Town's community park - Polar Lakes Park. Improvements planned include a parking lot expansion and construction of a round-about, replace playground equipment, add access gates to batting cages for equipment, rebuild wider trails and repainting of kiosks.

Expenditures	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Community Park Improv. Fund	51,000	51,000	51,000	51,000	51,000	255,000
Total	51,000	51,000	51,000	51,000	51,000	255,000

Funding Source	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Community Park Improv. Fund	51,000	51,000	51,000	51,000	51,000	255,000
Total	51,000	51,000	51,000	51,000	51,000	255,000

Operational Impact/Other Comments:

Will depend and vary on the improvements added to the park

Operating Budget Impact	**2016**	**2017**	**2018**	**2019**	**2020**
General Fund - Park & Rec.					
Total	0	0	0	0	0

Priority Ranking Criteria	Weighting Factor	Priority Factor	Score
Public Health & Safety	1.50	0	0.00
Employee Health & Safety	1.25	0	0.00
Regulatory Mandate	1.50	0	0.00
Frequent Problems	1.25	0	0.00
Ability to Finance	1.00	1	1.00
Cost of Project	1.00	1	1.00
Generates Revenue	1.20	2	2.40
Generates Cost Savings	1.20	0	0.00
Ongoing Operation Costs	1.00	1	1.00
Age or Condition of Existing	1.00	0	0.00
Public Benefit	1.10	4	4.40
Public Demand	1.25	4	5.00
Synergy with Other Projects	1.10	0	0.00
Strategic Goal	1.05	5	5.25
Comprehensive Plan Component	1.05	3	3.15
Total Score			23.20

WHITE BEAR TOWNSHIP
Capital Improvement Plan 2016 Thru 2020

Project Name:	2016 Road Mill and Overlay/Reconstruction
Priority Ranking:	36.20
Project Type:	Infrastructure Improvements
Useful Life:	25 Years
Responsible Dept.:	Public Works

Project Description & Justification:

Mill and overlay with possibly concrete curb replacement for the following Township streets; Homewood Avenue, Arbor Drive, Lakewood Avenue, Glen Oaks Avenue, Forest Court, Summit Lane, Hillaire Road, and Ralph Street.

Expenditures	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Improvement Funds	1,600,000					1,600,000
Total	1,600,000	0	0	0	0	1,600,000

Funding Source	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Improvement Funds	400,000					400,000
Special Assessments	1,200,000					1,200,000
Total	1,600,000	0	0	0	0	1,600,000

Operational Impact/Other Comments:

Will reduce the labor spent performing street repairs and patching.

Operating Budget Impact	**2016**	**2017**	**2018**	**2019**	**2020**
Total	0	0	0	0	0

Priority Ranking Criteria	Weighting Factor	Priority Factor	Score
Public Health & Safety	1.50	4	6.00
Employee Health & Safety	1.25	2	2.50
Regulatory Mandate	1.50	0	0.00
Frequent Problems	1.25	4	5.00
Ability to Finance	1.00	1	1.00
Cost of Project	1.00	1	1.00
Generates Revenue	1.20	0	0.00
Generates Cost Savings	1.20	3	3.60
Ongoing Operation Costs	1.00	4	4.00
Age or Condition of Existing	1.00	5	5.00
Public Benefit	1.10	3	3.30
Public Demand	1.25	3	3.75
Synergy with Other Projects	1.10	0	0.00
Strategic Goal	1.05	1	1.05
Comprehensive Plan Component	1.05	0	0.00
Total Score			36.20

WHITE BEAR TOWNSHIP
Capital Improvement Plan 2016 Thru 2020

Project Name:	2016 to 2020 Sealcoat Projects
Priority Ranking:	36.95
Project Type:	Infrastructure Improvements
Useful Life:	5 - 8 Years
Responsible Dept.:	Public Works

Project Description & Justification:

Proactively maintain Township roads through an annual sealcoat (an oil and rock application) on a regular schedule of 5 to 8 years. Sealcoating roads can extend the roads useful life.

Expenditures	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Improvement Funds	110,000	135,000	120,000	140,000	150,000	655,000
Total	110,000	135,000	120,000	140,000	150,000	655,000

Funding Source	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Improvement Funds	110,000	135,000	120,000	140,000	150,000	655,000
Total	110,000	135,000	120,000	140,000	150,000	655,000

Operational Impact/Other Comments:

Will reduce the labor spent performing street repairs and patching.

Operating Budget Impact	**2016**	**2017**	**2018**	**2019**	**2020**
Total	0	0	0	0	0

Priority Ranking Criteria	Weighting Factor	Priority Factor	Score
Public Health & Safety	1.50	3	4.50
Employee Health & Safety	1.25	1	1.25
Regulatory Mandate	1.50	0	0.00
Frequent Problems	1.25	2	2.50
Ability to Finance	1.00	3	3.00
Cost of Project	1.00	3	3.00
Generates Revenue	1.20	0	0.00
Generates Cost Savings	1.20	4	4.80
Ongoing Operation Costs	1.00	4	4.00
Age or Condition of Existing	1.00	5	5.00
Public Benefit	1.10	4	4.40
Public Demand	1.25	1	1.25
Synergy with Other Projects	1.10	2	2.20
Strategic Goal	1.05	1	1.05
Comprehensive Plan Component	1.05	0	0.00
Total Score			36.95

WHITE BEAR TOWNSHIP
Capital Improvement Plan 2016 Thru 2020

Project Name:	Hydrant Rehabilitation
Priority Ranking:	41.25
Project Type:	Water Maintenance
Useful Life:	50 Years
Responsible Dept.:	Water

Project Description & Justification:

Replacement of existing operating hardware in the barrel of the hydrant due to improved parts and availability of existing parts.

Expenditures	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Water Fund	20,000	20,000	20,000	20,000	20,000	100,000
Total	20,000	20,000	20,000	20,000	20,000	100,000

Funding Source	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Water Fund	20,000	20,000	20,000	20,000	20,000	100,000
Total	20,000	20,000	20,000	20,000	20,000	100,000

Operational Impact/Other Comments:

Reduced ongoing maintenance of existing hydrants.

Operating Budget Impact	**2016**	**2017**	**2018**	**2019**	**2020**
Water Fund	(200)	(200)	(200)	(200)	(200)
Total	(200)	(200)	(200)	(200)	(200)

Priority Ranking Criteria	Weighting Factor	Priority Factor	Score
Public Health & Safety	1.50	4	6.00
Employee Health & Safety	1.25	3	3.75
Regulatory Mandate	1.50	0	0.00
Frequent Problems	1.25	4	5.00
Ability to Finance	1.00	3	3.00
Cost of Project	1.00	4	4.00
Generates Revenue	1.20	0	0.00
Generates Cost Savings	1.20	3	3.60
Ongoing Operation Costs	1.00	4	4.00
Age or Condition of Existing	1.00	5	5.00
Public Benefit	1.10	4	4.40
Public Demand	1.25	2	2.50
Synergy with Other Projects	1.10	0	0.00
Strategic Goal	1.05	0	0.00
Comprehensive Plan Component	1.05	0	0.00
Total Score			41.25

WHITE BEAR TOWNSHIP

1858
RAMSEY COUNTY
MINNESOTA

ENTERPRISE FUNDS

ENTERPRISE FUNDS

DESCRIPTION:

An Enterprise Fund is a fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services, which are entirely or predominantly self-supporting by user charges. The Township operates three Enterprise Funds. The accrual basis of accounting is used for these funds. However, capital outlay items are recorded as expenses. This page is a summary of the Enterprise Funds.

OBJECTIVES:

See the individual funds for their goals.

MEASURABLE WORKLOAD DATA:

See the individual funds for their measurable workload data.

BUDGET COMMENTARY:

The main revenue source for all Township enterprise funds is the Town's quarterly utility billings to system users. The Township annually reviews and adjusted its water, sanitary sewer, and storm water rates. 2012 was the first year the Township billed water based on usage, which replacing the old flat rate system of billing and 2015 was the first year the Township billed sanitary sewer based on actual water use during the winter quarter for residential use. The rates for all three utilities are being adjusted in 2016.

See the individual funds for budget explanations and changes.

BUDGET:

REVENUES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET	% CHANGE
PROPERTY TAXES	$0	$0	$0	$0	$0	$0	0.00%
LICENSES & PERMITS	0	0	0	0	0	0	0.00%
INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0	0.00%
CHARGES FOR SERVICES	3,244,255	2,722,413	2,596,358	2,680,000	2,599,067	4,325,000	61.38%
FINES & FORFEITS	0	0	0	0	0	0	0.00%
SPECIAL ASSESSMENTS	127,319	119,948	98,217	97,800	105,698	104,000	6.34%
INTEREST EARNING	145,703	(134,853)	185,843	102,156	95,861	84,170	-17.61%
MISCELLANEOUS	60,057	22,722	3,951	2,000	9,723	1,000	-50.00%
OPERATING TRANSFERS	31,313	30,750	55,375	0	125,000	0	0.00%
BOND PROCEEDS	0	0	0	0	0	0	0.00%
TOTAL REVENUES	$3,608,647	$2,760,980	$2,939,744	$2,881,956	$2,935,349	$4,514,170	56.64%
EXPENDITURES							
PERSONNEL SERVICES	$637,985	$630,936	$654,374	$726,901	$640,660	$727,898	0.14%
SUPPLIES	99,899	233,605	246,097	162,138	178,995	188,605	16.32%
OTHER SERVICES & CHARGES	2,077,590	2,343,176	2,377,742	2,496,768	2,458,961	2,828,805	13.30%
CAPITAL OUTLAY	200,589	24,416	63,106	3,560,000	163,230	2,370,000	-33.43%
DEBT SERVICE	83,756	109,618	55,868	53,606	31,035	44,312	-17.34%
OPERATING TRANSFERS	140,218	139,616	136,618	117,426	679,375	0	-100.00%
TOTAL EXPENDITURES	$3,240,037	$3,481,367	$3,533,805	$7,116,839	$4,152,256	$6,159,620	-13.45%
FUND BALANCE - JANUARY 1	$21,655,665	$22,024,275	$21,303,888	$20,709,827	$20,709,827	$19,492,920	
EXCESS REVENUE OVER EXPENDITURE	$368,610	($720,387)	($594,061)	($4,234,883)	($1,216,907)	($1,645,450)	
FUND BALANCE - DECEMBER 31	$22,024,275	$21,303,888	$20,709,827	$16,474,944	$19,492,920	$17,847,470	

WATER OPERATING FUND

DEPARTMENT: **Water Operating**
SUPERVISOR: **Public Works Director**
Fund #: **601**
ACTIVITY #: **4940**

ACTIVITY SCOPE:

This fund provides for all maintenance and repair of the Township's water system. Currently, the Township maintains three water towers and six wells. The Township provides water service to a small portion of North Oaks and White Bear Lake residents. The Water Operating Fund is self-sustaining from revenues derived from utility charges for use of water.

OBJECTIVES:

1. Keep all wells and water towers functioning safely and efficiently.

2. Perform routine maintenance to assure long life of the equipment.

3. Monitor water rates to assure funding of operations and a portion of infrastructure replacement.

4. Replace touch pad meters with drive by radio read meters.

MEASURABLE WORKLOAD DATA:

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATED
# Of Wells	6	6	6	6
Gals Of Water Pumped	367,441,432	422,828,000	411,681,000	410,000,000
Miles Of Water Mains	65.83	65.83	65.83	65.83
Service Connections	4,758	4,760	4,779	4,800

BUDGET COMMENTARY:

The main revenue source is water revenues. In 2012 the Township began billing water based on actual water usage and implemented a tiered rate structure where the more water used the higher the water rate. This rate structure was put in place to encourage water conservation and replace the previous system of a flat fee for water regardless of water used. The Township adjusted review water billing rates and system to include more rate tiers in 2013 and revised again for 2016. The water revenue in 2016 reflects the changes in billing rates.

The Township special assesses all unpaid water bills each year and charges an administrative fee when doing so of $40.

Personnel services reflect a cost-of-living increase for employees, the addition of a public workers maintenance person, and employee turnover in 2015 in public works. These result in an increase of 0.61% from 2015.

Increase in the supply budgets reflects an increase in chemical costs for the treatment of the Town's water for discoloration due to chemical imbalances.

Capital outlay includes funding of hydrant rehabilitation, well rehabilitation, GIS integration, and installation of radio meter reading systems. All capital outlay purchases are included in the Town's 5-year capital improvement plan.

The operating transfer in the past was to the 2004A Public Facility Bond Fund for the water funds share of debt payments, which was retired in 2015.

BUDGET:

REVENUES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET	% CHANGE
PROPERTY TAXES	$0	$0	$0	$0	$0	$0	0.00%
LICENSES & PERMITS	0	0	0	0	0	0	0.00%
INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0	0.00%
CHARGES FOR SERVICES	1,866,129	1,355,141	1,234,526	1,330,000	1,193,667	1,635,000	22.93%
FINES & FORFEITS	0	0	0	0	0	0	0.00%
SPECIAL ASSESSMENTS	67,113	51,785	42,414	43,000	48,356	45,000	4.65%
INTEREST EARNING	56,012	(43,360)	95,342	49,997	49,619	44,484	-11.03%
MISCELLANEOUS	6,137	10,025	2,257	1,000	9,723	500	-50.00%
OPERATING TRANSFERS	0	0	0	0	0	0	0.00%
BOND PROCEEDS	0	0	0	0	0	0	0.00%
TOTAL REVENUES	$1,995,391	$1,373,591	$1,374,539	$1,423,997	$1,301,365	$1,724,984	21.14%
EXPENDITURES							
PERSONNEL SERVICES	$302,346	$298,441	$312,791	$336,585	$305,344	$338,649	0.61%
SUPPLIES	81,488	210,328	207,166	135,495	151,026	151,015	11.45%
OTHER SERVICES & CHARGES	760,424	966,090	889,894	979,430	960,212	1,012,355	3.36%
CAPITAL OUTLAY	26,313	23,856	61,887	1,632,500	23,695	145,000	-91.12%
DEBT SERVICE	70,714	79,817	46,588	44,627	24,630	35,907	-19.54%
OPERATING TRANSFERS	70,109	69,808	66,434	58,713	339,687	0	-100.00%
TOTAL EXPENDITURES	$1,311,394	$1,648,340	$1,584,760	$3,187,350	$1,804,594	$1,682,926	-47.20%
FUND BALANCE - JANUARY 1	$9,922,615	$10,606,612	$10,331,863	$10,121,642	$10,121,642	$9,618,413	
EXCESS REVENUE OVER EXPENDITURE	$683,997	($274,749)	($210,221)	($1,763,353)	($503,229)	$42,058	
FUND BALANCE - DECEMBER 31	$10,606,612	$10,331,863	$10,121,642	$8,358,289	$9,618,413	$9,660,471	

DEBT PAYMENT SCHEDULE*:

YEAR DUE	JAN. 1 DEBT OUTSTANDING	PRINCIPAL DUE	INTEREST DUE
2015	$1,375,517.90	$231,511.72	$43,738.18
2016	$1,144,006.10	$245,238.09	$35,288.98
2017	$898,768.01	$249,291.09	$26,424.24
2018	$649,476.92	$257,397.09	$17,238.73
2019	$392,079.83	$279,229.45	$7,395.68
2020	$112,850.38	$36,049.45	$1,919.24
2021	$76,800.93	$37,616.82	$1,218.63
2022	$39,184.11	$39,184.11	$421.23

*Debt schedule is shown based on the calendar year payment schedule and not on an accrual basis. Also bond principal is not a budgeted expense.

SEWER OPERATING FUND

DEPARTMENT: **Sewer Operating**
SUPERVISOR: **Public Works Director**
Fund #: **602**
ACTIVITY #: **4950**

ACTIVITY SCOPE:

The Sewer Operating Fund is responsible for the maintenance of all Township lift stations and sanitary sewer lines. All tools and equipment parts associated with operating the Township's municipal sewer system are budgeted here. The Sewer Operating Fund is self-sustaining from revenues derived from utility charges.

OBJECTIVES:

1. Keep all lift stations and sewer lines functioning safely and efficiently.

2. Routine maintenance to assure long life of the equipment.

MEASURABLE WORKLOAD DATA:

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATED
Gals of Sewage Treated (Millions)	362	360	350	345
Miles of Sewer Lines	64.42	64.42	64.42	64.42
Service Connections	4,661	4,661	4,661	4,682

BUDGET COMMENTARY:

The main revenue source is sewer revenues, which are based on the Township's estimated number of sewer connections, past water usage and sewer rate. Rates are set to cover operating costs and 75% of infrastructure replacement. In 2015 the Town reviewed and adjusted it sanitary sewer rate effective for 2016. The new rate will be a base rate of $46.00 for water use of 5,000 gallons or less and $1.08 per thousand gallons of water above 5,000 gallons compared to a base rate of $46.39 and $1.02 per thousand above 5,000 gallons based on water usage in the winter quarter.

Similar to the Water Operating Fund, the Sewer Fund special assesses all delinquent sewer bills and charges an administrative fee of $40 for doing so.

The past operating transfer into the Sewer Operating Fund was from the General Fund Parks department and Community Park Fund for the repayment of the YMCA Loan payment, which was paid off in 2011 with sewer funds.

Personnel services reflect the changes described in the Water Fund previously and in the Executive Summary.

The largest expense within Other Services and Charges are the M.C.E.S. Charges for sewer treatment. These charges are based on actual sewer flows and sewer treatment costs charged by the M.C.E.S. The Township's flows have decreased from the past year but cost have increased resulting in an increase in costs.

The capital outlay expenses as outlined in the Town's five-year capital improvement plan include; rehabilitation of lift stations and manhole grouting where needed and relining of sanitary sewer lines in the south area of the Township.

The past transfer was to the 2004A Public Facility Bond Fund for the sewer fund's share of debt payments. This debt was retired in 2015.

BUDGET:

REVENUES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET	% CHANGE
PROPERTY TAXES	$0	$0	$0	$0	$0	$0	0.00%
LICENSES & PERMITS	0	0	0	0	0	0	0.00%
INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0	0.00%
CHARGES FOR SERVICES	1,236,225	1,224,141	1,211,173	1,210,000	1,143,224	2,290,000	89.26%
FINES & FORFEITS	0	0	0	0	0	0	0.00%
SPECIAL ASSESSMENTS	47,023	53,503	47,502	43,000	43,166	45,000	4.65%
INTEREST EARNING	77,301	(78,048)	83,021	47,162	42,676	35,586	-24.55%
MISCELLANEOUS	53,920	12,022	200	1,000	0	500	-50.00%
OPERATING TRANSFERS	31,313	30,750	30,375	0	0	0	0.00%
BOND PROCEEDS	0	0	0	0	0	0	0.00%
TOTAL REVENUES	$1,445,782	$1,242,368	$1,372,271	$1,301,162	$1,229,066	$2,371,086	82.23%
EXPENDITURES							
PERSONNEL SERVICES	$264,562	$263,929	$271,566	$305,103	$265,955	$290,762	-4.70%
SUPPLIES	14,635	19,507	32,591	22,775	23,608	33,750	48.19%
OTHER SERVICES & CHARGES	1,224,815	1,198,739	1,357,459	1,394,713	1,394,536	1,626,590	16.63%
CAPITAL OUTLAY	173,806	175	1,219	1,697,500	138,350	1,525,000	-10.16%
DEBT SERVICE	8,746	19,986	6,223	6,021	3,447	5,636	-6.39%
OPERATING TRANSFERS	70,109	69,808	66,434	58,713	339,688	0	-100.00%
TOTAL EXPENDITURES	$1,756,673	$1,572,144	$1,735,492	$3,484,825	$2,165,584	$3,481,738	-0.09%
FUND BALANCE - JANUARY 1	$10,741,023	$10,430,132	$10,100,356	$9,737,135	$9,737,135	$8,800,617	
EXCESS REVENUE OVER EXPENDITURE	($310,891)	($329,776)	($363,221)	($2,183,663)	($936,518)	($1,110,652)	
FUND BALANCE - DECEMBER 31	$10,430,132	$10,100,356	$9,737,135	$7,553,472	$8,800,617	$7,689,965	

DEBT PAYMENT SCHEDULE*:

YEAR DUE	JAN. 1 DEBT OUTSTANDING	PRINCIPAL DUE	INTEREST DUE
2015	$418,952.53	$48,340.68	$6,021.29
2016	$370,611.85	$50,642.61	$5,636.29
2017	$319,969.24	$50,642.61	$5,117.21
2018	$269,326.63	$50,642.61	$4,484.18
2019	$218,684.02	$52,944.55	$3,718.78
2020	$165,739.47	$52,944.55	$2,818.72
2021	$112,794.92	$55,246.49	$1,789.76
2022	$57,548.43	$57,548.43	$618.65

*Debt schedule is shown based on the calendar year payment schedule and not on an accrual basis. Also bond principal is not a budgeted expense.

STORM WATER UTILITY FUND

DEPARTMENT: **Storm Water Utility**
SUPERVISOR: **Public Works Director**
Fund #: **603**
ACTIVITY #: **4960**

ACTIVITY SCOPE:

This fund provides for all maintenance and repair of the Township's storm water system. The Storm Water Utility Fund is self-sustaining from revenues derived from utility charges.

OBJECTIVES:

1. Routine maintenance on storm water system to avoid flooding during heavy rains and spring snow melts.

MEASURABLE WORKLOAD DATA:

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATED
Miles of Storm Water Lines/Culverts	15	15	15	15

BUDGET COMMENTARY:

The main revenue source is the storm water utility charge. The Town reviewed this charge for possible adjustments in 2016 and determined based on project needs and increased operating cost that the rate needed to increase from $49.92 per year to $68.00 per year.

Personnel services accounts for public works maintenance workers time for maintaining the system and the accounting clerk's time.

In 2016, the Town has budgeted $30,000 for the replacement of various storm water culverts around the Township, $500,000 to construct a storm water system in the South Shore are of Town, $20,000 for repairs to existing infrastructure and $150,000 for cleaning storm water ponds and ditches.

BUDGET:

REVENUES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET	% CHANGE
PROPERTY TAXES	$0	$0	$0	$0	$0	$0	0.00%
LICENSES & PERMITS	$0	$0	$0	$0	$0	$0	0.00%
INTERGOVERNMENTAL REVENUES	$0	$0	$0	$0	$0	$0	0.00%
CHARGES FOR SERVICES	$141,901	$143,131	$150,659	$140,000	$262,176	$400,000	185.71%
FINES & FORFEITS	$0	$0	$0	$0	$0	$0	0.00%
SPECIAL ASSESSMENTS	$13,183	$14,660	$8,301	$11,800	$14,176	$14,000	18.64%
INTEREST EARNING	$12,390	($13,445)	$7,480	$4,997	$3,566	$4,100	-17.95%
MISCELLANEOUS	$0	$675	$1,494	$0	$0	$0	0.00%
OPERATING TRANSFERS	$0	$0	$25,000	$0	$125,000	$0	0.00%
BOND PROCEEDS	$0	$0	$0	$0	$0	$0	0.00%
TOTAL REVENUES	$167,474	$145,021	$192,934	$156,797	$404,918	$418,100	166.65%
EXPENDITURES							
PERSONNEL SERVICES	$71,077	$68,566	$70,017	$85,213	$69,361	$98,486	15.58%
SUPPLIES	$3,776	$3,770	$6,340	$3,868	$4,361	$3,840	-0.72%
OTHER SERVICES & CHARGES	$92,351	$178,347	$130,389	$122,625	$104,213	$189,860	54.83%
CAPITAL OUTLAY	$470	$385	$0	$230,000	$1,185	$700,000	204.35%
DEBT SERVICE	$4,296	$9,815	$3,057	$2,958	$2,958	$2,769	-6.39%
OPERATING TRANSFERS	$0	$0	$3,750	$0	$0	$0	0.00%
TOTAL EXPENDITURES	$171,970	$260,883	$213,553	$444,664	$182,078	$994,955	123.75%
FUND BALANCE - JANUARY 1	$992,027	$987,531	$871,669	$851,050	$851,050	$1,073,890	
EXCESS REVENUE OVER EXPENDITURE	($4,496)	($115,862)	($20,619)	($287,867)	$222,840	($576,855)	
FUND BALANCE - DECEMBER 31	$987,531	$871,669	$851,050	$563,183	$1,073,890	$497,035	

DEBT PAYMENT SCHEDULE*:

YEAR DUE	JAN. 1 DEBT OUTSTANDING	PRINCIPAL DUE	INTEREST DUE
2015	$205,786.57	$23,744.60	$2,957.62
2016	$182,041.97	$24,875.30	$2,768.50
2017	$157,166.67	$24,875.30	$2,513.53
2018	$132,291.37	$24,875.30	$2,202.59
2019	$107,416.07	$26,006.00	$1,826.64
2020	$81,410.07	$26,006.00	$1,384.54
2021	$55,404.07	$27,136.69	$879.11
2022	$28,267.38	$28,267.38	$303.87

*Debt schedule is shown based on the calendar year payment schedule and not on an accrual basis. Also bond principal is not a budgeted expense.

WHITE BEAR TOWNSHIP
Capital Improvement Plan 2016 Thru 2020

Project Name:	Installation of Radio Read Devices
Priority Ranking:	24.10
Project Type:	Water Equipment
Useful Life:	20 Years
Responsible Dept.:	Water

Project Description & Justification:

Phase in water meter radio read devices over the next five years replacing existing touch pad reads. This will shorten the meter reading time from two weeks plus to half a day.

Expenditures	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Water Fund	70,000	70,000	70,000	70,000		280,000
Total	70,000	70,000	70,000	70,000	0	280,000

Funding Source	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Water Fund	70,000	70,000	70,000	70,000		280,000
Total	70,000	70,000	70,000	70,000	0	280,000

Operational Impact/Other Comments:

Eliminate or reduce the Town's water meter reading contract.

Operating Budget Impact	**2016**	**2017**	**2018**	**2019**	**2020**
Water Fund	3,200	3,200	3,200	3,200	3,200
Total	3,200	3,200	3,200	3,200	3,200

Priority Ranking Criteria	Weighting Factor	Priority Factor	Score
Public Health & Safety	1.50	0	0.00
Employee Health & Safety	1.25	0	0.00
Regulatory Mandate	1.50	0	0.00
Frequent Problems	1.25	3	3.75
Ability to Finance	1.00	2	2.00
Cost of Project	1.00	1	1.00
Generates Revenue	1.20	0	0.00
Generates Cost Savings	1.20	4	4.80
Ongoing Operation Costs	1.00	4	4.00
Age or Condition of Existing	1.00	2	2.00
Public Benefit	1.10	3	3.30
Public Demand	1.25	0	0.00
Synergy with Other Projects	1.10	2	2.20
Strategic Goal	1.05	1	1.05
Comprehensive Plan Component	1.05	0	0.00
Total Score			24.10

WHITE BEAR TOWNSHIP
Capital Improvement Plan 2016 Thru 2020

Project Name:	Well Pump Rehabilitation
Priority Ranking:	37.85
Project Type:	Water Infrastructure
Useful Life:	40 Years
Responsible Dept.:	Water

Project Description & Justification:

Rehabilitate well motor (if required), well casing, well pump shaft, and well pump. Add transducer to well (if required). Well #2 in 2016, well #4 in 2017, and well #5 in 2019.

Expenditures	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Water Fund	30,000	30,000		50,000		110,000
Total	30,000	30,000	0	50,000	0	110,000

Funding Source	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Water Fund	30,000	30,000		50,000		110,000
Total	30,000	30,000	0	50,000	0	110,000

Operational Impact/Other Comments:

The rehabilitation of the well should reduce repair costs into the future.

Operating Budget Impact	**2016**	**2017**	**2018**	**2019**	**2020**
Water Fund	300	300	300	300	300
Total	300	300	300	300	300

Priority Ranking Criteria	Weighting Factor	Priority Factor	Score
Public Health & Safety	1.50	5	7.50
Employee Health & Safety	1.25	2	2.50
Regulatory Mandate	1.50	0	0.00
Frequent Problems	1.25	3	3.75
Ability to Finance	1.00	2	2.00
Cost of Project	1.00	2	2.00
Generates Revenue	1.20	0	0.00
Generates Cost Savings	1.20	2	2.40
Ongoing Operation Costs	1.00	4	4.00
Age or Condition of Existing	1.00	5	5.00
Public Benefit	1.10	4	4.40
Public Demand	1.25	0	0.00
Synergy with Other Projects	1.10	2	2.20
Strategic Goal	1.05	2	2.10
Comprehensive Plan Component	1.05	0	0.00
Total Score			37.85

WHITE BEAR TOWNSHIP
Capital Improvement Plan 2016 Thru 2020

Project Name:	GIS Integration of Township Infrastructure
Priority Ranking:	30.35
Project Type:	Other Improvements
Useful Life:	15 Years
Responsible Dept.:	Water/Sewer

Project Description & Justification:

Town needs to start locating Township infrastructure, such as manholes, weirs, lift stations, hydrants gate valves, etc. with a GPS then add that information as a layer on the Ramsey County GIS base maps. This will allow the Town to maintain its infrastructure in the most efficient and prudent manner. Cost in 2016 includes possible software to enhance the GIS system.

Expenditures	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Water Fund	25,000	12,500	12,500	12,500	12,500	75,000
Sewer Fund	25,000	12,500	12,500	12,500	12,500	75,000
Total	50,000	25,000	25,000	25,000	25,000	150,000

Funding Source	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Water Fund	25,000	12,500	12,500	12,500	12,500	75,000
Sewer Fund	25,000	12,500	12,500	12,500	12,500	75,000
Total	50,000	25,000	25,000	25,000	25,000	150,000

Operational Impact/Other Comments:

The Town would have to contract for this work and to maintain the system in the future.

Operating Budget Impact	**2016**	**2017**	**2018**	**2019**	**2020**
Water Fund	2,000	2,000	2,000	2,000	2,000
Sewer Fund	2,000	2,000	2,000	2,000	2,000
Total	4,000	4,000	4,000	4,000	4,000

Priority Ranking Criteria	Weighting Factor	Priority Factor	Score
Public Health & Safety	1.50	3	4.50
Employee Health & Safety	1.25	1	1.25
Regulatory Mandate	1.50	1	1.50
Frequent Problems	1.25	3	3.75
Ability to Finance	1.00	4	4.00
Cost of Project	1.00	4	4.00
Generates Revenue	1.20	1	1.20
Generates Cost Savings	1.20	2	2.40
Ongoing Operation Costs	1.00	1	1.00
Age or Condition of Existing	1.00	0	0.00
Public Benefit	1.10	3	3.30
Public Demand	1.25	1	1.25
Synergy with Other Projects	1.10	2	2.20
Strategic Goal	1.05	0	0.00
Comprehensive Plan Component	1.05	0	0.00
Total Score			30.35

WHITE BEAR TOWNSHIP
Capital Improvement Plan 2016 Thru 2020

Project Name:	Sanitary Sewer Lining in South Area of Town
Priority Ranking:	35.30
Project Type:	Infrastructure Improvements
Useful Life:	60 Years
Responsible Dept.:	Public Works

Project Description & Justification:

Insert a lining into the sanitary sewermains in the South area of Town which was originally constructed in the 1960's. This project would be completed as part of a street overlay project. The lining would seal the existing mains eliminating infiltration of clean ground water into the system.

Expenditures	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Sewer Fund	1,500,000					1,500,000
Total	1,500,000	0	0	0	0	1,500,000

Funding Source	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Sewer Fund	750,000					750,000
Special Assessments	750,000					750,000
Total	1,500,000	0	0	0	0	1,500,000

Operational Impact/Other Comments:

Should reduce the possiblity of sanitary sewer backups due to excess flows beyond capacity and sewer backups.

Operating Budget Impact	**2016**	**2017**	**2018**	**2019**	**2020**
Sewer Fund		250	250	250	250
Total	0	250	250	250	250

Priority Ranking Criteria	Weighting Factor	Priority Factor	Score
Public Health & Safety	1.50	3	4.50
Employee Health & Safety	1.25	2	2.50
Regulatory Mandate	1.50	0	0.00
Frequent Problems	1.25	4	5.00
Ability to Finance	1.00	1	1.00
Cost of Project	1.00	1	1.00
Generates Revenue	1.20	0	0.00
Generates Cost Savings	1.20	3	3.60
Ongoing Operation Costs	1.00	5	5.00
Age or Condition of Existing	1.00	5	5.00
Public Benefit	1.10	3	3.30
Public Demand	1.25	0	0.00
Synergy with Other Projects	1.10	4	4.40
Strategic Goal	1.05	0	0.00
Comprehensive Plan Component	1.05	0	0.00
Total Score			35.30

WHITE BEAR TOWNSHIP
Capital Improvement Plan 2016 Thru 2020

Project Name:	Rehabilitation of Lift Stations
Priority Ranking:	31.20
Project Type:	Sewer Infrastructure
Useful Life:	25 Years
Responsible Dept.:	Sewer

Project Description & Justification:

Rehabilitate 1 of the Town's 10 sewer lift stations, which includes replacement of the control panel, lift pumps, related hardware, and when necessary, replace fence enclosure.
Lift stations schedule for rehabilitation include lift stations #5 in 2016, #10 in 2017, and #9 in 2018

Expenditures	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Sewer Fund	250,000	155,000	160,000			565,000
Total	250,000	155,000	160,000	0	0	565,000

Funding Source	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Sewer Fund	250,000	155,000	160,000			565,000
Total	250,000	155,000	160,000	0	0	565,000

Operational Impact/Other Comments:

On-going minor maintenance, which would be offset by less staff callouts due to failures.
Reduce service calls for repairs from outside vendors.

Operating Budget Impact	**2016**	**2017**	**2018**	**2019**	**2020**
Sewer Fund	(400)	(500)	(600)	(700)	(700)
Total	(400)	(500)	(600)	(700)	(700)

Priority Ranking Criteria	Weighting Factor	Priority Factor	Score
Public Health & Safety	1.50	3	4.50
Employee Health & Safety	1.25	3	3.75
Regulatory Mandate	1.50	0	0.00
Frequent Problems	1.25	3	3.75
Ability to Finance	1.00	1	1.00
Cost of Project	1.00	1	1.00
Generates Revenue	1.20	0	0.00
Generates Cost Savings	1.20	2	2.40
Ongoing Operation Costs	1.00	4	4.00
Age or Condition of Existing	1.00	5	5.00
Public Benefit	1.10	3	3.30
Public Demand	1.25	2	2.50
Synergy with Other Projects	1.10	0	0.00
Strategic Goal	1.05	0	0.00
Comprehensive Plan Component	1.05	0	0.00
Total Score			31.20

WHITE BEAR TOWNSHIP
Capital Improvement Plan 2016 Thru 2020

Project Name:	Sanitary Sewer Manhole Grouting
Priority Ranking:	33.80
Project Type:	Sewer Infrastructure
Useful Life:	30 Years
Responsible Dept.:	Sewer

Project Description & Justification:

Town sanitary sewer manholes are spray lined with a epoxy resin that prevents groundwater from entering into the manhole structure and sanitary sewer system.

Expenditures	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Sewer Fund	10,000	10,000	10,000	10,000	10,000	50,000
Total	10,000	10,000	10,000	10,000	10,000	50,000

Funding Source	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Sewer Fund	10,000	10,000	10,000	10,000	10,000	50,000
Total	10,000	10,000	10,000	10,000	10,000	50,000

Operational Impact/Other Comments:

The elimination of infiltration of clean ground water into the sanitary sewer system should reduce future costs of treating sanitary sewer by reducing flows.

Operating Budget Impact	**2016**	**2017**	**2018**	**2019**	**2020**
Sewer Fund	(350)	(600)	(700)	(875)	(875)
Total	(350)	(600)	(700)	(875)	(875)

Priority Ranking Criteria	Weighting Factor	Priority Factor	Score
Public Health & Safety	1.50	2	3.00
Employee Health & Safety	1.25	1	1.25
Regulatory Mandate	1.50	3	4.50
Frequent Problems	1.25	4	5.00
Ability to Finance	1.00	3	3.00
Cost of Project	1.00	3	3.00
Generates Revenue	1.20	0	0.00
Generates Cost Savings	1.20	3	3.60
Ongoing Operation Costs	1.00	0	0.00
Age or Condition of Existing	1.00	4	4.00
Public Benefit	1.10	3	3.30
Public Demand	1.25	0	0.00
Synergy with Other Projects	1.10	0	0.00
Strategic Goal	1.05	3	3.15
Comprehensive Plan Component	1.05	0	0.00
Total Score			33.80

WHITE BEAR TOWNSHIP
Capital Improvement Plan 2016 Thru 2020

Project Name:	South Area Storm Water Improvements
Priority Ranking:	28.20
Project Type:	Storm Water Infrastructure
Useful Life:	50 Years
Responsible Dept.:	Storm Water

Project Description & Justification:

Construct treatment devices, storm ponds, rain gardens, catch basins, and storm water collection systems in the South Area of the Town.

Expenditures	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Storm Water Utility Fund	500,000					500,000
Total	500,000	0	0	0	0	500,000

Funding Source	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Storm Water Utility Fund	250,000					250,000
Special Assessments	250,000					250,000
Total	500,000	0	0	0	0	500,000

Operational Impact/Other Comments:

The construction of this project will require regular maintenance which will increase the budget but until the actual project scope is determined will these impacts be determined.

Operating Budget Impact	**2016**	**2017**	**2018**	**2019**	**2020**
Total	0	0	0	0	0

Priority Ranking Criteria	Weighting Factor	Priority Factor	Score
Public Health & Safety	1.50	3	4.50
Employee Health & Safety	1.25	1	1.25
Regulatory Mandate	1.50	3	4.50
Frequent Problems	1.25	3	3.75
Ability to Finance	1.00	1	1.00
Cost of Project	1.00	2	2.00
Generates Revenue	1.20	0	0.00
Generates Cost Savings	1.20	0	0.00
Ongoing Operation Costs	1.00	0	0.00
Age or Condition of Existing	1.00	0	0.00
Public Benefit	1.10	4	4.40
Public Demand	1.25	2	2.50
Synergy with Other Projects	1.10	2	2.20
Strategic Goal	1.05	2	2.10
Comprehensive Plan Component	1.05	0	0.00
Total Score			28.20

WHITE BEAR TOWNSHIP
Capital Improvement Plan 2016 Thru 2020

Project Name:	Replacement of Storm Water Culverts
Priority Ranking:	29.30
Project Type:	Storm Water Infrastructure
Useful Life:	50 Years
Responsible Dept.:	Storm Water

Project Description & Justification:

Replacement of existing corrugated metal pipe culverts.

Expenditures	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Storm Water Utility Fund	30,000	30,000	30,000	30,000	30,000	150,000
Total	30,000	30,000	30,000	30,000	30,000	150,000

Funding Source	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Storm Water Utility Fund	30,000	30,000	30,000	30,000	30,000	150,000
Total	30,000	30,000	30,000	30,000	30,000	150,000

Operational Impact/Other Comments:

Operational impacts will remain unchanged.

Operating Budget Impact	**2016**	**2017**	**2018**	**2019**	**2020**
Total	0	0	0	0	0

Priority Ranking Criteria	Weighting Factor	Priority Factor	Score
Public Health & Safety	1.50	3	4.50
Employee Health & Safety	1.25	2	2.50
Regulatory Mandate	1.50	0	0.00
Frequent Problems	1.25	2	2.50
Ability to Finance	1.00	4	4.00
Cost of Project	1.00	2	2.00
Generates Revenue	1.20	0	0.00
Generates Cost Savings	1.20	0	0.00
Ongoing Operation Costs	1.00	5	5.00
Age or Condition of Existing	1.00	3	3.00
Public Benefit	1.10	3	3.30
Public Demand	1.25	2	2.50
Synergy with Other Projects	1.10	0	0.00
Strategic Goal	1.05	0	0.00
Comprehensive Plan Component	1.05	0	0.00
Total Score			29.30

WHITE BEAR TOWNSHIP
Capital Improvement Plan 2016 Thru 2020

Project Name:	Storm Water Structure Repairs
Priority Ranking:	36.75
Project Type:	Storm Water Infrastructure
Useful Life:	30 Years
Responsible Dept.:	Storm Water

Project Description & Justification:

Repair storm water structures such as catch basins, grates, weirs, etc..

Expenditures	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Storm Water Utility Fund	20,000	20,000	20,000	20,000	20,000	100,000
Total	20,000	20,000	20,000	20,000	20,000	100,000

Funding Source	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Storm Water Utility Fund	20,000	20,000	20,000	20,000	20,000	100,000
Total	20,000	20,000	20,000	20,000	20,000	100,000

Operational Impact/Other Comments:

Operational impacts will remain unchanged.

Operating Budget Impact	**2016**	**2017**	**2018**	**2019**	**2020**
Total	0	0	0	0	0

Priority Ranking Criteria	Weighting Factor	Priority Factor	Score
Public Health & Safety	1.50	3	4.50
Employee Health & Safety	1.25	1	1.25
Regulatory Mandate	1.50	3	4.50
Frequent Problems	1.25	2	2.50
Ability to Finance	1.00	1	1.00
Cost of Project	1.00	2	2.00
Generates Revenue	1.20	0	0.00
Generates Cost Savings	1.20	1	1.20
Ongoing Operation Costs	1.00	1	1.00
Age or Condition of Existing	1.00	4	4.00
Public Benefit	1.10	4	4.40
Public Demand	1.25	4	5.00
Synergy with Other Projects	1.10	3	3.30
Strategic Goal	1.05	2	2.10
Comprehensive Plan Component	1.05	0	0.00
Total Score			36.75

WHITE BEAR TOWNSHIP
Capital Improvement Plan 2016 Thru 2020

Project Name:	Clean Storm Water Ponds/Ditches
Priority Ranking:	36.75
Project Type:	Storm Water Infrastructure
Useful Life:	30 Years
Responsible Dept.:	Storm Water

Project Description & Justification:

Remove silt, grasses, debris, and other materials that have filled in storm water ponds and drainage ditches over the years to allow better run off of storm water and reduce the risk of flooding.

Expenditures	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Storm Water Utility Fund	95,000	20,000	125,000	130,000	200,000	570,000
Total	95,000	20,000	125,000	130,000	200,000	570,000

Funding Source	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Storm Water Utility Fund	95,000	20,000	125,000	130,000	200,000	570,000
Total	95,000	20,000	125,000	130,000	200,000	570,000

Operational Impact/Other Comments:

Operational impacts will remain unchanged.

Operating Budget Impact	**2016**	**2017**	**2018**	**2019**	**2020**
Total	0	0	0	0	0

Priority Ranking Criteria	Weighting Factor	Priority Factor	Score
Public Health & Safety	1.50	3	4.50
Employee Health & Safety	1.25	1	1.25
Regulatory Mandate	1.50	3	4.50
Frequent Problems	1.25	2	2.50
Ability to Finance	1.00	1	1.00
Cost of Project	1.00	2	2.00
Generates Revenue	1.20	0	0.00
Generates Cost Savings	1.20	1	1.20
Ongoing Operation Costs	1.00	1	1.00
Age or Condition of Existing	1.00	4	4.00
Public Benefit	1.10	4	4.40
Public Demand	1.25	4	5.00
Synergy with Other Projects	1.10	3	3.30
Strategic Goal	1.05	2	2.10
Comprehensive Plan Component	1.05	0	0.00
Total Score			36.75

WHITE BEAR TOWNSHIP
Capital Improvement Plan 2016 Thru 2020

Project Name:	Gilfillan Hills Pond Drainage Valve
Priority Ranking:	31.35
Project Type:	Storm Water Infrastructure
Useful Life:	25 Years
Responsible Dept.:	Storm Water

Project Description & Justification:

Repair the inlet piping which allows water to travel west from the drainage pond. This project also requires the cleaning of the pipe under the railroad tracks and the ditch which the pond discharges into.

Expenditures	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Storm Water Utility Fund	5,000					5,000
Total	5,000	0	0	0	0	5,000

Funding Source	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Storm Water Utility Fund	5,000					5,000
Total	5,000	0	0	0	0	5,000

Operational Impact/Other Comments:

Will require routine cleaning of ditch and pipe to allow proper discharge of the pond

Operating Budget Impact	**2016**	**2017**	**2018**	**2019**	**2020**
			300		500
Total	0	0	300	0	500

Priority Ranking Criteria	Weighting Factor	Priority Factor	Score
Public Health & Safety	1.50	2	3.00
Employee Health & Safety	1.25	1	1.25
Regulatory Mandate	1.50	5	7.50
Frequent Problems	1.25	3	3.75
Ability to Finance	1.00	0	0.00
Cost of Project	1.00	0	0.00
Generates Revenue	1.20	0	0.00
Generates Cost Savings	1.20	0	0.00
Ongoing Operation Costs	1.00	3	3.00
Age or Condition of Existing	1.00	0	0.00
Public Benefit	1.10	3	3.30
Public Demand	1.25	5	6.25
Synergy with Other Projects	1.10	3	3.30
Strategic Goal	1.05	0	0.00
Comprehensive Plan Component	1.05	0	0.00
Total Score			31.35

WHITE BEAR TOWNSHIP
Capital Improvement Plan 2016 Thru 2020

Project Name:	Barry Lane Basin Sediment Removal
Priority Ranking:	37.35
Project Type:	Storm Water Infrastructure
Useful Life:	25 Years
Responsible Dept.:	Storm Water

Project Description & Justification:

Remove the sediment, which has reduced the pond's capacity to less than 25% of capacity, and repair structures of the holding pond/basin on Barry Lane.

Expenditures	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Storm Water Utility Fund	50,000					50,000
Total	50,000	0	0	0	0	50,000

Funding Source	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Storm Water Utility Fund	50,000					50,000
Total	50,000	0	0	0	0	50,000

Operational Impact/Other Comments:

Will require some routine maintenance and cleaning.

Operating Budget Impact	**2016**	**2017**	**2018**	**2019**	**2020**
			500		500
Total	0	0	500	0	500

Priority Ranking Criteria	Weighting Factor	Priority Factor	Score
Public Health & Safety	1.50	3	4.50
Employee Health & Safety	1.25	1	1.25
Regulatory Mandate	1.50	5	7.50
Frequent Problems	1.25	5	6.25
Ability to Finance	1.00	0	0.00
Cost of Project	1.00	0	0.00
Generates Revenue	1.20	0	0.00
Generates Cost Savings	1.20	0	0.00
Ongoing Operation Costs	1.00	5	5.00
Age or Condition of Existing	1.00	0	0.00
Public Benefit	1.10	3	3.30
Public Demand	1.25	5	6.25
Synergy with Other Projects	1.10	3	3.30
Strategic Goal	1.05	0	0.00
Comprehensive Plan Component	1.05	0	0.00
Total Score			37.35

WHITE BEAR TOWNSHIP

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WHITE BEAR TOWNSHIP

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INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS

DESCRIPTION:

The Internal Service Funds are responsible for insuring and replacing the Township assets. The Internal Service Funds receive revenues through charges to other Township activities for their share of building, equipment and insurance costs. Internal Service Funds use the modified accrual basis of accounting, however capital outlay will be recorded as expense and depreciation expense is not recorded for budget purposes. This is done to ensure sufficient cash flows.

OBJECTIVES:

1. Purchase or replace the Township's capital assets on a timely basis.

2. Maintain adequate insurance levels on Township assets, while obtaining the lowest premiums possible. Self-insuring some assets or increasing deductibles can do this.

3. Maintain and replace Township facilities as needed.

MEASURABLE WORKLOAD DATA:

See the individual funds for their measurable workload data.

BUDGET COMMENTARY:

See the individual funds for budget explanations.

BUDGET:

REVENUES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET	% CHANGE
PROPERTY TAXES	$0	$0	$0	$0	$0	$0	0.00%
LICENSES & PERMITS	$0	$0	$0	$0	$0	$0	0.00%
INTERGOVERNMENTAL REVENUES	$0	$0	$0	$0	$0	$0	0.00%
CHARGES FOR SERVICES	$0	$0	$0	$0	$0	$0	0.00%
FINES & FORFEITS	$0	$0	$0	$0	$0	$0	0.00%
SPECIAL ASSESSMENTS	$0	$0	$0	$0	$0	$0	0.00%
INTEREST EARNING	$28,335	($22,036)	$63,401	$31,694	$37,885	$34,126	7.67%
MISCELLANEOUS	$343,309	$411,925	$510,637	$415,473	$420,153	$470,175	13.17%
OPERATING TRANSFERS	$160,000	$200,000	$0	$0	$11,000	$0	0.00%
BOND PROCEEDS	$0	$0	$0	$0	$0	$0	0.00%
TOTAL REVENUES	$531,644	$589,889	$574,038	$447,167	$469,038	$504,301	12.78%
EXPENDITURES							
PERSONNEL SERVICES	$0	$0	$0	$0	$0	$0	0.00%
SUPPLIES	$5,076	$32,155	$5,345	$0	$5,379	$0	0.00%
OTHER SERVICES & CHARGES	$113,108	$128,364	$116,491	$125,600	$125,646	$140,460	11.83%
CAPITAL OUTLAY	$7,560	$213,563	$282,824	$324,100	$138,597	$506,350	56.23%
DEBT SERVICE	$0	$0	$0	$0	$0	$0	0.00%
OPERATING TRANSFERS	$0	$0	$0	$0	$0	$0	0.00%
TOTAL EXPENDITURES	$125,744	$374,082	$404,660	$449,700	$269,622	$646,810	43.83%
FUND BALANCE - JANUARY 1	$981,730	$1,387,630	$1,603,437	$1,772,815	$1,772,815	$1,972,231	
EXCESS REVENUE OVER EXPENDITURE	$405,900	$215,807	$169,378	($2,533)	$199,416	($142,509)	
FUND BALANCE - DECEMBER 31	$1,387,630	$1,603,437	$1,772,815	$1,770,282	$1,972,231	$1,829,722	

CAPITAL BUILDING FUND

DEPARTMENT: **Capital Building**
SUPERVISOR: **Clerk/Treasurer/Public Works Director**
FUND #: **701**
ACTIVITY #: **4330**

ACTIVITY SCOPE:

The purpose of the Capital Building Fund is to assist the Township in maintaining Town facilities and building needs. Funds and activities are charged a building rental fee based on building usage and building depreciation, so that funds are available as needed.

OBJECTIVES:

1. Maintain Township buildings through capital improvements as needed on a timely basis.

MEASURABLE WORKLOAD DATA:

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATED
Township Buildings Maintained (Not Including Park Facilities)	3	3	3	3

BUDGET COMMENTARY:

Revenue source is facility rental fees paid by other Town Funds and activities for their share of building use.

Expenditures, which are outlined in the Town's five-year CIP include; repainting the Town's administration building interior, constructing a public works staging area, replacing a dumpster.

BUDGET:

REVENUES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET	% CHANGE
PROPERTY TAXES	$0	$0	$0	$0	$0	$0	0.00%
LICENSES & PERMITS	$0	$0	$0	$0	$0	$0	0.00%
INTERGOVERNMENTAL REVENUES	$0	$0	$0	$0	$0	$0	0.00%
CHARGES FOR SERVICES	$0	$0	$0	$0	$0	$0	0.00%
FINES & FORFEITS	$0	$0	$0	$0	$0	$0	0.00%
SPECIAL ASSESSMENTS	$0	$0	$0	$0	$0	$0	0.00%
INTEREST EARNING	$8,630	($6,590)	$23,774	$11,019	$14,634	$13,183	19.64%
MISCELLANEOUS	$71,050	$71,060	$174,945	$71,778	$73,278	$71,778	0.00%
OPERATING TRANSFERS	$40,000	$50,000	$0	$0	$0	$0	0.00%
BOND PROCEEDS	$0	$0	$0	$0	$0	$0	0.00%
TOTAL REVENUES	$119,680	$114,470	$198,719	$82,797	$87,912	$84,961	2.61%
EXPENDITURES							
PERSONNEL SERVICES	$0	$0	$0	$0	$0	$0	0.00%
SUPPLIES	$0	$0	$0	$0	$0	$0	0.00%
OTHER SERVICES & CHARGES	$0	$0	$0	$0	$585	$0	#DIV/0!
CAPITAL OUTLAY	$0	$11,195	$0	$191,500	$62,246	$90,500	-52.74%
DEBT SERVICE	$0	$0	$0	$0	$0	$0	0.00%
OPERATING TRANSFERS	$0	$0	$0	$0	$0	$0	0.00%
TOTAL EXPENDITURES	$0	$11,195	$0	$191,500	$62,831	$90,500	-52.74%
FUND BALANCE - JANUARY 1	$290,056	$409,736	$513,011	$711,730	$711,730	$736,811	
EXCESS REVENUE OVER EXPENDITURE	$119,680	$103,275	$198,719	($108,703)	$25,081	($5,539)	
FUND BALANCE - DECEMBER 31	$409,736	$513,011	$711,730	$603,027	$736,811	$731,272	

FUTURE IMPACTS:

The future impacts of capital improvements to Township facilities will be the on-going maintenance of such improvements.

CAPITAL EQUIPMENT FUND

DEPARTMENT: **Capital Equipment**
SUPERVISOR: **Public Works Director/Finance Officer**
FUND #: **702**
ACTIVITY #: **4320**

ACTIVITY SCOPE:

The Capital Equipment Fund is responsible for the purchase and replacement of Township assets based on the Township's five-year capital equipment plan. Its revenue source will be equipment rental charges.

OBJECTIVES:

1. Maintain adequate balances to purchase and replace assets as scheduled in the Township's five-year capital equipment plan.

MEASURABLE WORKLOAD DATA:

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATED

No measurable workload data have been established for this fund.

BUDGET COMMENTARY:

Revenue sources for this fund are charges for equipment rental to the activities using the assets. These rental charges are based on the assets depreciation schedule. The Township charges activities 105% of the asset's schedule depreciation to cover the cost of the asset plus inflation.

The equipment scheduled for purchase in 2016 include; replacement of computers and software, replacement of single axle dump/plow truck, replacement of the asphalt roller, replacement of the pickup truck used for rounds, replacement of a fertilizer spreader, and replacement of snow plow equipment. See the full CIP on the Town's website for details of these purchases.

BUDGET:

REVENUES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET	% CHANGE
PROPERTY TAXES	$0	$0	$0	$0	$0	$0	0.00%
LICENSES & PERMITS	$0	$0	$0	$0	$0	$0	0.00%
INTERGOVERNMENTAL REVENUES	$0	$0	$0	$0	$0	$0	0.00%
CHARGES FOR SERVICES	$0	$0	$0	$0	$0	$0	0.00%
FINES & FORFEITS	$0	$0	$0	$0	$0	$0	0.00%
SPECIAL ASSESSMENTS	$0	$0	$0	$0	$0	$0	0.00%
INTEREST EARNING	$13,872	($10,623)	$26,726	$14,367	$15,666	$14,108	-1.80%
MISCELLANEOUS	$131,960	$206,140	$175,539	$198,850	$201,160	$236,055	18.71%
OPERATING TRANSFERS	$100,000	$100,000	$0	$0	$11,000	$0	0.00%
BOND PROCEEDS	$0	$0	$0	$0	$0	$0	0.00%
TOTAL REVENUES	$245,832	$295,517	$202,265	$213,217	$227,826	$250,163	17.33%
EXPENDITURES							
PERSONNEL SERVICES	$0	$0	$0	$0	$0	$0	0.00%
SUPPLIES	$5,076	$32,155	$5,345	$0	$5,379	$0	0.00%
OTHER SERVICES & CHARGES	$0	$3,498	$3,534	$0	$0	$0	0.00%
CAPITAL OUTLAY	$7,560	$202,368	$282,824	$132,600	$76,351	$415,850	213.61%
DEBT SERVICE	$0	$0	$0	$0	$0	$0	0.00%
OPERATING TRANSFERS	$0	$0	$0	$0	$0	$0	0.00%
TOTAL EXPENDITURES	$12,636	$238,021	$291,703	$132,600	$81,730	$415,850	213.61%
FUND BALANCE - JANUARY 1	$487,430	$720,626	$778,122	$688,684	$688,684	$834,780	
EXCESS REVENUE OVER EXPENDITURE	$233,196	$57,496	($89,438)	$80,617	$146,096	($165,687)	
FUND BALANCE - DECEMBER 31	$720,626	$778,122	$688,684	$769,301	$834,780	$669,093	

FUTURE IMPACTS:

This Fund has eliminated the need to borrow funds for the purchase of capital equipment and maintain a stable expenditure level and tax levy in the General Fund by eliminating large one time equipment expenditures by setting funds aside each year for the cost of assets to be purchased.

RISK MANAGEMENT FUND

DEPARTMENT: **Risk Management**
SUPERVISOR: **Finance Officer**
FUND #: **703**
ACTIVITY #: **4130**

ACTIVITY SCOPE:

The Risk Management Fund is responsible for maintaining adequate insurance coverage of Township assets. Its revenue source will be insurance charges to departments, which use the assets.

OBJECTIVES:

1. Maintain adequate insurance levels on Township assets.

2. Build cash reserves, which will be used too partially or fully self-insure some assets.

MEASURABLE WORKLOAD DATA:

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ESTIMATED
Total Insurance Premiums	$106,231	$112,008	$125,061	$140,460

BUDGET COMMENTARY:

Revenue sources for this fund will be insurance charges to the activities using the assets. The insurance charges are based on the previous year insurance cost plus a percentage increase for inflation.

Expenditures are the estimated cost for 2016 insurance coverage.

BUDGET:

REVENUES	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET	% CHANGE
PROPERTY TAXES	$0	$0	$0	$0	$0	$0	0.00%
LICENSES & PERMITS	$0	$0	$0	$0	$0	$0	0.00%
INTERGOVERNMENTAL REVENUES	$0	$0	$0	$0	$0	$0	0.00%
CHARGES FOR SERVICES	$0	$0	$0	$0	$0	$0	0.00%
FINES & FORFEITS	$0	$0	$0	$0	$0	$0	0.00%
SPECIAL ASSESSMENTS	$0	$0	$0	$0	$0	$0	0.00%
INTEREST EARNING	$5,833	($4,823)	$12,901	$6,308	$7,585	$6,835	8.35%
MISCELLANEOUS	$140,299	$134,725	$160,153	$144,845	$145,715	$162,342	12.08%
OPERATING TRANSFERS	$20,000	$50,000	$0	$0	$0	$0	0.00%
BOND PROCEEDS	$0	$0	$0	$0	$0	$0	0.00%
TOTAL REVENUES	$166,132	$179,902	$173,054	$151,153	$153,300	$169,177	11.92%
EXPENDITURES							
PERSONNEL SERVICES	$0	$0	$0	$0	$0	$0	0.00%
SUPPLIES	$0	$0	$0	$0	$0	$0	0.00%
OTHER SERVICES & CHARGES	$113,108	$124,866	$112,957	$125,600	$125,061	$140,460	11.83%
CAPITAL OUTLAY	$0	$0	$0	$0	$0	$0	0.00%
DEBT SERVICE	$0	$0	$0	$0	$0	$0	0.00%
OPERATING TRANSFERS	$0	$0	$0	$0	$0	$0	0.00%
TOTAL EXPENDITURES	$113,108	$124,866	$112,957	$125,600	$125,061	$140,460	11.83%
FUND BALANCE - JANUARY 1	$204,244	$257,268	$312,304	$372,401	$372,401	$400,640	
EXCESS REVENUE OVER EXPENDITURE	$53,024	$55,036	$60,097	$25,553	$28,239	$28,717	
FUND BALANCE - DECEMBER 31	$257,268	$312,304	$372,401	$397,954	$400,640	$429,357	

FUTURE IMPACTS:

As the cash reserves build in this fund, the Township will increase deductibles and self-insure some assets. This will result in lower insurance premiums and charges in the future.

WHITE BEAR TOWNSHIP
Capital Improvement Plan 2016 Thru 2020

Project Name:	Replace Desktop Computers & Monitors
Priority Ranking:	20.25
Project Type:	Computer/Software
Useful Life:	5 Years
Responsible Dept.:	Administration

Project Description & Justification:

Replace the various desktop computer units and monitors (when necessary) to maintain the most current available technology.

Expenditures	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Capital Equipment Fund	5,000		3,000	1,000	6,000	15,000
Total	5,000	0	3,000	1,000	6,000	15,000

Funding Source	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Capital Equipment Fund	5,000		3,000	1,000	6,000	15,000
Total	5,000	0	3,000	1,000	6,000	15,000

Operational Impact/Other Comments:

The replacement of desktop computers should not have an operational impact on the budget other than the annual equipment rental fee charged to the Administration and Public works Departments in the General Fund. The cost to replace a desktop computer is estimated at $1,000 and a monitor $300.

Operating Budget Impact	**2016**	**2017**	**2018**	**2019**	**2020**
General Fund - Administration	2,000	2,000	2,000	2,000	2,000
Total	2,000	2,000	2,000	2,000	2,000

Priority Ranking Criteria	Weighting Factor	Priority Factor	Score
Public Health & Safety	1.50	0	0.00
Employee Health & Safety	1.25	0	0.00
Regulatory Mandate	1.50	0	0.00
Frequent Problems	1.25	1	1.25
Ability to Finance	1.00	5	5.00
Cost of Project	1.00	4	4.00
Generates Revenue	1.20	0	0.00
Generates Cost Savings	1.20	0	0.00
Ongoing Operation Costs	1.00	5	5.00
Age or Condition of Existing	1.00	5	5.00
Public Benefit	1.10	0	0.00
Public Demand	1.25	0	0.00
Synergy with Other Projects	1.10	0	0.00
Strategic Goal	1.05	0	0.00
Comprehensive Plan Component	1.05	0	0.00
Total Score			20.25

WHITE BEAR TOWNSHIP
Capital Improvement Plan 2016 Thru 2020

Project Name:	Replace Laptop Computers
Priority Ranking:	20.25
Project Type:	Computer/Software
Useful Life:	5 Years
Responsible Dept.:	Administration

Project Description & Justification:

Replacing the laptop computers units in the various administrative offices to maintain the most current available technology.

Expenditures	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Capital Equipment Fund	2,500			1,000	2,500	6,000
Total	2,500	0	0	1,000	2,500	6,000

Funding Source	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Capital Equipment Fund	2,500			1,000	2,500	6,000
Total	2,500	0	0	1,000	2,500	6,000

Operational Impact/Other Comments:

The replacement of laptop computers should not have an operational impact on the budget other than the annual equipment rental fee charged to the Administration Department in the General Fund. The cost to replace a laptop computer is estimated at $1,000.

Operating Budget Impact	**2016**	**2017**	**2018**	**2019**	**2020**
General Fund - Administration		200	400	400	400
Total	0	200	400	400	400

Priority Ranking Criteria	Weighting Factor	Priority Factor	Score
Public Health & Safety	1.50	0	0.00
Employee Health & Safety	1.25	0	0.00
Regulatory Mandate	1.50	0	0.00
Frequent Problems	1.25	1	1.25
Ability to Finance	1.00	5	5.00
Cost of Project	1.00	4	4.00
Generates Revenue	1.20	0	0.00
Generates Cost Savings	1.20	0	0.00
Ongoing Operation Costs	1.00	5	5.00
Age or Condition of Existing	1.00	5	5.00
Public Benefit	1.10	0	0.00
Public Demand	1.25	0	0.00
Synergy with Other Projects	1.10	0	0.00
Strategic Goal	1.05	0	0.00
Comprehensive Plan Component	1.05	0	0.00
Total Score			20.25

WHITE BEAR TOWNSHIP
Capital Improvement Plan 2016 Thru 2020

Project Name:	Upgrade Software
Priority Ranking:	41.45
Project Type:	Office Equipment
Useful Life:	5 years
Responsible Dept.:	Administration

Project Description & Justification:

Upgrade Town website software and permitting software.

Expenditures	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Capital Equipment Fund	45,000					45,000
Total	45,000	0	0	0	0	45,000

Funding Source	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Capital Equipment Fund	45,000					45,000
Total	45,000	0	0	0	0	45,000

Operational Impact/Other Comments:

The software upgrade will allow for more online capabilities for residents and other to be more informed in to Town activities and to download forms, applications, and information. In addition the upgrades will allow staff to be more efficient.

Operating Budget Impact	**2016**	**2017**	**2018**	**2019**	**2020**
General Fund - Administration		6,000	6,000	6,000	6,000
Total	0	6,000	6,000	6,000	6,000

Priority Ranking Criteria	Weighting Factor	Priority Factor	Score
Public Health & Safety	1.50	0	0.00
Employee Health & Safety	1.25	0	0.00
Regulatory Mandate	1.50	0	0.00
Frequent Problems	1.25	2	2.50
Ability to Finance	1.00	5	5.00
Cost of Project	1.00	2	2.00
Generates Revenue	1.20	2	2.40
Generates Cost Savings	1.20	3	3.60
Ongoing Operation Costs	1.00	4	4.00
Age or Condition of Existing	1.00	5	5.00
Public Benefit	1.10	5	5.50
Public Demand	1.25	4	5.00
Synergy with Other Projects	1.10	3	3.30
Strategic Goal	1.05	3	3.15
Comprehensive Plan Component	1.05	0	0.00
Total Score			41.45

WHITE BEAR TOWNSHIP
Capital Improvement Plan 2016 Thru 2020

Project Name:	Replace/Purchase of Office Furniture
Priority Ranking:	18.25
Project Type:	Furniture
Useful Life:	15 years
Responsible Dept.:	Administration

Project Description & Justification:

The Township annually budgets for the replacement or purchase of office furniture to meet changing office demands and worn furniture

Expenditures	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Capital Equipment Fund	3,500	3,500	3,500	3,500	3,500	17,500
Total	3,500	3,500	3,500	3,500	3,500	17,500

Funding Source	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Capital Equipment Fund	3,500	3,500	3,500	3,500	3,500	17,500
Total	3,500	3,500	3,500	3,500	3,500	17,500

Operational Impact/Other Comments:

The replacement of the office furniture should not have an operational impact on the budget other than the annual equipment rental fee charged to the Administration Department in the General Fund. The purchase of new furniture will increase the annual equipment rental fee

Operating Budget Impact	**2016**	**2017**	**2018**	**2019**	**2020**
General Fund - Administration	133	133	133	133	133
Total	133	133	133	133	133

Priority Ranking Criteria	Weighting Factor	Priority Factor	Score
Public Health & Safety	1.50	0	0.00
Employee Health & Safety	1.25	1	1.25
Regulatory Mandate	1.50	0	0.00
Frequent Problems	1.25	0	0.00
Ability to Finance	1.00	5	5.00
Cost of Project	1.00	5	5.00
Generates Revenue	1.20	0	0.00
Generates Cost Savings	1.20	0	0.00
Ongoing Operation Costs	1.00	4	4.00
Age or Condition of Existing	1.00	3	3.00
Public Benefit	1.10	0	0.00
Public Demand	1.25	0	0.00
Synergy with Other Projects	1.10	0	0.00
Strategic Goal	1.05	0	0.00
Comprehensive Plan Component	1.05	0	0.00
Total Score			18.25

WHITE BEAR TOWNSHIP
Capital Improvement Plan 2016 Thru 2020

Project Name:	Replace/Purchase Cable/AV Equipment
Priority Ranking:	18.70
Project Type:	Miscellaneous Equipment
Useful Life:	5 years
Responsible Dept.:	Town Buildings

Project Description & Justification:

Maintain cable/AV equipment with the most current and best technology available to maintain high quality broadcasting of Township meetings and events.

Expenditures	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Capital Equipment Fund	1,000	1,000	1,000	1,000	1,000	5,000
Total	1,000	1,000	1,000	1,000	1,000	5,000

Funding Source	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Capital Equipment Fund	1,000	1,000	1,000	1,000	1,000	5,000
Total	1,000	1,000	1,000	1,000	1,000	5,000

Operational Impact/Other Comments:

The future budget impact will depend greatly on the equipment purchased and whether it is replacing existing equipment or is new equipment. Therefore no future operating budget impact is estimated.

Operating Budget Impact	**2016**	**2017**	**2018**	**2019**	**2020**
Total	0	0	0	0	0

Priority Ranking Criteria	Weighting Factor	Priority Factor	Score
Public Health & Safety	1.50	0	0.00
Employee Health & Safety	1.25	0	0.00
Regulatory Mandate	1.50	0	0.00
Frequent Problems	1.25	1	1.25
Ability to Finance	1.00	5	5.00
Cost of Project	1.00	5	5.00
Generates Revenue	1.20	0	0.00
Generates Cost Savings	1.20	0	0.00
Ongoing Operation Costs	1.00	2	2.00
Age or Condition of Existing	1.00	2	2.00
Public Benefit	1.10	2	2.20
Public Demand	1.25	1	1.25
Synergy with Other Projects	1.10	0	0.00
Strategic Goal	1.05	0	0.00
Comprehensive Plan Component	1.05	0	0.00
Total Score			18.70

WHITE BEAR TOWNSHIP
Capital Improvement Plan 2016 Thru 2020

Project Name:	Repaint Administration Office Building Interior
Priority Ranking:	28.85
Project Type:	Office Improvements
Useful Life:	15 years
Responsible Dept.:	Administration

Project Description & Justification:

Repaint the interior office building walls and ceilings which has numerous marks and cracks showing. The office building was constructed in 1996 and has not been repainted since.

Expenditures	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Capital Building Fund	50,000					50,000
Total	50,000	0	0	0	0	50,000

Funding Source	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Capital Building Fund	50,000					50,000
Total	50,000	0	0	0	0	50,000

Operational Impact/Other Comments:

The repainting of the office building interior should have no future operational impact.

Operating Budget Impact	**2016**	**2017**	**2018**	**2019**	**2020**
Total	0	0	0	0	0

Priority Ranking Criteria	Weighting Factor	Priority Factor	Score
Public Health & Safety	1.50	1	1.50
Employee Health & Safety	1.25	3	3.75
Regulatory Mandate	1.50	0	0.00
Frequent Problems	1.25	2	2.50
Ability to Finance	1.00	3	3.00
Cost of Project	1.00	3	3.00
Generates Revenue	1.20	0	0.00
Generates Cost Savings	1.20	0	0.00
Ongoing Operation Costs	1.00	0	0.00
Age or Condition of Existing	1.00	5	5.00
Public Benefit	1.10	5	5.50
Public Demand	1.25	2	2.50
Synergy with Other Projects	1.10	0	0.00
Strategic Goal	1.05	2	2.10
Comprehensive Plan Component	1.05	0	0.00
Total Score			28.85

WHITE BEAR TOWNSHIP
Capital Improvement Plan 2016 Thru 2020

Project Name:	Replace Single Axle Dump/Plow Trucks
Priority Ranking:	28.60
Project Type:	Public Works Equipment
Useful Life:	15 Years
Responsible Dept.:	Public Works

Project Description & Justification:

Replace one single axle truck with a tandem dumptruck, which will allow the Town to haul larger and heavy loads of materials and used in snow plowing and street sanding.

Expenditures	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Capital Equipment Fund	275,000					275,000
Total	275,000	0	0	0	0	275,000

Funding Source	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Capital Equipment Fund	265,000					265,000
Trade-in/Salvage Value	10,000					10,000
Total	275,000	0	0	0	0	275,000

Operational Impact/Other Comments:

This purchase should reduce repair costs on future operations.

Operating Budget Impact	**2016**	**2017**	**2018**	**2019**	**2020**
General Fund - Public Works	1,000	1,000	1,000	1,000	500
Total	1,000	1,000	1,000	1,000	500

Priority Ranking Criteria	Weighting Factor	Priority Factor	Score
Public Health & Safety	1.50	2	3.00
Employee Health & Safety	1.25	2	2.50
Regulatory Mandate	1.50	0	0.00
Frequent Problems	1.25	4	5.00
Ability to Finance	1.00	2	2.00
Cost of Project	1.00	3	3.00
Generates Revenue	1.20	0	0.00
Generates Cost Savings	1.20	2	2.40
Ongoing Operation Costs	1.00	3	3.00
Age or Condition of Existing	1.00	3	3.00
Public Benefit	1.10	2	2.20
Public Demand	1.25	2	2.50
Synergy with Other Projects	1.10	0	0.00
Strategic Goal	1.05	0	0.00
Comprehensive Plan Component	1.05	0	0.00
Total Score			28.60

WHITE BEAR TOWNSHIP
Capital Improvement Plan 2016 Thru 2020

Project Name:	Replace Asphalt Roller
Priority Ranking:	28.20
Project Type:	Public Works Equipment
Useful Life:	15 Years
Responsible Dept.:	Public Works

Project Description & Justification:

Based on the number of streets in the latter stages of their useful life, more and larger asphalt patching repair projects need to be completed , which require the of a roller. The Town's current roller is near the end of it useful life and needs to be replaced.

Expenditures	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Capital Equipment Fund	20,000					20,000
Total	20,000	0	0	0	0	20,000

Funding Source	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Capital Equipment Fund	20,000					20,000
Total	20,000	0	0	0	0	20,000

Operational Impact/Other Comments:

This purchase should reduce repair costs on future operations.

Operating Budget Impact	**2016**	**2017**	**2018**	**2019**	**2020**
General Fund - Public Works	600	600	600	600	600
Total	600	600	600	600	600

Priority Ranking Criteria	Weighting Factor	Priority Factor	Score
Public Health & Safety	1.50	3	4.50
Employee Health & Safety	1.25	2	2.50
Regulatory Mandate	1.50	0	0.00
Frequent Problems	1.25	5	6.25
Ability to Finance	1.00	3	3.00
Cost of Project	1.00	0	0.00
Generates Revenue	1.20	0	0.00
Generates Cost Savings	1.20	2	2.40
Ongoing Operation Costs	1.00	0	0.00
Age or Condition of Existing	1.00	5	5.00
Public Benefit	1.10	3	3.30
Public Demand	1.25	1	1.25
Synergy with Other Projects	1.10	0	0.00
Strategic Goal	1.05	0	0.00
Comprehensive Plan Component	1.05	0	0.00
Total Score			28.20

WHITE BEAR TOWNSHIP
Capital Improvement Plan 2016 Thru 2020

Project Name:	Replacement of Rounds Pickup Truck
Priority Ranking:	27.50
Project Type:	Public Works Equipment
Useful Life:	5 Years
Responsible Dept.:	Public Works

Project Description & Justification:

Replace the existing rounds pickup truck, which is used daily to check on wells, lift stations, perform utility locates, inspections and water turn on and off requests. This vehicle is also used occasionally on evenings and weekends for emergency utility callouts. Since it is used the most and has most miles the replacement schedule is shorter than other vehicles.

Expenditures	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Capital Equipment Fund	38,000					38,000
Total	38,000	0	0	0	0	38,000

Funding Source	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Capital Equipment Fund	38,000					38,000
Total	38,000	0	0	0	0	38,000

Operational Impact/Other Comments:

Reduces the cost of repairing old equipment.

Operating Budget Impact	**2016**	**2017**	**2018**	**2019**	**2020**
General Fund - Public Works	100	100	100		
Total	100	100	100	0	0

Priority Ranking Criteria	Weighting Factor	Priority Factor	Score
Public Health & Safety	1.50	4	6.00
Employee Health & Safety	1.25	0	0.00
Regulatory Mandate	1.50	0	0.00
Frequent Problems	1.25	4	5.00
Ability to Finance	1.00	4	4.00
Cost of Project	1.00	3	3.00
Generates Revenue	1.20	0	0.00
Generates Cost Savings	1.20	1	1.20
Ongoing Operation Costs	1.00	0	0.00
Age or Condition of Existing	1.00	5	5.00
Public Benefit	1.10	3	3.30
Public Demand	1.25	0	0.00
Synergy with Other Projects	1.10	0	0.00
Strategic Goal	1.05	0	0.00
Comprehensive Plan Component	1.05	0	0.00
Total Score			27.50

WHITE BEAR TOWNSHIP
Capital Improvement Plan 2016 Thru 2020

Project Name:	Purchase Stake Bed for Pickup Truck
Priority Ranking:	13.95
Project Type:	Public Works Equipment
Useful Life:	20 Years
Responsible Dept.:	Public Works

Project Description & Justification:

The stake bed would be used to transport water for watering trees and bushes, haul hydrant repair parts, catch basins, and equipment attachments to job sites. This would replace an existing pickup truck box which could be sold.

Expenditures	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Capital Equipment Fund	3,500					3,500
Total	3,500	0	0	0	0	3,500

Funding Source	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Capital Equipment Fund	3,300					3,300
Trade-in/Salvage Value	200					200
Total	3,500	0	0	0	0	3,500

Operational Impact/Other Comments:

This would have no future operating budget impact.

Operating Budget Impact	**2016**	**2017**	**2018**	**2019**	**2020**
General Fund - Public Works					
Total	0	0	0	0	0

Priority Ranking Criteria	Weighting Factor	Priority Factor	Score
Public Health & Safety	1.50	0	0.00
Employee Health & Safety	1.25	3	3.75
Regulatory Mandate	1.50	0	0.00
Frequent Problems	1.25	0	0.00
Ability to Finance	1.00	4	4.00
Cost of Project	1.00	4	4.00
Generates Revenue	1.20	0	0.00
Generates Cost Savings	1.20	0	0.00
Ongoing Operation Costs	1.00	0	0.00
Age or Condition of Existing	1.00	0	0.00
Public Benefit	1.10	0	0.00
Public Demand	1.25	0	0.00
Synergy with Other Projects	1.10	2	2.20
Strategic Goal	1.05	0	0.00
Comprehensive Plan Component	1.05	0	0.00
Total Score			13.95

WHITE BEAR TOWNSHIP
Capital Improvement Plan 2016 Thru 2020

Project Name:	Replace Snow Plow Equipment
Priority Ranking:	40.75
Project Type:	Snow Plow Equipment
Useful Life:	5 Years
Responsible Dept.:	Snow and Ice

Project Description & Justification:

Purchase and replace pickup and single axle snow plow equipment that has become inoperable due to use over time.

Expenditures	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Capital Equipment Fund	10,000	10,000	10,000	10,000	10,000	50,000
Total	10,000	10,000	10,000	10,000	10,000	50,000

Funding Source	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Capital Equipment Fund	10,000	10,000	10,000	10,000	10,000	50,000
Total	10,000	10,000	10,000	10,000	10,000	50,000

Operational Impact/Other Comments:

Future operational impacts is the purchase of the snow plow equipment each year.

Operating Budget Impact	**2016**	**2017**	**2018**	**2019**	**2020**
Capital Equipment Fund	10,000	10,000	10,000	10,000	10,000
Total	10,000	10,000	10,000	10,000	10,000

Priority Ranking Criteria	Weighting Factor	Priority Factor	Score
Public Health & Safety	1.50	4	6.00
Employee Health & Safety	1.25	2	2.50
Regulatory Mandate	1.50	0	0.00
Frequent Problems	1.25	3	3.75
Ability to Finance	1.00	5	5.00
Cost of Project	1.00	5	5.00
Generates Revenue	1.20	0	0.00
Generates Cost Savings	1.20	0	0.00
Ongoing Operation Costs	1.00	3	3.00
Age or Condition of Existing	1.00	5	5.00
Public Benefit	1.10	5	5.50
Public Demand	1.25	4	5.00
Synergy with Other Projects	1.10	0	0.00
Strategic Goal	1.05	0	0.00
Comprehensive Plan Component	1.05	0	0.00
Total Score			40.75

WHITE BEAR TOWNSHIP
Capital Improvement Plan 2016 Thru 2020

Project Name:	Purchase/Replace 800 Mghz Radios
Priority Ranking:	27.35
Project Type:	Public Works Equipment
Useful Life:	5 Years
Responsible Dept.:	Public Works

Project Description & Justification:

Add additional radios and begin replacing existing radios to keep current with technology.

Expenditures	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Capital Equipment Fund	3,750	3,750	3,750	3,750		15,000
Total	3,750	3,750	3,750	3,750	0	15,000

Funding Source	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Capital Equipment Fund	3,750	3,750	3,750	3,750		15,000
Total	3,750	3,750	3,750	3,750	0	15,000

Operational Impact/Other Comments:

These radios require annual fees for air frequency licensing.

Operating Budget Impact	**2016**	**2017**	**2018**	**2019**	**2020**
General Fund - Public Works	300	600	600	600	600
Total	300	600	600	600	600

Priority Ranking Criteria	Weighting Factor	Priority Factor	Score
Public Health & Safety	1.50	3	4.50
Employee Health & Safety	1.25	3	3.75
Regulatory Mandate	1.50	1	1.50
Frequent Problems	1.25	0	0.00
Ability to Finance	1.00	4	4.00
Cost of Project	1.00	4	4.00
Generates Revenue	1.20	0	0.00
Generates Cost Savings	1.20	0	0.00
Ongoing Operation Costs	1.00	2	2.00
Age or Condition of Existing	1.00	0	0.00
Public Benefit	1.10	3	3.30
Public Demand	1.25	0	0.00
Synergy with Other Projects	1.10	2	2.20
Strategic Goal	1.05	2	2.10
Comprehensive Plan Component	1.05	0	0.00
Total Score			27.35

WHITE BEAR TOWNSHIP
Capital Improvement Plan 2016 Thru 2020

Project Name:	Purchase Plasma Cutter
Priority Ranking:	14.15
Project Type:	Public Works Equipment
Useful Life:	10 Years
Responsible Dept.:	Public Works

Project Description & Justification:

Purchase a plasma cutter for cutting steel 1/4" to 3/4" thick with more efficiency, precision and smoother, cleaner cuts compared to an oxy/acetylene cutting torch, which would allow staff to perform more in-house fabrication.

Expenditures	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Capital Equipment Fund	2,600					2,600
Total	2,600	0	0	0	0	2,600

Funding Source	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Capital Equipment Fund	2,600					2,600
Total	2,600	0	0	0	0	2,600

Operational Impact/Other Comments:

Future operational impacts would depend on how much additional in-house fabrication is performed.

Operating Budget Impact	**2016**	**2017**	**2018**	**2019**	**2020**
General Fund - Public Works					
Total	0	0	0	0	0

Priority Ranking Criteria	Weighting Factor	Priority Factor	Score
Public Health & Safety	1.50	0	0.00
Employee Health & Safety	1.25	3	3.75
Regulatory Mandate	1.50	0	0.00
Frequent Problems	1.25	0	0.00
Ability to Finance	1.00	4	4.00
Cost of Project	1.00	4	4.00
Generates Revenue	1.20	0	0.00
Generates Cost Savings	1.20	2	2.40
Ongoing Operation Costs	1.00	0	0.00
Age or Condition of Existing	1.00	0	0.00
Public Benefit	1.10	0	0.00
Public Demand	1.25	0	0.00
Synergy with Other Projects	1.10	0	0.00
Strategic Goal	1.05	0	0.00
Comprehensive Plan Component	1.05	0	0.00
Total Score			14.15

WHITE BEAR TOWNSHIP
Capital Improvement Plan 2016 Thru 2020

Project Name:	Purchase Dumpster for Hook Truck
Priority Ranking:	19.35
Project Type:	Public Works Equipment
Useful Life:	20 Years
Responsible Dept.:	Public Works

Project Description & Justification:

Purchase a dumpster to contain scrap metal from Town operations. The dumpster would provide protection of groundwater by containing the metal off the ground and would be emptied at a recycling center site.

Expenditures	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Capital Building Fund	5,500					5,500
Total	5,500	0	0	0	0	5,500

Funding Source	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Capital Building Fund	5,500					5,500
Total	5,500	0	0	0	0	5,500

Operational Impact/Other Comments:

Reduce the labor and equipment involved in loading the scrap metal off the ground.

Operating Budget Impact	**2016**	**2017**	**2018**	**2019**	**2020**
General Fund - Town Buildings	100	100	100	100	100
Total	100	100	100	100	100

Priority Ranking Criteria	Weighting Factor	Priority Factor	Score
Public Health & Safety	1.50	1	1.50
Employee Health & Safety	1.25	3	3.75
Regulatory Mandate	1.50	0	0.00
Frequent Problems	1.25	2	2.50
Ability to Finance	1.00	5	5.00
Cost of Project	1.00	2	2.00
Generates Revenue	1.20	1	1.20
Generates Cost Savings	1.20	1	1.20
Ongoing Operation Costs	1.00	0	0.00
Age or Condition of Existing	1.00	0	0.00
Public Benefit	1.10	2	2.20
Public Demand	1.25	0	0.00
Synergy with Other Projects	1.10	0	0.00
Strategic Goal	1.05	0	0.00
Comprehensive Plan Component	1.05	0	0.00
Total Score			19.35

WHITE BEAR TOWNSHIP
Capital Improvement Plan 2016 Thru 2020

Project Name:	Construct Public Work Staging Area
Priority Ranking:	18.25
Project Type:	Public Works Improvements
Useful Life:	30 Years
Responsible Dept.:	Public Works

Project Description & Justification:

Develop and construct a new area for the staging and storage of materials used in various public work projects. Improvements would include fencing to prevent miscellaneous dumping and site security.

Expenditures	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Capital Building Fund	35,000					35,000
Total	35,000	0	0	0	0	35,000

Funding Source	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Capital Building Fund	35,000					35,000
Total	35,000	0	0	0	0	35,000

Operational Impact/Other Comments:

Increase of Town Building budget for repair of fencing.

Operating Budget Impact	**2016**	**2017**	**2018**	**2019**	**2020**
General Fund Town Buildings	200	200	200	200	200
Total	200	200	200	200	200

Priority Ranking Criteria	Weighting Factor	Priority Factor	Score
Public Health & Safety	1.50	0	0.00
Employee Health & Safety	1.25	0	0.00
Regulatory Mandate	1.50	0	0.00
Frequent Problems	1.25	3	3.75
Ability to Finance	1.00	2	2.00
Cost of Project	1.00	3	3.00
Generates Revenue	1.20	0	0.00
Generates Cost Savings	1.20	0	0.00
Ongoing Operation Costs	1.00	4	4.00
Age or Condition of Existing	1.00	0	0.00
Public Benefit	1.10	2	2.20
Public Demand	1.25	0	0.00
Synergy with Other Projects	1.10	3	3.30
Strategic Goal	1.05	0	0.00
Comprehensive Plan Component	1.05	0	0.00
Total Score			18.25

WHITE BEAR TOWNSHIP
Capital Improvement Plan 2016 Thru 2020

Project Name:	Replace Turf Fertilizer Spreader
Priority Ranking:	20.55
Project Type:	Park Equipment
Useful Life:	20 Years
Responsible Dept.:	Parks

Project Description & Justification:

Purchase a turf fertilizer spreader to apply granular fertilized in the spring and fall to athletic fields and other Town facility sites.

Expenditures	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Capital Equipment Fund	6,000					6,000
Total	6,000	0	0	0	0	6,000

Funding Source	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Capital Equipment Fund	5,500					5,500
Trade-in/Salvage Value	500					500
Total	6,000	0	0	0	0	6,000

Operational Impact/Other Comments:

The only future budget impact would be an increase in the equipment rental fee to the parks department

Operating Budget Impact	**2016**	**2017**	**2018**	**2019**	**2020**
General Fund - Park & Rec.	250	250	250	250	250
Total	250	250	250	250	250

Priority Ranking Criteria	Weighting Factor	Priority Factor	Score
Public Health & Safety	1.50	0	0.00
Employee Health & Safety	1.25	3	3.75
Regulatory Mandate	1.50	0	0.00
Frequent Problems	1.25	2	2.50
Ability to Finance	1.00	4	4.00
Cost of Project	1.00	4	4.00
Generates Revenue	1.20	0	0.00
Generates Cost Savings	1.20	1	1.20
Ongoing Operation Costs	1.00	4	4.00
Age or Condition of Existing	1.00	0	0.00
Public Benefit	1.10	1	1.10
Public Demand	1.25	0	0.00
Synergy with Other Projects	1.10	0	0.00
Strategic Goal	1.05	0	0.00
Comprehensive Plan Component	1.05	0	0.00
Total Score			20.55

WHITE BEAR TOWNSHIP

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WHITE BEAR TOWNSHIP

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RAMSEY COUNTY
MINNESOTA

APPENDIX

COMMUNITY PROFILE

White Bear Township has been an unincorporated Township since 1858. The Township is a northern Saint Paul suburb located wholly in Ramsey County and is the only township remaining in the County. Minnesota's oldest township once covered 36 square miles and included the cities of White Bear Lake, Vadnais Heights, Gem Lake and portions of North Oaks. It now is fragmented into four parcels covering an area of approximately 9.3 square miles (approximately 6,000 acres).

White Bear Township government is conducted by a three-member Board of Supervisors, with a chairman elected by the board. The board meets in Heritage Hall, which is a facility jointly maintained and operated by the City of Gem Lake and White Bear Township. The historic Town Hall still stands even though the hall has been moved four times (now located in Polar Lakes Community Park), and was where the board had been meeting since the early 1900's, when the building was built as designed by nationally-renown architect, Cass Gilbert who also designed the Minnesota State Capitol, U. S. Supreme Court Building and New York City's first skyscraper, the Woolworth Building.

White Bear Township has the largest population of all 1,800 townships in the state and is home to the Tamarack Nature Center and Bald Eagle Lake. The Township in nearing completion of its land available for residential development, but still has hundreds of acres of developable land available for commercial/industrial development. The 2010 U.S. Census population for the Township is 10,949. The 2010 U.S. Census population is 3.0% less than the Township's 2000 U.S. Census population count of 11,293. The Township staff estimates the 2016 population to be approximately 11,100. Industry within the Township include the Meadowlands and Theater shops on Centerville Road, Water Gremlin, the nation's largest maker of fishing sinkers, also resides in the Township and Schwing America Inc., who manufactures concrete pumps, is the largest employer in the Township.

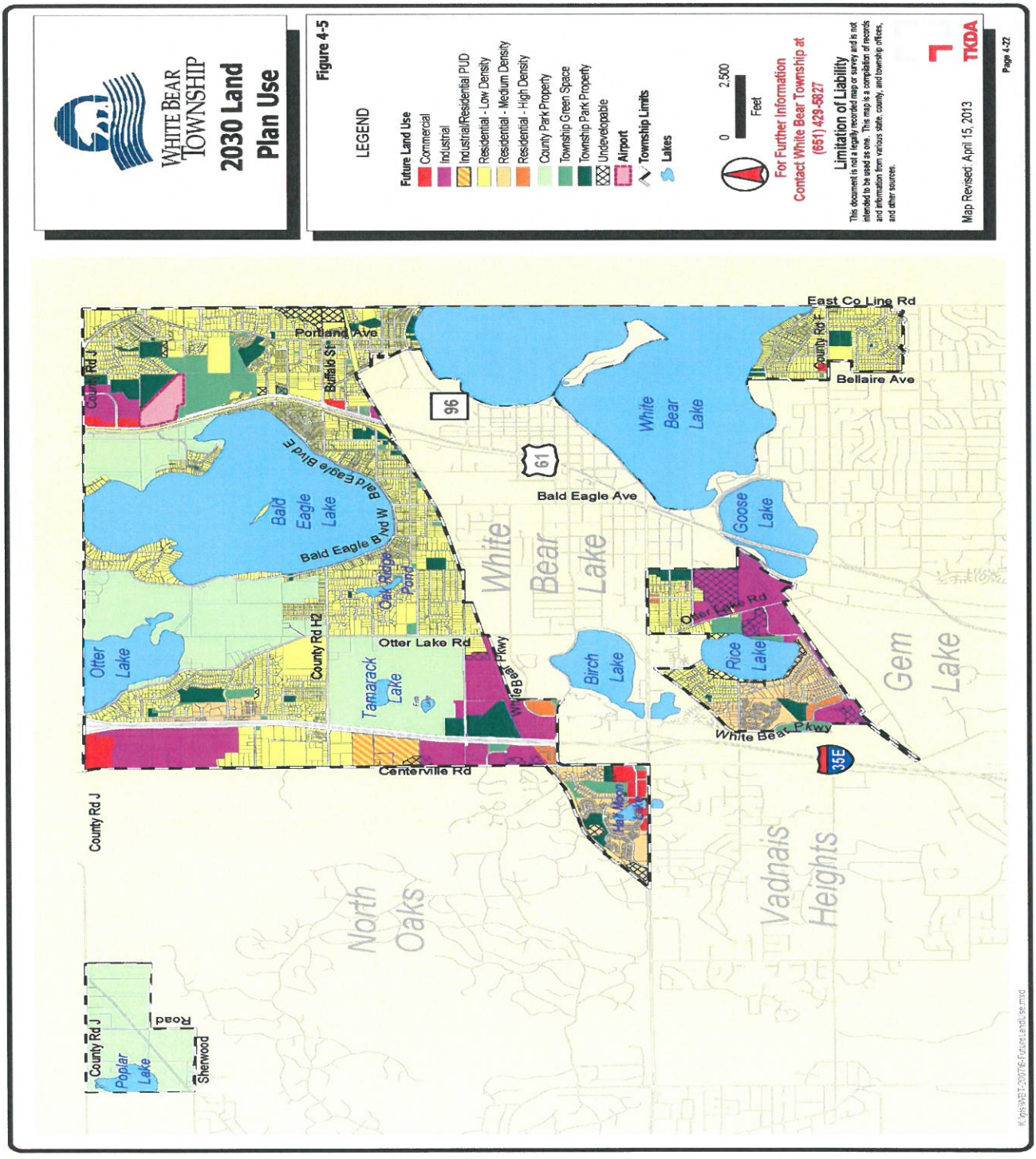
COMMUNITY PROFILE DETAIL

Founded:	1858			
Form of Government:	Three-member Town Board			
Location:	Northern Ramsey County, north of Saint Paul, Minnesota			
Area:	9.3 miles or approximately 6,000 acres			
Population:	Estimated 2016:	11,100	2010 U.S. Census:	10,949
Registered Voters 2012 General Election:		7,486		
Acres of Parks:	191.65 acres		Number of Parks:	25
Miles of Township Streets:		70.50 miles		
Utilities:	Miles of Water Mains		65.83 miles	
	Miles of Sewer Lines		64.42 miles	
	Miles of Storm Water Lines		15.00 miles	
Township Employees:	21.30 Full-Time Equivalents			
Bond Rating:	Moody's;	Aa2		

Police Protection: Provided by Ramsey County Sheriff's Department by contract

Fire Protection: Provided by the City of White Bear Lake Fire Department by contract

School District: White Bear Lake School District 624
Mounds View School District 621



White Bear Township is within the 4 colored areas outline with the dashed line.

SUMMARY OF TAX LEVIES, PAYMENT PROVISIONS, AND MINNESOTA REAL PROPERTY VALUATION

The following is a summary of certain statutory provisions effective 2016 relative to tax levy procedures, tax payment and credit procedures, and the mechanics of real property valuation. The summary does not purport to be inclusive of all such provisions or of the specific provisions discussed, and is qualified by reference to the complete text of applicable statutes, rules and regulations of the State of Minnesota.

Property Valuations (Chapter 273, Minnesota Statutes)

Assessor's Estimated Market Value

Each parcel of real property subject to taxation must, by statute, be appraised at least once every five years as of January 2 of the year of appraisal. With certain exceptions, all property is valued at its market value, which is the value the assessor determines to be the price the property to be fairly worth, and which is referred to as the "Estimated Market Value."

Taxable Market Value

The Taxable Market Value is the value that property taxes are based on, after all reductions, limitations, exemptions and deferrals. It is also the value used to calculate a municipality's legal debt limit.

Indicated Market Value

The Indicated Market Value is determined by dividing the Taxable Market Value of a given year by the same year's sales ratio determined by the State Department of Revenue. The Indicated Market Value serves to eliminate disparities between individual assessors and equalize property values statewide.

Net Tax Capacity

The Net Tax Capacity is the value upon which net taxes are levied, extended and collected. The Net Tax Capacity is computed by applying the class rate percentages specific to each type of property classification against the Taxable Market Value. Class rate percentages vary depending on the type of property as shown on the 101 page of the Appendix. The formulas and class rates for converting Taxable Market Value to Net Tax Capacity represent a basic element of the State's property tax relief system and are subject to annual revisions by the State Legislature.

Property taxes are determined by multiplying the Net Tax Capacity by the tax capacity rate, plus multiplying the referendum market value by the market value rate.

Property Tax Payments and Delinquencies (Chapters 275, 276, 277, 279-282 and 549, Minnesota Statutes)

Ad valorem property taxes levied by local governments in Minnesota are extended and collected by the various counties within the State. Each taxing jurisdiction is required to certify the annual tax levy to the county auditor within five (5) working days after December 20 of the year proceeding the collection year. A listing of property taxes due is prepared by the county auditor and turned over to the county treasurer on or before the first business day in March.

The county treasurer is responsible for collecting all property taxes within the county. Real estate and personal property tax statements are mailed out by March 31. One-half (1/2) of the taxes on real property is due on or before May 15. The remainder is due on or before October 15. Real property taxes not paid by their due date are assessed a penalty which, depending on the type of property, increases from 2% to 4% on the day after the due date. In the case of the first installment of real property taxes due May 15, the penalty increases to 4% or 8% on June 1. Thereafter, an additional 1% penalty shall accrue each month through October 1 of the collection year for unpaid real property taxes. In the case of the second installment of real property taxes due October 15, the penalty increases to 6% or 8% on November 1 and increases again to 8% or 12% on December 1. Personal property taxes remaining unpaid on May 16 are deemed to be delinquent and a penalty of 8% attaches to the unpaid tax. However, personal property owned by a tax-exempt entity, but which is treated as taxable by virtue of a lease agreement, is subject to the same delinquent property tax penalties as real property.

On the first business day of January of the year following collection all delinquencies are subject to an additional 2% penalty, and those delinquencies outstanding as of February 15 are filed for a tax lien judgment with the district court. By March 20 the county auditor files a publication of legal action and a mailing notice of action to delinquent parties. Those property interests not responding to this notice have judgment entered for the amount of the delinquency and associated penalties. The amount of the judgment is subject to a variable interest determined annually by the Department of Revenue, and equal to the adjusted prime rate charged by banks, but in no event is the rate less than 10% or more than 14%.

Property owners subject to a tax lien judgment generally have five years (5) in the case of all property located outside of cities or in the case of residential homestead, agricultural homestead and seasonal residential recreational property located within cities or three (3) years with respect to other types of property to redeem the property. After expiration of the redemption period, unredeemed properties are declared tax forfeit with title held in trust by the State of Minnesota for the respective taxing districts. The county auditor, or equivalent thereof, then sells those properties not claimed for a public purpose at auction. The net proceeds of the sale are first dedicated to the satisfaction of outstanding special assessments on the parcel, with any remaining balance in most cases being divided on the following basis: county - 40%; Township or city - 20%; and school district - 40%.

Property Tax Credits (Chapter 273, Minnesota Statutes)

In addition to adjusting the taxable value for various property types, primary elements of Minnesota's property tax relief system are: property tax levy reduction aids; the renter's credit, which relates property taxes to income and provides relief on a sliding income scale; and targeted tax relief, which is aimed primarily at easing the effect of significant tax increases. The circuit breaker credit and targeted credits are reimbursed to the taxpayer upon application by the taxpayer. Property tax levy reduction aid includes educational aids, local governmental aid, equalization aid, county program aid and disparity reduction aid.

Debt Limitations

All Minnesota municipalities (county, cities, townships and school districts) are subject to statutory "net debt" limitations under the provisions of Minnesota Statutes, Section 475.53. Net debt is defined as the amount remaining after deducting from gross debt the amount of current revenues which are applicable within the current fiscal year to the payment of any debt and the aggregation of the principal of the following:

1. Obligations issued for improvements which are payable wholly or partially from the

proceeds of special assessments levied upon benefited property.

2. Warrants or orders having no definite or fixed maturity.
3. Obligations payable wholly from the income from revenue producing conveniences.
4. Obligations issued to create or maintain a permanent improvement revolving fund.
5. Obligations issued for the acquisition and betterment of public waterworks systems and public lighting, heating or power systems, and any combination thereof, or for any other public convenience from which revenue is or may be derived.
6. Certain debt service loans and capital loans made to school districts.
7. Certain obligations to repay loans.
8. Obligations specifically excluded under the provision of law authorizing their issuance.
9. Certain obligations to pay pension fund liabilities.
10. Debt service funds for the payment of principal and interest on obligations other than those described above.

Levies for General Obligation Debt
(Sections 475.61 and 475.74, Minnesota Statutes)

Any municipality which issues general obligation debt must, at the time of issuance, certify levies to the county auditor of the county(ies) within which the municipality is situated. Such levies shall be in an amount that if collected in full will, together with estimates of other revenues pledged for payment of the obligations, produce at least five percent in excess of the amount needed to pay principal and interest when due. Notwithstanding any other limitations upon the ability of a taxing unit to levy taxes, its ability to levy taxes for a deficiency in prior levies for payment of general obligation indebtedness is without limitation as to rate or amount.

Metropolitan Revenue Distribution
(Chapter 473F, Minnesota Statutes)
"Fiscal Disparities Law"

The Charles R. Weaver Metropolitan Revenue Distribution Act, more commonly know as "Fiscal Disparities" was first implemented for taxes payable in 1975. Forty percent of the increase in commercial-industrial (including public utility and railroad) net tax capacity valuation since 1971 in each assessment district in the Minneapolis/St. Paul seven-county metropolitan area (Anoka, Carver, Dakota, excluding the City of Northfield, Hennepin, Ramsey, Scott, excluding the City of New Prague, and Washington Counties) is contributed to an area-wide tax base. A distribution index, based on the factors of population and real property market value per capita, is employed in determining what proportion of the net tax capacity value in the area-wide tax base shall be distributed back to each assessment district.

STATUTORY FORMULAE CONVERSION OF ESTIMATED MARKET VALUE (EMV) TO NET TAX CAPACITY FOR MAJOR PROPERTY CLASSIFICATIONS

General Classification	2001 Net Tax Capacity Est. Mkt. Value	2001 Net Tax Capacity % of EMV	2002–2016 Net Tax Capacity Est. Mkt. Value	2002–2016 Net Tax Capacity % of EMV
RESIDENTIAL:				
Homestead	First $76,000	1.00%	First $500,000	1.00%
	Over $76,000	1.65%	Over $500,000	1.25%
Non-Homestead	First $76,000	1.20%	First $500,000	1.00%
	Over $76,000	1.65%	Over $500,000	1.25%
AGRICULTURAL LAND:				
Homestead	First $115,000	0.35%	First $600,000	0.55%
	$115,000-$600,000	0.80%	Over $600,000	1.00%
	Over $600,000	1.20%		
Non-Homestead	100% of EMV	1.00%	100% of EMV	1.00%
COMMERCIAL / INDUSTRIAL	First $150,000	2.40%	First $150,000	1.50%
	Over $150,000	3.40%	Over $150,000	2.00%

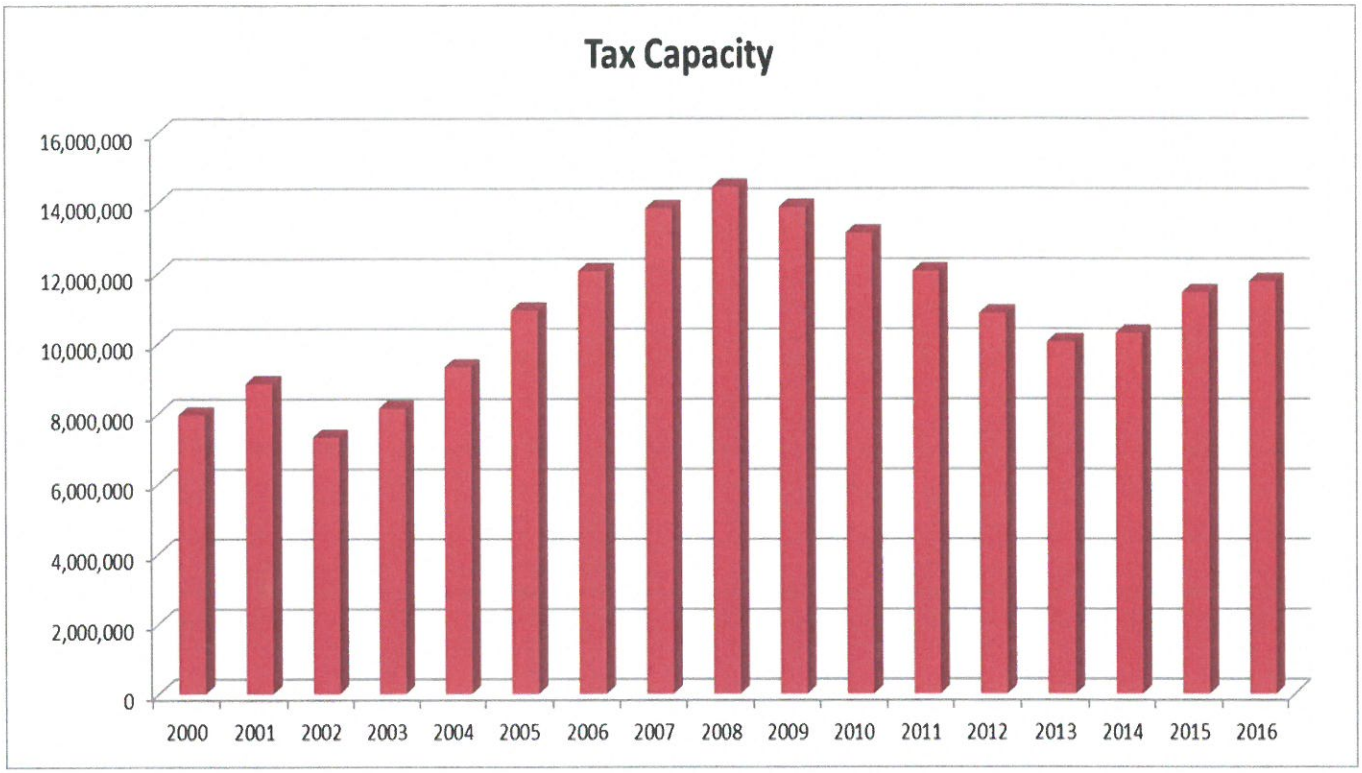
WHITE BEAR TOWNSHIP

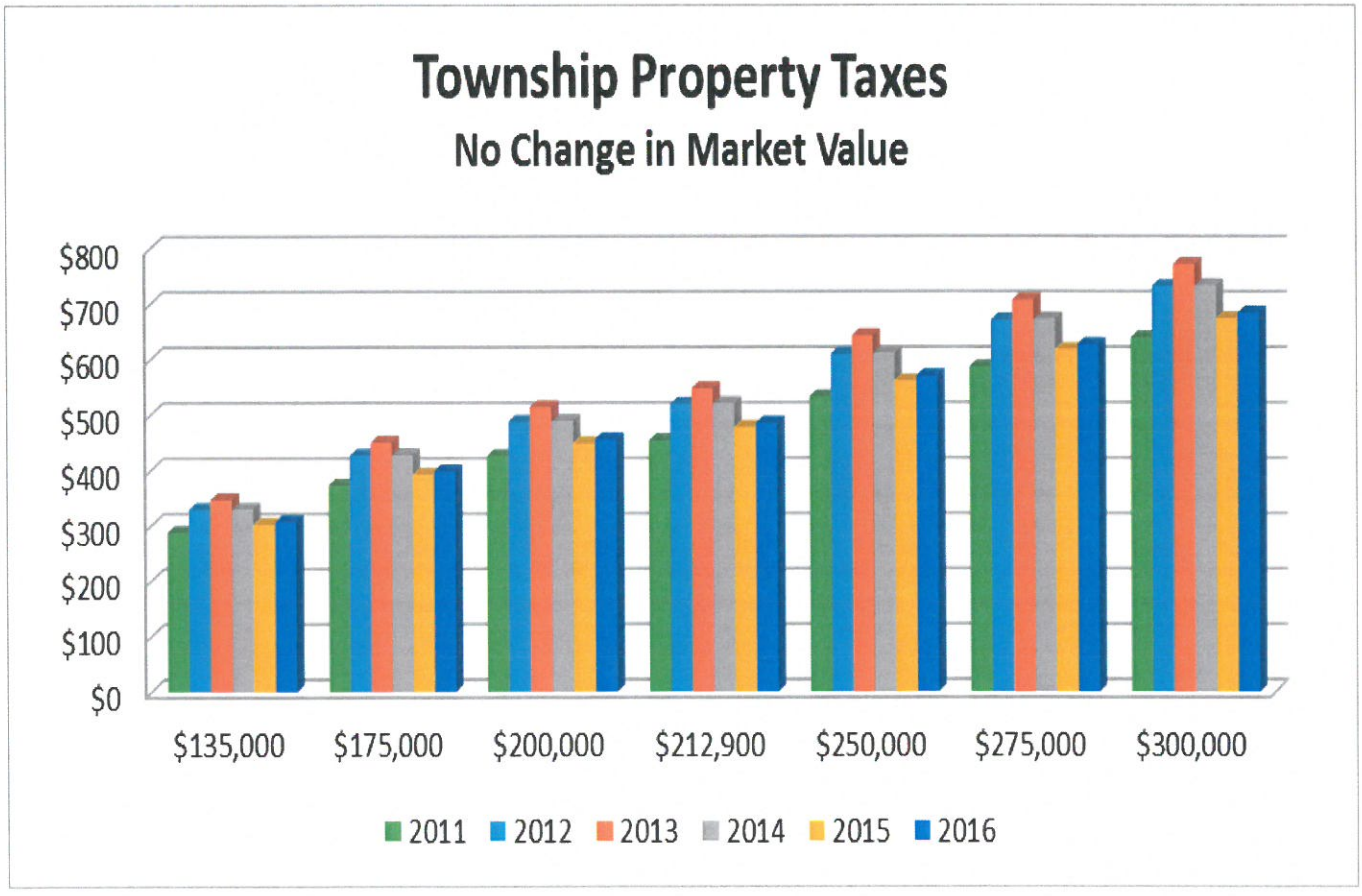
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY, LAST TEN FISCAL YEARS

Payable Year	Residential Property	Commercial Property	Industrial Property	Utility and Other	Total Taxable Tax Capacity (Assessed) Value	Total Direct Tax Rate	Estimated Actual Market Value	Net Tax Capacity as a Percentage of Market Value
2005	10,808,058	775,958	1,650,675	259,570	13,494,261	19.287	1,155,507,300	1.17
2006	11,440,382	909,777	1,803,815	274,509	14,428,483	17.939	1,299,810,400	1.11
2007	12,836,600	950,078	1,844,053	217,066	15,847,797	17.072	1,425,552,600	1.11
2008	13,073,934	1,112,877	2,146,805	182,294	16,515,910	16.491	1,465,891,200	1.13
2009	12,411,243	1,282,635	2,246,678	197,406	16,137,962	16.926	1,413,918,200	1.14
2010	11,862,056	1,266,037	2,065,192	206,322	15,399,607	17.584	1,351,529,600	1.14
2011	11,036,131	1,122,331	1,906,222	122,618	14,187,302	20.760	1,248,832,400	1.14
2012	9,714,486	1,060,494	1,797,980	119,326	12,692,286	23.767	1,169,441,400	1.09
2013	8,768,510	1,091,778	1,675,100	261,474	11,796,862	24.014	1,136,141,500	1.04
2014	9,170,505	1,044,276	1,725,327	204,583	12,144,691	22.031	1,235,823,600	0.98

Source: Ramsey County, Minnesota Assessors' Office

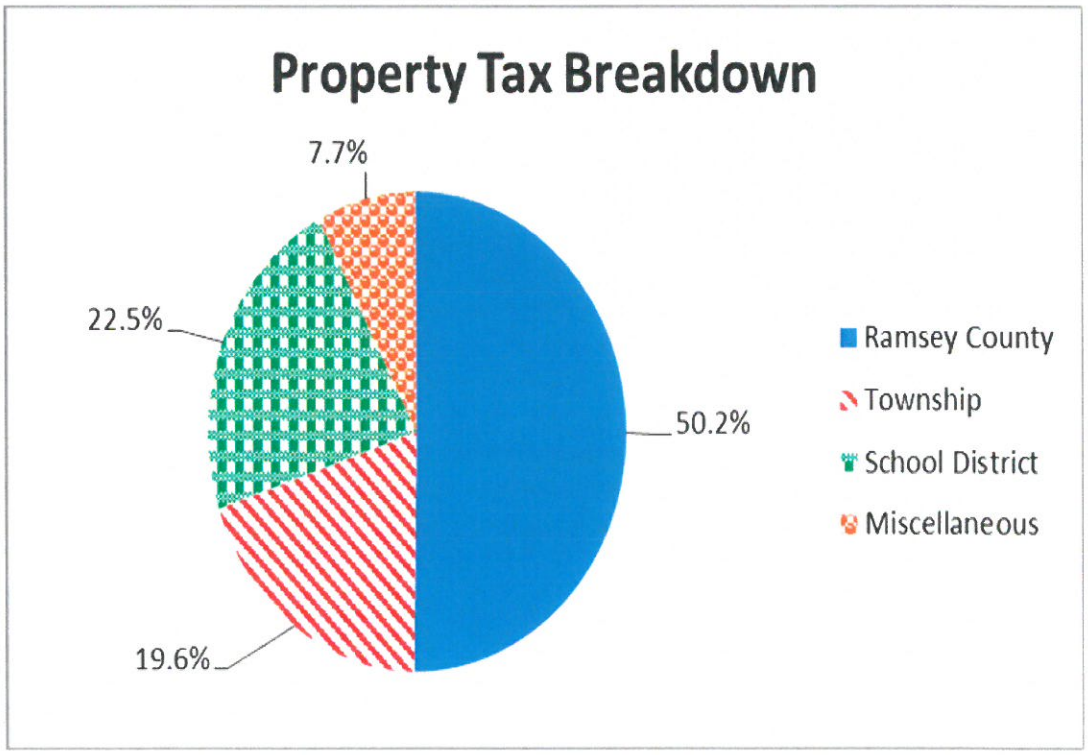
Note: The tax capacity (assessed taxable value) of the property is calculated by applying a statutory formula to the estimated market value of the property.


Tax Capacity
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
0
2000
2001
2002
2003
2004
2005
2006
2007
2008
2009
2010
2011
2012
2013
2014
2015
2016


Township Property Taxes
No Change in Market Value
$800
$700
$600
$500
$400
$300
$200
$100
$0
$135,000
$175,000
$200,000
$212,900
$250,000
$275,000
$300,000
2011
2012
2013
2014
2015
2016

Tax Rates of Cities/Townships in Ramsey County

Community	2012 Tax Rate	2013 Tax Rate	2014 Tax Rate	2015 Tax Rate	2016 Tax Rate
North Oaks	9.819	10.822	10.935	10.131	10.018
White Bear Lake	19.940	21.496	21.140	20.368	19.685
Township	23.767	25.246	23.991	21.958	22.828
Falcon Heights	23.515	27.884	24.796	23.470	25.840
Arden Hills	25.544	27.931	28.236	27.294	26.382
Vadnais Heights	27.840	29.051	29.351	26.904	26.797
Lauderdale	31.192	31.851	29.999	28.856	28.989
Gem Lake	26.202	27.430	26.550	27.728	29.524
Little Canada	28.062	30.935	31.299	30.696	30.869
Shoreview	33.252	36.970	37.474	34.873	34.945
New Brighton	41.416	41.968	41.574	36.193	36.175
Blaine	33.564	36.740	36.302	36.105	36.369
North St. Paul	33.380	36.719	36.134	35.169	38.670
Roseville	33.446	38.899	40.052	38.909	39.211
Mounds View	48.893	50.422	44.791	42.886	40.097
St. Paul	44.839	47.434	46.147	43.827	42.477
Maplewood	44.056	48.659	49.476	46.353	46.985
Spring Lake Park	62.655	49.311	57.388	52.809	54.561
St. Anthony	67.409	73.291	75.143	71.319	65.443



WHITE BEAR TOWNSHIP

PRINCIPAL PROPERTY TAXPAYERS, CURRENT YEAR AND TEN YEARS AGO

	2014			2005		
Taxpayer	2014 Tax Capacity	Rank	Percentage of Total City Taxable Assessed Value	2005 Tax Capacity	Rank	Percentage of Total City Taxable Assessed Value
Specialty Manufacturing Inc.	$ 234,226	1	1.8 %	$ 106,740	7	0.8 %
Wilbert Plastics, Inc. (Thermoform)	153,452	2	1.2	309,250	1	2.4
Muller Family Theatres	149,250	3	1.1	141,250	4	1.1
JMK Limited Partnership	147,486	4	1.1	104,574	8	0.8
North Oaks Farms Inc	144,717	5	1.1	79,861	10	0.6
Schwing America, Inc.	122,567	6	0.9	302,578	2	2.3
Miksic Realty LLC	113,844	7	0.9			-
PM Minnesota LLC & CO Pentair	113,582	8	0.9			
Heraeus Vadnais Inc.	106,560	9	0.8			-
Spearman Real Estate	103,250	10	0.8			-
Porus Media, LLC			-	115,718	6	0.9
EPI Corporation			-	191,530	3	1.5
Com Tal Machine & Engineering			-	126,626	5	1.0
Water Gremlin Company			-	84,064	9	0.7
All Other Taxpayers	11,862,188		89.5	11,359,540		87.9
Total	$ 13,251,122		100.0 %	$ 12,921,731		100.0 %

Source: Department of Property Records and Revenue, Ramsey County.

DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN CALENDAR YEARS

				Construction						
				Commercial and Industrial		Residential				
Fiscal Year	Population (1)	Personal Income (thousands of dollars)	Per Capita Personal Income (2)	Number Of Units	Value	Number Of Units	Value	Median Age (3)	School Enrollment K Thru 12 (4)	Average Unemployment Rate (2)
2005	11,778	532,106	45,178	56	8,691,163	440	10,391,940	33.7	8,681	4.3
2006	11,830	547,812	46,307	51	3,611,937	357	6,267,945	33.7	8,529	3.7
2007	11,923	60,533	5,077	45	3,265,342	477	5,990,791	33.7	8,425	4.4
2008	11,802	564,856	47,861	15	3,704,609	580	7,006,738	26.8	8,232	6.6
2009	11,745	525,965	44,782	23	247,604	434	5,007,147	37.5	8,121	7.4
2010	10,949	499,888	45,656	33	1,258,735	347	4,472,908	37.4	8,020	6.9
2011	11,000	546,601	49,691	15	4,102,800	329	3,447,476	37.4	8,231	5.7
2012	11,089	561,869	50,669	11	988,149	373	9,986,083	37.4	8,005	4.9
2013	11,089	579,034	52,217	13	6,756,075	272	4,270,649	37.4	8,035	4.1
2014	11,089	594,260	53,590	19	8,925,205	330	4,298,663	37.4	8,056	4.7

Source:
(1) Sources for 2010 is U.S. Census Bureau; all other years are estimates from the Metropolitan Council.
(2) U.S. Department of Commerce, Bureau of Economic Analysis.
(3) Minnesota Office of State Demographer.
(4) Independent School District No. 624.

Other Budget information

			2016 ESTIMATED INVESTMENTS EARNINGS						
MATURE DATE	BANK/BROKER	TYPE	NAME	YIELD	INT. RATE	# DAYS	PURCHASE AMOUNT	AS OF 9/30/2015	INTEREST
	WELLS FARGO		PRIME INVESTMENT FUND	0.010%	0.010%	31	$0.00	**$0.00**	$0.00
	MORGAN STANLEY		GOVERNMENT FUND SAVINGS	0.010%	0.010%	31	$0.00	**$1,813.40**	$0.02
	UBS FINANCIAL		MONEY MARKET SWEEP	0.030%	0.030%	31	$0.00	**$23,427.49**	$0.60
	RBC DAIN RAUSCHER		MONEY MARKET SWEEP	0.010%	0.010%	31		**$40,882.34**	$0.35
	PMA FINANCIAL		4M FUND	0.020%	0.020%	31	$0.00	**$1,293,571.88**	$21.97
	PMA FINANCIAL		4M FUND - PLUS	0.050%	0.050%	31	$0.00	**$259,404.11**	$11.02
6/30/16			ESTIMATED INVESTMENT	0.750%	0.750%	179	$500,000.00	$500,000.00	$1,839.04
12/31/16			ESTIMATED INVESTMENT	1.000%	1.000%	365	$500,000.00	$500,000.00	$5,000.00
7/8/12	NORTH STAR BANK	CD	NORTH STAR BANK	1.840%	1.840%	365	$207,489.99	$212,405.27	$3,908.26
4/1/16	RBC DAIN	GO BOND	WAUKESHA CNTY AREA TECH COLLEGE	0.800%	1.000%	91	$468,264.30	$465,000.00	$1,159.32
4/1/16	RBC DAIN	GO BOND	ORANGEBURG COUNTY SCHOOL	0.700%	2.000%	91	$454,065.57	$435,000.00	$2,169.04
8/1/16	RBC DAIN	GO BOND	NEW YORK NY TRANITIONAL BOND	0.720%	4.000%	213	$368,003.64	$325,000.00	$7,586.30
9/1/16	RBC DAIN	GO BOND	DOUGLAS CNTY KANSAS UNIFIED SCH DIST	0.780%	4.250%	244	$341,751.08	$300,000.00	$8,523.29
9/19/16	MORGAN STANLEY	CD	DISCOVER BANK	1.250%	1.250%	262	$150,000.00	$150,000.00	$1,345.89
10/1/16	RBC DAIN	GO BOND	LYNBROOK NEW YORK	0.700%	3.000%	274	$504,866.00	$465,000.00	$10,472.05
10/4/16	MORGAN STANLEY	CD	AMERICAN EXPRESS CENTUR	1.350%	1.350%	277	$150,000.00	$150,000.00	$1,536.78
12/21/17	RBC DAIN	CD	STATE BANK OF INDIA	1.200%	1.200%	365	$245,000.00	$245,000.00	$2,940.00
12/26/17	RBC DAIN	CD	WEBSTER BANK	1.000%	1.000%	365	$245,000.00	$245,000.00	$2,450.00
1/4/18	RBC DAIN	CD	COMENITY CAPITAL BANK	1.000%	1.000%	365	$245,000.00	$245,000.00	$2,450.00
6/15/18	RBC DAIN	GO BOND	DOUGLAS CNTY NEB SCH DIST NO 010	3.448%	4.696%	365	$540,295.00	$500,000.00	$23,480.00
8/1/18	UBS FINANCIAL	GO BOND	MISSISSIPPI STATE RFDG TAXABLE BONDS	2.577%	1.202%	365	$537,866.75	$500,000.00	$6,010.00
8/1/19	RBC DAIN	GO BOND	GRAND FORKS ND PUB SCH DIST	3.220%	4.000%	365	$226,926.05	$215,000.00	$8,600.00
9/23/19	MORGAN STANLEY	CD	GE CAPITAL RETAIL BANK	2.000%	2.000%	365	$245,000.00	$245,000.00	$4,900.00
12/31/19	MORGAN STANLEY	CD	GOLDMAN SACHS	2.200%	2.200%	365	$96,000.00	$96,000.00	$2,112.00
1/3/20	MORGAN STANLEY	CD	CIT BANK SLC	1.650%	1.650%	365	$165,000.00	$165,000.00	$2,722.50
5/1/20	MORGAN STANLEY	CD	CIT BANK SLC	1.800%	1.800%	365	$80,000.00	$80,000.00	$1,440.00
5/22/20	UBS FINANCIAL	CD	SYNCHRONY BANK	1.950%	1.950%	365	$150,000.00	$150,000.00	$2,925.00
6/26/20	UBS FINANCIAL	CD	BMO HARRIS BANK STEP UP	1.100%	2.159%	365	$235,000.00	$235,000.00	$5,073.65
9/11/20	RBC DAIN	AGENCY	FNMA	2.000%	2.000%	365	$625,000.00	$625,000.00	$12,500.00
4/30/21	MORGAN STANLEY	CD	JP MORGAN CHASE	2.198%	1.400%	365	$50,000.00	$50,000.00	$700.00
1/15/22	RBC DAIN	AGENCY	GOV NATL MORT ASSOC OKLA	7.700%	7.500%	365	$235,000.00	$235,000.00	$17,625.00
4/4/22	RBC DAIN	CD	GOLDMAN SACHS	2.900%	2.900%	365	$150,000.00	$150,000.00	$4,350.00
4/25/23	UBS FINANCIAL	AGENCY	FHLB BOND STEP UP	2.454%	1.500%	365	$840,000.00	$840,000.00	$12,600.00
4/28/23	UBS FINANCIAL	CD	HIAWATHA NATIONAL BANK STEP UP	2.147%	1.250%	365	$240,000.00	$240,000.00	$3,000.00
4/28/23	UBS FINANCIAL	CD	BANK WEST INC STEP UP	2.114%	1.250%	365	$240,000.00	$240,000.00	$3,000.00
8/1/25	RBC DAIN	GO BOND	ILLINOIS STATE REFUNDING BOND	4.515%	4.000%	365	$459,945.14	$475,000.00	$19,000.00
11/21/25	RBC DAIN	AGENCY	FNMA	3.390%	3.000%	365	$200,900.00	$200,000.00	$6,000.00
12/15/25	RBC DAIN	GO BOND	MPLS MN SCH DIST CONST BONDS	3.500%	5.125%	365	$589,825.00	$500,000.00	$25,625.00
6/1/26	UBS FINANCIAL	GO BOND	LAKEVILLE MN SCH DIST 194	3.653%	5.050%	365	$576,780.00	$500,000.00	$25,250.00
4/27/28	RBC DAIN	CD	HSBC BANK STEP UP	3.245%	2.250%	365	$248,000.00	$248,000.00	$5,580.00
3/19/35	RBC DAIN	CD	WELLS FARGO BANK STEP UP	3.724%	3.000%	365	$245,000.00	$245,000.00	$7,350.00
				1.871%	2.089%	285	$11,355,978.52	$10,971,405.27	$251,223.12
								$12,590,504.49	

2016 ESTIMATED INTEREST DISTRIBUTION

FUND #	FUND NAME	AVERAGE CASH BALANCE 1ST QTR 2015	AVERAGE CASH BALANCE 2ND QTR 2015	AVERAGE CASH BALANCE 3RD QTR 2015	AVERAGE CASH BALANCE 4TH QTR 2014	AVERAGE CASH BALANCE	PERCENT OF CASH	INTEREST EARNED
101	GENERAL	$1,542,880.96	$988,772.60	$1,561,159.64	$1,364,818.47	$1,364,407.92	11.10%	$25,805.14
201	PARK ACQUISITION	$649,391.20	$651,729.38	$653,654.25	$656,493.90	$652,817.18	5.31%	$12,346.78
202	TOWNSHIP DAY	($117.42)	($1,157.84)	($5,909.02)	$7,544.84	$90.14	0.00%	$1.70
301	04A PUBLIC FACILITY BOND	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00
302	05A IMPROVEMENT	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00
385	06A TAX INCREMENT BOND	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00
386	01C TAX INCREMENT BOND	$134,627.32	$133,487.05	$133,537.71	$136,104.57	$134,439.16	1.09%	$2,542.66
387	05B TAX INCREMENT BOND	$48,496.32	$48,428.25	$40,032.18	$48,072.69	$46,257.36	0.38%	$874.87
388	08A IMP/ UTILITY BOND	$142,501.14	$130,396.24	$135,856.13	$171,589.26	$145,085.69	1.18%	$2,744.02
389	11A IMPROVEMENT BOND	$470,714.65	$431,998.92	$487,695.33	$548,567.95	$484,744.21	3.95%	$9,168.00
405	EDA							
	101 - DRILL-A-MATIC (32%)	$3,226.08	$3,237.70	$13,176.67	($6,383.22)	$3,314.31	0.03%	$62.68
	102 - CORTEC (68%)	($16,070.32)	($16,128.18)	$4,974.34	($36,348.72)	($15,893.22)	-0.13%	($300.59)
	103 - THERMOFORM	$473,850.08	$476,796.21	$461,053.91	$358,596.17	$442,574.09	3.60%	$8,370.43
	110 - COTTAGES	$85,906.89	$86,216.20	$103,514.65	$68,366.75	$86,001.12	0.70%	$1,626.55
	112 - MICROVENA/ EPI	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00
	114 - ST. CROIX VALLEY HARDWOOD (55.49%)	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00
	114 - WATER GREMLIN (44.51%)	$380,012.99	$381,381.25	$442.48	$334,703.38	$274,135.03	2.23%	$5,184.73
	115 - COMTAL	$351,608.60	$298,287.09	$310,905.62	$376,533.15	$334,333.62	2.72%	$6,323.27
	116 - BIRCH LAKE VILLAS	($226,257.49)	($255,710.20)	($226,647.83)	($212,530.61)	($230,286.53)	-1.87%	($4,355.42)
	117 - OMNI-TRACT	$25,921.02	$26,014.35	$26,154.80	$25,761.16	$25,962.83	0.21%	$491.04
	118 - BOARDWALK	$63,411.46	$50,601.96	$67,178.92	$65,744.94	$61,734.32	0.50%	$1,167.59
	119 - WYLDRIDGE/ DAVIDSON	($7,632.00)	($14,570.98)	($5,336.36)	($8,320.50)	($8,964.96)	-0.07%	($169.55)
	120 - SMC	$58,909.22	$42,174.33	$58,037.27	$61,363.82	$55,121.16	0.45%	$1,042.51
	121 - HERAEUS	$40,584.47	$31,611.10	$39,956.18	$41,850.71	$38,500.62	0.31%	$728.16
	122- TECHWEIGH	$26,329.26	$19,180.06	$25,493.73	$27,131.43	$24,533.62	0.20%	$464.01
	405 - OTHER	($17,333.07)	($17,788.01)	($21,165.38)	($25,614.99)	($20,475.36)	-0.17%	($387.25)
	405 - ADMINISTRATION ACCOUNT	($210,304.61)	($212,750.08)	($214,429.93)	($208,919.79)	($211,601.10)	-1.72%	($4,002.03)
	405 - LOAN PAYBACK ACCOUNT	$492,855.52	$495,297.57	$497,968.84	$488,290.98	$493,603.23	4.02%	$9,335.55
504	COMMUNITY PARK IMPROV	$225,661.80	$238,666.86	$252,163.03	$212,367.13	$232,214.71	1.89%	$4,391.89
505	IMPROVEMENT FUNDS	$1,271,777.00	$843,895.05	$1,112,993.63	$1,467,847.73	$1,174,128.35	9.56%	$22,206.37
514	08 CONSTRUCTION FUND	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00
515	10 CONSTRUCTION FUND	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	$0.00
601	WATER OPERATING	$2,046,548.27	$2,554,469.86	$2,433,844.29	$3,005,222.39	$2,510,021.20	20.43%	$47,472.20
601	COTTAGES WATERMAIN DEPOSIT	$9,434.38	$9,465.65	$9,515.86	$9,376.19	$9,448.02	0.08%	$178.69
602	SEWER OPERATING	$2,106,922.09	$1,870,054.99	$1,707,562.50	$2,377,538.39	$2,015,519.49	16.40%	$38,119.66
603	STORM WATER	$201,791.19	$224,229.74	$260,987.44	$241,828.74	$232,209.28	1.89%	$4,391.79
701	BLD REPLACEMENT	$752,854.69	$773,509.89	$765,633.04	$694,710.16	$746,676.95	6.08%	$14,121.95
702	EQUIPMENT REPLACEMENT	$822,277.07	$858,590.55	$822,751.54	$692,504.64	$799,030.95	6.50%	$15,112.13
703	RISK MANAGEMENT	$377,916.45	$411,116.24	$408,414.32	$351,082.16	$387,132.29	3.15%	$7,321.86
	TOTAL	$12,328,695.21	$11,561,503.80	$11,921,169.78	$13,335,893.87	$12,286,815.67	100.00%	$232,381.39

INTEREST RECEIVED	INTEREST	7.5% ADMIN FEE	INTEREST DISTRIBUTE
	$251,223.12	$18,841.73	$232,381.39

YEARLY F. T. E. COMPARISION BY ACTIVITY

BUDGET YEAR	TOTAL FTE	BOARD OF SUPERVISORS *	ADMIN.	RECYCLE #	COMM. DEVEL.	CODE ENFORCE	TOWN BUILDINGS	PUBLIC WORKS	ROAD & BRIDGE	PARK & RECREATION	WATER OPERATING	SEWER OPERATING	STORM WATER
2006	17.06	0.00	2.14	0.10	1.10	2.15	0.15	1.00	2.61	3.21	2.70	1.50	0.40
2007	17.49	0.00	2.00	0.05	1.44	2.15	0.20	0.80	2.53	3.18	3.01	1.75	0.38
2008	17.49	0.00	2.00	0.05	1.44	2.15	0.20	0.80	2.53	3.18	3.01	1.75	0.38
2009	17.79	0.00	2.10	0.05	1.50	2.20	0.20	0.80	2.54	3.19	3.04	1.78	0.39
2010	19.30	0.00	2.10	0.05	1.50	2.20	0.22	0.90	2.73	3.25	3.08	2.56	0.71
2011	19.30	0.00	2.10	0.05	1.50	2.20	0.22	0.90	2.73	3.25	3.08	2.56	0.71
2012	19.80	0.00	2.10	0.05	1.50	2.20	0.22	0.90	2.73	3.25	3.28	2.76	0.81
2013	18.80	0.00	2.05	0.05	1.50	1.60	0.22	0.90	2.68	3.20	3.18	2.66	0.76
2014	19.30	0.00	1.90	0.05	1.50	2.15	0.22	0.90	2.73	3.25	3.18	2.65	0.77
2015	19.30	0.00	1.90	0.05	1.50	2.15	0.22	0.90	2.73	3.25	3.18	2.65	0.77
2016	21.30	0.00	1.90	0.05	1.50	2.15	0.27	1.00	3.21	4.03	3.45	2.90	0.84

TIME SPENT DISTRIBUTION

POSITION	2014 FTE	2015 FTE	2016 FTE	BOARD OF SUPERVISORS	ADMIN.	RECYCLE	COMM. DEVEL.	CODE ENFORCE	TOWN BUILDINGS	PUBLIC WORKS	ROAD & BRIDGE	PARK & RECREATION	WATER OPERATING	SEWER OPERATING	STORM WATER
TOWN BOARD SUPERVISORS *	0	0	0	78%									12%	10%	
CLERK/TREASURER	1	1	1		10%		35%						25%	25%	5%
FINANCE OFFICER	1	1	1		40%								30%	25%	5%
DEPUTY CLERK ^	0	0	0		0%			0%							
ACCOUNTING CLERK	1	1	1		55%								20%	20%	5%
PLANNER	1	1	1		20%	5%	75%								
ACCOUNTING CLERK/SECRETARY ^	1	1	1		60%			15%					10%	10%	5%
RECEPTIONIST/SECRETARY ^	1	1	1		5%			60%			5%	5%	10%	10%	5%
SECRETARY/PARA LEGAL	1	1	1				40%	40%					20%		
PART-TIME UTILITY BILLING CLERK ^	0.00	0.00	0.00										0%	0%	0%
PUBLIC WORKS DIRECTOR	1	1	1						2%	10%	24%	20%	21%	18%	5%
PUBLIC WORKS COORDINATOR	1	1	1						2%	10%	24%	20%	21%	18%	5%
LEADWORKER	1	1	1						2%	10%	24%	20%	21%	18%	5%
MAINTENANCE WORKER	1	1	1						2%	10%	24%	20%	21%	18%	5%
MAINTENANCE WORKER	1	1	1						2%	10%	24%	20%	21%	18%	5%
MAINTENANCE WORKER	1	1	1						2%	10%	24%	20%	21%	18%	5%
MAINTENANCE WORKER	1	1	1						2%	10%	24%	20%	21%	18%	5%
MAINTENANCE WORKER	1	1	1						2%	10%	24%	20%	21%	18%	5%
MAINTENANCE WORKER	0	0	1						2%	10%	24%	20%	21%	18%	5%
PUBLIC WORKS SUMMER HELP	2.30	2.30	3.30						2%		23%	60%	6%	6%	3%
CODE ENFORCEMENT	1	1	1					100%							
TOTAL F.T.E.	19.30	19.30	21.30	0	1.90	0.05	1.50	2.15	0.27	1.00	3.21	4.03	3.45	2.90	0.84

Personnel Count

POSITION	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
TOWN BOARD SUPERVISORS	3	3	3	3	3	3	3	3	3	3	3	3
CLERK/TREASURER	1	1	1	1	1	1	1	1	1	1	1	1
FINANCE OFFICER	1	1	1	1	1	1	1	1	1	1	1	1
DEPUTY CLERK	1	1	1	1	1	1	1	1	1	0	0	0
ACCOUNTING CLERK	1	1	1	1	1	1	1	1	1	1	1	1
PLANNER	1	1	1	1	1	1	1	1	1	1	1	1
PART-TIME SECRETARY	1	1	1	1	0	0	0	0	0	0	0	0
ACCOUNTING CLERK/SECRETARY ^	0	0	0	0	0	0	0	0	0	1	1	1
RECEPTIONIST/SECRETARY ^	0	0	0	0	1	1	1	1	0	1	1	1
SECRETARY/PARA LEGAL	1	1	1	1	1	1	1	1	1	1	1	1
PART-TIME UTILITY BILLING CLERK ^	0	0	0	0	0	0	0	1	1	0	0	0
PUBLIC WORKS DIRECTOR	0	0	0	0	0	1	1	1	1	1	1	1
PUBLIC WORKS COORDINATOR	1	1	1	1	1	1	1	1	1	1	1	1
LEADWORKER	1	1	1	1	1	1	1	1	1	1	1	1
MAINTENANCE WORKER	6	6	6	6	6	6	6	6	6	6	6	7
PUBLIC WORKS SUMMER HELP	3	3	3	3	3	6	6	6	7	7	7	8
BEACH HELP	4	0	0	0	0	0	0	0	0	0	0	0
CODE ENFORCEMENT	1	1	1	1	1	1	1	1	1	1	1	1
TOTAL POSITION COUNT	26	22	22	22	22	26	26	27	27	27	27	29

* Town Board Supervisors are not included in F.T.E. estimates.

2005 The Township began recording expenditures related to recycling separetly. Previously these expenditures were included in the budgets and expenditures of other activities.

^ The Receptionist/Secretary and Accounting Clerk/Secretary positions were new positions created and filled in 2014 and replaced the Deputy Clerk and Part-Time Utility Billing Clerk positions which were eliminated in 2014.

GLOSSARY OF TERMS

ACCOUNT: A term used to identify an individual asset, liability, expenditure control, revenue control, or fund balance.

ACCOUNTS PAYABLE: Amounts owed to others for goods or services received.

ACCOUNTS RECEIVABLE: Amounts due from others for goods furnished or services rendered.

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

ACCRUAL BASIS OF ACCOUNTING: The method of accounting under which revenues are recorded when they are earned and expenditures are recorded when goods and services are received.

ACTIVITY: A specific and distinguishable line of work performed by one or more organizational components of a governmental unit for the purpose of accomplishing a function for which the governmental unit is responsible. For example "Code Enforcement is an activity performed in the discharge of the "Public Safety" function.

ADOPTION: The formal action taken by the Town Board to authorize or approve the budget.

AD VALOREM: In proportion to value. A basis for levying taxes upon property.

AGENCY FUND: A fund consisting of resources received and held by the governmental unit as an agent for others or other funds of the governmental unit.

APPROPRIATION: An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is limited in amount to the time it may be expended.

ASSESSED VALUATION: Value placed upon real estate or other property as a basis for levying taxes.

ASSESSMENTS: Charges made to parties for actual services or benefits received.

ASSETS: Property owned by a governmental unit, which has a monetary value.

AUDIT: The examination of documents, records, reports, systems of internal control, accounting and financial procedures, and other evidence for one or more of the following purposes:

(a) To ascertain whether the statements prepared from the accounts present fairly the financial position and the results of financial operations of the constituent funds and balanced account groups of the governmental unit in accordance with generally accepted accounting principals applicable to governmental units and on a basis consistent with that of the preceding year.

(b) To determine the propriety, legality and mathematical accuracy of a governmental unit's financial transactions.

(c) To ascertain whether all financial transactions have been properly recorded.

(d) To ascertain the stewardship of public officials who handle and are responsible for the financial resources of a governmental unit.

BALANCED BUDGET: A budget in which estimated revenues, including operating transfers from other funds equals estimated expenditures, including operating transfers to other funds. A balanced budget would have no effect on fund balance/fund equity. The Township's policies require the General Fund budget to be balanced.

BOND: A written promise, generally under seal, to pay a specified sum of money, called the face value or principal amount, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically.

BONDED INDEBTEDNESS: Outstanding debt by issues of bonds, which are repaid by ad valorem or other revenue.

BUDGET: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

BUDGET DOCUMENT: The official written statement prepared by the Clerk/Treasurer and Finance Officer of the Township which presents the proposed budget to the Town Board.

BUDGET BODY MESSAGE: A general discussion of the proposed budget presented in writing as a part of the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the Clerk/Treasurer.

BUDGET CALENDAR: The schedule of key dates, which a government follows in the preparation and adoption of the budget.

BUDGETARY CONTROL: The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitation of available appropriations and available revenues.

CAPITAL ASSETS: Assets with a value of $1,000 or more and a useful life of 3 years or longer.

CAPITAL EXPENDITURE: Assets with an initial, individual cost of more than $1,000 and an estimated useful life in excess of three years.

CAPITAL IMPROVEMENT BUDGET: A plan of proposed capital expenditures and a means of financing them. The capital budget is enacted as part of the complete annual budget.

CAPITAL PROGRAM: A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

CAPITAL PROJECTS FUNDS: To account for financial resources to be used for the acquisition or construction of major capital facilities.

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

CERTIFIED LEVY: Total tax levy of a jurisdiction, which is certified to the County Auditor.

CHARGES FOR SERVICES: Charges for current services rendered.

CHART OF ACCOUNTS: The classification system used by a government entity to organize the accounting for various funds.

CONSUMER PRICE INDEX (CPI): A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

CONTINGENCY: Budget for expenditures which cannot be placed in departmental budgets, primarily due to uncertainty about the level or timing of expenditures when the budget is adopted. The contingency also serves as a hedge against shortfalls in revenues or unexpected expenditures.

CURRENT: A term which, applied to budgeting and accounting, designates the operations of the present fiscal period as opposed to past or future periods.

DEBT: An obligation resulting from the borrowing of money or from the purchase of goods and services.

DEBT LIMIT: The maximum amount of gross or net debt, which is legally permitted.

DEBT MARGIN: The amount of available debt, which may be issued by a governmental unit before reaching its debt limit.

DEBT SERVICE FUNDS: To account for the accumulation of resources for payment of general long-term debt.

DEPARTMENT: Basic organizational unit of government, responsible for carrying out related functions.

DEPRECIATION: Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

DISTINGUISHED BUDGET PRESENTATION AWARDS PROGRAM: A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

EFFECTIVE BUYING INCOME (EBI): A statistical measure of buying power of an area or group of individuals.

ENTERPRISE FUNDS: To account for operations that are financed and operated in a manner similar to a private business enterprises, where the intent of the governing body is that the cost of providing services are to be recovered primarily on a user-charge basis to the general public.

ESTIMATED MARKET VALUE: Represents the selling price of a property if it were on the market. Estimated market value is converted to tax capacity before property taxes are levied.

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

FINES: Revenues from penalties imposed for violation of laws or regulations.

FISCAL DISPARITIES: A Minnesota law enacted in 1975 which provides for the pooling of 40 percent of all new commercial and industrial property valuation in the seven county metropolitan area and then redistributed to taxing jurisdictions according to specific criteria.

FISCAL POLICY: A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal Policy provides an agreed-upon set of principles for the planning and programming of budgets and their funding.

FISCAL YEAR: The budget and accounting year that begins on the first day of January and ends on the last day of December of each year.

FIXED ASSETS: Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

FULL TIME EQUIVALENT (FTE): The number of employee hours (2,080) needed to be equal to one full time employee. Several part time employees may be combined to make one full time equivalent.

FUNCTION: A group of related activities aimed at accomplishing a major service or regulatory program for which the government unit is responsible.

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

FUND BALANCE: The difference between fund's assets and fund liabilities (the equity) in governmental funds.

FUND BALANCE – ASSIGNED: Segregation of a portion of fund balance to indicate the government's intent to use the resources for specific purposes where the specific purposes are identified by either the government's highest level of decision-making authority or a body or official that has been delegated the authority to do so by the governing body.

FUND BALANCE – COMMITTED: Segregation of a portion of fund balance that represents resources whose use is subject to a legally binding constraint that is imposed by the government itself at its highest level of decision-making authority and that remains legally binding unless removed in the same manner.

FUND BALANCE – NONSPENDABLE: Segregation of a portion of fund balance to indicate that the amount cannot be spent because the resources are not in spendable form, such as inventories or prepaid items.

FUND BALANCE – RESTRICTED: Segregation of a portion of fund balance that represents resources whose use is subject to externally enforceable constraints.

FUND BALANCE – UNASSIGNED: The difference between the total fund balance in a governmental fund and its nonspendable, restricted, committed, and assigned components. Only the general fund may report positive amounts of unassigned fund balance.

GENERAL FUND: Accounts for the general operation of the Township and all financial resources except those to be accounted for in another fund.

GENERAL GOVERNMENT: Expenditures, which represents a set of accounts, to which are charged the expenditures for operating the Township.

GENERAL OBLIGATION BONDS: When a government pledges its full faith and credit to the repayment of the bonds it issues, than those bonds are general obligation (GO) bonds.

GOAL: A statement of broad direction, purpose or intent based on the need of a community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given period.

GOVERNMENTAL ACCOUNTING: The composite of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of governmental units and agencies.

GOVERNMENTAL FUND TYPES: Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities - except those accounted for in proprietary funds and fiduciary funds. In essence, these funds are accounting segregation of financial resources. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

GRANT: A contribution of assets by one governmental unit or other organization to another. Grants are usually made for specified purposes.

HOMESTEAD AND AGRICULTURAL CREDIT (HACA): A form of state paid property tax relief for farm property and owner occupied homes.

IMPROVEMENT BONDS: Bonds payable from the proceeds of special assessments from properties benefiting from an improvement.

IMPROVEMENTS: Buildings, other structures, and other attachments or annexations to land which are intended to remain so attached or annexed, such as sidewalks, trees, drains, and sewers.

INFLOW/INFILTRATION (I/I): The term used to describe clean water entering into the sanitary sewer system.

INTERFUND TRANSFERS: Amounts transferred from one fund to another.

INFRASTRUCTURE: Assets which are immovable and of value only to the governmental unit (i.e. roads, gutters, sewer lines).

INTERGOVERNMENTAL REVENUES: Revenues from other governments in the form of grants, entitlement, or shared revenues.

INVESTMENTS: Securities held for the production of income in the form of interest.

LEVY: (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes special assessments, or service charges imposed by a governmental unit.

LICENSES: Revenues received from the sale of business and non-business licenses.

LIMITED MARKET VALUE: The amount the market value of a property can increase from one year to the next for calculating property taxes. The limited market value system was phased-out by the State of Minnesota.

LINE ITEM: A specific item or group of similar items defined by detail in a unique account in the financial records.

LOCAL GOVERNMENT AID (LGA): Intergovernmental revenue from the state to municipalities to help fund general expenditures.

LONG-TERM DEBT: Debt with a maturity of more than one year after the date of issuance.

MAINTENANCE: The upkeep of physical properties in condition for use or occupancy.

MARKET VALUE EXCLUSION (MVE): A portion of a property's market value that is not included in the property tax calculation based on a formula set by the State of Minnesota. This exclusion reduces the taxable market value.

MARKET VALUE HOMESTEAD CREDIT (MVHC): State paid property tax reduction on owner occupied homes based on the properties market value.

MISCELLANEOUS: Revenues or expenditures not classified in any other revenue or expenditure category.

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

NET POSITION – GENERAL GOVERNMENT: The difference between general government asset and liability accounts reported in the government-wide financial statements.

OBJECT OF EXPENDITURE: Expenditure classifications based upon the types or categories of goods and services purchased.

OBJECTIVE: Desired output oriented accomplishments, which can be measured and achieved within a given time frame.

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

OPERATING EXPENSE: The cost for personnel, material and equipment required for a department to function.

OPERATING REVENUE: Funds that the government receives as income to pay for ongoing operations. Operating revenues are used to pay for day-to-day services.

OPERATING TRANSFERS: Amounts transferred from one fund to another, shown as expenditure in the originating fund and revenue in the receiving fund.

ORDINANCE: A formal legislative enactment by the Town Board.

PAY-AS-YOU-GO BASIS: A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

PERFORMANCE MEASURE: See Service Levels.

PERSONAL SERVICES: Expenditures for salaries, wages, and fringe benefits of employees.

PROGRAM: A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the governmental unit is responsible.

PROJECT: A plan of work, job assignment, or task.

PROPRIETARY ACCOUNTS: Those accounts which show actual financial position and operation, such as actual assets, liabilities, reserves, fund balances, revenues, and expenditures, as distinguished from budgetary accounts.

PUBLIC SAFETY: To account for expenditures related to the protection of persons and property.

PUBLIC WORKS: To account for expenditures for the maintenance of Township property and infrastructure.

PURPOSE: A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.

REFUNDING BONDS: Bonds issued to retire bonds already outstanding.

REIMBURSEMENT: Cash or other assets received as a repayment of the cost of work or services performed or of other expenditures made for or on behalf of another governmental unit or department or for an individual, firm, or corporation.

RESERVE: An account which records a portion of the fund balance which must be segregated for some future use and which is, therefore, not available for further appropriation or expenditure.

RESOLUTION: A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

RESOURCES: The actual assets of a governmental unit, such as cash, plus contingent assets such as estimated revenues applying to the current fiscal year not accrued or collected, and bonds authorized and not issued.

REVENUE: The term designates an increase to a fund's assets which: 1) does not increase a liability; 2) does not represent a repayment of an expenditure already made; 3) does not represent a cancellation of certain liabilities; and 4) does not represent an increase in contributed capital.

REVENUE BOND: A bond that is backed by a particular revenue source such as water user fees.

SERVICE LEVELS: Data to determine how effective or efficient a program is in achieving its objective.

SPECIAL ASSESSMENT: A compulsory levy made by a local government against certain properties to defray part or all of the cost of a specific improvement or service which is presumed to be of general benefit to the public and of special benefit to such properties.

SPECIAL REVENUE FUND: To account for revenue derived from specific revenue sources that are legally restricted for specific purposes.

SY: Abbreviation for square yard, which is how sealcoating and street overlay projects are measured.

TAXABLE MARKET VALUE: That portion of a property's market value that is used to calculate property taxes.

TAX CAPACITY: An amount determined by a percentage of a property's market value, which is than applied to the tax rates of taxing jurisdictions affecting the property to determine the amount of property taxes owed. The current tax rates and property classifications can be found on page 135.

TAX CAPACITY RATE: Tax rate applied to tax capacity to generate property tax revenue. The rate is obtained by dividing the property tax levy by the available tax capacity.

TAX CLASSIFICATION RATE: Rate at which estimated market values are converted into the property tax base. The classification rates are assigned to properties depending on their type (residential, commercial, farm, etc.) and, in some cases there are two tiers of classification rates, with the rate increasing as the estimated market values increases.

TAX INCREMENT FINANCING (TIF): Financing tool originally intended to combat severe blight in areas, which would not be redeveloped "but for" the availability of government subsidies derived from locally generated property tax revenues.

TAX LEVY: The total amount to be raised by general property taxes for the purpose stated in the resolution certified to the county auditor.

TAX RATE: The amount applied to tax capacity to determine the taxes generated by the property.

TAXES: Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

TRUST AND AGENCY FUNDS: Funds used to account for assets held by a government in a trust capacity or as an agent for individuals, private organizations, other governments and/or other funds.

TRUST FUND: A fund consisting of resources received and held by the governmental unit as trustee, to be expended or invested in accordance with the conditions of the trust.

UNBALANCED BUDGET: A budget which undesignated fund balance or reserves are used in order to balance estimated revenues to estimated expenditures or expenses.

UNRESERVED FUND BALANCE: The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

USER FEES: The payment of a charge for direct receipt of a public service by the party benefiting from the service.

WORKLOAD INDICATOR: A unit of work to be done.

ACRONYMS

ACS	Animal Control Services
CAFR	Comprehensive Annual Financial Report
CD	Certificate of Deposit
CIP	Capital Improvement Plan
CP	Commercial Paper
CPI	Consumer Price Index
HACA	Homestead and Agricultural Credit Aid
EBI	Effective Buying Income
EDA	Economic Development Authority
EMV	Estimated Market Value
FHLB	Federal Home Loan Bank
FNMA	Federal National Mortgage Association
FTE	Full Time Equivalent
GAAP	Generally Accepted Accounting Principals
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officer's Association
GO	General Obligation
I/I	Inflow/Infiltration
LGA	Local Government Aid
MCES	Metropolitan Council Environmental Services
MVE	Market Value Exclusion
MVHC	Market Value Homestead Credit
SAC	Sewer Availability Charge
SY	Square Yard
TIF	Tax Increment Financing
TVA	Tennessee Valley Authority
VLAWMO	Vadnais Lake Area Water Management Organization
WAC	Water Availability Charge
WBLCD	White Bear Lake Conservation District