



[Crystal \(Minn.\).](#)  
[City Council Minutes and Agenda Packets.](#)

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~~SPECIAL WORK SESSION~~/COUNCIL AGENDA

November 18, 1991

Pursuant to due call and notice given in the manner prescribed by Section 3.01 of the City Charter, the Special Meeting of the Crystal City Council was held on November 18, 1991, at 7:00 P.M., at 4141 Douglas Drive, Crystal, Minnesota.

The Secretary of the Council called the roll and the following were present:

Councilmembers

P Carlson  
P Moravec  
P Irving  
P Grimes  
P Herbes  
P Langsdorf  
P Joselyn

Staff

P Dulgar  
P Johnson  
P Hart  
P George  
~~P Monk~~

The Mayor led the Council and the audience in the Pledge of Allegiance to the Flag.

1. It being 7:00 p.m., or as soon thereafter as the matter may be heard, Mayor Herbes declared this was the date and time as advertised for a public hearing at which time the City Council will consider the 1992 City of Crystal Budget. The Mayor asked those present to voice their opinions or to ask questions concerning this matter. Those present and heard were:

Al Holter, 4366 Xenia Av. N.

Brad Hildebrand, 6201-38<sup>th</sup> Av. N.

John Paulson, Crystal Business owner / Golden Valley resident

Bill Thompson, 8100-32<sup>nd</sup> Av. N.

Chezy Raginick, 6607-46<sup>th</sup> Place N.

Recess 8:20 p.m. - Reconvened 8:32 p.m.

The Mayor closed the public hearing.

C/ to continue discussion of the City of Crystal Budget to the Dec. 3, 1991 City Council meeting.

Motion failed for lack of a second.

Discussion followed.

I/M to continue consideration of the City of Crystal 1992 Budget to the December 3, 1991 City Council meeting and instruct staff to find a method of providing approximately \$12,000 to \$15,000 to be transferred to the Fire Pension Fund.

Discussion followed. Steve Longacker, Crystal Fire Department, appeared and was heard relating to meetings with the City of New Hope relative to combining services with that city.

Councilmember Irving withdrew his motion.

M/I to give a \$250 increase in a lump sum payment and 50 cents per month benefit for the retirees for 1992.

Discussion followed.

C/B to close debate.

Aye: C, G, H, I, L No: J, M

Motion carried

Voting on the main motion to give a \$250 increase in a lump sum payment and 50 cents per month benefit for the retirees for 1992:  
Motion carried unanimously

M/G to adopt the following resolution, the reading of which was dispensed by unanimous consent:

Resolution 91-86  
a Resolution Levying Taxes For Certification To The  
County Auditor For Payable 1992

Roll call: all ayes.

Motion Carried, Res. ....

The Mayor closed the Public Hearing.

Moved by Councilmember \_\_\_\_\_ and seconded by Councilmember \_\_\_\_\_ to (approve) (deny) (continue until \_\_\_\_\_ the discussion of) the 1992 City of Crystal Budget.

Motion Carried.

Moved by Councilmember I and seconded by Councilmember L to adjourn the meeting.

Motion Carried.

Meeting adjourned at 9:15 p.m.

# MEMORANDUM

TO: Mayor and City Council

FROM: Jerry Dulgar, City Manager  
Miles Johnson, Finance Director  
Jessie Hart, Assistant Finance Director

DATE: November 15, 1991

SUBJECT: Public Hearing Information

## Public Hearing Information

Attached to this memo are four packets of information that we will be presenting at the public hearing. Included in this information are graphs and statistics detailing past years and descriptions of changes that were mandated at the State level.

The History and Definition of Property Taxes and State Aid Programs  
This packet contains a history and description of the various taxes and state aid programs that directly effect the City of Crystal's operating budgets.

Property Taxes and State Aid Revenues  
This packet contains first a breakdown of the various actual property taxes and state aids for 1989 through 1991 actual and 1992 proposed as provided by Hennepin County. The first section also includes graphs that show this same information. The second portion gives a narrative of what the proposed property tax levy is made up of and how it differs from the past, mainly from the changes in the distribution of Local Government Aid. There are also graphics for this section.

1992 Tax Capacity Rates and Effects on Various Properties  
This set of information contains a description of the tax capacity rate and compares the 1991 Actual to the 1992 Proposed rates based on the certified proposed levy to the County. Also included are schedules of various types of properties and the effects the tax capacity rates would have if all are passed and indicated for 1992. (This would be the worse case scenario.)

Proposed General Fund Budget  
This packet includes detailed schedules of 1992 Estimated General Fund Revenues and 1992 Proposed Expenditures by Function and Object. These schedules also include comparisons of the 1991 Adopted and actual for 1990 and 1989. An addition to this information this year is the inclusion of a schedule that details all accounts, by department, for the 1992 proposed budget. This was included at the request of a number of residents and property owners at last years public hearing.

All the enclosed information is going to be reviewed at the public hearing and will be displayed on the overhead screen. We will also have full packets available for any resident/taxpayer that may attend the meeting.

Please review the enclosed information and contact one of us if you have questions on any of it prior to the meeting on November 18, 1991.

**PLEASE BRING YOUR COPY OF THE 1992 PROPOSED BUDGET WITH YOU TO THE  
PUBLIC HEARING**

**THE HISTORY AND DEFINITION OF PROPERTY TAXES  
AND STATE AID PROGRAMS**



## HISTORY AND DEFINITION OF PROPERTY TAXES AND STATE AID PROGRAMS

### PROPERTY TAXES

Property taxes are the main, or a primary, revenue source in all Minnesota cities. These taxes apply to all real property within the jurisdiction's boundaries. Depending on use, property has different class rates for the purpose of taxation.

State law limits the amount which cities may levy in property taxes. Limits which apply to cities include: an overall limit, statutory, per capita, and home rule charter.

#### **Levy Limits**

Local property tax levies in Minnesota are complicated by the fact that several statutes impose limits on city tax levies, different limits apply to different cities, and state laws affecting these limits change annually. In addition, some home rule charters contain additional limits on levies. Where conflict exists or occurs, the levy limit which is most restrictive applies. The relationship and application of the levy limit laws may be more clear after a discussion of current levy limits and a historical perspective of their development and review of current limits.

#### **Levy Limits for Taxes Payable in 1992**

The levy limit base for 1992 will be the same as the original 1991 levy limit base. (Calculation of the levy limit applies to cities over 2,500 population or receiving taconite aid.) The calendar 1991 aid cuts affect only 1991 revenue, and are not compounded for 1992. The 1992 calculation doesn't include 1991 cuts.

The 1992 levy authority is calculated as follows:

The City's original 1991 certified LGA amount will decrease by four percent of the city's revenue base. This amount will be added to the certified levy available to the city for taxes payable in 1991. There is no overall growth (such as the three percent growth in 1991) and no levy growth for population or household growth for taxes levied in 1991. Cities, will however, have more total revenue available to them for 1992 than for 1991. In 1991, cities did not receive the total amount of revenue originally budgeted because of mid-year cuts to state aid. For 1992, there is advance notification of the aid cuts and expanded levy authority by the amount of these cuts.



## INTERGOVERNMENTAL REVENUES

### **Local Government Trust Fund (LGTF) and Sales Tax Dedication**

A major feature of the 1991 tax bill was the creation of the Local Government Trust Fund (LGTF). The fund will receive the revenues from the 1.5 cents of the existing state sales tax, plus the new local option one-half cent sales tax. The one-half cent, which was adopted by all 87 counties in the state, the total sales tax will be 6.5 cents, 4.5 cents of which will go to the state's general fund, and 2.0 cents to the newly created trust fund.

The expected yield of the 2.0 cents going to the trust fund is \$701 million in fiscal 1992 (July 1, 1991 to June 30, 1992) and \$788 million in fiscal 1993 (July 1, 1992 to June 30, 1993). With these revenues, the trust fund will provide total funding (after aid cuts) for Local Government Aid (LGA), Equalization Aid, Homestead and Agricultural Credit Aid (HACA), Disparity Reduction Aid, and several other small aids and credits. In addition, the fund will pay for part of the base costs of the state's take over of income maintenance programs.

The additional one-half cent tax does not entail any additional collection responsibilities for cities. The county in which the tax is collected has no bearing on the distribution of the revenues. Distributions from the trust fund for 1991 and 1992 will equal the present aid amounts for each city, after the scheduled aid cuts. The trust fund does not alter the current aid programs, but does create a special, separate fund for local aid programs within the state treasury.

### **Local Government Aid (LGA)**

LGA is a state aid program for local governments which was enacted in 1971. The LGA program has replaced the individual state tax revenues such as cigarette, liquor, bank excise, and gross earnings taxes which were previously shared directly with local governments. Since its inception, the formula for its distribution has been amended on a nearly annual basis. Cities now receive approximately 99 percent of the total LGA distribution.

State support of the LGA program has varied substantially over the last several years. A movement in the Legislature that the business community has supported is the concept that city services are purely local and should, therefore, be funded with locally raised revenues, rather than with assistance from aid programs funded by state-collected taxes. The long-term intent of the Legislature and the current governor appears to be to reduce state funding for cities, and to separate local aid programs from the state general fund, thus the creation of the LGTF.

Under current law, the commissioner of revenue notifies cities of their LGA distribution, as well as the data and factors used to calculate the amounts, by August 1. (Cities with populations over 2,500 also receive notification of their levy limitation at this time.)

Cities receive their LGA in two equal payments on July 20 and December 15.

## **OTHER STATE AID PROGRAMS**

Unlike LGA, the following state aid programs are calculated after cities set their property tax levies and certify them to the county auditors. The distributions from these programs do not provide cities with additional revenue, but rather reduce tax burdens for taxpayers. These aid amounts should not be added separately when determining available revenue, they serve as a "replacement" for a city's certified levy. The actual amounts of these aid distributions are rarely available to cities when they are determining the level of their property tax levy.

### **Homestead and Agricultural Credit Aid (HACA)**

HACA replaced the homestead and agricultural credit programs in 1990. The distribution design of the program is different, however. The original credit programs provided relief directly for the taxpayer; HACA provides aid to local governments for such things as reimbursement for class rate reductions. For example, one of the primary uses of HACA now is to compensate a local government for the decreased tax revenues which result when the state reduces a class rate on a category of property, rather than shift the increased tax burdens to the other properties in the taxing area. (Note: Not all reductions in class rate changes are paid for through the HACA program.)

### **Equalization Aid**

The tax law of the 1989 special session created equalization aid. It was intended to reduce tax burdens in those cities which have a tax base which is lower than the statewide average tax base. In calendar year 1990, the program distributed approximately \$19.5 million. The 1990 tax law retained the this program, with distributions frozen at the 1990 level. A formula for increased distribution is in law if the state appropriates additional money to the program.

## **PROPERTY TAXES AND STATE AID REVENUES**

**CITY OF CRYSTAL  
TOTAL PROPERTY TAXES AND STATE AID REVENUES**

The attached schedule and graphs show the components of the property taxes and state aid revenues that the City of Crystal has received since 1989 and those anticipated for 1992. These components are made up of the current property taxes, fiscal disparity taxes (tax base sharing tax), homestead and agricultural credit aid (HACA), local government aid (LGA) and equalization aid. Each of these components is described in the handout titled "The History and Definition of Property Taxes and State Aid Programs."

The two major components are current property taxes and LGA. The first graph shows, by aid type, the make-up of total aids received by the City of Crystal. The dollar amounts are detailed on the schedule preceeding the graphs. The graph shows the gradual increase in aids from 1989 to proposed 1992.

As indicated by the second graph, the property taxes have increased steadily since 1989 while the LGA has decreased. This is the trend that the legislature set in a manner to wean local governments from state aid. During 1989, the legislature "shifted" \$500,000 of the anticipated 1990 LGA from the city to the school district. The city was allowed to levy tax dollars to make up the difference, thus increasing the tax dollar. A second LGA cut occurred in mid-1990 when the legislature cut LGA by an additional \$80,000 and the city was forced to accommodate this cut by cutting the budget in the middle of a budget year. The third cut came in mid-1991 when the legislature cut anticipated 1991 LGA by approximately \$238,000. The city was forced to make drastic cuts in mid-year to accommodate this cut. In addition to this mid-year cut, cities were informed that the LGA level would be at the original 1991 base less an additional cut of \$225,000. The city is being allowed to make up this most recent cut by increasing the levying authority.

**CITY OF CRYSTAL**  
**TOTAL PROPERTY TAX AND STATE AID REVENUE**

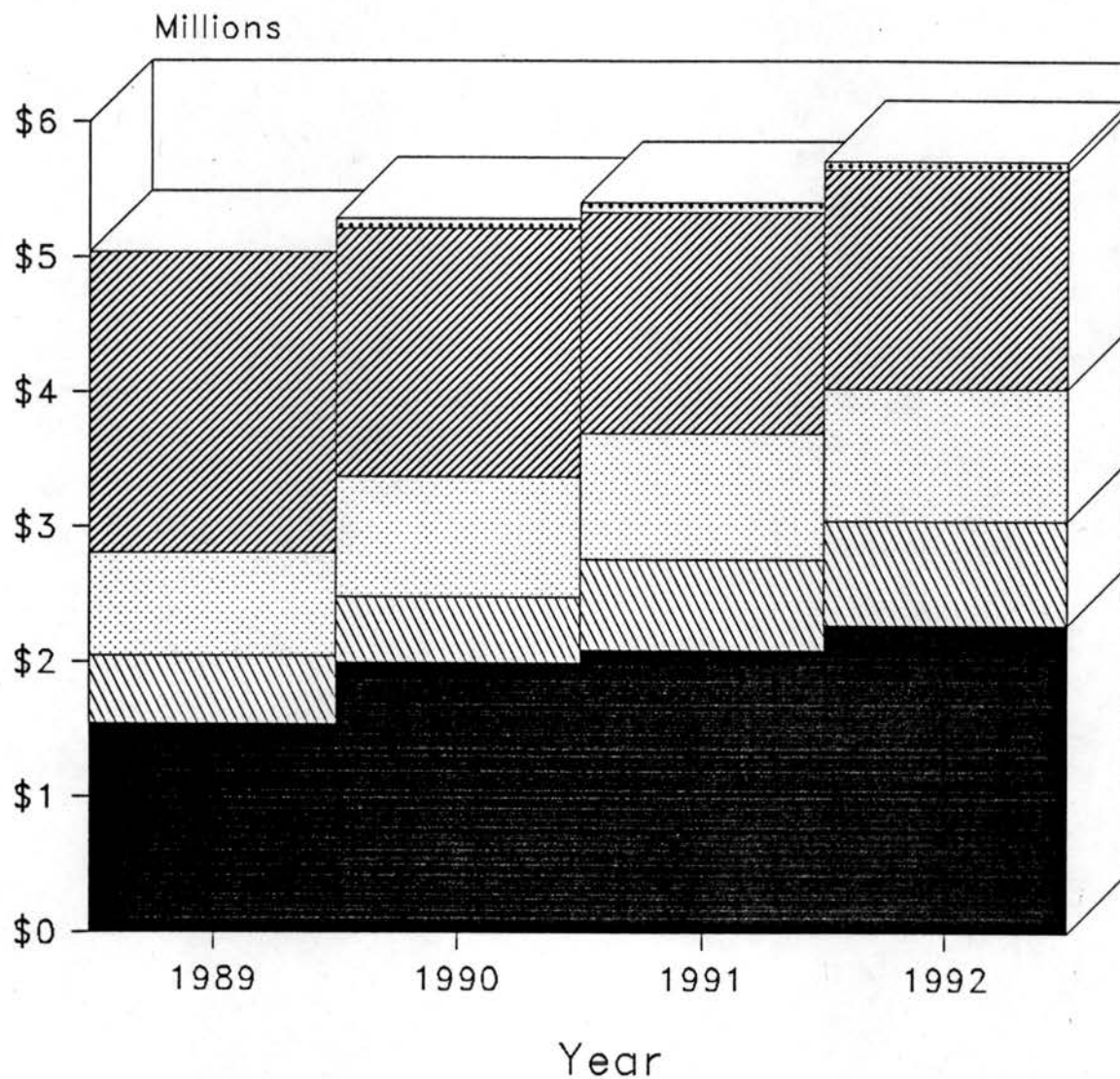
|  | ACTUAL<br>1989 | %<br>OF<br>TOTAL | ACTUAL<br>1990 | %<br>OF<br>TOTAL | ACTUAL<br>1991 | %<br>OF<br>TOTAL | PROPOSED<br>1992 | %<br>OF<br>TOTAL |
|--|----------------|------------------|----------------|------------------|----------------|------------------|------------------|------------------|
| Property Taxes                               | \$1,546,810    | 31%              | \$1,998,520    | 38%              | \$2,097,703 *  | 39%              | \$2,275,882      | 40%              |
| Fiscal Disparities                           | 503,479        | 10%              | 482,637        | 9%               | 661,649        | 12%              | 768,894 @        | 13%              |
| Homestead and Agricultural Credit Aid (HACA) | 755,750        | 15%              | 888,519        | 17%              | 933,625        | 17%              | 980,958 @        | 17%              |
| Local Government Aid (LGA)                   | 2,229,990      | 44%              | 1,845,183      | 35%              | 1,642,780      | 30%              | 1,619,827 @      | 28%              |
| Equalization Aid                             | 0              | 0%               | 69,108         | 1%               | 69,234         | 1%               | 68,691 @         | 1%               |
| Total Property Taxes and State Aids          | \$5,036,029    | 100%             | \$5,283,967    | 100%             | \$5,404,991    | 100%             | \$5,714,252      | 100%             |

\* Actual based on 100% tax collection rate.

@ Final aid amounts for 1992.

# CITY OF CRYSTAL

## TOTAL PROPERTY TAX AND STATE AID REVENUE



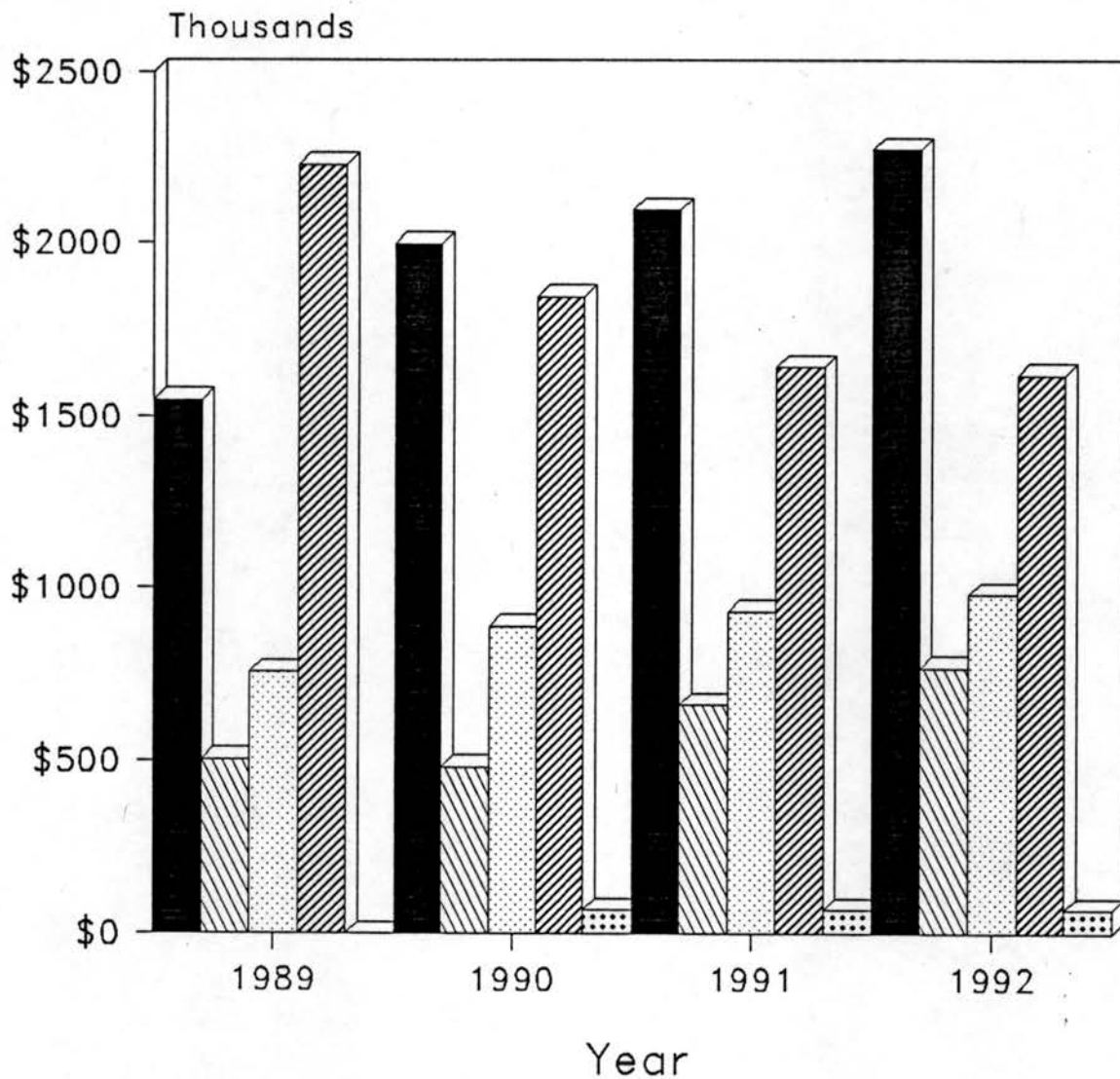
- |              |                 |          |
|--------------|-----------------|----------|
| 1)  Prop Txs | 2)  Fiscal Disp | 3)  HACA |
| 4)  LGA      | 5)  Equal Aid   |          |

Note: See Attached Schedule for Dollars



# CITY OF CRYSTAL

## GRAPH OF STATE AIDS AND TAXES



- |              |                 |          |
|--------------|-----------------|----------|
| 1)  Prop Txs | 2)  Fiscal Disp | 3)  HACA |
| 4)  LGA      | 5)  Equal Aid   |          |

Note: See Attached Schedule for Dollars



CITY OF CRYSTAL  
TOTAL PROPOSED 1992 LEVY

The 1992 Proposed Total Levy of \$4,094,425 is \$332,214 or 8.83% more than what was actually levied for collection in 1991 of \$3,762,211. The increase is primarily due to the 1992 Local Government Aid cuts that were rolled into the property tax levy limits.

While this is the maximum amount available to levy, not all would be collectible directly from property taxes. The state applies its various formulas and deducts items such as Homestead Credit and Agricultural Aid (HACA), Equalization Aid and the Fiscal Disparity Tax before directly taxing property owners through property taxes. The actual tax dollars proposed to be collected for 1992 is \$2,275,882 compared to \$2,097,703. The increase of \$178,179 or 8.49% is again due to a funding shift of Local Government Aid into the property tax levy.

The following chart shows the breakdown of the total certified levy for 1991 and proposed 1992. The HACA, Equalization Aid and Fiscal Disparity Tax amounts are the actual amounts that will be received in 1992, while the tax levy is what is being proposed.

|                      | <u>1992</u>        | <u>1991</u>        |
|----------------------|--------------------|--------------------|
| Tax Levy             | \$2,275,882        | \$2,097,703        |
| HACA                 | 980,958            | 933,625            |
| Equalization Aid     | 68,691             | 69,234             |
| Fiscal Disparity Tax | 768,894            | 661,649            |
| Total Certified Levy | <u>\$4,094,425</u> | <u>\$3,762,211</u> |

The Total Certified Levy is made up of several different components which operate solely or partially on tax dollars. The 1992 Proposed Total Levy of \$4,094,425 is made up of the following components and compared to the 1991 Actual Levy of \$3,762,211:

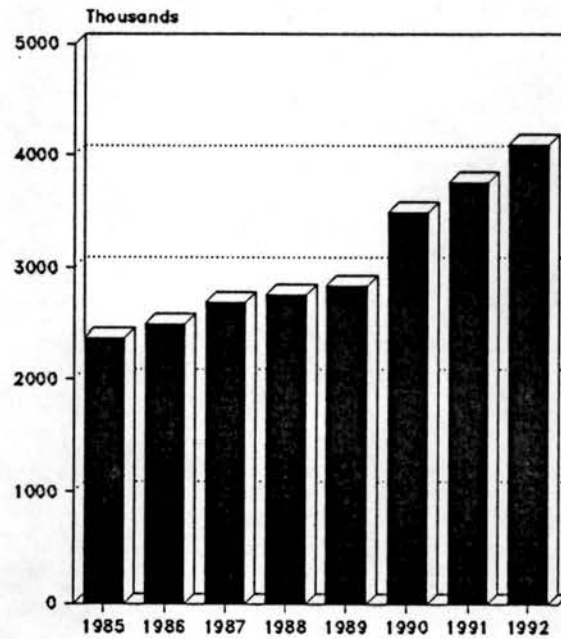
|                           | <u>Payable 92</u>  | <u>Payable 91</u>  |
|---------------------------|--------------------|--------------------|
| General Fund              | \$3,096,903        | \$2,804,651        |
| EDA                       | 86,856             | 95,370             |
| Fire Relief Association   | 31,658             | 44,311             |
| Police Relief Association | 87,209             | 86,357             |
| PERA-FICA Pension         | 300,000            | 239,500            |
| Bonded Debt-              |                    |                    |
| Community Center          | 242,246            | 243,422            |
| Equipment Certificates    | 239,553            | 236,600            |
| Audit Costs               | 10,000             | 12,000             |
| Totals                    | <u>\$4,094,425</u> | <u>\$3,762,211</u> |

The increase of \$292,252 in the General Fund portion of the levy is due in large to the 1992 cuts in Local Government Aid of \$225,993 which was rolled into the levy limit. The remaining \$66,259 of increase represents a decrease in the reliance placed on the use of fund balance, as well as general increases in the operation of the City, such as salaries, legal fees and utility charges.

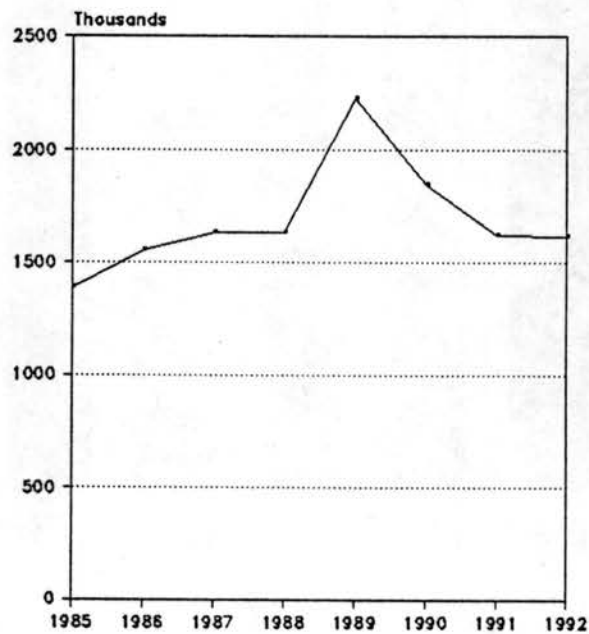
# SCHEDULE OF LGA AND CERTIFIED LEVY

|      | LOCAL<br>GOVERNMENT<br>AID | CERTIFIED<br>TAX<br>LEVY |
|------|----------------------------|--------------------------|
| 1985 | \$1,387,885                | \$2,373,213              |
| 1986 | \$1,553,982                | \$2,496,060              |
| 1987 | \$1,630,982                | \$2,691,361              |
| 1988 | \$1,630,961                | \$2,760,986              |
| 1989 | \$2,229,990                | \$2,839,050              |
| 1990 | \$1,845,183                | \$3,501,697              |
| 1991 | \$1,619,827                | \$3,762,211              |
| 1992 | \$1,619,087                | \$4,094,425              |

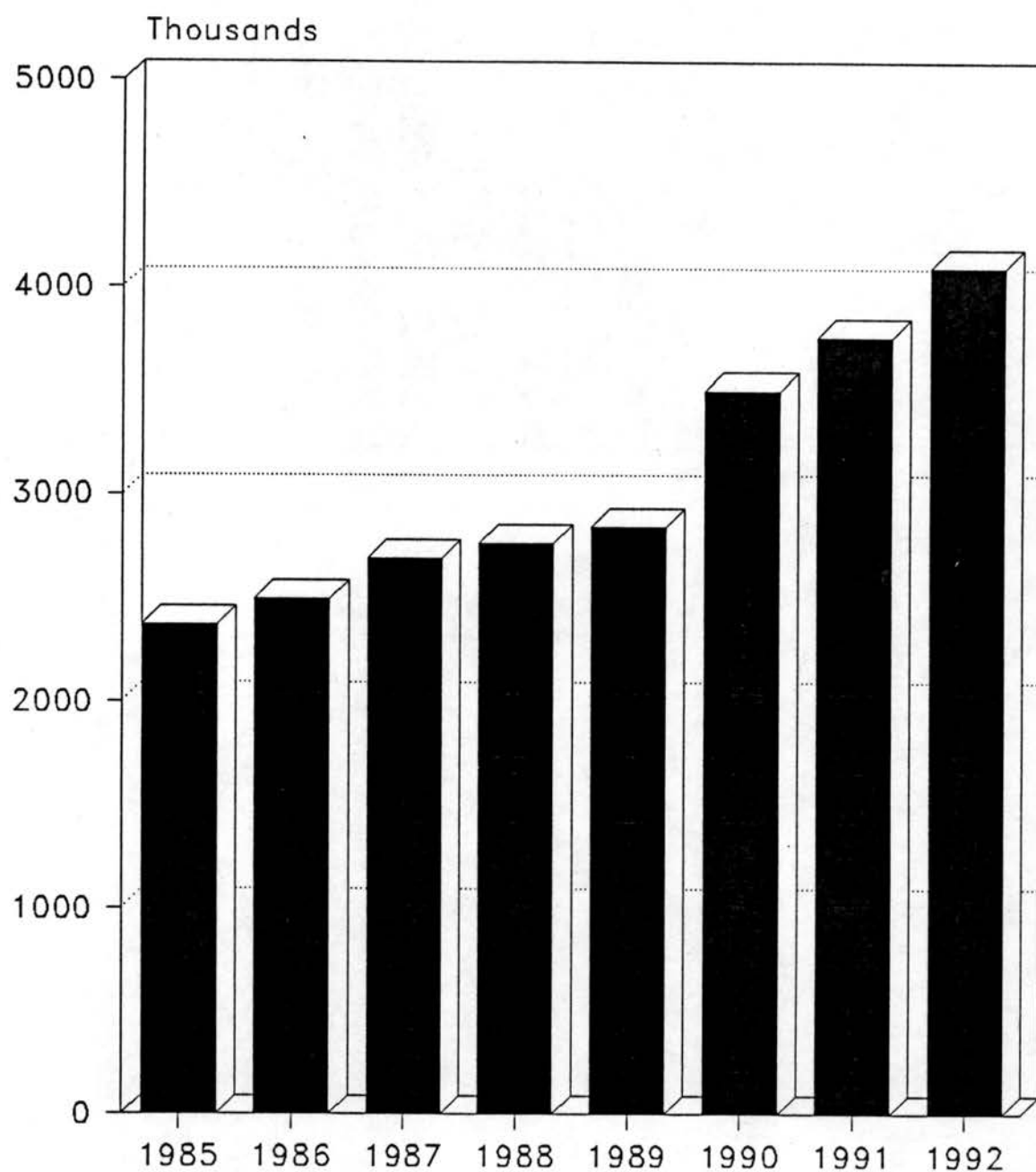
TOTAL TAX LEVIES - CITY ONLY  
(1992 Estimated and Past Seven Years)



TOTAL LOCAL GOVERNMENT AID  
(1992 Estimated and Past Seven Years)

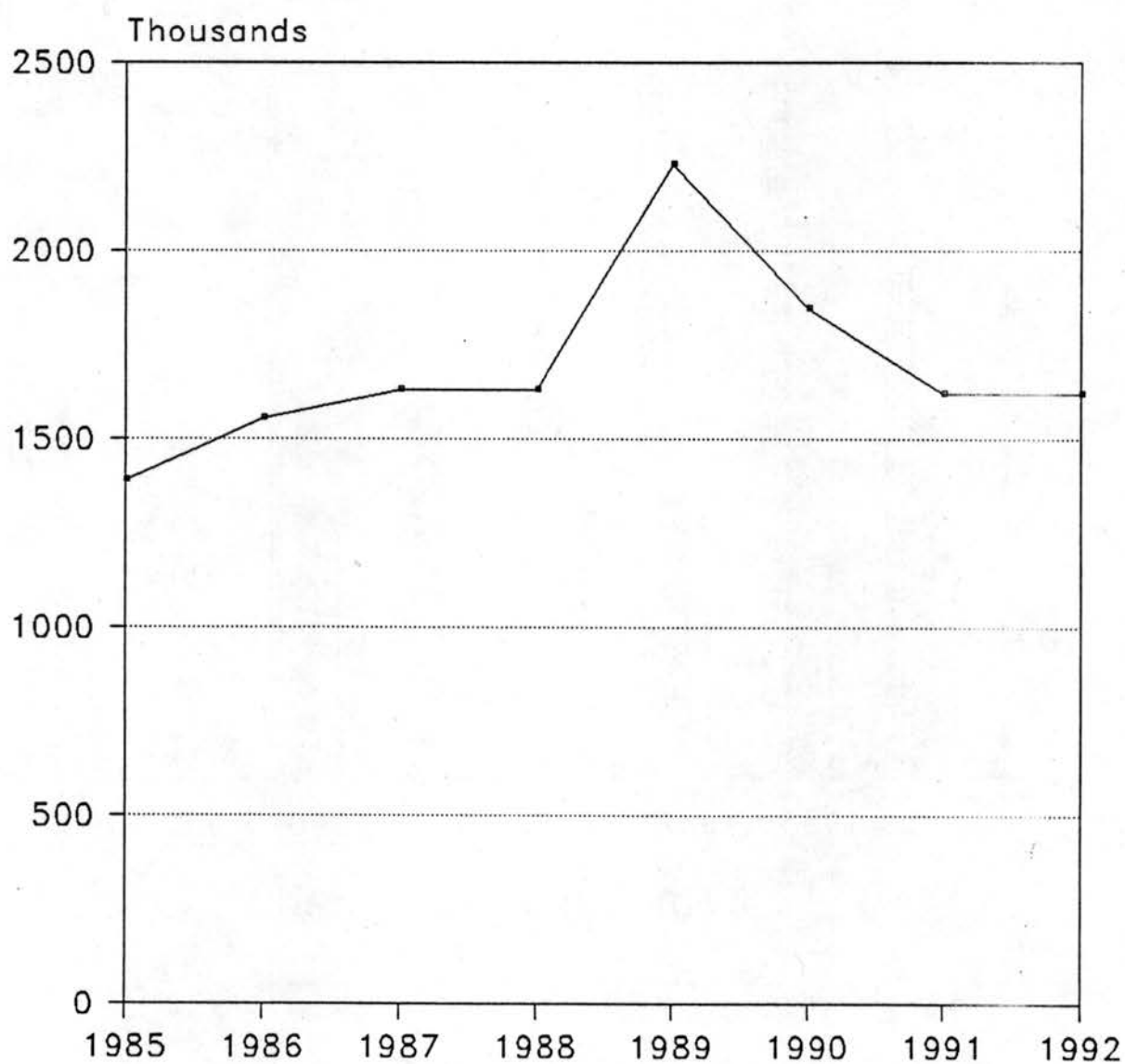


# TOTAL TAX LEVIES – CITY ONLY (1992 Estimated and Past Seven Years)



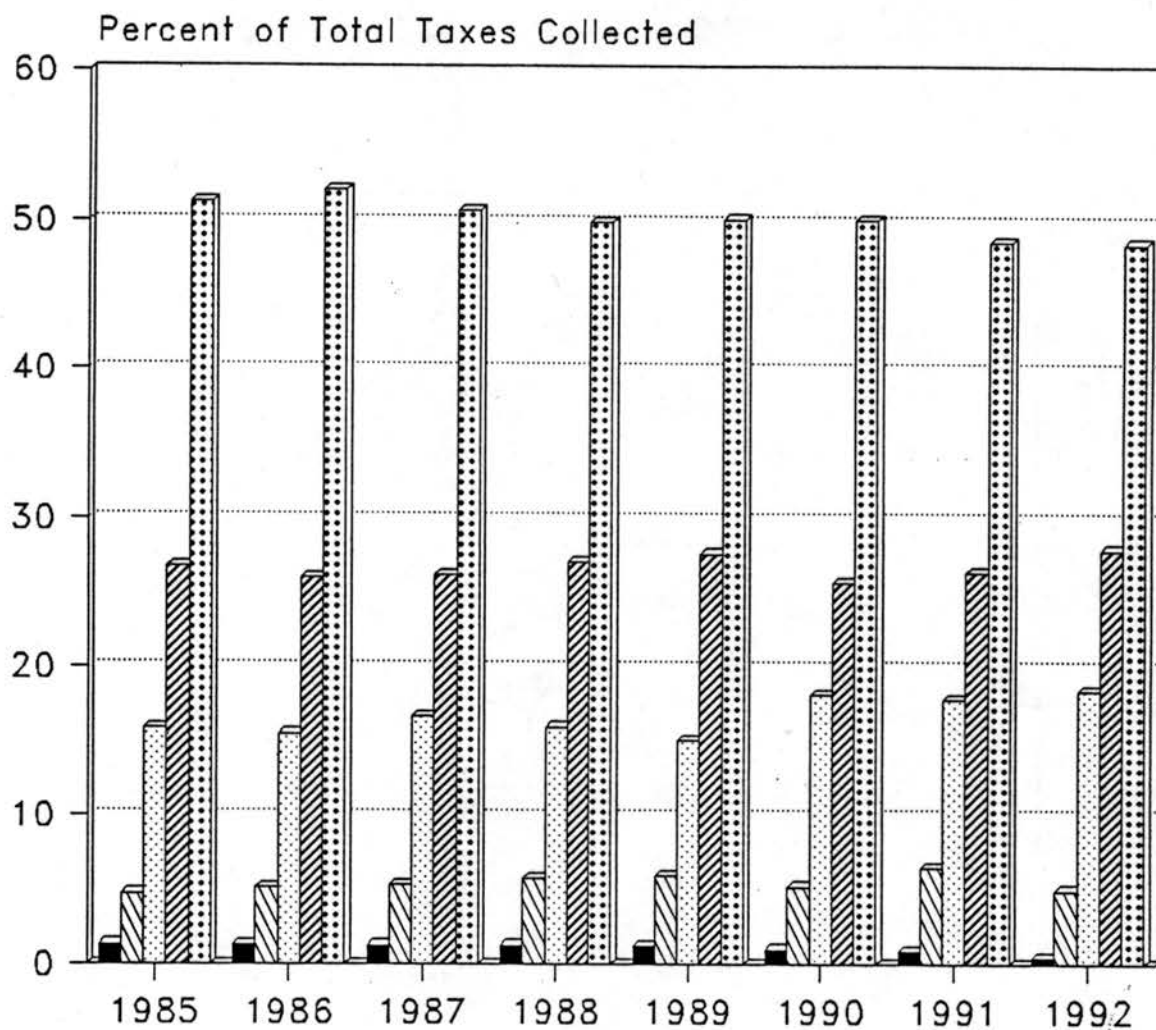
# TOTAL LOCAL GOVERNMENT AID

(1992 Estimated and Past Seven Years)

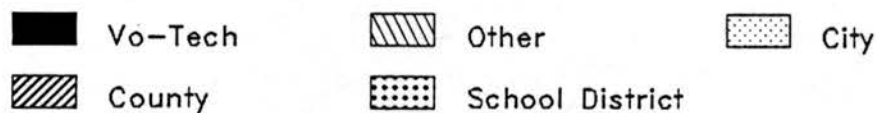


— Local Government Aid

# DISTRIBUTION BY TAXING DISTRICT (1992 Estimated and Past Seven Years)



Year Taxes Collected



**1992**

**TAX CAPACITY RATES AND  
EFFECTS ON VARIOUS PROPERTIES**



### TAX CAPACITY RATES

The 1991 Tax Capacity Rate (previously called mill rates) for the City of Crystal and the related taxing districts are as follows:

|                            | 1991 TAX<br>CAPACITY<br>RATE | PERCENT<br>OF<br>TOTAL |
|----------------------------|------------------------------|------------------------|
| City of Crystal            | 20.228                       | 17.75%                 |
| Hennepin County            | 30.114                       | 26.33%                 |
| School District 281        | 55.540                       | 48.57%                 |
| Vocational School District | 1.046                        | .91%                   |
| Special Taxing Districts   | 7.365                        | 6.44%                  |
|                            | <u>114.353</u>               | <u>100.00%</u>         |

The 1992 Truth in Taxation Tax Capacity Rate (based on certified proposed levies) for the City of Crystal and the related taxing districts are as follows:

|                            | 1992 TAX<br>CAPACITY<br>RATE | PERCENT<br>OF<br>TOTAL |
|----------------------------|------------------------------|------------------------|
| City of Crystal            | 22.743                       | 18.37%                 |
| Hennepin County            | 34.463                       | 27.84%                 |
| School District 281        | 59.989                       | 48.46%                 |
| Vocational School District | .513                         | .42%                   |
| Special Taxing Districts   | 6.076                        | 4.91%                  |
|                            | <u>123.784</u>               | <u>100.00%</u>         |

A comparison of the 1991 tax capacity rates and the 1992 truth in taxation rates shows that the City of Crystal has a lower rate of increase than the County and a slightly higher increase, as a percentage, than the School District. The City of Crystal taxes still represent less than one-fifth of the property tax bill.

|                     | 1991 TAX<br>CAPACITY<br>RATE | 1992 TAX<br>CAPACITY<br>RATE | DIFF           | PERCENT<br>OF DIFF |
|---------------------|------------------------------|------------------------------|----------------|--------------------|
| City of Crystal     | 20.288                       | 22.743                       | + 2.455        | + 12.1%            |
| Hennepin County     | 30.114                       | 34.463                       | + 4.349        | + 14.4%            |
| School District 281 | 55.540                       | 59.989                       | + 4.449        | + 8.0%             |
| Vocational District | 1.046                        | .513                         | - 0.533        | - 51.0%            |
| Special Districts   | 7.365                        | 6.076                        | - 1.289        | - 17.5%            |
|                     | <u>114.353</u>               | <u>123.784</u>               | <u>+ 9.431</u> | <u>+ 8.2%</u>      |

The following tables show the effect of the 1991 Tax Capacity Rates and the 1992 Truth in Taxation Tax Capacity Rates on Homestead Property, Apartments - 4 or more units, and Commercial/Industrial Properties.

# HOMESTEAD PROPERTY

| TOTAL - ALL TAXING DISTRICTS<br>1991 TAX |                 |                       | ESTIMATED TOTAL - ALL TAXING DISTRICTS<br>1992 TAX - Based on Certified Proposed Levies |                          |                             |                                 |
|--|-----------------|-----------------------|---|--------------------------|-----------------------------|---------------------------------|
| EMV                                      | TAX<br>CAPACITY | 1991<br>ACTUAL<br>TAX | TAX<br>CAPACITY   | 1992<br>ESTIMATED<br>TAX | TAX<br>DOLLAR<br>DIFFERENCE | TAX<br>PERCENTAGE<br>DIFFERENCE |
| \$40,000                                 | \$400           | \$457.41              | \$400   | \$495.14                 | \$37.72                     | 8.2%                            |
| 50,000                                   | 500             | 571.77                | 500   | 618.92                   | 47.16                       | 8.2%                            |
| 60,000                                   | 600             | 686.12                | 600   | 742.70                   | 56.59                       | 8.2%                            |
| 65,000                                   | 650             | 743.29                | 650   | 804.60                   | 61.30                       | 8.2%                            |
| 68,000                                   | 680             | 777.60                | 680   | 841.73                   | 64.13                       | 8.2%                            |
| 70,000                                   | 720             | 823.34                | 700   | 866.49                   | 43.15                       | 5.2%                            |
| 72,000                                   | 760             | 869.08                | 720   | 891.24                   | 22.16                       | 2.6%                            |
| 75,000                                   | 820             | 937.69                | 780   | 965.52                   | 27.82                       | 3.0%                            |
| 80,000                                   | 920             | 1,052.05              | 880   | 1,089.30                 | 37.25                       | 3.5%                            |
| 85,000                                   | 1,020           | 1,166.40              | 980   | 1,213.08                 | 46.68                       | 4.0%                            |
| 90,000                                   | 1,120           | 1,280.75              | 1,080   | 1,336.87                 | 56.11                       | 4.4%                            |
| 95,000                                   | 1,220           | 1,395.11              | 1,180   | 1,460.65                 | 65.54                       | 4.7%                            |
| 100,000                                  | 1,320           | 1,509.46              | 1,280   | 1,584.44                 | 74.98                       | 5.0%                            |
| 110,000                                  | 1,520           | 1,738.17              | 1,480   | 1,832.00                 | 93.84                       | 5.4%                            |
| 115,000                                  | 1,670           | 1,909.70              | 1,580   | 1,955.79                 | 46.09                       | 2.4%                            |
| 120,000                                  | 1,820           | 2,081.22              | 1,705   | 2,110.52                 | 29.29                       | 1.4%                            |
| 125,000                                  | 1,970           | 2,252.75              | 1,830   | 2,265.25                 | 12.49                       | 0.6%                            |
| 130,000                                  | 2,120           | 2,424.28              | 1,955   | 2,419.98                 | (4.31)                      | -0.2%                           |
| 140,000                                  | 2,420           | 2,767.34              | 2,205   | 2,729.44                 | (37.91)                     | -1.4%                           |
| 150,000                                  | 2,720           | 3,110.40              | 2,455   | 3,038.90                 | (71.50)                     | -2.3%                           |
| 160,000                                  | 3,020           | 3,453.46              | 2,705   | 3,348.36                 | (105.10)                    | -3.0%                           |
| 170,000                                  | 3,320           | 3,796.52              | 2,955   | 3,657.82                 | (138.70)                    | -3.7%                           |
| 180,000                                  | 3,620           | 4,139.58              | 3,205   | 3,967.28                 | (172.30)                    | -4.2%                           |
| 190,000                                  | 3,920           | 4,482.64              | 3,455   | 4,276.74                 | (205.90)                    | -4.6%                           |
| 200,000                                  | 4,220           | 4,825.70              | 3,705   | 4,586.20                 | (239.50)                    | -5.0%                           |
| CLASS RATES:                             |                 |                       |   |                          |                             |                                 |
|  | <u>1991</u>     |                       |   | <u>1992</u>              |                             |                                 |
| 0-\$68                                   | 1%              |                       | 0-\$72  | 1%                       |                             |                                 |
| \$68-110                                 | 2%              |                       | \$72-115  | 2%                       |                             |                                 |
| >\$110                                   | 3%              |                       | >\$115  | 2.5%                     |                             |                                 |
| TAX CAPACITY RATES:                      |                 |                       |   |                          |                             |                                 |
|  | <u>1991</u>     |                       |   | <u>1992</u>              |                             |                                 |
|  | 1.14353         |                       |   | 1.23784                  |                             |                                 |

# APARTMENTS - 4 OR MORE

| TOTAL - ALL TAXING DISTRICTS<br>1991 TAX |                 |                       | ESTIMATED TOTAL - ALL TAXING DISTRICTS<br>1992 TAX - Based on Certified Proposed Levies |                          |                             |                                 |
|--|-----------------|-----------------------|---|--------------------------|-----------------------------|---------------------------------|
| EMV                                      | TAX<br>CAPACITY | 1991<br>ACTUAL<br>TAX | TAX<br>CAPACITY   | 1992<br>ESTIMATED<br>TAX | TAX<br>DOLLAR<br>DIFFERENCE | TAX<br>PERCENTAGE<br>DIFFERENCE |
| \$200,000                                | \$7,200         | \$8,233.42            | \$7,000   | \$8,664.88               | \$431.46                    | 5.2%                            |
| 250,000                                  | 9,000           | 10,291.77             | 8,750   | 10,831.10                | 539.33                      | 5.2%                            |
| 300,000                                  | 10,800          | 12,350.12             | 10,500  | 12,997.32                | 647.20                      | 5.2%                            |
| 350,000                                  | 12,600          | 14,408.48             | 12,250  | 15,163.54                | 755.06                      | 5.2%                            |
| 400,000                                  | 14,400          | 16,466.83             | 14,000  | 17,329.76                | 862.93                      | 5.2%                            |
| 450,000                                  | 16,200          | 18,525.19             | 15,750  | 19,495.98                | 970.79                      | 5.2%                            |
| 500,000                                  | 18,000          | 20,583.54             | 17,500  | 21,662.20                | 1,078.66                    | 5.2%                            |
| 550,000                                  | 19,800          | 22,641.89             | 19,250  | 23,828.42                | 1,186.53                    | 5.2%                            |
| 600,000                                  | 21,600          | 24,700.25             | 21,000  | 25,994.64                | 1,294.39                    | 5.2%                            |
| 650,000                                  | 23,400          | 26,758.60             | 22,750  | 28,160.86                | 1,402.26                    | 5.2%                            |
| 700,000                                  | 25,200          | 28,816.96             | 24,500  | 30,327.08                | 1,510.12                    | 5.2%                            |
| 750,000                                  | 27,000          | 30,875.31             | 26,250  | 32,493.30                | 1,617.99                    | 5.2%                            |
| 800,000                                  | 28,800          | 32,933.66             | 28,000  | 34,659.52                | 1,725.86                    | 5.2%                            |
| 850,000                                  | 30,600          | 34,992.02             | 29,750  | 36,825.74                | 1,833.72                    | 5.2%                            |
| 900,000                                  | 32,400          | 37,050.37             | 31,500  | 38,991.96                | 1,941.59                    | 5.2%                            |
| 950,000                                  | 34,200          | 39,108.73             | 33,250  | 41,158.18                | 2,049.45                    | 5.2%                            |
| 1,000,000                                | 36,000          | 41,167.08             | 35,000  | 43,324.40                | 2,157.32                    | 5.2%                            |
| CLASS RATES:                             |                 |                       |   |                          |                             |                                 |
|  | <u>1991</u>     |                       | <u>1992</u>   |                          |                             |                                 |
| ALL                                      | 3.6%            |                       | ALL   | 3.5%                     |                             |                                 |
| TAX CAPACITY RATES:                      |                 |                       |   |                          |                             |                                 |
|  | <u>1991</u>     |                       | <u>1992</u>   |                          |                             |                                 |
|  | 1.14353         |                       | 1.23784   |                          |                             |                                 |

# COMMERCIAL/INDUSTRIAL PROPERTY

| TOTAL - ALL TAXING DISTRICTS<br>1991 TAX |                 |                       | ESTIMATED TOTAL - ALL TAXING DISTRICTS<br>1992 TAX - Based on Certified Proposed Levies |                          |                             |                                 |
|--|-----------------|-----------------------|---|--------------------------|-----------------------------|---------------------------------|
| EMV                                      | TAX<br>CAPACITY | 1991<br>ACTUAL<br>TAX | TAX<br>CAPACITY   | 1992<br>ESTIMATED<br>TAX | TAX<br>DOLLAR<br>DIFFERENCE | TAX<br>PERCENTAGE<br>DIFFERENCE |
| \$100,000                                | \$3,200         | \$3,659.30            | \$3,100   | \$3,837.30               | \$178.01                    | 4.9%                            |
| 200,000                                  | 9,900           | 11,320.95             | 9,500   | 11,759.48                | 438.53                      | 3.9%                            |
| 300,000                                  | 14,850          | 16,981.42             | 14,250  | 17,639.22                | 657.80                      | 3.9%                            |
| 400,000                                  | 19,800          | 22,641.89             | 19,000  | 23,518.96                | 877.07                      | 3.9%                            |
| 500,000                                  | 24,750          | 28,302.37             | 23,750  | 29,398.70                | 1,096.33                    | 3.9%                            |
| 600,000                                  | 29,700          | 33,962.84             | 28,500  | 35,278.44                | 1,315.60                    | 3.9%                            |
| 700,000                                  | 34,650          | 39,623.31             | 33,250  | 41,158.18                | 1,534.87                    | 3.9%                            |
| 800,000                                  | 39,600          | 45,283.79             | 38,000  | 47,037.92                | 1,754.13                    | 3.9%                            |
| 900,000                                  | 44,550          | 50,944.26             | 42,750  | 52,917.66                | 1,973.40                    | 3.9%                            |
| 1,000,000                                | 49,500          | 56,604.74             | 47,500  | 58,797.40                | 2,192.67                    | 3.9%                            |
| 1,100,000                                | 54,450          | 62,265.21             | 52,250  | 64,677.14                | 2,411.93                    | 3.9%                            |
| 1,200,000                                | 59,400          | 67,925.68             | 57,000  | 70,556.88                | 2,631.20                    | 3.9%                            |
| 1,300,000                                | 64,350          | 73,586.16             | 61,750  | 76,436.62                | 2,850.46                    | 3.9%                            |
| 1,400,000                                | 69,300          | 79,246.63             | 66,500  | 82,316.36                | 3,069.73                    | 3.9%                            |
| 1,500,000                                | 74,250          | 84,907.10             | 71,250  | 88,196.10                | 3,289.00                    | 3.9%                            |
| 1,600,000                                | 79,200          | 90,567.58             | 76,000  | 94,075.84                | 3,508.26                    | 3.9%                            |
| 1,700,000                                | 84,150          | 96,228.05             | 80,750  | 99,955.58                | 3,727.53                    | 3.9%                            |
| 1,800,000                                | 89,100          | 101,888.52            | 85,500  | 105,835.32               | 3,946.80                    | 3.9%                            |
| 1,900,000                                | 94,050          | 107,549.00            | 90,250  | 111,715.06               | 4,166.06                    | 3.9%                            |
| 2,000,000                                | 99,000          | 113,209.47            | 95,000  | 117,594.80               | 4,385.33                    | 3.9%                            |
| CLASS RATES:                             |                 |                       |   |                          |                             |                                 |
|  | <u>1991</u>     |                       | <u>1992</u>   |                          |                             |                                 |
| 0 - \$100                                | 3.20%           |                       | 0 - \$100   | 3.10%                    |                             |                                 |
| >\$100                                   | 4.95%           |                       | >\$100  | 4.75%                    |                             |                                 |
| TAX CAPACITY RATES:                      |                 |                       |   |                          |                             |                                 |
|  | <u>1991</u>     |                       | <u>1992</u>   |                          |                             |                                 |
|  | 1.14353         |                       | 1.23784   |                          |                             |                                 |



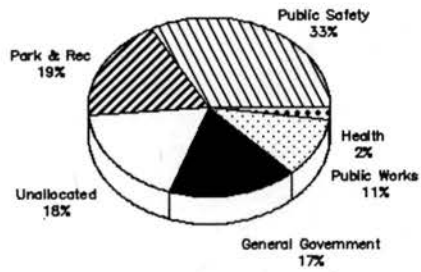
# **PROPOSED 1992 GENERAL FUND BUDGET**

**1991 ADOPTED AND 1992 PROPOSED GENERAL FUND OPERATING BUDGET**

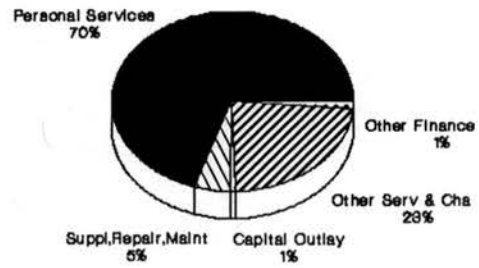
**SUMMARY OF ESTIMATED REVENUES AND APPROPRIATIONS**

|                                   | 1991               | 1992               | %                                    |
|-----------------------------------|--------------------|--------------------|--------------------------------------|
|                                   | <u>ADOPTED</u>     | <u>PROPOSED</u>    | <u>INCREASE</u><br><u>(DECREASE)</u> |
| <b>ESTIMATED REVENUES:</b>        |                    |                    |                                      |
| General Property Taxes            | \$2,814,651        | \$3,104,903        | 10.31%                               |
| Business Licenses and Permits     | 111,850            | 106,750            | -4.56%                               |
| Non-Business Licenses and Permits | 83,900             | 128,440            | 53.09%                               |
| State Shared Taxes                | 1,867,827          | 1,639,087          | -12.25%                              |
| Charges for Services              | 69,450             | 99,034             | 42.60%                               |
| Public Safety                     | 89,534             | 104,583            | 16.81%                               |
| Recreation                        | 284,175            | 320,635            | 12.83%                               |
| Fines and Forfeitures             | 179,000            | 128,000            | -28.49%                              |
| Miscellaneous                     | 247,100            | 289,600            | 17.20%                               |
| Other Financing Sources           | 500,000            | 382,461            | -23.51%                              |
| <b>TOTAL ESTIMATED REVENUES</b>   | <b>\$6,247,487</b> | <b>\$6,303,493</b> | <b>0.90%</b>                         |
| <b>APPROPRIATIONS:</b>            |                    |                    |                                      |
| Personal Services                 | \$4,255,774        | \$4,407,341        | 3.56%                                |
| Supplies, Repairs and Maintenance | 336,160            | 309,215            | -8.02%                               |
| Other Services and Charges        | 1,524,567          | 1,459,847          | -4.25%                               |
| Other Financing Uses              | 74,776             | 85,000             | 13.67%                               |
| Capital Outlay                    | 56,210             | 42,090             | -25.12%                              |
| <b>TOTAL APPROPRIATIONS</b>       | <b>\$6,247,487</b> | <b>\$6,303,493</b> | <b>0.90%</b>                         |

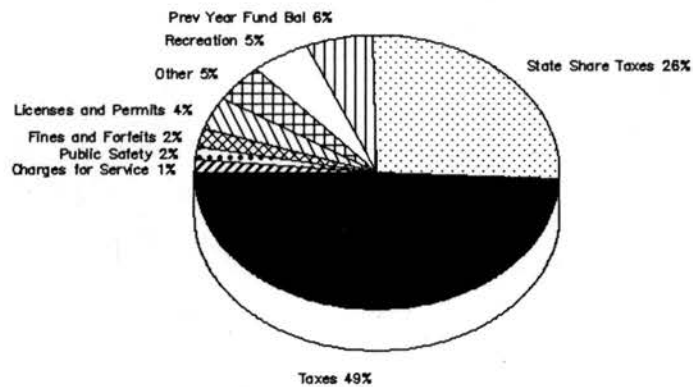
1992 PROPOSED GENERAL FUND BUDGET  
Proposed Appropriations By Function



1992 PROPOSED GENERAL FUND BUDGET  
Proposed Appropriations By Object



1992 PROPOSED GENERAL FUND BUDGET  
Estimated Revenues





## CITY OF CRYSTAL - 1992 ESTIMATED REVENUE SUMMARY

| <i>DESCRIPTION</i>                | <i>1989<br/>ACTUAL</i> | <i>1990<br/>ACTUAL</i> | <i>1991<br/>ESTIMATED</i> | <i>1992<br/>ESTIMATED</i> |
|-----------------------------------|------------------------|------------------------|---------------------------|---------------------------|
| General Property Taxes            | \$2,110,615            | \$2,707,045            | \$2,814,651               | \$3,104,903               |
| Business Licenses and Permits     | 129,054                | 121,342                | 111,850                   | 106,750                   |
| Non-Business Licenses and Permits | 110,179                | 90,823                 | 83,900                    | 128,440                   |
| State Shared Taxes                | 2,249,990              | 1,879,493              | 1,867,827                 | 1,639,087                 |
| Charges for Services              | 86,073                 | 96,131                 | 69,450                    | 99,034                    |
| Public Safety                     | 118,334                | 104,029                | 89,534                    | 104,583                   |
| Recreation                        | 205,667                | 255,423                | 284,175                   | 320,635                   |
| Fines and Forfeitures             | 177,599                | 123,713                | 179,000                   | 128,000                   |
| Other Financing Sources           | 417,729                | 391,951                | 747,100                   | 672,061                   |
| <i>Total Revenues</i>             | <i>\$5,605,240</i>     | <i>\$5,769,950</i>     | <i>\$6,247,487</i>        | <i>\$6,303,493</i>        |
|                                   |                        |                        |                           |                           |

CITY OF CRYSTAL - 1992 PROPOSED APPROPRIATIONS BY FUNCTION

| DEPARTMENT                        | 1989<br>ACTUAL     | 1990<br>ACTUAL     | 1991<br>ADOPTED    | 1992<br>PROPOSED   | PERCENT<br>INCREASE<br>(DECREASE) |
|-----------------------------------|--------------------|--------------------|--------------------|--------------------|-----------------------------------|
| <b>GENERAL GOVERNMENT:</b>        |                    |                    |                    |                    |                                   |
| 10 City Council                   | \$102,072          | \$122,851          | \$119,374          | \$126,037          | 5.58%                             |
| 11 Administration                 | 348,199            | 321,157            | 316,369            | 315,163            | -0.38%                            |
| 12 Assessing                      | 113,510            | 123,631            | 131,804            | 140,343            | 6.48%                             |
| 13 Finance                        | 132,482            | 154,153            | 161,328            | 166,962            | 3.49%                             |
| 29 Elections                      | 10,206             | 14,240             | 28,525             | 39,960             | 40.09%                            |
| 28 Legal                          | 122,267            | 147,279            | 157,700            | 163,200            | 3.49%                             |
| Commissions                       | 1,473              | 0                  | 0                  | 0                  |                                   |
| 14 City Hall                      | 137,158            | 129,296            | 149,685            | 143,831            | -3.91%                            |
| <b>GENERAL GOVERNMENT</b>         | <b>\$967,367</b>   | <b>\$1,012,607</b> | <b>\$1,064,785</b> | <b>\$1,095,496</b> | <b>2.88%</b>                      |
| <b>PUBLIC SAFETY:</b>             |                    |                    |                    |                    |                                   |
| 15 Police                         | \$1,749,463        | \$1,766,202        | \$1,721,106        | \$1,746,122        | 1.45%                             |
| 16 Fire                           | 136,294            | 198,635            | 191,250            | 186,289            | -2.59%                            |
| 17 Building Inspections           | 79,503             | 75,366             | 76,838             | 82,906             | 7.90%                             |
| 18 Civil Defense                  | 33,662             | 37,047             | 39,090             | 38,120             | -2.48%                            |
| 30 Housing Inspections            |                    | 0                  | 0                  | 38,685             |                                   |
| <b>PUBLIC SAFETY</b>              | <b>\$1,998,922</b> | <b>\$2,077,250</b> | <b>\$2,028,284</b> | <b>\$2,092,122</b> | <b>3.15%</b>                      |
| <b>PUBLIC WORKS:</b>              |                    |                    |                    |                    |                                   |
| 19 Engineering                    | \$228,871          | \$211,229          | \$217,169          | \$181,508          | -16.42%                           |
| 20 Street                         | 442,501            | 459,497            | 496,805            | 497,968            | 0.23%                             |
| <b>PUBLIC WORKS</b>               | <b>\$671,372</b>   | <b>\$670,726</b>   | <b>\$713,974</b>   | <b>\$679,476</b>   | <b>-4.83%</b>                     |
| <b>PARK AND RECREATION:</b>       |                    |                    |                    |                    |                                   |
| 21 Park                           | \$466,067          | \$381,318          | \$419,645          | \$404,269          | -3.66%                            |
| 25 Recreation                     | 457,091            | 458,544            | 492,329            | 481,071            | -2.29%                            |
| 31 Swimming Pool                  | 69,586             | 86,353             | 78,772             | 74,905             | -4.91%                            |
| 33 Community Center               | 0                  | 91,783             | 164,325            | 174,263            | 6.05%                             |
| 34 Tree Disease                   | 43,576             | 40,644             | 40,168             | 33,660             | -16.20%                           |
| <b>PARK AND RECREATION</b>        | <b>\$1,036,320</b> | <b>\$1,058,642</b> | <b>\$1,195,239</b> | <b>\$1,168,168</b> | <b>-2.26%</b>                     |
| <b>RECYCLING:</b>                 |                    |                    |                    |                    |                                   |
| 22 Recycling                      | \$69,458           | \$0                | \$14,776           | \$0                | -100.00%                          |
| <b>HEALTH AND SANITATION:</b>     |                    |                    |                    |                    |                                   |
| 26 Health                         | \$132,657          | \$135,122          | \$127,896          | \$146,721          | 14.72%                            |
| <b>UNALLOCATED:</b>               |                    |                    |                    |                    |                                   |
| 27 Personnel                      | \$23,055           | \$9,078            | \$28,050           | \$25,800           | -8.02%                            |
| 32 Non-Departmental               | 706,088            | 752,922            | 1,074,483          | 1,095,710          | 1.98%                             |
| <b>UNALLOCATED</b>                | <b>\$729,143</b>   | <b>\$762,000</b>   | <b>\$1,102,533</b> | <b>\$1,121,510</b> | <b>1.72%</b>                      |
| <b>TOTAL GENERAL FUND</b>         | <b>\$5,605,239</b> | <b>\$5,716,347</b> | <b>\$6,247,487</b> | <b>\$6,303,493</b> | <b>0.90%</b>                      |
| 94-37 EDA                         | \$0                | \$112,537          | \$95,370           | \$96,856           | 6.73%                             |
| <b>TAX SUPPORTED EXPENDITURES</b> | <b>\$5,605,239</b> | <b>\$5,828,884</b> | <b>\$6,342,857</b> | <b>\$6,400,349</b> | <b>4.95%</b>                      |

## CITY OF CRYSTAL - 1992 PROPOSED APPROPRIATIONS BY FUNCTION

| DEPARTMENT          | 1989<br>ACTUAL | 1990<br>ACTUAL | 1991<br>ADOPTED | 1992<br>PROPOSED | PERCENT<br>INCREASE<br>(DECREASE) |
|---------------------|----------------|----------------|-----------------|------------------|-----------------------------------|
| OTHER FUNDS:        |                |                |                 |                  |                                   |
| RECYCLING:          |                |                |                 |                  |                                   |
| 80-22 Recycling     | \$159,652      | \$145,545      | \$218,833       | \$281,559        | 37.09%                            |
| UTILITIES:          |                |                |                 |                  |                                   |
| 81-23 Water         | \$973,388      | \$946,704      | \$1,229,660     | \$1,336,720      | 8.71%                             |
| 81-24 Sewer         | 1,211,289      | 1,408,334      | 1,492,801       | 1,498,670        | 0.39%                             |
| 89-32 Storm Sewer   | 0              | 0              | 0               | 226,370          |                                   |
| TOTAL UTILITY FUNDS | \$2,184,677    | \$2,355,038    | \$2,722,461     | \$3,061,760      | 12.46%                            |
| WATER SLIDE:        |                |                |                 |                  |                                   |
| 83-32 Water Slide   | \$0            | \$251,985      | \$66,162        | \$80,295         | 41.29%                            |
| TOTAL EXPENDITURES  | \$7,949,568    | \$8,581,452    | \$9,350,313     | \$9,823,963      | 8.16%                             |

## CITY OF CRYSTAL - 1992 PROPOSED APPROPRIATIONS BY OBJECT

| DEPARTMENT                        | PERSONAL<br>SERVICES | SUPPLIES,<br>REPAIRS &<br>MAINTENANCE | OTHER<br>SERVICES<br>& CHARGES | OTHER<br>FINANCING<br>USES | CAPITAL<br>OUTLAY | TOTAL              |
|-----------------------------------|----------------------|---------------------------------------|--------------------------------|----------------------------|-------------------|--------------------|
| <b>GENERAL GOVERNMENT:</b>        |                      |                                       |                                |                            |                   |                    |
| 10 City Council                   | \$49,793             | \$1,675                               | \$74,569                       | \$0                        | \$0               | \$126,037          |
| 11 Administration                 | 245,372              | 6,025                                 | 63,766                         | 0                          | 0                 | 315,163            |
| 12 Assessing                      | 106,744              | 1,090                                 | 32,509                         | 0                          | 0                 | 140,343            |
| 13 Finance                        | 121,907              | 8,500                                 | 36,555                         | 0                          | 0                 | 166,962            |
| 29 Elections                      | 24,595               | 3,475                                 | 10,890                         | 0                          | 1,000             | 39,960             |
| 28 Legal                          | 13,200               | 0                                     | 150,000                        | 0                          | 0                 | 163,200            |
| 14 City Hall                      | 31,631               | 8,700                                 | 102,500                        | 0                          | 1,000             | 143,831            |
| <b>GENERAL GOVERNMENT</b>         | <b>\$593,242</b>     | <b>\$29,465</b>                       | <b>\$470,789</b>               | <b>\$0</b>                 | <b>\$2,000</b>    | <b>\$1,095,496</b> |
| <b>PUBLIC SAFETY:</b>             |                      |                                       |                                |                            |                   |                    |
| 15 Police                         | \$1,541,011          | \$49,250                              | \$148,661                      | \$0                        | \$7,200           | \$1,746,122        |
| 16 Fire                           | 151,188              | 15,985                                | 17,116                         | 0                          | 2,000             | 186,289            |
| 17 Building Inspections           | 68,091               | 1,575                                 | 13,240                         | 0                          | 0                 | 82,906             |
| 18 Civil Defense                  | 32,280               | 4,000                                 | 1,840                          | 0                          | 0                 | 38,120             |
| 30 Housing Maintenance            | 36,000               | 915                                   | 1,770                          | 0                          | 0                 | 38,685             |
| <b>PUBLIC SAFETY</b>              | <b>\$1,828,570</b>   | <b>\$71,725</b>                       | <b>\$182,627</b>               | <b>\$0</b>                 | <b>\$9,200</b>    | <b>\$2,092,122</b> |
| <b>PUBLIC WORKS:</b>              |                      |                                       |                                |                            |                   |                    |
| 19 Engineering                    | \$152,308            | \$2,900                               | \$25,800                       | \$0                        | \$500             | \$181,508          |
| 20 Street                         | 344,968              | 80,250                                | 68,750                         | 0                          | 4,000             | 497,968            |
| <b>PUBLIC WORKS</b>               | <b>\$497,276</b>     | <b>\$83,150</b>                       | <b>\$94,550</b>                | <b>\$0</b>                 | <b>\$4,500</b>    | <b>\$679,476</b>   |
| <b>PARK AND RECREATION:</b>       |                      |                                       |                                |                            |                   |                    |
| 21 Park                           | \$296,294            | \$40,875                              | \$47,300                       | \$0                        | \$19,800          | \$404,269          |
| 25 Recreation                     | 308,187              | 46,525                                | 123,909                        | 0                          | 2,450             | 481,071            |
| 31 Swimming Pool                  | 46,725               | 12,800                                | 13,680                         | 0                          | 1,700             | 74,905             |
| 33 Community Center               | 75,123               | 17,600                                | 79,600                         | 0                          | 1,940             | 174,263            |
| 34 Tree Disease                   | 7,500                | 175                                   | 25,985                         | 0                          | 0                 | 33,660             |
| <b>PARK AND RECREATION</b>        | <b>\$733,829</b>     | <b>\$117,975</b>                      | <b>\$290,474</b>               | <b>\$0</b>                 | <b>\$25,890</b>   | <b>\$1,168,168</b> |
| <b>HEALTH AND SANITATION:</b>     |                      |                                       |                                |                            |                   |                    |
| 26 Health                         | \$132,164            | \$4,600                               | \$9,457                        | \$0                        | \$500             | \$146,721          |
| <b>UNALLOCATED:</b>               |                      |                                       |                                |                            |                   |                    |
| 27 Personnel                      | \$0                  | \$300                                 | \$25,500                       | \$0                        | \$0               | \$25,800           |
| 32 Non-Departmental               | 622,260              | 2,000                                 | 401,450                        | 70,000                     | 0                 | 1,095,710          |
| <b>UNALLOCATED</b>                | <b>\$622,260</b>     | <b>\$2,300</b>                        | <b>\$426,950</b>               | <b>\$70,000</b>            | <b>\$0</b>        | <b>\$1,121,510</b> |
| <b>TOTAL GENERAL FUND</b>         | <b>\$4,407,341</b>   | <b>\$309,215</b>                      | <b>\$1,474,847</b>             | <b>\$70,000</b>            | <b>\$42,090</b>   | <b>\$6,303,493</b> |
| 94-37 EDA                         | \$81,606             | \$300                                 | \$14,950                       | \$0                        | \$0               | \$96,856           |
| <b>TAX SUPPORTED EXPENDITURES</b> | <b>\$4,488,947</b>   | <b>\$309,515</b>                      | <b>\$1,489,797</b>             | <b>\$70,000</b>            | <b>\$42,090</b>   | <b>\$6,400,349</b> |

**CITY OF CRYSTAL - 1992 PROPOSED APPROPRIATIONS BY OBJECT**

| DEPARTMENT          | PERSONAL<br>SERVICES | SUPPLIES,<br>REPAIRS &<br>MAINTENANCE | OTHER<br>SERVICES<br>& CHARGES | OTHER<br>FINANCING<br>USES | CAPITAL<br>OUTLAY | TOTAL       |
|---------------------|----------------------|---------------------------------------|--------------------------------|----------------------------|-------------------|-------------|
| OTHER FUNDS:        |                      |                                       |                                |                            |                   |             |
| RECYCLING:          |                      |                                       |                                |                            |                   |             |
| 80-22 Recycling     | \$39,760             | \$367                                 | \$233,389                      | \$7,174                    | \$869             | \$281,559   |
| UTILITIES:          |                      |                                       |                                |                            |                   |             |
| 81-23 Water         | \$102,570            | \$44,350                              | \$816,700                      | \$231,000                  | \$142,100         | \$1,336,720 |
| 81-24 Sewer         | 103,070              | 29,900                                | 1,134,600                      | 224,000                    | 7,100             | 1,498,670   |
| 89-32 Storm Sewer   | 103,070              | 21,950                                | 88,750                         | 5,500                      | 7,100             | 226,370     |
| TOTAL UTILITY FUNDS | \$308,710            | \$96,200                              | \$2,040,050                    | \$460,500                  | \$156,300         | \$3,061,760 |
| 83-32 Water Slide   | \$18,814             | \$11,000                              | \$7,200                        | \$35,681                   | \$7,600           | \$80,295    |
| TOTAL EXPENDITURES  | \$4,816,471          | \$416,715                             | \$3,537,047                    | \$566,181                  | \$205,990         | \$9,823,963 |
|                     |                      |                                       |                                |                            |                   |             |



PROPOSED 1992 GENERAL FUND OPERATING BUDGET

| FUND<br>GEN<br>01 | COMBINED GENERAL FUND                      | DEPARTMENT AND DEPT. #    |                  |                  |                  |                          |                    |                  |                                |                         |                    |                              |
|-------------------|--|---------------------------|------------------|------------------|------------------|--------------------------|--------------------|------------------|--------------------------------|-------------------------|--------------------|------------------------------|
|                   |  | MAYOR &<br>COUNCIL<br>#10 | ADMIN<br>#11     | ASSESSING<br>#12 | FINANCE<br>#13   | CITY<br>BUILDINGS<br>#14 | POLICE<br>#15      | FIRE<br>#16      | BUILDING<br>INSPECTIONS<br>#17 | CIVIL<br>DEFENSE<br>#18 | ENGINEERING<br>#19 | STREET<br>MAINTENANCE<br>#20 |
| ACCT.<br>#        | ITEM                                       |                           |                  |                  |                  |                          |                    |                  |                                |                         |                    |                              |
|                   | <b>PERSONAL SERVICES</b>                   |                           |                  |                  |                  |                          |                    |                  |                                |                         |                    |                              |
| 4100              | Salaries & Wages of Reg. Employees         | \$46,303                  | \$245,072        | \$106,744        | \$121,407        | \$30,631                 | \$1,461,011        | \$63,427         | \$64,691                       | \$30,280                | \$161,808          | \$330,668                    |
| 4111              | Overtime - Regular Employees               |                           | \$300            |                  | \$500            | \$1,000                  | \$70,000           |                  |                                |                         | \$500              | \$12,500                     |
| 4130              | Salaries & Wages of Temp. Employees        | \$4,400                   |                  |                  |                  |                          |                    | \$86,261         | \$3,500                        |                         |                    |                              |
| 4131              | Overtime - Temporary                       |                           |                  |                  |                  |                          |                    |                  |                                |                         |                    |                              |
| 4135              | Severance Pay                              |                           |                  |                  |                  |                          |                    |                  |                                |                         |                    |                              |
| 4150              | Dental Insurance                           |                           |                  |                  |                  |                          |                    |                  |                                |                         |                    |                              |
| 4151              | Hospitalization Insurance                  |                           |                  |                  |                  |                          |                    |                  |                                |                         |                    |                              |
| 4152              | Life Insurance - Police                    |                           |                  |                  |                  |                          |                    |                  |                                |                         |                    |                              |
| 4153              | Life Insurance - All Employees             |                           |                  |                  |                  |                          |                    |                  |                                |                         |                    |                              |
| 4154              | Worker's Comp. Insurance                   |                           |                  |                  |                  |                          |                    |                  |                                |                         |                    |                              |
| 4156              | Unemployment Compensation                  |                           |                  |                  |                  |                          |                    |                  |                                |                         |                    |                              |
| 4157              | Clothing Allowance                         |                           |                  |                  |                  |                          | \$10,000           | \$1,500          |                                | \$2,000                 |                    | \$1,800                      |
|                   | <b>ITEM TOTAL</b>                          | <b>\$49,793</b>           | <b>\$245,372</b> | <b>\$106,744</b> | <b>\$121,907</b> | <b>\$31,631</b>          | <b>\$1,541,011</b> | <b>\$151,188</b> | <b>\$68,091</b>                | <b>\$32,280</b>         | <b>\$152,308</b>   | <b>\$344,968</b>             |
|                   | <b>SUPPLIES, REPAIRS &amp; MAINTENANCE</b> |                           |                  |                  |                  |                          |                    |                  |                                |                         |                    |                              |
| 4210              | Office Supplies                            | \$250                     | \$2,500          | \$450            | \$2,500          |                          | \$3,500            | \$200            | \$225                          |                         | \$300              | \$200                        |
| 4211              | Duplicator Supplies & Paper                | \$500                     |                  |                  | \$3,000          |                          | \$1,000            |                  | \$60                           |                         | \$50               |                              |
| 4212              | Printed Forms                              |                           |                  |                  | \$1,500          |                          |                    | \$100            | \$400                          |                         | \$200              |                              |
| 4213              | Stationery & Envelopes                     | \$350                     | \$400            |                  | \$1,200          |                          | \$600              |                  |                                |                         |                    |                              |
| 4220              | Misc. Operating Supplies                   | \$575                     | \$2,000          | \$200            | \$300            | \$1,000                  | \$10,000           | \$3,500          | \$150                          | \$250                   | \$1,500            | \$600                        |
| 4221              | Motor Fuels                                |                           | \$600            | \$250            |                  | \$300                    | \$20,000           | \$2,200          | \$350                          | \$2,000                 | \$400              | \$14,000                     |
| 4222              | Lubricants & Additives                     |                           | \$25             | \$15             |                  | \$50                     | \$400              | \$450            | \$40                           | \$150                   | \$50               | \$2,000                      |
| 4223              | Cleaning Supplies                          |                           |                  |                  |                  | \$1,500                  |                    |                  |                                |                         |                    | \$800                        |
| 4225              | Shop Materials                             |                           |                  |                  |                  |                          | \$200              |                  |                                |                         |                    | \$2,500                      |
| 4226              | Chemicals & Chemical Products              |                           |                  |                  |                  |                          |                    | \$300            |                                |                         |                    | \$1,000                      |
| 4227              | Safety Supplies (OSHA)                     |                           | \$100            |                  |                  | \$200                    |                    | \$4,335          |                                |                         |                    | \$1,200                      |
| 4230              | Repair & Maintenance Supplies              |                           | \$100            | \$125            |                  | \$1,400                  | \$50               | \$300            |                                |                         |                    | \$2,500                      |
| 4231              | Equipment Repair                           |                           | \$300            | \$50             |                  | \$300                    | \$10,000           | \$3,000          | \$200                          | \$1,000                 | \$400              | \$16,000                     |
| 4232              | Tires & Recaps                             |                           |                  |                  |                  |                          | \$3,500            | \$500            | \$100                          | \$600                   |                    | \$2,500                      |
| 4233              | Building Repair                            |                           |                  |                  |                  | \$2,000                  |                    | \$800            |                                |                         |                    | \$2,000                      |
| 4234              | Street Maintenance Materials               |                           |                  |                  |                  |                          |                    |                  |                                |                         |                    | \$30,000                     |
| 4235              | Landscape Materials & Supplies             |                           |                  |                  |                  | \$250                    |                    |                  |                                |                         |                    |                              |
| 4236              | Street Signs & Striping Materials          |                           |                  |                  |                  |                          |                    |                  |                                |                         |                    | \$3,500                      |
| 4238              | Recreational Equipment Supplies            |                           |                  |                  |                  |                          |                    |                  |                                |                         |                    |                              |
| 4239              | Recreational Concession Supplies           |                           |                  |                  |                  |                          |                    |                  |                                |                         |                    |                              |
| 4240              | Small Tools                                |                           |                  |                  |                  | \$200                    |                    | \$300            | \$50                           |                         |                    | \$1,250                      |
| 4243              | Tissue & Toweling                          |                           |                  |                  |                  | \$1,500                  |                    |                  |                                |                         |                    | \$200                        |
|                   | <b>ITEM TOTAL</b>                          | <b>\$1,675</b>            | <b>\$8,025</b>   | <b>\$1,090</b>   | <b>\$8,500</b>   | <b>\$8,700</b>           | <b>\$48,250</b>    | <b>\$15,985</b>  | <b>\$1,575</b>                 | <b>\$4,000</b>          | <b>\$2,900</b>     | <b>\$80,250</b>              |



PROPOSED 1992 GENERAL FUND OPERATING BUDGET

| FUND<br>GEN<br>01 | COMBINED GENERAL FUND               | DEPARTMENT AND DEPT. #    |              |                  |                |                          |               |             |                                |                         |                    |                              |
|-------------------|-------------------------------------|---------------------------|--------------|------------------|----------------|--------------------------|---------------|-------------|--------------------------------|-------------------------|--------------------|------------------------------|
|                   |                                     | MAYOR &<br>COUNCIL<br>#10 | ADMIN<br>#11 | ASSESSING<br>#12 | FINANCE<br>#13 | CITY<br>BUILDINGS<br>#14 | POLICE<br>#15 | FIRE<br>#16 | BUILDING<br>INSPECTIONS<br>#17 | CIVIL<br>DEFENSE<br>#18 | ENGINEERING<br>#19 | STREET<br>MAINTENANCE<br>#20 |
| ACCT.<br>#        | ITEM                                |                           |              |                  |                |                          |               |             |                                |                         |                    |                              |
|                   | <b>PROFESSIONAL SERVICES</b>        |                           |              |                  |                |                          |               |             |                                |                         |                    |                              |
| 4310              | Miscellaneous Professional Services |                           |              | \$120            |                |                          | \$26,043      |             |                                |                         |                    |                              |
| 4311              | Personnel Testing & Recruitment     |                           |              |                  |                |                          |               |             |                                |                         |                    |                              |
| 4312              | Legal Professional Services         |                           |              |                  |                |                          |               |             |                                |                         |                    |                              |
| 4314              | Medical Exams & Evaluation          |                           |              |                  |                |                          | \$3,000       | \$1,250     |                                |                         |                    |                              |
|                   | <b>ITEM TOTAL</b>                   | \$0                       | \$0          | \$120            | \$0            | \$0                      | \$29,043      | \$1,250     | \$0                            | \$0                     | \$0                | \$0                          |
|                   | <b>COMMUNICATIONS</b>               |                           |              |                  |                |                          |               |             |                                |                         |                    |                              |
| 4320              | Miscellaneous Communications        |                           |              |                  |                |                          |               | \$75        |                                |                         |                    |                              |
| 4321              | Postage                             |                           | \$15,500     | \$1,600          |                |                          |               |             |                                |                         |                    |                              |
| 4322              | Telephone & Telegraph               |                           | \$300        |                  |                | \$24,000                 | \$17,000      | \$150       |                                |                         |                    |                              |
| 4323              | Radio Units                         |                           |              |                  |                | \$200                    | \$500         |             |                                |                         |                    |                              |
| 4324              | Delivery Service                    |                           | \$2,500      |                  |                |                          | \$150         |             |                                |                         |                    |                              |
|                   | <b>ITEM TOTAL</b>                   | \$0                       | \$18,300     | \$1,600          | \$0            | \$24,200                 | \$17,650      | \$225       | \$0                            | \$0                     | \$0                | \$0                          |
|                   | <b>TRANSPORTATION</b>               |                           |              |                  |                |                          |               |             |                                |                         |                    |                              |
| 4330              | Miscellaneous Transportation        |                           |              |                  |                |                          |               |             |                                |                         |                    |                              |
| 4331              | Travel Expense                      |                           |              |                  |                |                          |               |             |                                |                         |                    |                              |
| 4334              | Use of Personal Auto                | \$400                     | \$200        | \$500            | \$300          |                          | \$500         |             | \$50                           |                         | \$50               |                              |
|                   | <b>ITEM TOTAL</b>                   | \$400                     | \$200        | \$500            | \$300          | \$0                      | \$500         | \$0         | \$50                           | \$0                     | \$50               | \$0                          |
|                   | <b>ADVERTISING</b>                  |                           |              |                  |                |                          |               |             |                                |                         |                    |                              |
| 4340              | Miscellaneous Advertising           |                           |              |                  |                |                          |               |             |                                |                         |                    |                              |
| 4341              | Employment Advertising              |                           |              |                  |                |                          |               |             |                                |                         |                    |                              |
|                   | <b>ITEM TOTAL</b>                   | \$0                       | \$0          | \$0              | \$0            | \$0                      | \$0           | \$0         | \$0                            | \$0                     | \$0                | \$0                          |
|                   | <b>PRINTING</b>                     |                           |              |                  |                |                          |               |             |                                |                         |                    |                              |
| 4350              | Miscellaneous Printing              | \$200                     | \$2,000      |                  |                |                          | \$4,000       | \$300       | \$60                           |                         | \$500              |                              |
| 4351              | Legal Notices Publishing            | \$50                      | \$250        |                  |                |                          |               |             | \$800                          |                         | \$300              |                              |
| 4352              | General Notices & Public Info.      | \$150                     | \$11,000     | \$10,600         |                |                          |               |             |                                |                         | \$200              |                              |
| 4353              | Ordinance Publication               |                           | \$3,000      |                  |                |                          |               |             |                                |                         | \$100              |                              |
|                   | <b>ITEM TOTAL</b>                   | \$400                     | \$16,250     | \$10,600         | \$0            | \$0                      | \$4,000       | \$300       | \$860                          | \$0                     | \$1,100            | \$0                          |
|                   | <b>INSURANCE</b>                    |                           |              |                  |                |                          |               |             |                                |                         |                    |                              |
| 4361              | General Liability Insurance         |                           |              |                  |                |                          |               |             |                                |                         |                    |                              |
| 4365              | Automotive Insurance                |                           |              |                  |                |                          |               |             |                                |                         |                    |                              |
|                   | <b>ITEM TOTAL</b>                   | \$0                       | \$0          | \$0              | \$0            | \$0                      | \$0           | \$0         | \$0                            | \$0                     | \$0                | \$0                          |
|                   | <b>UTILITIES</b>                    |                           |              |                  |                |                          |               |             |                                |                         |                    |                              |
| 4371              | Electric Service                    |                           |              |                  |                | \$22,000                 |               |             |                                |                         |                    |                              |
| 4372              | Gas Service                         |                           |              |                  |                | \$18,000                 |               |             |                                | \$40                    |                    | \$21,000                     |
| 4376              | Rubbish Removal                     |                           |              |                  |                | \$3,000                  |               |             |                                |                         |                    | \$13,000                     |
|                   | <b>ITEM TOTAL</b>                   | \$0                       | \$0          | \$0              | \$0            | \$43,000                 | \$0           | \$0         | \$0                            | \$40                    | \$0                | \$34,000                     |

PROPOSED 1992 GENERAL FUND OPERATING BUDGET

| FUND<br>GEN<br>01 | COMBINED GENERAL FUND              | DEPARTMENT AND DEPT. #    |              |                  |                |                          |               |             |                                |                         |                    |                              |
|-------------------|------------------------------------|---------------------------|--------------|------------------|----------------|--------------------------|---------------|-------------|--------------------------------|-------------------------|--------------------|------------------------------|
|                   |                                    | MAYOR &<br>COUNCIL<br>#10 | ADMIN<br>#11 | ASSESSING<br>#12 | FINANCE<br>#13 | CITY<br>BUILDINGS<br>#14 | POLICE<br>#15 | FIRE<br>#16 | BUILDING<br>INSPECTIONS<br>#17 | CIVIL<br>DEFENSE<br>#18 | ENGINEERING<br>#19 | STREET<br>MAINTENANCE<br>#20 |
| ACCT.<br>#        | ITEM                               |                           |              |                  |                |                          |               |             |                                |                         |                    |                              |
|                   | <b>REPAIR-CONTRACTUAL</b>          |                           |              |                  |                |                          |               |             |                                |                         |                    |                              |
| 4381              | Automotive Equipment Repair        |                           | \$300        | \$50             |                | \$300                    | \$4,000       | \$3,500     | \$200                          | \$1,150                 | \$200              | \$12,000                     |
| 4382              | Other Equipment Repair             | \$300                     | \$300        |                  | \$250          | \$1,500                  | \$3,000       | \$1,700     |                                | \$300                   | \$200              | \$3,200                      |
| 4383              | Buildings Repair                   |                           |              |                  |                | \$4,000                  | \$1,000       | \$1,500     |                                |                         |                    | \$3,500                      |
| 4384              | Streets Repair                     |                           |              |                  |                |                          |               |             |                                |                         |                    |                              |
|                   | <b>ITEM TOTAL</b>                  | \$300                     | \$600        | \$50             | \$250          | \$5,800                  | \$8,000       | \$6,700     | \$200                          | \$1,450                 | \$400              | \$18,700                     |
|                   | <b>MAINTENANCE-CONTRACTUAL</b>     |                           |              |                  |                |                          |               |             |                                |                         |                    |                              |
| 4390              | Service Contracts                  |                           | \$2,566      | \$504            | \$1,545        | \$27,500                 | \$7,518       | \$1,100     | \$410                          |                         | \$700              |                              |
| 4391              | Communication Systems Maintenance  |                           |              |                  |                | \$500                    | \$8,000       |             |                                |                         |                    | \$1,000                      |
| 4392              | Traffic Signal Maintenance         |                           |              |                  |                |                          |               |             |                                |                         |                    | \$500                        |
|                   | <b>ITEM TOTAL</b>                  | \$0                       | \$2,566      | \$504            | \$1,545        | \$28,000                 | \$15,518      | \$1,100     | \$410                          | \$0                     | \$700              | \$1,500                      |
|                   | <b>RENTALS</b>                     |                           |              |                  |                |                          |               |             |                                |                         |                    |                              |
| 4400              | Miscellaneous Rentals              |                           |              |                  |                | \$300                    |               |             |                                |                         |                    |                              |
| 4401              | Ice Rental                         |                           |              |                  |                |                          |               |             |                                |                         |                    |                              |
| 4402              | Machinery & Equipment Rental       |                           |              |                  |                |                          |               |             |                                |                         |                    | \$500                        |
| 4403              | Office Equipment Rental            |                           | \$1,850      |                  |                |                          | \$10,000      |             |                                |                         |                    |                              |
| 4404              | Data Processing Equipment Rental   |                           | \$450        | \$18,000         | \$31,250       |                          | \$38,000      | \$750       | \$9,000                        |                         | \$21,000           |                              |
|                   | <b>ITEM TOTAL</b>                  | \$0                       | \$2,300      | \$18,000         | \$31,250       | \$300                    | \$48,000      | \$750       | \$9,000                        | \$0                     | \$21,000           | \$500                        |
|                   | <b>MISCELLANEOUS</b>               |                           |              |                  |                |                          |               |             |                                |                         |                    |                              |
| 4410              | Miscellaneous                      | \$3,150                   | \$100        |                  |                |                          |               |             |                                |                         |                    |                              |
| 4411              | Conference & Schools               | \$13,225                  | \$8,500      | \$500            | \$2,100        | \$500                    | \$17,500      | \$5,000     | \$1,800                        |                         | \$800              | \$600                        |
| 4412              | Meeting Expenses                   | \$1,000                   | \$1,500      |                  | \$400          |                          | \$350         | \$200       | \$250                          |                         |                    | \$100                        |
| 4413              | Dues & Subscriptions               | \$52,094                  | \$2,500      | \$200            | \$460          | \$200                    | \$600         | \$625       | \$220                          | \$300                   | \$300              | \$250                        |
| 4414              | Licenses & Taxes                   |                           | \$50         | \$125            |                | \$250                    | \$500         | \$16        | \$50                           | \$50                    |                    |                              |
| 4415              | Awards                             | \$4,000                   | \$150        |                  |                |                          | \$1,000       |             |                                |                         |                    |                              |
| 4417              | Books & Publications               |                           | \$750        | \$260            | \$250          | \$250                    | \$1,000       | \$950       | \$250                          |                         | \$300              | \$600                        |
| 4418              | Special Education Reimbursement    |                           | \$10,000     |                  |                |                          | \$500         |             | \$150                          |                         |                    | \$500                        |
| 4419              | Tree Disease                       |                           |              |                  |                |                          |               |             |                                |                         |                    |                              |
|                   | <b>ITEM TOTAL</b>                  | \$73,469                  | \$23,550     | \$1,085          | \$3,210        | \$1,200                  | \$21,450      | \$6,791     | \$2,720                        | \$350                   | \$1,400            | \$2,050                      |
|                   | <b>OTHER CONTRACTUAL SERVICES</b>  |                           |              |                  |                |                          |               |             |                                |                         |                    |                              |
| 4420              | Miscellaneous Contractual Services |                           |              |                  |                |                          |               |             |                                |                         | \$1,000            | \$8,000                      |
| 4421              | Janitorial Services                |                           |              |                  |                |                          |               |             |                                |                         |                    |                              |
| 4422              | R.E. Tax Roll - County             |                           |              | \$50             |                |                          |               |             |                                |                         |                    |                              |
| 4423              | Assessment Roll - County           |                           |              |                  |                |                          |               |             |                                |                         | \$150              |                              |
| 4424              | Miscellaneous Testing              |                           |              |                  |                |                          | \$1,500       |             |                                |                         |                    |                              |
| 4425              | Board of Prisoners                 |                           |              |                  |                |                          | \$3,000       |             |                                |                         |                    |                              |
| 4427              | Dog Control Cost                   |                           |              |                  |                |                          |               |             |                                |                         |                    |                              |
|                   | <b>ITEM TOTAL</b>                  | \$0                       | \$0          | \$50             | \$0            | \$0                      | \$4,500       | \$0         | \$0                            | \$0                     | \$1,150            | \$8,000                      |

PROPOSED 1992 GENERAL FUND OPERATING BUDGET

| FUND<br>GEN<br>01 | COMBINED GENERAL FUND          | DEPARTMENT AND DEPT. #    |              |                  |                |                          |               |             |                                |                         |                    |                              |
|-------------------|--------------------------------|---------------------------|--------------|------------------|----------------|--------------------------|---------------|-------------|--------------------------------|-------------------------|--------------------|------------------------------|
|                   |                                | MAYOR &<br>COUNCIL<br>#10 | ADMIN<br>#11 | ASSESSING<br>#12 | FINANCE<br>#13 | CITY<br>BUILDINGS<br>#14 | POLICE<br>#15 | FIRE<br>#16 | BUILDING<br>INSPECTIONS<br>#17 | CIVIL<br>DEFENSE<br>#18 | ENGINEERING<br>#19 | STREET<br>MAINTENANCE<br>#20 |
| ACCT.<br>#        | ITEM                           |                           |              |                  |                |                          |               |             |                                |                         |                    |                              |
|                   | <b>CAPITAL OUTLAY</b>          |                           |              |                  |                |                          |               |             |                                |                         |                    |                              |
| 4530              | Other Improvements             |                           |              |                  |                |                          |               |             |                                |                         |                    |                              |
| 4540              | Machinery Equipment            |                           |              |                  |                |                          |               |             |                                |                         |                    |                              |
| 4550              | Furniture & Fixtures           |                           |              |                  |                |                          | \$4,000       |             |                                |                         |                    | \$4,000                      |
| 4551              | Office Furnishings & Equipment |                           |              |                  |                |                          |               |             |                                |                         |                    |                              |
| 4552              | Mobile Equipment               |                           |              |                  |                |                          |               |             |                                |                         |                    |                              |
| 4553              | Miscellaneous Capital Outlay   |                           |              |                  |                | \$1,000                  | \$3,200       | \$2,000     |                                |                         | \$500              |                              |
|                   | <b>ITEM TOTAL</b>              | \$0                       | \$0          | \$0              | \$0            | \$1,000                  | \$7,200       | \$2,000     | \$0                            | \$0                     | \$500              | \$4,000                      |
|                   | <b>OTHER</b>                   |                           |              |                  |                |                          |               |             |                                |                         |                    |                              |
| 4990              | Contingency/Admin Charges      |                           |              |                  |                |                          |               |             |                                |                         |                    |                              |
|                   | <b>ITEM TOTAL</b>              | \$0                       | \$0          | \$0              | \$0            | \$0                      | \$0           | \$0         | \$0                            | \$0                     | \$0                | \$0                          |
|                   | <b>GRAND TOTAL ALL ITEMS</b>   | \$126,037                 | \$315,163    | \$140,343        | \$166,962      | \$143,831                | \$1,746,122   | \$186,289   | \$82,906                       | \$38,120                | \$181,508          | \$497,968                    |

PROPOSED 1992 GENERAL FUND OPERATING BUDGET

| FUND<br>GEN<br>01 | COMBINED GENERAL FUND                      | DEPARTMENT AND DEPT. #     |                   |                  |                 |                 |                  |                               |                         |                             |                            |                        |                        |
|-------------------|--|----------------------------|-------------------|------------------|-----------------|-----------------|------------------|-------------------------------|-------------------------|-----------------------------|----------------------------|------------------------|------------------------|
|                   |  | PARK<br>MAINTENANCE<br>#21 | RECREATION<br>#25 | HEALTH<br>#26    | PERSONEL<br>#27 | LEGAL<br>#28    | ELECTIONS<br>#29 | HOUSING<br>MAINTENANCE<br>#30 | SWIMMING<br>POOL<br>#31 | NON-<br>DEPARTMENTAL<br>#32 | COMMUNITY<br>CENTER<br>#33 | TREE<br>DISEASE<br>#34 | TOTAL<br>GENRL<br>FUND |
|                   | <b>PERSONAL SERVICES</b>                   |                            |                   |                  |                 |                 |                  |                               |                         |                             |                            |                        |                        |
| 4100              | Salaries & Wages of Reg. Employees         | \$260,102                  | \$175,246         | \$123,900        |                 | \$13,200        |                  | \$36,000                      |                         | \$102,010                   | \$60,123                   |                        | \$3,430,711            |
| 4111              | Overtime - Regular Employees               | \$4,700                    | \$100             | \$200            |                 |                 | \$3,600          |                               |                         | \$4,500                     | \$5,000                    |                        | \$102,900              |
| 4130              | Salaries & Wages of Temp. Employees        | \$21,242                   | \$132,742         | \$7,840          |                 |                 | \$20,995         |                               | \$46,725                |                             | \$10,000                   | \$7,500                | \$341,205              |
| 4131              | Overtime - Temporary                       |                            |                   | \$225            |                 |                 |                  |                               |                         |                             |                            |                        | \$80,225               |
| 4135              | Severance Pay                              |                            |                   |                  |                 |                 |                  |                               |                         | \$80,000                    |                            |                        | \$1,350                |
| 4150              | Dental Insurance                           |                            |                   |                  |                 |                 |                  |                               |                         | \$1,350                     |                            |                        | \$7,800                |
| 4151              | Hospitalization Insurance                  |                            |                   |                  |                 |                 |                  |                               |                         | \$7,800                     |                            |                        | \$252,200              |
| 4152              | Life Insurance - Police                    |                            |                   |                  |                 |                 |                  |                               |                         | \$252,200                   |                            |                        | \$600                  |
| 4153              | Life Insurance - All Employees             |                            |                   |                  |                 |                 |                  |                               |                         | \$600                       |                            |                        | \$2,300                |
| 4154              | Worker's Comp. Insurance                   |                            |                   |                  |                 |                 |                  |                               |                         | \$2,300                     |                            |                        | \$170,000              |
| 4156              | Unemployment Compensation                  |                            |                   |                  |                 |                 |                  |                               |                         | \$170,000                   |                            |                        | \$1,500                |
| 4157              | Clothing Allowance                         |                            |                   |                  |                 |                 |                  |                               |                         | \$1,500                     |                            |                        | \$16,550               |
|                   | <b>ITEM TOTAL</b>                          | <b>\$296,294</b>           | <b>\$308,187</b>  | <b>\$132,164</b> | <b>\$0</b>      | <b>\$13,200</b> | <b>\$24,595</b>  | <b>\$36,000</b>               | <b>\$46,725</b>         | <b>\$622,260</b>            | <b>\$75,123</b>            | <b>\$7,500</b>         | <b>\$4,407,341</b>     |
|                   | <b>SUPPLIES, REPAIRS &amp; MAINTENANCE</b> |                            |                   |                  |                 |                 |                  |                               |                         |                             |                            |                        |                        |
| 4210              | Office Supplies                            | \$100                      | \$1,125           | \$300            | \$100           |                 | \$525            | \$100                         |                         |                             | \$100                      |                        | \$12,475               |
| 4211              | Duplicator Supplies & Paper                |                            | \$2,800           | \$50             |                 |                 |                  | \$60                          |                         |                             |                            | \$25                   | \$7,545                |
| 4212              | Printed Forms                              |                            | \$250             | \$250            | \$200           |                 | \$2,500          | \$385                         |                         |                             | \$200                      | \$25                   | \$6,010                |
| 4213              | Stationery & Envelopes                     |                            | \$175             |                  |                 |                 |                  |                               |                         |                             |                            |                        | \$2,725                |
| 4220              | Misc. Operating Supplies                   | \$600                      | \$1,400           | \$2,000          |                 |                 | \$450            | \$120                         | \$1,000                 |                             | \$1,000                    | \$50                   | \$26,695               |
| 4221              | Motor Fuels                                | \$8,000                    |                   | \$900            |                 |                 |                  |                               |                         |                             |                            |                        | \$49,000               |
| 4222              | Lubricants & Additives                     | \$350                      |                   | \$75             |                 |                 |                  |                               |                         |                             |                            |                        | \$3,605                |
| 4223              | Cleaning Supplies                          | \$325                      |                   |                  |                 |                 |                  |                               |                         |                             |                            |                        | \$6,925                |
| 4225              | Shop Materials                             |                            |                   |                  |                 |                 |                  |                               | \$300                   |                             | \$4,000                    |                        | \$2,700                |
| 4226              | Chemicals & Chemical Products              | \$1,800                    |                   | \$325            |                 |                 |                  |                               | \$4,000                 |                             | \$300                      |                        | \$7,725                |
| 4227              | Safety Supplies (OSHA)                     | \$600                      | \$150             |                  |                 |                 |                  |                               | \$100                   |                             |                            | \$25                   | \$6,710                |
| 4230              | Repair & Maintenance Supplies              | \$8,500                    | \$225             |                  |                 |                 |                  |                               | \$3,000                 | \$2,000                     | \$4,000                    | \$25                   | \$22,225               |
| 4231              | Equipment Repair                           | \$6,000                    | \$350             | \$500            |                 |                 |                  |                               |                         |                             | \$300                      | \$25                   | \$38,425               |
| 4232              | Tires & Recaps                             | \$1,500                    |                   | \$200            |                 |                 |                  |                               |                         |                             |                            |                        | \$8,900                |
| 4233              | Building Repair                            | \$4,500                    |                   |                  |                 |                 |                  |                               | \$200                   |                             | \$1,000                    |                        | \$10,500               |
| 4234              | Street Maintenance Materials               |                            |                   |                  |                 |                 |                  |                               |                         |                             |                            |                        | \$30,000               |
| 4235              | Landscape Materials & Supplies             | \$6,000                    |                   |                  |                 |                 |                  |                               |                         |                             | \$600                      |                        | \$6,850                |
| 4236              | Street Signs & Striping Materials          | \$2,000                    |                   |                  |                 |                 |                  |                               |                         |                             |                            |                        | \$5,500                |
| 4238              | Recreational Equipment Supplies            |                            | \$28,000          |                  |                 |                 |                  |                               | \$150                   |                             | \$800                      |                        | \$28,950               |
| 4239              | Recreational Concession Supplies           |                            | \$12,050          |                  |                 |                 |                  |                               | \$4,000                 |                             | \$4,000                    |                        | \$20,050               |
| 4240              | Small Tools                                | \$600                      |                   |                  |                 |                 |                  | \$250                         |                         |                             | \$300                      |                        | \$2,950                |
| 4243              | Tissue & Toweling                          |                            |                   |                  |                 |                 |                  |                               | \$50                    |                             | \$1,000                    |                        | \$2,750                |
|                   | <b>ITEM TOTAL</b>                          | <b>\$40,875</b>            | <b>\$46,525</b>   | <b>\$4,600</b>   | <b>\$300</b>    | <b>\$0</b>      | <b>\$3,475</b>   | <b>\$915</b>                  | <b>\$12,800</b>         | <b>\$2,000</b>              | <b>\$17,600</b>            | <b>\$175</b>           | <b>\$309,215</b>       |



PROPOSED 1992 GENERAL FUND OPERATING BUDGET

| FUND<br>GEN<br>01            | COMBINED GENERAL FUND               | DEPARTMENT AND DEPT. #     |                   |               |                 |              |                  |                               |                         |                             |                            |                        |                          |
|------------------------------|-------------------------------------|----------------------------|-------------------|---------------|-----------------|--------------|------------------|-------------------------------|-------------------------|-----------------------------|----------------------------|------------------------|--------------------------|
|                              |                                     | PARK<br>MAINTENANCE<br>#21 | RECREATION<br>#25 | HEALTH<br>#26 | PERSONEL<br>#27 | LEGAL<br>#28 | ELECTIONS<br>#29 | HOUSING<br>MAINTENANCE<br>#30 | SWIMMING<br>POOL<br>#31 | NON-<br>DEPARTMENTAL<br>#32 | COMMUNITY<br>CENTER<br>#33 | TREE<br>DISEASE<br>#34 | TOTAL<br>GENERAL<br>FUND |
| ACCT.<br>#                   | ITEM                                |                            |                   |               |                 |              |                  |                               |                         |                             |                            |                        |                          |
| <b>PROFESSIONAL SERVICES</b> |                                     |                            |                   |               |                 |              |                  |                               |                         |                             |                            |                        |                          |
| 4310                         | Miscellaneous Professional Services |                            | \$38,189          | \$3,000       | \$20,000        |              |                  |                               |                         | \$66,850                    |                            | \$2,500                | \$156,702                |
| 4311                         | Personnel Testing & Recruitment     |                            |                   |               | \$3,000         |              |                  |                               |                         |                             |                            |                        | \$3,000                  |
| 4312                         | Legal Professional Services         |                            |                   |               |                 | \$150,000    |                  |                               |                         |                             |                            |                        | \$150,000                |
| 4314                         | Medical Exams & Evaluation          |                            |                   |               | \$500           |              |                  |                               |                         |                             |                            |                        | \$4,750                  |
| <b>ITEM TOTAL</b>            |                                     | \$0                        | \$38,189          | \$3,000       | \$23,500        | \$150,000    | \$0              | \$0                           | \$0                     | \$66,850                    | \$0                        | \$2,500                | \$314,452                |
| <b>COMMUNICATIONS</b>        |                                     |                            |                   |               |                 |              |                  |                               |                         |                             |                            |                        |                          |
| 4320                         | Miscellaneous Communications        |                            |                   |               |                 |              |                  |                               | \$30                    |                             |                            |                        | \$105                    |
| 4321                         | Postage                             |                            | \$9,800           |               |                 |              | \$2,110          |                               |                         |                             |                            |                        | \$29,010                 |
| 4322                         | Telephone & Telegraph               |                            | \$5,600           |               |                 |              |                  |                               |                         |                             |                            |                        | \$53,550                 |
| 4323                         | Radio Units                         |                            |                   | \$450         |                 |              |                  |                               | \$200                   |                             | \$6,300                    |                        | \$1,150                  |
| 4324                         | Delivery Service                    |                            | \$700             |               |                 |              |                  |                               |                         |                             |                            |                        | \$3,350                  |
| <b>ITEM TOTAL</b>            |                                     | \$0                        | \$16,100          | \$450         | \$0             | \$0          | \$2,110          | \$0                           | \$230                   | \$0                         | \$6,300                    | \$0                    | \$87,165                 |
| <b>TRANSPORTATION</b>        |                                     |                            |                   |               |                 |              |                  |                               |                         |                             |                            |                        |                          |
| 4330                         | Miscellaneous Transportation        |                            | \$2,350           |               |                 |              |                  |                               |                         |                             |                            |                        | \$2,350                  |
| 4331                         | Travel Expense                      |                            |                   |               |                 |              |                  |                               |                         |                             |                            | \$25                   | \$25                     |
| 4334                         | Use of Personal Auto                |                            | \$1,625           | \$400         |                 |              | \$75             | \$1,000                       |                         |                             |                            |                        | \$5,100                  |
| <b>ITEM TOTAL</b>            |                                     | \$0                        | \$3,975           | \$400         | \$0             | \$0          | \$75             | \$1,000                       | \$0                     | \$0                         | \$0                        | \$25                   | \$7,475                  |
| <b>ADVERTISING</b>           |                                     |                            |                   |               |                 |              |                  |                               |                         |                             |                            |                        |                          |
| 4340                         | Miscellaneous Advertising           |                            | \$2,250           |               |                 |              |                  |                               |                         |                             |                            |                        | \$2,450                  |
| 4341                         | Employment Advertising              | \$100                      | \$900             |               | \$1,750         |              |                  |                               |                         |                             | \$200                      |                        | \$2,750                  |
| <b>ITEM TOTAL</b>            |                                     | \$100                      | \$3,150           | \$0           | \$1,750         | \$0          | \$0              | \$0                           | \$0                     | \$0                         | \$200                      | \$0                    | \$5,200                  |
| <b>PRINTING</b>              |                                     |                            |                   |               |                 |              |                  |                               |                         |                             |                            |                        |                          |
| 4350                         | Miscellaneous Printing              |                            | \$350             |               | \$250           |              | \$500            | \$50                          | \$100                   |                             | \$500                      |                        | \$8,810                  |
| 4351                         | Legal Notices Publishing            |                            |                   |               |                 |              | \$400            |                               |                         |                             |                            | \$35                   | \$1,835                  |
| 4352                         | General Notices & Public Info.      |                            | \$6,200           |               |                 |              | \$100            |                               | \$75                    |                             |                            | \$40                   | \$28,365                 |
| 4353                         | Ordinance Publication               |                            |                   |               |                 |              |                  |                               |                         |                             |                            |                        | \$3,100                  |
| <b>ITEM TOTAL</b>            |                                     | \$0                        | \$6,550           | \$0           | \$250           | \$0          | \$1,000          | \$50                          | \$175                   | \$0                         | \$500                      | \$75                   | \$42,110                 |
| <b>INSURANCE</b>             |                                     |                            |                   |               |                 |              |                  |                               |                         |                             |                            |                        |                          |
| 4361                         | General Liability Insurance         |                            |                   |               |                 |              |                  |                               |                         | \$173,000                   |                            |                        | \$173,000                |
| 4365                         | Automotive Insurance                |                            |                   |               |                 |              |                  |                               |                         | \$41,000                    |                            |                        | \$41,000                 |
| <b>ITEM TOTAL</b>            |                                     | \$0                        | \$0               | \$0           | \$0             | \$0          | \$0              | \$0                           | \$0                     | \$214,000                   | \$0                        | \$0                    | \$214,000                |
| <b>UTILITIES</b>             |                                     |                            |                   |               |                 |              |                  |                               |                         |                             |                            |                        |                          |
| 4371                         | Electric Service                    | \$18,000                   |                   |               |                 |              |                  |                               | \$4,500                 |                             | \$30,000                   |                        | \$95,540                 |
| 4372                         | Gas Service                         | \$7,500                    |                   |               |                 |              |                  |                               | \$8,000                 |                             | \$30,000                   |                        | \$76,500                 |
| 4376                         | Rubbish Removal                     | \$5,000                    |                   |               |                 |              |                  |                               | \$400                   |                             | \$3,500                    |                        | \$15,900                 |
| <b>ITEM TOTAL</b>            |                                     | \$30,500                   | \$0               | \$0           | \$0             | \$0          | \$0              | \$0                           | \$12,900                | \$0                         | \$63,500                   | \$0                    | \$187,940                |

PROPOSED 1992 GENERAL FUND OPERATING BUDGET

| FUND<br>GEN<br>01 | COMBINED GENERAL FUND              | DEPARTMENT AND DEPT. #     |                   |                |                 |              |                  |                               |                         |                             |                            |                        |                          |
|-------------------|------------------------------------|----------------------------|-------------------|----------------|-----------------|--------------|------------------|-------------------------------|-------------------------|-----------------------------|----------------------------|------------------------|--------------------------|
|                   |                                    | PARK<br>MAINTENANCE<br>#21 | RECREATION<br>#25 | HEALTH<br>#26  | PERSONEL<br>#27 | LEGAL<br>#28 | ELECTIONS<br>#29 | HOUSING<br>MAINTENANCE<br>#30 | SWIMMING<br>POOL<br>#31 | NON-<br>DEPARTMENTAL<br>#32 | COMMUNITY<br>CENTER<br>#33 | TREE<br>DISEASE<br>#34 | TOTAL<br>GENERAL<br>FUND |
|                   | <b>REPAIR-CONTRACTUAL</b>          |                            |                   |                |                 |              |                  |                               |                         |                             |                            |                        |                          |
| 4381              | Automotive Equipment Repair        | \$4,000                    | \$100             | \$200          |                 |              |                  |                               |                         |                             |                            |                        | \$26,000                 |
| 4382              | Other Equipment Repair             | \$3,500                    | \$300             | \$300          |                 |              | \$1,800          |                               |                         |                             |                            | \$50                   | \$16,700                 |
| 4383              | Buildings Repair                   | \$2,500                    |                   |                |                 |              |                  |                               | \$200                   |                             | \$2,500                    |                        | \$15,200                 |
| 4384              | Streets Repair                     | \$5,000                    |                   |                |                 |              |                  |                               |                         |                             |                            |                        | \$5,000                  |
|                   | <b>ITEM TOTAL</b>                  | <b>\$15,000</b>            | <b>\$400</b>      | <b>\$500</b>   | <b>\$0</b>      | <b>\$0</b>   | <b>\$1,800</b>   | <b>\$0</b>                    | <b>\$200</b>            | <b>\$0</b>                  | <b>\$2,500</b>             | <b>\$50</b>            | <b>\$62,900</b>          |
|                   | <b>MAINTENANCE-CONTRACTUAL</b>     |                            |                   |                |                 |              |                  |                               |                         |                             |                            |                        |                          |
| 4390              | Service Contracts                  |                            | \$2,860           | \$700          |                 |              | \$3,180          | \$120                         | \$100                   | \$3,800                     | \$5,000                    |                        | \$57,603                 |
| 4391              | Communication Systems Maintenance  |                            |                   |                |                 |              |                  |                               |                         |                             |                            |                        | \$9,500                  |
| 4392              | Traffic Signal Maintenance         |                            |                   |                |                 |              |                  |                               |                         |                             |                            |                        | \$500                    |
|                   | <b>ITEM TOTAL</b>                  | <b>\$0</b>                 | <b>\$2,860</b>    | <b>\$700</b>   | <b>\$0</b>      | <b>\$0</b>   | <b>\$3,180</b>   | <b>\$120</b>                  | <b>\$100</b>            | <b>\$3,800</b>              | <b>\$5,000</b>             | <b>\$0</b>             | <b>\$67,603</b>          |
|                   | <b>RENTALS</b>                     |                            |                   |                |                 |              |                  |                               |                         |                             |                            |                        |                          |
| 4400              | Miscellaneous Rentals              |                            | \$2,350           |                |                 |              |                  |                               |                         |                             | \$400                      |                        | \$3,050                  |
| 4401              | Ice Rental                         |                            | \$300             |                |                 |              |                  |                               |                         |                             |                            |                        | \$300                    |
| 4402              | Machinery & Equipment Rental       | \$1,000                    | \$7,800           |                |                 |              |                  |                               | \$75                    |                             | \$500                      | \$25                   | \$9,900                  |
| 4403              | Office Equipment Rental            |                            | \$3,000           |                |                 |              |                  |                               |                         | \$4,800                     |                            |                        | \$19,650                 |
| 4404              | Data Processing Equipment Rental   |                            | \$8,975           | \$832          |                 |              |                  |                               |                         |                             |                            |                        | \$128,257                |
|                   | <b>ITEM TOTAL</b>                  | <b>\$1,000</b>             | <b>\$22,425</b>   | <b>\$832</b>   | <b>\$0</b>      | <b>\$0</b>   | <b>\$0</b>       | <b>\$0</b>                    | <b>\$75</b>             | <b>\$4,800</b>              | <b>\$900</b>               | <b>\$25</b>            | <b>\$161,157</b>         |
|                   | <b>MISCELLANEOUS</b>               |                            |                   |                |                 |              |                  |                               |                         |                             |                            |                        |                          |
| 4410              | Miscellaneous                      |                            |                   |                |                 |              |                  |                               |                         |                             |                            |                        | \$3,250                  |
| 4411              | Conference & Schools               | \$400                      | \$1,300           | \$2,200        |                 |              | \$2,050          | \$150                         |                         |                             | \$100                      |                        | \$56,725                 |
| 4412              | Meeting Expenses                   | \$200                      |                   | \$125          |                 |              | \$100            | \$200                         |                         |                             |                            |                        | \$4,425                  |
| 4413              | Dues & Subscriptions               | \$50                       | \$6,085           | \$600          |                 |              | \$200            | \$100                         |                         |                             |                            |                        | \$64,784                 |
| 4414              | Licenses & Taxes                   |                            |                   | \$100          |                 |              |                  |                               |                         |                             | \$600                      |                        | \$1,741                  |
| 4415              | Awards                             |                            | \$8,950           |                |                 |              |                  |                               |                         |                             |                            |                        | \$14,100                 |
| 4417              | Books & Publications               | \$50                       | \$75              | \$150          |                 |              |                  | \$150                         |                         |                             |                            |                        | \$5,035                  |
| 4418              | Special Education Reimbursement    |                            |                   | \$400          |                 |              |                  |                               |                         |                             |                            |                        | \$11,550                 |
| 4419              | Tree Disease                       |                            |                   |                |                 |              |                  |                               |                         |                             |                            |                        | \$0                      |
|                   | <b>ITEM TOTAL</b>                  | <b>\$700</b>               | <b>\$16,410</b>   | <b>\$3,575</b> | <b>\$0</b>      | <b>\$0</b>   | <b>\$2,350</b>   | <b>\$600</b>                  | <b>\$0</b>              | <b>\$0</b>                  | <b>\$700</b>               | <b>\$0</b>             | <b>\$161,610</b>         |
|                   | <b>OTHER CONTRACTUAL SERVICES</b>  |                            |                   |                |                 |              |                  |                               |                         |                             |                            |                        |                          |
| 4420              | Miscellaneous Contractual Services |                            | \$13,850          |                |                 |              |                  |                               |                         |                             |                            | \$23,310               | \$46,160                 |
| 4421              | Janitorial Services                |                            |                   |                |                 |              | \$375            |                               |                         |                             |                            |                        | \$375                    |
| 4422              | R.E. Tax Roll - County             |                            |                   |                |                 |              |                  |                               |                         |                             |                            |                        | \$50                     |
| 4423              | Assessment Roll - County           |                            |                   |                |                 |              |                  |                               |                         |                             |                            |                        | \$150                    |
| 4424              | Miscellaneous Testing              |                            |                   |                |                 |              |                  |                               |                         |                             |                            |                        | \$1,500                  |
| 4425              | Board of Prisoners                 |                            |                   |                |                 |              |                  |                               |                         | \$75,000                    |                            |                        | \$78,000                 |
| 4427              | Dog Control Cost                   |                            |                   |                |                 |              |                  |                               |                         | \$37,000                    |                            |                        | \$37,000                 |
|                   | <b>ITEM TOTAL</b>                  | <b>\$0</b>                 | <b>\$13,850</b>   | <b>\$0</b>     | <b>\$0</b>      | <b>\$0</b>   | <b>\$375</b>     | <b>\$0</b>                    | <b>\$0</b>              | <b>\$112,000</b>            | <b>\$0</b>                 | <b>\$23,310</b>        | <b>\$163,235</b>         |



PROPOSED 1992 GENERAL FUND OPERATING BUDGET

| FUND<br>GEN<br>01 | COMBINED GENERAL FUND          | DEPARTMENT AND DEPT. #     |                   |               |                 |              |                  |                               |                         |                             |                            |                        |                          |
|-------------------|--------------------------------|----------------------------|-------------------|---------------|-----------------|--------------|------------------|-------------------------------|-------------------------|-----------------------------|----------------------------|------------------------|--------------------------|
|                   |                                | PARK<br>MAINTENANCE<br>#21 | RECREATION<br>#25 | HEALTH<br>#26 | PERSONEL<br>#27 | LEGAL<br>#28 | ELECTIONS<br>#29 | HOUSING<br>MAINTENANCE<br>#30 | SWIMMING<br>POOL<br>#31 | NON-<br>DEPARTMENTAL<br>#32 | COMMUNITY<br>CENTER<br>#33 | TREE<br>DISEASE<br>#34 | TOTAL<br>GENERAL<br>FUND |
|                   | <b>CAPITAL OUTLAY</b>          |                            |                   |               |                 |              |                  |                               |                         |                             |                            |                        |                          |
| 4530              | Other Improvements             | \$18,900                   |                   |               |                 |              |                  |                               |                         |                             |                            |                        | \$18,900                 |
| 4540              | Machinery Equipment            |                            |                   |               |                 |              |                  |                               |                         |                             |                            |                        | \$4,000                  |
| 4550              | Furniture & Fixtures           |                            |                   |               |                 |              |                  |                               |                         |                             | \$740                      |                        | \$4,740                  |
| 4551              | Office Furnishings & Equipment |                            |                   |               |                 |              |                  |                               |                         |                             |                            |                        | \$0                      |
| 4552              | Mobile Equipment               |                            |                   |               |                 |              |                  |                               |                         |                             |                            |                        | \$0                      |
| 4553              | Miscellaneous Capital Outlay   | \$1,000                    | \$2,450           | \$500         |                 |              | \$1,000          |                               | \$1,700                 |                             | \$1,200                    |                        | \$14,550                 |
|                   | <b>ITEM TOTAL</b>              | \$19,900                   | \$2,450           | \$500         | \$0             | \$0          | \$1,000          | \$0                           | \$1,700                 | \$0                         | \$1,940                    | \$0                    | \$42,090                 |
|                   | <b>OTHER</b>                   |                            |                   |               |                 |              |                  |                               |                         |                             |                            |                        |                          |
| 4990              | Contingency/Admin Charges      |                            |                   |               |                 |              |                  |                               |                         | \$70,000                    |                            |                        | \$70,000                 |
|                   | <b>ITEM TOTAL</b>              | \$0                        | \$0               | \$0           | \$0             | \$0          | \$0              | \$0                           | \$0                     | \$70,000                    | \$0                        | \$0                    | \$70,000                 |
|                   | <b>GRAND TOTAL ALL ITEMS</b>   | \$404,269                  | \$481,071         | \$146,721     | \$25,900        | \$163,200    | \$39,960         | \$38,685                      | \$74,905                | \$1,095,710                 | \$174,263                  | \$33,660               | \$6,303,493              |

## CITY OF CRYSTAL - PER CAPITA SPENDING

| PUBLIC SAFETY              |                |                |                |                |                 |                  |
|----------------------------|----------------|----------------|----------------|----------------|-----------------|------------------|
|                            | 1987<br>ACTUAL | 1988<br>ACTUAL | 1989<br>ACTUAL | 1990<br>ACTUAL | 1991<br>ADOPTED | 1992<br>PROPOSED |
| Police Protection          | \$1,362,375    | \$1,614,699    | \$1,783,125    | \$1,803,249    | \$1,760,196     | \$1,784,242      |
| Fire Protection            | 125,272        | 212,743        | 136,294        | 198,635        | 191,250         | 186,289          |
| Protective Inspection      | 99,667         | 102,070        | 79,503         | 75,366         | 76,838          | 121,591          |
| Total Public Safety        | \$1,587,314    | \$1,929,512    | \$1,998,922    | \$2,077,250    | \$2,028,284     | \$2,092,122      |
| Population                 | 25,009         | 24,900         | 22,851         | 23,729         | 23,729          | 23,729           |
| <u>Per Capita Spending</u> |                |                |                |                |                 |                  |
| Police Protection          | \$54.48        | \$64.85        | \$78.03        | \$75.99        | \$74.18         | \$75.19          |
| Fire Protection            | 5.01           | 8.54           | 5.96           | 8.37           | 8.06            | 7.85             |
| Protective Inspection      | 3.99           | 4.10           | 3.48           | 3.18           | 3.24            | 5.12             |
| Total Public Safety        | \$63.47        | \$77.49        | \$87.48        | \$87.54        | \$85.48         | \$88.17          |

| PARKS AND RECREATION       |                |                |                |                |                 |                  |
|----------------------------|----------------|----------------|----------------|----------------|-----------------|------------------|
|                            | 1987<br>ACTUAL | 1988<br>ACTUAL | 1989<br>ACTUAL | 1990<br>ACTUAL | 1991<br>ADOPTED | 1992<br>PROPOSED |
| Park Maintenance           | \$363,054      | \$398,191      | \$509,643      | \$421,962      | \$459,813       | \$437,929        |
| Recreation Programs        | 347,398        | 375,660        | 457,091        | 458,544        | 492,329         | 481,071          |
| Swimming Pool              | 59,360         | 58,381         | 69,586         | 86,353         | 78,772          | 74,905           |
| Community Center           |                |                |                | 91,783         | 164,325         | 174,263          |
| Total Parks & Rec          | \$769,812      | \$832,232      | \$1,036,320    | \$1,058,642    | \$1,195,239     | \$1,168,168      |
| Population                 | 25,009         | 24,900         | 22,851         | 23,729         | 23,729          | 23,729           |
| <u>Per Capita Spending</u> |                |                |                |                |                 |                  |
| Park Maintenance           | \$14.52        | \$15.99        | \$22.30        | \$17.78        | \$19.38         | \$18.46          |
| Swimming Pool              | 2.37           | 2.34           | 3.05           | 3.64           | 3.32            | 3.16             |
| Recreation Programs        | 13.89          | 15.09          | 20.00          | 19.32          | 20.75           | 20.27            |
| Community Center           |                |                |                | 3.87           | 6.93            | 7.34             |
| Total Parks & Rec          | \$30.78        | \$33.42        | \$45.35        | \$44.61        | \$50.37         | \$49.23          |

CITY OF CRYSTAL - PER CAPITA SPENDING

| PUBLIC WORKS               |                |                |                |                |                 |                  |
|----------------------------|----------------|----------------|----------------|----------------|-----------------|------------------|
|                            | 1987<br>ACTUAL | 1988<br>ACTUAL | 1989<br>ACTUAL | 1990<br>ACTUAL | 1991<br>ADOPTED | 1992<br>PROPOSED |
| Engineering                | \$192,615      | \$217,836      | \$228,871      | \$211,229      | \$217,169       | \$181,508        |
| Street Maintenance         | 436,772        | 428,230        | 442,501        | 459,497        | 496,805         | 497,968          |
| Total Public Works         | \$629,387      | \$646,066      | \$671,372      | \$670,726      | \$713,974       | \$679,476        |
| Population                 | 25,009         | 24,900         | 22,851         | 23,729         | 23,729          | 23,729           |
| <u>Per Capita Spending</u> |                |                |                |                |                 |                  |
| Engineering                | \$7.70         | \$8.75         | \$10.02        | \$8.90         | \$9.15          | \$7.65           |
| Street Maintenance         | 17.46          | 17.20          | 19.36          | 19.36          | 20.94           | 20.99            |
| Total Public Works         | \$25.17        | \$25.95        | \$29.38        | \$28.27        | \$30.09         | \$28.63          |
|                            |                |                |                |                |                 |                  |

| TOTAL TAX SUPPORTED        |                |                |                |                |                 |                  |
|----------------------------|----------------|----------------|----------------|----------------|-----------------|------------------|
|                            | 1987<br>ACTUAL | 1988<br>ACTUAL | 1989<br>ACTUAL | 1990<br>ACTUAL | 1991<br>ADOPTED | 1992<br>PROPOSED |
| TOTAL GENERAL FUND/EDA     | \$4,974,119    | \$5,314,545    | \$5,605,239    | \$5,828,884    | \$6,342,857     | \$6,400,349      |
| Population                 | 25,009         | 24,900         | 22,851         | 23,729         | 23,729          | 23,729           |
| <u>Per Capita Spending</u> | \$198.89       | \$213.44       | \$245.30       | \$245.64       | \$267.30        | \$269.73         |
|                            |                |                |                |                |                 |                  |

MEMORANDUM

TO: Mayor and City Council

FROM: Jessie Hart, Assistant Finance Director

DATE: November 15, 1991

SUBJECT: Revisions to the Proposed 1992 Operating Budget

A memo to you dated October 31, 1991 detailed the manager recommended changes to the Proposed 1992 Operating Budget. On the worksheet outlining the recommended changes, the detail was not known as to what actual changes the Park and Recreation Department was going to make. The attached revised worksheet more clearly outlines those changes and the total revised manager proposed is comparable to the information provided in the public hearing information.

I would suggest that you insert this worksheet in the front of you copy of the Proposed 1992 Operating Budget document for ease in referencing at the public hearing.

As always, if you have questions, please feel free to contact Miles, Jerry or myself.

|                                   | 1992<br>MANAGER<br>PROPOSED | Corrections<br>Additions<br>(Deletions) | 1992<br>REVISED<br>MANAGER<br>PROPOSED |
|-----------------------------------|-----------------------------|---|--|
| <b>REVENUES</b>                   |                             |   |  |
| General Property Taxes            | \$3,104,903                 |   | \$3,104,903                            |
| Business Licenses and Permits     | 112,250 (1)                 | (5,500)                                 | 106,750                                |
| Non-business Licenses and Permits | 128,440                     |   | 128,440                                |
| State Shared Taxes                | 1,639,087                   |   | 1,639,087                              |
| Charges for Services              | 93,534 (1)                  | 5,500                                   | 99,034                                 |
| Public Safety                     | 104,583                     |   | 104,583                                |
| Recreation                        | 319,135 (5)                 | 1,500                                   | 320,635                                |
| Fines and Forfeitures             | 128,000                     |   | 128,000                                |
| Other Financing Sources           | 289,600                     |   | 289,600                                |
| Prior Year Fund Balance           | 382,461                     |   | 382,461                                |
|                                   | <u>\$6,301,993</u>          | <u>\$1,500</u>                          | <u>\$6,303,493</u>                     |
| <b>APPROPRIATIONS</b>             |                             |   |  |
| 10 Mayor and Council              | \$126,037                   |   | \$126,037                              |
| 11 Administration                 | 316,628 (2)                 | (1,465)                                 | 315,163                                |
| 12 Assessing                      | 140,343                     |   | 140,343                                |
| 13 Finance                        | 166,962                     |   | 166,962                                |
| 14 City Buildings                 | 143,831                     |   | 143,831                                |
| 15 Police                         | 1,724,396 (3)               | 21,726                                  | 1,746,122                              |
| 16 Fire                           | 186,289                     |   | 186,289                                |
| 17 Building Inspections           | 82,906                      |   | 82,906                                 |
| 18 Civil Service                  | 38,120                      |   | 38,120                                 |
| 19 Engineering                    | 181,508                     |   | 181,508                                |
| 20 Street Maintenance             | 497,968                     |   | 497,968                                |
| 21 Park Maintenance               | 404,269                     |   | 404,269                                |
| 25 Recreation                     | 487,832 (5)                 | (6,761)                                 | 481,071                                |
| 26 Health                         | 146,721                     |   | 146,721                                |
| 27 Personnel                      | 25,800                      |   | 25,800                                 |
| 28 Legal                          | 163,200                     |   | 163,200                                |
| 29 Elections                      | 39,960                      |   | 39,960                                 |
| 30 Housing Inspections            | 38,685                      |   | 38,685                                 |
| 31 Swimming Pool                  | 74,905                      |   | 74,905                                 |
| 32 Non-Departmental               | 1,107,710 (4)               | (12,000)                                | 1,095,710                              |
| 33 Community Center               | 174,263                     |   | 174,263                                |
| 34 Tree Disease                   | 33,660                      |   | 33,660                                 |
|                                   | <u>\$6,301,993</u>          | <u>\$1,500</u>                          | <u>\$6,303,493</u>                     |

- (1) This is a decrease for the elimination of a liquor license for the Tally-Ho location. An additional \$5,500 has been added to Misc Receipts to compensate for this reduction in licenses.
- (2) This decrease is for adjustments to the salary account #4100 for the addition of the two part-time receptionist positions vs. a full-time position. This change was made after the proposed budget was prepared.
- (3) This increase is due in part to changes made on the salary sheets after the proposed budget was prepared and a total of \$23,043 was added back to reflect the Domestic Abuse Program which the council requested be returned to the budget.
- (4) This increase is due to adding back in \$5,000 for PRISM, a reduction of \$2,000 in liability insurance and a reduction of the emergency allowance of \$15,000 for 1992. (Adventure Club - 1992 CDBG funded)
- (5) The net effect of \$8,261 is made up of a \$1,500 increase in revenue and a decrease of \$6,761 in the Becker concerts which will be made up out of the Arts and Entertainment donation fund in 1992.

MEMORANDUM

TO: Mayor and City Council

FROM: Jessie Hart, Assistant Finance Director

DATE: November 15, 1991

SUBJECT: Revisions to the Proposed 1992 Operating Budget

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| Public Safety                     | 104,583                     |   | 104,583                                |
| Recreation                        | 319,135 (5)                 | 1,500                                   | 320,635                                |
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| Prior Year Fund Balance           | 382,461                     |   | 382,461                                |
|                                   | <u>\$6,301,993</u>          | <u>\$1,500</u>                          | <u>\$6,303,493</u>                     |
| <b>APPROPRIATIONS</b>             |                             |   |  |
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| 14 City Buildings                 | 143,831                     |   | 143,831                                |
| 15 Police                         | 1,724,396 (3)               | 21,726                                  | 1,746,122                              |
| 16 Fire                           | 186,289                     |   | 186,289                                |
| 17 Building Inspections           | 82,906                      |   | 82,906                                 |
| 18 Civil Service                  | 38,120                      |   | 38,120                                 |
| 19 Engineering                    | 181,508                     |   | 181,508                                |
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| 26 Health                         | 146,721                     |   | 146,721                                |
| 27 Personnel                      | 25,800                      |   | 25,800                                 |
| 28 Legal                          | 163,200                     |   | 163,200                                |
| 29 Elections                      | 39,960                      |   | 39,960                                 |
| 30 Housing Inspections            | 38,685                      |   | 38,685                                 |
| 31 Swimming Pool                  | 74,905                      |   | 74,905                                 |
| 32 Non-Departmental               | 1,107,710 (4)               | (12,000)                                | 1,095,710                              |
| 33 Community Center               | 174,263                     |   | 174,263                                |
| 34 Tree Disease                   | 33,660                      |   | 33,660                                 |
|                                   | <u>\$6,301,993</u>          | <u>\$1,500</u>                          | <u>\$6,303,493</u>                     |

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- (5) The net effect of \$8,261 is made up of a \$1,500 increase in revenue and a decrease of \$6,761 in the Becker concerts which will be made up out of the Arts and Entertainment donation fund in 1992.

MEMORANDUM

TO: Mayor and City Council

FROM: Jessie Hart, Assistant Finance Director

DATE: November 15, 1991

SUBJECT: Budget and Tax Levy Resolutions

Attached are the resolutions necessary to complete the budget process. These resolutions were prepared based on the numbers as presented in the original proposed budget and any revisions that were made as an outcome of the worksessions.

Keep in mind that the Resolution Levying Taxes for Certification to the County Auditor for Payable 1992 and the Resolution Adopting the 1992 Budgets must be adopted at the public hearing on November 18, 1991 or at one of the designated continuation dates.

The continuation dates were originally established as November 25, December 4 or December 5, 1991 at 7:00 pm in the Council Chambers.

In any event, the attached resolutions for tax levy and budget must be adopted at one of the designated hearings, if not at the original hearing, and must be certified to the County Auditor no later than five business days after December 20, 1991.

RESOLUTION 91 - \_\_

A RESOLUTION LEVYING TAXES FOR CERTIFICATION TO THE  
COUNTY AUDITOR FOR PAYABLE 1992

THAT WHEREAS, State Law and the City Charter require  
the certification of taxes levied,

THEREFORE, BE IT RESOLVED that there is hereby  
approved for appropriations from general taxes, the  
following sums for the purposes indicated:

|                                |                    |
|--------------------------------|--------------------|
| General Fund - City Operations | \$3,096,903        |
| Economic Development Authority | 86,856             |
| Fire Relief Association        | 31,658             |
| Police Relief Association      | 87,209             |
| PERA-FICA Pension              | 300,000            |
| Bonded Debt                    |                    |
| Community Center               | 242,246            |
| Equipment Certificates         | 239,553            |
| Audit Costs                    | 10,000             |
|                                | <u>\$4,094,425</u> |

BE IT FURTHER RESOLVED that there is hereby levied  
upon all taxable property lying within the City of  
Crystal the sum of \$4,094,425 and the City Treasurer  
shall certify a copy of this resolution with the Hennepin  
County Auditor so that said taxes shall be spread upon  
the tax rolls payable in the year 1992.

RESOLUTION NO. 91 - \_\_

A RESOLUTION ADOPTING 1992 BUDGETS

THAT WHEREAS, Section 7.06 of the City of Crystal Charter requires adoption of an annual budget appropriating certain budgeted funds, and

WHEREAS, the attached budget does show in detail the appropriation to each department under the several funds,

THEREFORE, BE IT RESOLVED that there shall be appropriated to the specific funds the amounts indicated:

|                                    |             |
|------------------------------------|-------------|
| General Fund (City Operations)     | \$6,303,493 |
| Economic Development Authority     | 96,856      |
| Fire Relief Association            | 31,658      |
| Police Relief Association          | 87,209      |
| PERA-FICA Pension                  | 398,237     |
| Community Center Debt Service      | 242,246     |
| Equipment Certificate Debt Service | 239,553     |
| Audit Costs                        | 11,725      |
| Equipment Reserve                  | 110,000     |
| Infrastructure Fund                | 310,000     |
| Street Lighting Fund               | 115,500     |

BE IT FURTHER RESOLVED that there is hereby levied the following amounts as sources of financing the appropriations:

|                                |             |
|--------------------------------|-------------|
| General Fund - City Operations | \$3,096,903 |
| Economic Development Authority | 86,856      |
| Fire Relief Association        | 31,658      |
| Police Relief Association      | 87,209      |
| PERA-FICA Pension              | 300,000     |
| Bonded Debt                    |             |
| Community Center               | 242,246     |
| Equipment Certificates         | 239,553     |
| Audit Costs                    | 10,000      |

BE IT FURTHER RESOLVED that all funds appropriated but not levied shall be produced as follows:

From licenses, permits, fees, users charges, contributions and sources as indicated in the detailed budget on file in the City Clerk's Office.

RESOLUTION NO. 91 - \_\_

A RESOLUTION ADOPTING 1992 BUDGETS FOR THE ENTERPRISE FUNDS

THAT WHEREAS, Section 7.06 of the City of Crystal Charter requires adoption of an annual budget appropriating certain budgeted funds, and

WHEREAS, the attached budget does show in detail the appropriation to each department under the Enterprise Funds,

THEREFORE, BE IT RESOLVED that there shall be appropriated to the specific departments in the Enterprise Funds the amounts indicated:

|                          |             |
|--------------------------|-------------|
| Utilities Fund:          |             |
| Water Department         | \$1,336,720 |
| Sewer Department         | 1,498,670   |
| Storm Sewer Utility Fund | 226,370     |
| Recycling Fund           | 248,541     |
| Water Slide Fund         | 80,295      |

BE IT FURTHER RESOLVED that all funds appropriated shall be produced through user fees and other sources as indicated in the detailed budget on file in the City Clerk's Office.

**ADDRESS**[illegible]