

2023

BURNSVILLE ANNUAL BUDGET

Adopted Budget
Dec. 6, 2022



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City Council

Burnsville City Council

		<u>Term Expires</u>
Mayor	Elizabeth B. Kautz	December 31, 2024
Council Member	Dan Gustafson	December 31, 2024
Council Member	Dan Kealey	December 31, 2026
Council Member	Cara Schulz	December 31, 2024
Council Member	Vince Workman	December 31, 2026



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Guide to Using the Budget Document

This document presents the City of Burnsville's approved budget.

1) Introductory Section

Includes basic information on the budget process, the City's organizational structure and the City Council's vision, values and strategic priorities.

2) Budget Summary

An overview of the total budgeted revenue and expenditures for all funds. Also included is an overall financial summary of total adopted budgeted revenues and expenditures for all budgeted funds.

3) Financial Plans

This section includes a five-year finance plan for each of the City's major funds. Each finance plan includes a narrative summary of the financial condition of the fund, including an explanation of major sources and uses of funds. Following the narrative summary is a single page of financial data. The financial data includes actual data for the year 2021; the 2022 projected year-end estimate; the 2023 adopted budget; and projections for years 2024 through 2027.

4) Capital Improvement Program (CIP) & Debt

The five year 2023-2027 Capital Improvement Program is included in this section. A debt study report provides a projection of future debt consistent with the CIP projections.

5) Fees and Charges

All approved fees and charges are listed.

6) Financial Policies

This section includes the Governance Policy and the Financial Management Plan. The City of Burnsville has an adopted Financial Management Plan that helps guide the City's annual budget development. In addition to the guidance provided by this Plan, annually the Council also provides very specific direction on the maximum amount of property taxes that the Council will consider. The Council also provided some specific direction concerning fees, especially utility fees.

A glossary and acronym listing can be found at the end of the Financial Management Plan.

7) Supplemental Information

This section includes additional statistical tables and comparison information.

8) TIF Financial Plans (Economic Development Authority)

Five-year financial plans for each of the City's Economic Development Authority's (EDA) TIF Districts. Each finance plan includes a narrative summary of the financial condition of the fund, including an explanation of major sources and uses of funds. Following the narrative summary is a single page of financial data. The financial data includes actual data for the year 2021; the 2022 projected year-end estimate; the 2023 adopted budget; and projections for years 2024 through 2027.

City Council Governance Model

The City Council has adopted a fundamentally different approach to governing by focusing on policy, instead of getting involved in organizational management. This initiative begins with establishing a broad framework of Strategic Priorities. Following are the adopted expectations of the Burnsville City Council.

In reviewing the 2023 budget document, strong emphasis has been placed on the City Council's Governance Model. The Council governs by presenting strategic leadership and articulating a collective community vision, rather than focusing on internal operations. As a result, budget information strives to remain at the broadest policy level by concentrating on achieving desired results instead of emphasizing detailed line items and number of employees.

As in previous years, the budget reflects the hard work and dedication of many people. The attention to detail and demonstrated interest in quality services ensures that the recommended budget exists as a realistic target for 2023, striving to fulfill the Council's broadest and highest policy directives.

The City Council's Vision, Values and Strategic Priorities are included in the following pages.

Vision

The Council's Vision that *"Burnsville is a vibrant city, boldly leading, welcoming to all."*, guides the following six strategic priorities set forth:

- *Safety* - Burnsville is committed to the safety and wellbeing of our community.
- *Community Engagement* - Burnsville is committed to meaningful relationships and experiences that meet the diverse needs of our community.
- *Organizational Culture* - Burnsville is committed to creating great experiences for our employees so they do the same for our community.
- *Community Vibrancy* - Burnsville is committed to designing places and growth that enhance our community for years to come.
- *Infrastructure* - Burnsville is committed to responsible stewardship of resources and lands to ensure access and allow our community to thrive.
- *Sustainability* - Burnsville is committed to innovation that supports environmental, human and financial viability for our community and future generations.



OUR COMMITMENT TO THE COMMUNITY

BURNSVILLE CITY COUNCIL

WHERE WE'RE GOING

VISION

Burnsville is a **vibrant** city, **boldly** leading, **welcoming** to all.

HOW WE PLAN TO GET THERE

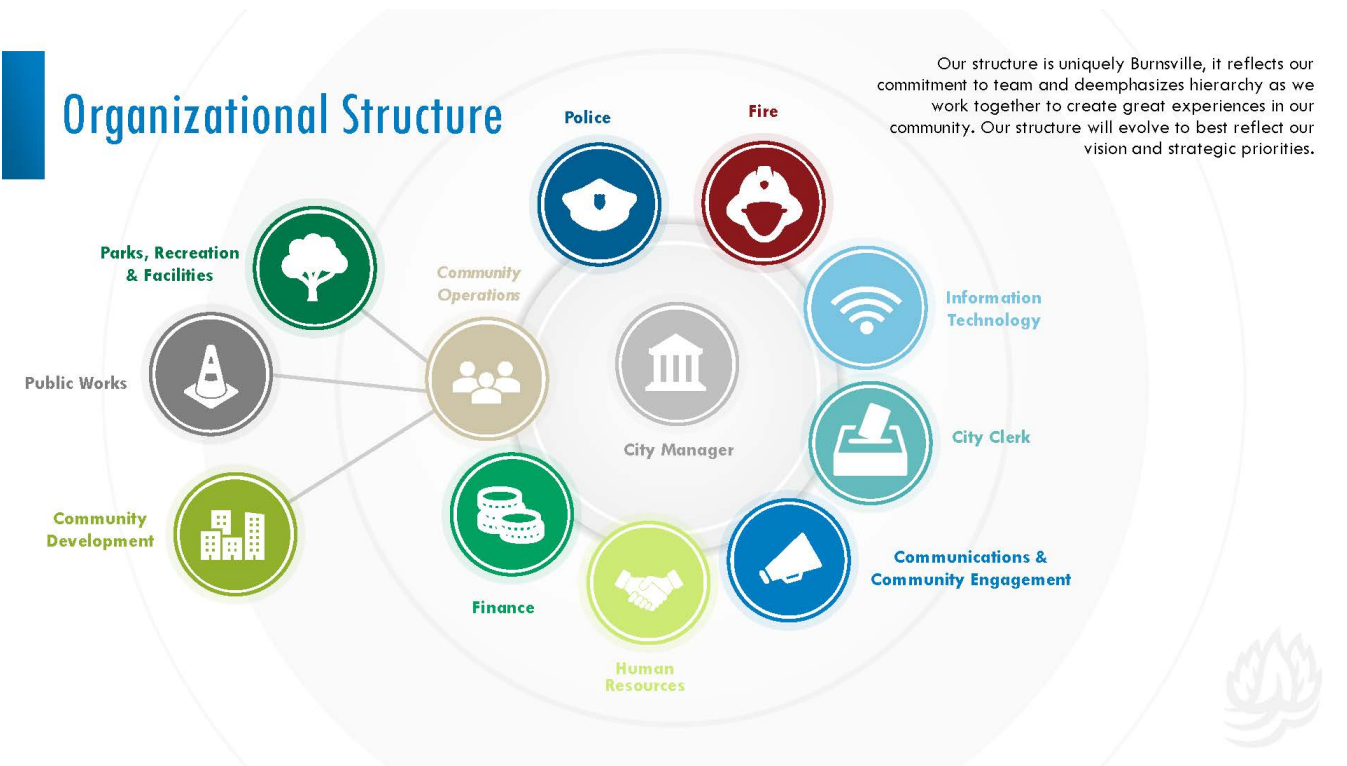
STRATEGIC PRIORITIES



Organization of City Services and Departments

Burnsville is a “Plan B” form of government, in which residents elect a mayor and four city council members with equal voting authority. The mayor and council are responsible for making policy and legislative decisions that govern the City, while relying on a city manager and staff to handle the administrative and day-to-day operations at City Hall.

As chief executive officer, the city manager is the sole employee of the city council. The City’s current organizational structure is described as a “molecular model,” which seeks to emphasize the relationship of work groups while de-emphasizing hierarchy. The current structure is the result of a gradual evolution over the life of the City and will continue to evolve as the needs of the community change.



Leadership Team and People Managers

Even under the “molecular model,” the demands and complexities of local government require lines of accountability. The organizational structure is delegated by the city manager. The City strives to reduce the layers of reporting (“flattening the organization”) with two only layers between front line service providers and the management team.

Leadership Team

The first level of responsibility lies with the group of employees who assist the city manager with overall guidance of the organization:

- City Manager - Gregg Lindberg
- Deputy City Manager - Hugo McPhee
- Chief Financial Officer - Jennifer Rhode
- Public Works Director - Ryan Peterson
- Fire Chief - BJ Jungmann
- Police Chief - Tanya Schwartz
- Community Development Director - Jeff Thomson
- Human Resources Director - Karissa Bartholomew
- Information Technology Director - Tom Venables
- Communications & Community Engagement Director - Carissa Larsen
- Parks, Recreation & Facilities Director - Garrett Beck
- City Clerk - Macheal Collins

Senior Managers

The next level of responsibility lies with the senior managers of service areas:

- City Engineer - Jen Desrude
- Assistant Public Works Director - Jeff Radick
- Police Captain - Chris Wicklund
- Police Captain - Don Stenger
- Police Captain - Matt Smith
- Assistant Fire Chief - Terry Ritchie
- Assistant Fire Chief - Doug Nelson
- Assistant Fire Chief - Neal Dwyer
- Deputy Chief Financial Officer - Elissa Ryan
- Assistant Human Resource Director - Beth Wacholz
- Organizational Development and Strategic Initiatives Manager - Bethany Brewer
- Recreation and Facilities Superintendent - JJ Ryan
- Assistant Community Development Director - Regina Dean
- Building Official - Chris Faste
- Licensing and Code Enforcement Coordinator - Chris Forslund

People Managers

The next level of responsibility lies with the direct supervisors of front line employees and service providers throughout the organization.

Financial Management

The City of Burnsville Finance Department is responsible for maintaining the accounting system and monitoring compliance with the budgetary controls and financial policies established by the City Manager and City Council.

FINANCIAL MANAGEMENT PLAN

The City's Financial Management Plan is a financial policy document that establishes principles to guide both staff and City Council to make consistent and informed financial decisions. The plan is reviewed annually and adopted by the City Council.

BASIS OF ACCOUNTING

The accounting system provides for a complete, self-balancing account group for each fund of the City. Accounting records are maintained on the modified accrual basis for the governmental type funds and trust and agency funds. The modified accrual basis of accounting recognizes revenues that are available to finance expenditures in the current fiscal year. Similarly, debt service payments and a number of specific accrued liabilities are only recognized as expenditures when payment is due because it is only at that time that they normally are liquidated with expendable available financial resources. The budgetary basis of accounting is the same basis of accounting used to prepare the City's financial statements as included in the City's Annual Comprehensive Financial Report at the fund statement level.

The full accrual basis of accounting is used for the proprietary type funds as defined in the notes to the City's financial statements. The full accrual basis of accounting recognizes revenues as they are earned and expenses as soon as a liability is incurred, regardless of related cash inflows and outflows. For budget purposes, the funds use the accrual basis except for capital assets and debt payments which are budgeted on a modified accrual basis within each finance plan. Depreciation is noted at the bottom of the finance plans.

ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR)

The City reports its annual financial position in an Annual Comprehensive Financial Report (ACFR) that is available on the City's website. The City's finances are audited on an annual basis by independent auditors. The City has received a national award from the Government Finance Officers Association (GFOA) annually for excellence in financial reporting for many years.

BUDGETARY CONTROLS

Public trust in accounting is essential, and the City has adopted rigorous budget controls that include monitoring activity to budgeted amounts and bringing unbudgeted items to the City Council for approval.

INTERNAL CONTROLS

The City has adopted reasonable internal controls to safeguard public assets from misuse. These internal controls are independently reviewed by independent auditors and through continual process improvement evaluation by City staff.

CASH MANAGEMENT

The City's investment portfolio is designed to attain an average rate of return that regularly exceeds the average return on three-month U.S. Treasury bills. Portfolio diversification is considered so City investments are not concentrated.

RISK MANAGEMENT

The City's risk management policy is intended to maintain the financial integrity and stability of the City, protect from personal injury, and reduce operational costs. An employee led safety committee focuses on education and training to reduce exposure. Insurance coverage is provided by the League of Minnesota Cities Insurance Trust (LMCIT) and includes blanket coverage for buildings, personal property, contractors, crime, employee performance bonds, auto, and general liability.

Fund Structure

The accounting system maintains a standard fund structure for a typical Minnesota city government. Following is a description of the funds included that are subject to appropriation, for which financial plans and budget appropriations are prepared annually. These funds are the General, Enterprise, Capital Projects, Special Revenue, and Debt Service.

GENERAL FUND

The General Fund accounts for most basic governmental services in the areas of public safety, parks and public works, recreation and facilities, development and redevelopment, and general operations.

SPECIAL REVENUE FUNDS

The Special Revenue Funds are governmental funds used where revenue is restricted for a designated purpose. The City maintains seven Special Revenue Funds and all are budgeted funds using the modified accrual basis for both financial statement and budgeting purposes.

None of the Special Revenue Funds are major funds.

- **Cable Franchise Fee Fund** - includes franchise fee revenue received from cable television restricted for City communications related use.
- **Youth Center Fund** - reflects operations of THE GARAGE, the City's teen center. The majority of revenues come from grants.
- **Sustainability (Recycling) Fund** - is Dakota County grant revenue for the operations of the Burnsville, Eagan, Apple Valley, and Lakeville partnership for recycling and sustainability efforts.
- **Grant Fund** - accounts for revenue and expenditures related to federal, state and other financial assistance programs.
- **EDA Fund** - is the general fund for the Burnsville Economic Development Authority (EDA). The main revenue is the EDA tax levy for the purpose of funding development needs.
- **Forestry Fund** - includes revenue and expenditures associated with managing diseased and distressed trees and preparing for the next outbreak including an infestation of the Emerald Ash Borer (EAB). Revenue is from the tax levy.
- **Forfeiture Fund** - is revenue received from court fines and is legally restricted for the purchase of otherwise unbudgeted police equipment.

ENTERPRISE FUNDS

Enterprise Funds are used for business-type activities - those activities provide services for which most or all of the costs are recovered through direct user fees and charges. The City has seven Enterprise Funds. The Enterprise Funds use the accrual basis of accounting for financial statement purposes. For budget purposes the funds use the accrual basis except for capital assets and debt payments which are budgeted on a modified accrual basis within each finance plan. Depreciation is noted at the bottom of the finance plans.

- **Water and Sewer Fund** - receives its revenues from charges to all property owners to provide water and sanitary sewer utilities, fund operations and maintenance and capital improvements. (major fund)
- **Storm Water Fund** - receives its revenues from charges to all property owners to fund water quality projects, operations and maintenance, and capital improvements. (major fund)
- **Ice Center Fund** - provides for operations at the City of Burnsville Ice Center which has two indoor

sheets of ice.

- **Golf Course Fund** - accounts for the Birnamwood Golf Course, a nine-hole course operation supported by user fees.
- **Street Lighting Fund** - provides for the annual operations and maintenance of existing streetlights.
- **Ames Center Fund** - reflects the operation of the Ames Center, a performing arts facility. (major fund)

CAPITAL PROJECTS FUNDS

Capital Projects Funds are governmental funds used to account for the acquisition and construction of major capital facilities and equipment with an extended useful life. This includes expenditures relating to capital projects and large capital outlay purchases. The City has six budgeted funds in this category. The Capital Project Funds use the modified accrual basis for both financial statement and budgeting purposes.

- **Parks Capital Fund** - is used for development of new City parks and improvement of existing parks. Revenue is primarily from tax levy and park development fees.
- **Equipment & Vehicle Fund** - records capital purchases of equipment and vehicles. The resources are provided by issuance of Certificates of Indebtedness, sale of existing equipment, and transfers from other funds.
- **Facilities Fund** - records facilities replacements and improvements. The resources are provided by utility franchise fees, bond proceeds, and transfers from other funds. (major fund)
- **Information Technology Capital Equipment Fund** - includes capital purchases of Information Technology (IT) equipment and software development. The resources are provided by issuance of Certificates of Indebtedness, franchise fees and transfers from other funds.
- **Street Maintenance Construction Fund** - reflects revenues and expenditures for street rehabilitation projects, major street maintenance projects, and small traffic control issues.
- **Improvement Construction Fund** - includes receipt and disbursement of bond proceeds or other sources obtained to finance improvements and additions to the City's infrastructure.
- **Infrastructure Trust Fund (ITF)** - includes property tax revenue for the purpose of replacing streets and park facilities. (major fund)

DEBT SERVICE FUNDS

Debt Service Funds account for the accumulation of resources for the payment of general long-term debt principal and interest. The City maintains individual debt service funds for each bond issue. The City has established annual financial plans for all general obligation bond funds and certificate of indebtedness funds which is shown in total as the **GO Debt Funds**. The Debt Funds use the modified accrual basis for both financial statement and budgeting purposes.

TAX INCREMENT CAPITAL PROJECTS AND DEBT SERVICE FUNDS

The City's Economic Development Authority (EDA) maintains capital projects and Debt Service Funds for each Tax Increment Financing (TIF) District. Each TIF district has approved a budget for the district over the life of the district. Financial plans for each TIF district are included in this document. The TIF Funds use the modified accrual basis for both financial statement and budgeting purposes.

INTERNAL SERVICE FUNDS

The City has two internal service funds for the City's vested compensated absence balances and dental self insurance. There is not an annual budget for these funds. The expense related to the accrual of vested sick and vacation hours is budgeted in each fund with employee services and transferred to the internal service fund. Vested balances are paid to terminated employees from this fund. Activity related to dental self insurance is accounted for in the fund.

The following table shows the relationship between functional departments and funds. For example, the Natural Resources department has authorized expenditures in the General Fund, the Storm Water enterprise fund, the Equipment Vehicle & Facilities Capital Projects Fund and two Special Revenue Funds.

		Special Revenue Funds							Capital Projects Funds							Enterprise Funds					
Functional Departments	General Fund	Cable Franchise	Forfeitures	Youth Center	Sustainability	Grant	EDA	Forestry	Parks Capital	Equip & Vehicle	Facility	IT Capital	ITF	Street Revolving	Improvement Constr.	Water & Sewer	Storm Water	Ice Center	Golf Course	Street Lighting	Ames Center
Police	X		X			X				X	X										
Fire & EMS	X					X				X	X										
Economic Dev							X														
Community Dev	X																				
Prot. Inspections	X																				
Engineering	X									X	X		X	X	X	X	X				
Parks	X								X	X	X										
Public Works	X									X	X			X		X	X			X	
Fleet	X									X											
Natural Resources	X				X			X		X							X				
Recreation	X			X						X								X	X		
Ames Center																					X
Admin & Council	X					X				X											
Finance	X															X					
Information Tech	X											X				X					
Facilities	X									X	X										
Legal	X																				
HR	X																				
Cable Franchise		X																			
Insurance	X																				

Budget Process and Calendar

The City of Burnsville budget development is not just an annual process that occurs at a set time every year. In actuality, the entire process is an on-going approach that fits into an overall framework of the four primary principles of sound local government budgeting, which are:

1. Establish broad goals to guide government decision making
2. Develop approaches to achieve goals
3. Develop a budget consistent with approaches to achieve goals
4. Evaluate performance and make adjustments.



The City's budget process is built on a strong foundation of financial policies and goal setting. The City's budget process begins with a review of the City's Financial Management Plan which is the policy document that provides the framework for financial decision making. The City Council's Strategic Priorities define the Council's goals.

Throughout the year, the City Council reviewed information on projections for the 2023 budget. The Finance Director presented an overview of the financial challenges and a multi-year summary of demands and pressures on the City's property tax levy.

With these actions providing the foundation, the City Manager leads the budget development through each of the various steps, including a number of opportunities for adjusting the course of the budget. With completion of this budget document, the City has aligned department budget appropriations with the City Council Strategic Priorities, including the integration of performance measurement information.

Each year the City Council is required to adopt a maximum tax levy ceiling and preliminary budget by Sept. 30. The tax levy figure establishes the maximum tax levy increase that the Council can consider for the next budget year and is the amount used for the individual parcel specific Truth-in-Taxation notices. Historically, the City has used the maximum tax levy as a means for preserving flexibility in decision making until later in the year when considering final budget adoption.

During multiple City Council work sessions, each City division presented service inventory information on the activities and budget pressures of the division. The meetings are open to the public and the public is invited to comment on the budget at each meeting. The public may comment on the 2023 Budget on the City's website or at any of the public meetings.

On December 6, the City Council adopted the final budget.

City of Burnsville 2023 Financial Planning and Budget Calendar

Date(s)	Discussion Topics	
January 24	All-Day Work Session	
February 15	"One-Time" Funding Sources, Budget Calendar	Plan
March 8	Review Financial Management Plan	
April 5	"Outlook and Objectives" Review	
June 21	Review Annual Comprehensive Financial Statements	
June 28	Discuss Proposed 2023-2027 Capital Improvement Plan	Review
July 18–22	Department Meetings with the City Manager	
August 23	Discuss Proposed 2023 Budget and Property Tax Levy	
September 13	Discuss Proposed 2023 Budget (if needed)	
September 20	Adopt Proposed City & EDA Property Tax Levy/Budget	Decide
November 8	Discuss Proposed 2023 Budget (if needed)	
November 29	Discuss Proposed 2023 Budget (if needed)	
December 6	TNT Hearing, Adopt City & EDA Property Tax Levy/Budget	



City of Burnsville 2023 Budget

Budget Summary

2023 Budget Summary

**City of Burnsville
2023 Budget Summary
All Budgeted Funds**

	2020	2021	2022			2023	
			Original	Amended	Estimate	Budget	% Chg
Revenues / Sources							
Property Taxes	37,679,398	39,368,023	40,920,455	40,920,455	40,920,455	46,909,876	15 %
Other Taxes	3,721,867	6,370,694	6,357,000	6,357,000	6,400,000	6,410,000	1 %
Special Assessments	1,932,087	1,722,206	2,569,351	2,569,351	2,670,634	2,489,379	(3)%
License & Permits	2,028,388	2,877,014	2,440,178	2,475,178	2,090,118	2,396,911	(2)%
Fines & Forfeits	205,089	247,954	220,170	220,170	215,550	219,170	— %
Investment Income	587,035	452,255	690,376	690,376	733,330	1,207,176	75 %
Rents	869,985	1,059,310	828,151	828,151	824,238	878,862	6 %
Intergovernmental	9,637,051	13,841,719	12,089,789	12,203,736	13,889,936	5,594,727	(54)%
Charges for Services	29,191,531	32,129,237	32,617,979	32,618,009	34,658,037	35,086,515	8 %
Sale of Capital Assets	51,060	104,976	100,000	100,000	100,000	100,000	0 %
Other Revenues	2,579,727	3,790,868	3,317,338	3,524,520	3,545,506	5,889,968	78 %
Bond Proceeds	21,556,514	1,337,435	3,544,000	7,902,818	8,174,219	7,450,000	110 %
Transfers from other funds	2,742,274	4,135,922	5,299,503	5,315,503	5,315,503	6,563,807	24 %
Total Revenues / Sources	112,782,006	107,437,613	110,994,290	115,725,267	119,537,526	121,196,391	9 %
Expenditures / Uses							
Employee Services	36,823,570	39,600,055	41,954,880	41,956,966	42,398,969	46,826,651	12 %
Current Expenditures	22,722,743	23,224,302	27,427,572	27,945,242	28,142,300	29,033,389	6 %
Capital Outlay	2,917,925	2,019,213	3,060,802	4,260,202	4,263,452	3,288,960	7 %
Capital Improvements	27,593,003	32,020,573	26,193,558	32,640,333	34,605,856	26,541,470	1 %
Transfers to other funds	2,767,874	4,292,412	5,475,238	5,475,238	5,299,173	6,563,807	20 %
Interest / Debt	9,761,251	8,997,107	9,452,426	9,452,426	9,144,643	9,349,944	(1)%
Total Expenditures / Uses	102,586,366	110,153,662	113,564,476	121,730,407	123,854,393	121,604,221	7 %
Change in Fund Balance	10,195,640	(2,716,049)	(2,570,186)	(6,005,140)	(4,316,867)	(407,830)	(84)%

**City of Burnsville
2023 Budget Summary**

	General Operating Funds				Debt Service Funds	Enterprise Funds	Total All Funds
	General Fund	Special Revenue	Capital Projects	Total General Operating Budget			
Revenues / Sources							
Property Taxes	37,303,074	1,257,500	5,314,245	43,874,819	3,035,057	—	46,909,876
Other Taxes	295,000	945,000	5,170,000	6,410,000	—	—	6,410,000
Special Assessments	—	—	1,432,827	1,432,827	1,041,552	15,000	2,489,379
License & Permits	2,394,931	1,980	—	2,396,911	—	—	2,396,911
Fines & Forfeits	194,170	25,000	—	219,170	—	—	219,170
Investment Income	476,600	63,200	208,000	747,800	60,076	399,300	1,207,176
Rents	878,862	—	—	878,862	—	—	878,862
Intergovernmental	2,035,744	468,383	3,090,600	5,594,727	—	—	5,594,727
Charges for Services	6,406,456	6,600	15,000	6,428,056	—	28,658,459	35,086,515
Sale of Capital Assets	—	—	100,000	100,000	—	—	100,000
Other Revenues	57,300	—	4,781,737	4,839,037	—	1,050,931	5,889,968
Bond Proceeds	—	—	3,000,000	3,000,000	—	4,450,000	7,450,000
Transfers from other funds	3,335,000	137,812	1,232,790	4,705,602	1,858,205	—	6,563,807
Total Revenues / Sources	53,377,137	2,905,475	24,345,199	80,627,811	5,994,890	34,573,690	121,196,391
Expenditures / Uses							
Employee Services	38,257,549	729,127	—	38,986,676	—	7,839,975	46,826,651
Current Expenditures	12,445,456	1,415,843	687,500	14,548,799	20,000	14,464,590	29,033,389
Capital Outlay	—	130,000	2,724,960	2,854,960	—	434,000	3,288,960
Capital Improvements	—	—	18,033,120	18,033,120	—	8,508,350	26,541,470
Transfers to other funds	522,812	3,335,000	1,883,205	5,741,017	—	822,790	6,563,807
Interest / Debt	—	—	—	—	6,116,726	3,233,218	9,349,944
Total Expenditures / Uses	51,225,817	5,609,970	23,328,785	80,164,572	6,136,726	35,302,923	121,604,221
Use of Fund Balance	2,151,320	(2,704,495)	1,016,414	463,239	(141,836)	(729,233)	(407,830)

**City of Burnsville
2023 Budget Summary
Special Revenue Funds**

	2023 Budget							
	Cable Franchise	Youth Center	Sustainability	Grant	EDA Fund	Forestry	Forfeiture	Special Revenue Total
Revenues / Sources								
Property Taxes	—	—	—	—	1,000,000	257,500	—	1,257,500
Other Taxes	945,000	—	—	—	—	—	—	945,000
Special Assessments	—	—	—	—	—	—	—	—
License & Permits	—	—	—	—	—	1,980	—	1,980
Fines & Forfeits	—	—	—	—	—	—	25,000	25,000
Investment Income	15,900	—	4,300	20,000	11,500	11,500	—	63,200
Rents	—	—	—	—	—	—	—	—
Intergovernmental	—	53,000	347,427	67,956	—	—	—	468,383
Charges for Services	6,600	—	—	—	—	—	—	6,600
Sale of Capital Assets	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—
Bond Proceeds	—	—	—	—	—	—	—	—
Transfers from other funds	—	10,000	127,812	—	—	—	—	137,812
Total Revenues / Sources	967,500	63,000	479,539	87,956	1,011,500	270,980	25,000	2,905,475
Expenditures / Uses								
Employee Services	400,572	—	328,555	—	—	—	—	729,127
Current Expenditures	153,024	63,000	150,984	—	703,835	320,000	25,000	1,415,843
Capital Outlay	130,000	—	—	—	—	—	—	130,000
Capital Improvements	—	—	—	—	—	—	—	—
Transfers to other funds	335,000	—	—	3,000,000	—	—	—	3,335,000
Interest / Debt	—	—	—	—	—	—	—	—
Total Expenditures / Uses	1,018,596	63,000	479,539	3,000,000	703,835	320,000	25,000	5,609,970
Change in Fund Balance	(51,096)	—	—	(2,912,044)	307,665	(49,020)	—	(2,704,495)

**City of Burnsville
2023 Budget Summary
Capital Projects Funds**

	2023 Budget							
	Parks Capital	Equipment & Vehicle	Facilities	I.T. Capital Fund	Infra- structure	Street Maintenance	Improvement Construction	Capital Projects Total
Revenues / Sources								
Property Taxes	1,005,900	1,551,800	—	412,800	2,343,745	—	—	5,314,245
Other Taxes	—	—	5,170,000	—	—	—	—	5,170,000
Special Assessments	—	—	—	—	—	—	1,432,827	1,432,827
License & Permits	—	—	—	—	—	—	—	—
Fines & Forfeits	—	—	—	—	—	—	—	—
Investment Income	66,800	26,000	43,000	20,200	78,000	15,900	(41,900)	208,000
Rents	—	—	—	—	—	—	—	—
Intergovernmental	300,000	—	—	—	2,375,600	—	415,000	3,090,600
Charges for Services	—	—	—	—	—	15,000	—	15,000
Sale of Capital Assets	—	100,000	—	—	—	—	—	100,000
Other Revenues	3,780,337	600,800	400,600	—	—	—	—	4,781,737
Bond Proceeds	3,000,000	—	—	—	—	—	—	3,000,000
Transfers from other funds	—	—	140,520	420,820	—	671,450	—	1,232,790
Total Revenues / Sources	8,153,037	2,278,600	5,754,120	853,820	4,797,345	702,350	1,805,927	24,345,199
Expenditures / Uses								
Employee Services	—	—	—	—	—	—	—	—
Current Expenditures	—	—	—	—	—	687,500	—	687,500
Capital Outlay	—	2,724,960	—	—	—	—	—	2,724,960
Capital Improvements	6,621,700	—	880,695	1,266,800	7,457,998	—	1,805,927	18,033,120
Transfers to other funds	—	—	1,858,205	—	25,000	—	—	1,883,205
Interest / Debt	—	—	—	—	—	—	—	—
Total Expenditures / Uses	6,621,700	2,724,960	2,738,900	1,266,800	7,482,998	687,500	1,805,927	23,328,785
Change in Fund Balance	1,531,337	(446,360)	3,015,220	(412,980)	(2,685,653)	14,850	—	1,016,414

**City of Burnsville
2023 Budget Summary
Enterprise Funds**

	2023 Budget						
	Water & Sewer	Storm Water	Ice Center	Golf Course	Street Lighting	Ames Center	Enterprise Total
Revenues / Sources							
Property Taxes	—	—	—	—	—	—	—
Other Taxes	—	—	—	—	—	—	—
Special Assessments	—	15,000	—	—	—	—	15,000
License & Permits	—	—	—	—	—	—	—
Fines & Forfeits	—	—	—	—	—	—	—
Investment Income	244,800	120,000	17,300	5,700	11,500	—	399,300
Rents	—	—	—	—	—	—	—
Intergovernmental	—	—	—	—	—	—	—
Charges for Services	19,970,935	4,707,000	1,143,000	371,350	583,461	1,882,713	28,658,459
Sale of Capital Assets	—	—	—	—	—	—	—
Other Revenues	803,131	42,800	—	—	10,000	195,000	1,050,931
Bond Proceeds	4,450,000	—	—	—	—	—	4,450,000
Transfers from other funds	—	—	—	—	—	—	—
Total Revenues / Sources	25,468,866	4,884,800	1,160,300	377,050	604,961	2,077,713	34,573,690
Expenditures / Uses							
Employee Services	5,465,805	1,385,196	726,787	262,187	—	—	7,839,975
Current Expenditures	10,423,116	1,011,496	367,100	74,956	400,000	2,187,922	14,464,590
Capital Outlay	—	—	168,000	92,000	—	174,000	434,000
Capital Improvements	6,181,250	2,152,000	—	—	175,100	—	8,508,350
Transfers to other funds	726,835	95,955	—	—	—	—	822,790
Interest / Debt	3,233,218	—	—	—	—	—	3,233,218
Total Expenditures / Uses	26,030,224	4,644,647	1,261,887	429,143	575,100	2,361,922	35,302,923
Change in Fund Balance	(561,358)	240,153	(101,587)	(52,093)	29,861	(284,209)	(729,233)

**City of Burnsville
2023 Budget Summary
Projected Changes in Fund Balance**

Fund	Estimated Fund Balance January 1	2023 Revenues	2023 Expenditures	Fund Balance December 31	Increase (Decrease)	% Change in Fund Balance	Greater than Ten Percent Variance
General Fund	28,041,162	53,377,137	51,225,817	30,192,482	2,151,320	7.7 %	
Special Revenue Funds							
Cable Franchise	283,847	967,500	1,018,596	232,751	(51,096)	(18.0)%	A
Youth Center	3,260	63,000	63,000	3,260	—	— %	
Sustainability	331,196	479,539	479,539	331,196	—	— %	
Grant	6,096,230	87,956	3,000,000	3,184,186	(2,912,044)	(47.8)%	A
EDA	352,287	1,011,500	703,835	659,952	307,665	87.3 %	B
Forestry	805,299	270,980	320,000	756,279	(49,020)	(6.1)%	
Forfeiture	51,108	25,000	25,000	51,108	—	— %	
Capital Projects Funds							
Parks Capital	2,183,423	8,153,037	6,621,700	3,714,760	1,531,337	70.1 %	C
Equipment & Vehicle	1,764,680	2,278,600	2,724,960	1,318,320	(446,360)	(25.3)%	C
Facilities	4,493,297	5,754,120	2,738,900	7,508,517	3,015,220	67.1 %	C
I.T. Capital Fund	1,001,011	853,820	1,266,800	588,031	(412,980)	(41.3)%	C
Infrastructure	3,642,494	4,797,345	7,482,998	956,841	(2,685,653)	(73.7)%	C
Street Maintenance	681,340	702,350	687,500	696,190	14,850	2.2 %	
Improvement Construction	(68,452)	1,805,927	1,805,927	(68,452)	—	— %	
Debt Funds							
G.O. Debt Funds	5,049,975	5,994,890	6,136,726	4,908,139	(141,836)	(2.8)%	
Enterprise Funds							
Water & Sewer	60,682,562	25,468,866	26,030,224	60,121,204	(561,358)	(0.9)%	
Storm Water	40,383,379	4,884,800	4,644,647	40,623,532	240,153	0.6 %	
Ice Center	4,068,143	1,160,300	1,261,887	3,966,556	(101,587)	(2.5)%	
Golf Course	1,108,827	377,050	429,143	1,056,734	(52,093)	(4.7)%	
Street Lighting	1,705,063	604,961	575,100	1,734,924	29,861	1.8 %	
Ames Center	17,321,470	2,077,713	2,361,922	17,037,261	(284,209)	(1.6)%	
Total All Funds	179,981,602	121,196,391	121,604,221	179,573,772	(407,830)	(0.2)%	

Reason for Greater than Ten Percent Variance:

A: Planned use of fund balance for operations.

B: Planned increase in fund balance for future economic development opportunities.

C: Capital projects vary by year. The City strives to pay cash for capital projects that can be anticipated and planned for in advance of purchase. Therefore the City's fund balance levels fluctuate, in part, based on capital project plans.

2023 Budget Overview & Analysis

The Value of Service and our Strategic Priorities

Future focused and flexible

Reflecting on Where We Are

- We are thoughtful with every budget, and we are evolving as a community
- Our budget is the single most important reflection of our vision and strategic priorities
- Our community values high-touch community services, vibrant neighborhoods, and stability
- We've quantified our needs for additional professional staff to meet community needs
- Our departments work together to create a welcoming community that keeps you safe and connected, and a place the community can be proud of

Planning for the Future

The recommended 14.53% levy is an investment to offer Burnsville a brighter future:

- Stabilizing our financial position so that future years can be more predictable
- Providing flexibility for Council to implement what the community wishes to accomplish
- This is a down payment on additional staff to continue to provide excellent service

Strengthening the EDA Fund

- A strong EDA fund provides opportunity for thoughtful improvements, growth and redevelopment
- EDA funding promotes vibrant spaces like the Heart of the City, addressing needs like the Burnsville Center area and residential support of our neighborhoods
- Funding supports current and future year expenditures of \$700,000
- The adopted \$1,000,000 levy covers budgeted expenses and allows for \$300,000 to be saved for future investment in a community with a variety of safe housing and commercial opportunities

Funding a Vibrant Community

- For the average homeowner in Burnsville, the recommended budget (14.53% levy) will be an approximate increase of \$18/month on the City's portion of their property taxes
- At \$12/month, the alternative option (8.88% levy) does not provide for full staffing levels, future readiness or a stable outlook for taxpayers
- By taking advantage of current economic realities, we can invest in Burnsville's future without raising the tax rate (the tax rate actually decreases)
- Tax payers benefit with more predictability and a stable path toward a better Burnsville and future for the community
- Assumes one (14.53%) double-digit increase

Property Taxes

The adopted tax levy is \$47,199,176, a 14.5% percent increase over the 2022 levy. This increase is inclusive of all City Council adopted levies as well as the Economic Development Authority (EDA) special levy. This is consistent with the maximum property tax levy the Council adopted in September which was a 14.5 percent increase.

The table that follows provides a comparison of the 2023 adopted property tax levy to the 2022 adopted levy.

2023 Adopted Tax Levy

Tax Levies by Fund	2022 Levy	2023 Levy - Adopted	\$ Change	% Change
General Fund	30,979,156	37,592,374	6,613,218	16.0 %
Debt	2,638,745	3,035,057	396,312	1.0 %
Infrastructure Trust Fund	3,246,354	2,343,745	(902,609)	(2.2) %
Forestry	250,000	257,500	7,500	— %
Equipment & Vehicle Capital	1,992,000	1,551,800	(440,200)	(1.1) %
IT Capital	344,000	412,800	68,800	0.2 %
Parks Capital	1,462,000	1,005,900	(456,100)	(1.1) %
Total City Levy	40,912,255	46,199,176	5,286,921	12.8 %
EDA	297,500	1,000,000	702,500	1.7 %
Total City + EDA Levy	41,209,755	47,199,176	5,989,421	14.5 %

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City of Burnsville 2023 Budget

Five-Year Financial Plans

General Fund

Special Revenue Funds

Cable Franchise Fee Fund
Youth Center (THE GARAGE) Fund
Sustainability Fund
Grant Fund
Economic Development Authority (EDA) Fund
Forestry Fund
Forfeiture Fund

Capital Projects Funds

Parks Capital
Equipment & Vehicle
Facilities
Information Technology Capital Equipment
Street Maintenance
Improvement Construction
Infrastructure Trust

Debt Service Funds

G O Debt Funds

Enterprise Funds

Water & Sewer
Storm Water
Ice Center
Golf Course
Street Lighting
Ames Center

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City of Burnsville 2023 Budget

Five-Year Financial Plan



General Fund

General Fund

Financial Plan Year 2023

FUND DESCRIPTION

The General Fund is used to account for the revenues and expenditures necessary to provide basic governmental services for the city. The principal sources of revenues are property taxes, intergovernmental revenue, and charges for municipal services. Expenditures are for general government, public safety, streets, recreation, and other functions.

BACKGROUND

The General Fund has consistently remained in sound financial condition from year to year due to effective management of sources and uses within this fund.

The Fund had \$28.6 million in total fund balance at year end 2021. The 2021 budget included planned use of fund balance of \$1,902,577; however, actual results were a \$227,721 use of fund balance.

ARPA funding in 2022 was used to offset the City's eligible government services expenditures and helped to lower the tax levy increase and stabilize the fund balance. Estimated fund balance at the end of 2022 is projected to decrease by \$588,000.

Below is a summary of past and recent year-end fund balance reserves as well as a projection for future balance.

Fund Balance (in millions)	2018	2019	2020	2021	2022 Estimate	2023 Projection
Nonspendable	\$ 1.2	\$ 1.2	\$ 0.4	\$ —	\$ —	\$ —
Restricted	\$ 1.7	\$ 1.5	\$ 1.2	\$ 1.0	\$ 0.8	\$ 0.6
Assigned for Ice Center Debt Service	\$ 0.4	\$ 0.3	\$ 0.2	\$ —	\$ —	\$ —
Assigned for subsequent year's budget	\$ 0.6	\$ 0.5	\$ 1.6	\$ 1.1	\$ 1.2	\$ —
Unassigned	\$ 18.7	\$ 22.3	\$ 25.4	\$ 26.5	\$ 26.0	\$ 29.4
Total Fund Balance	\$ 22.6	\$ 25.8	\$ 28.8	\$ 28.6	\$ 28.0	\$ 30.0

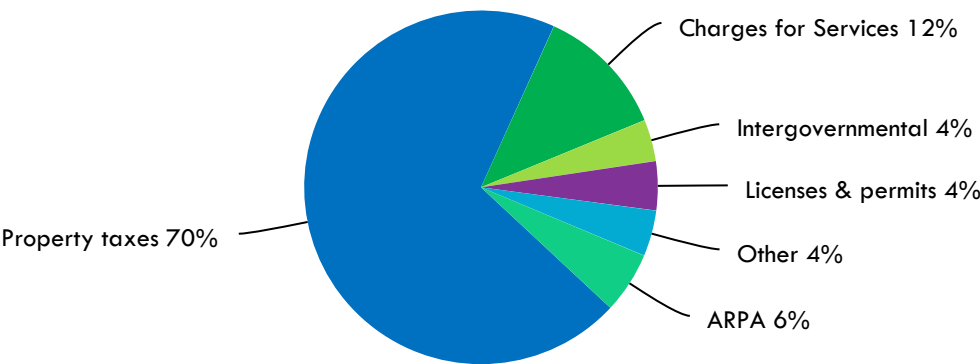
Unassigned Fund Balance Policy:

Total next year's budget for minimum 40% calculation	\$ 40.1	\$ 42.6	\$ 43.8	\$ 46.0	\$ 51.3	\$ 55.3
Policy Minimum Requirement (40%)	\$ 14.0	\$ 14.9	\$ 17.5	\$ 18.4	\$ 20.5	\$ 22.1
Balance over Policy Minimum	\$ 4.7	\$ 7.4	\$ 7.9	\$ 8.1	\$ 5.5	\$ 7.3
Total Unassigned	\$ 18.7	\$ 22.3	\$ 25.4	\$ 26.5	\$ 26.0	\$ 29.4

SOURCE OF FUNDS

The primary source of funding for the General Fund is the property tax. Property taxes represent well over half of total revenues in the General Fund. Services such as police and fire, which are the largest expenditure areas in the General Fund, are highly dependent on the property tax for funding. About half of the total property tax levy the City collects goes toward support of public safety. The following pie-chart provides a break-down of General Fund revenues.

General Fund Revenue



The sum of all non-property tax revenue totals around a third of all revenue in the General Fund. The majority of the non-property tax revenue comes from charges for services and licenses and permits. The City has historically set charges for services and licenses and permits at a level sufficient to cover the full cost of services provided. All fees and charges are reviewed annually to ensure they remain at both a reasonable and competitive level. The following provides information on the General Fund revenue sources, including future projections, summarized by major category.

Property taxes

The adopted property tax levy for the General Fund is \$37,500,000. The General Fund levy is a \$6,520,844 increase from 2022. This is an approximately 15.8 percent increase over 2022 for the General Fund.

The City’s average residential values increased by 18.7 percent for pay 2023. Commercial/Industrial (C/I) values average values increased 4.3 percent from 2022.

For planning purposes, future property tax revenues shown in the Five-year Financial Plan are calculated to show the level of tax funding discussed at the 2023 Max Tax meeting on September 20, 2022 whereby the City Council made a nonbinding affirmation of proposed property tax increases projected for the years 2024-2027 ranging from 7.06% to 7.69%. This 14-7-7-7 plan includes the implementation of the Organizational Analysis and assumes that the present level of services are provided. This plan does not include outstanding studies (fleet study, compensation study, facility study) or labor agreements in negotiations.

Licenses & Permits

Licenses and permit revenue of approximately \$2.3 million for the General Fund represents approximately four percent of the General Fund revenues. Recent years economic conditions impacted development levels locally and nationally. The City lowered revenue estimates in prior years and actual results have consistently exceeded estimates due to some large individual commercial developments that have occurred in each of the past few years. Estimates for 2023 are based on an average year. These line items will be carefully monitored and changes in estimates recommended as needed.

Charges for Services

Charges for Services is estimated to provide \$6.4 million in revenue or about 12 percent of the General Fund revenues. This estimate is an increase from the 2021 budget. Fees were intentionally increased to reflect the increasing costs of providing services.

Engineering charges for staff time to projects are projected to remain flat based on full capacity project volume. Consultants are being used to meet workload.

Fines & Forfeitures

Fines & forfeitures provide \$195,000 or less than 1 percent of the General Fund revenues, this estimate is based on results of recent years. This estimate is about the same as the 2021 budget. This revenue category includes mainly court fines from traffic enforcement. Court fines had been uneven in prior years and were greatly reduced during 2020 and 2021 due to a shift in law enforcement priorities during the pandemic as well as an overall reduction in traffic. Budget is calculated for an average year. All revenues in this category have been projected to stay about the same in future years.

Interests and Rents

Interest and rents provide \$1.3 million or about two percent of the General Fund revenues. Rentals consist of antenna site rental fees which are budgeted to be about the same in 2023. Interest is estimated to increase from 2022 budgeted amounts. Interest rates have increased dramatically in 2022, and rates are expected to increase in the near future.

Intergovernmental Revenue

Intergovernmental revenues of \$2.0 million represent about four percent of the General Fund revenues. Burnsville will not receive Local Government Aid from the State in 2022 or 2023.

The 2023 budget assumes intergovernmental revenue for most programs will be consistent with 2022 levels. Municipal state aid (gas tax revenue passed through the State) received in 2022 was \$791,000 which was \$103,000 more than budget. The 2023 estimate of \$688,000 is flat with what was received in 2021. Reduced gas tax and motor vehicle taxes to the State have impacted the amount available to allocate to local governments. This estimate is dependent on what continues to happen to gas consumption. Conservative growth has been projected for other intergovernmental revenues.

Transfer from Other Funds

The Cable Franchise Fee fund transferred \$185,000 to the General Fund annually through 2021. This transfer was eliminated in 2022 in anticipation of an overall reduction in available cable franchise fees over the next five years. In response to increasing personnel expense pressures, the communications operations were moved to the General Fund. A transfer of \$335,000 in 2023 is planned to begin to shift a portion of those expenses from the Cable Fund to the General Fund.

American Rescue Plan Act (ARPA) grant funds of \$8 million were awarded to the City in 2021 for use through 2024. These grant funds have been recorded in the Grant Fund and will be transferred to the General Fund when appropriated. City Council has affirmed a plan to reduce the overall levy increase by using \$2 million and \$3 million annually in American Rescue Plan Act revenue recovery funds and one-time uses of fund balance annually for three years to lower the levy increase and even out those increases over 5 years. The 2023 budget reflects the second year of the three year plan to transfer ARPA funds from the Grant fund.

Contributions to and Use of Fund Balance

Budgeted contributions to fund balance in 2023 is \$2,151,320. The budget includes a \$179,612 use of restricted fund balance from tipping fees to pay for eligible costs. This includes operating expenses for recycling in the parks and sustainability programming. The 2023 budget includes a contribution to fund balance of \$2,330,932 for a down payment on implementation of the Organization Analysis and related increases to staffing in future years.

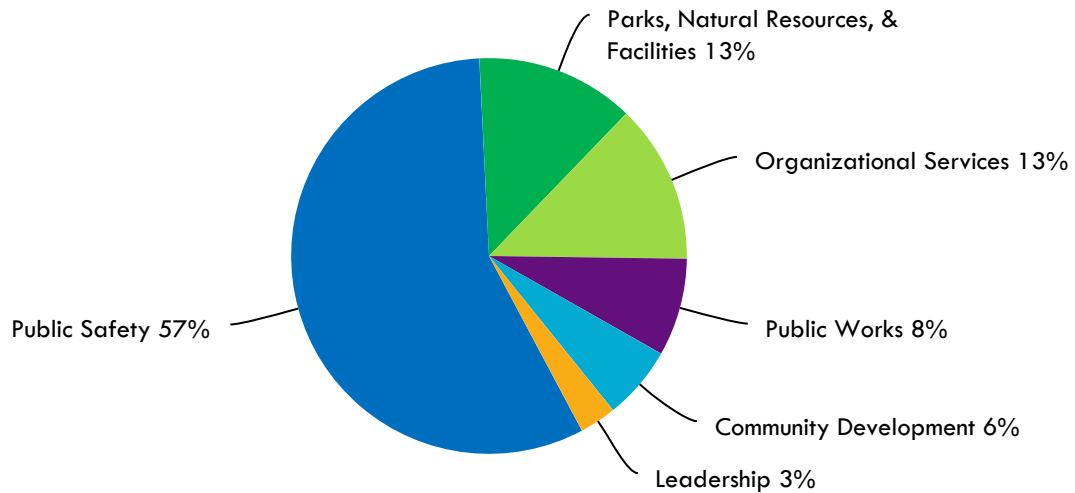
The City has consistently used fund balance to offset election year costs in the even years. In 2022, the City planned for \$286,000 of election expense. The 2022 expense reflected the addition of an Elections position for a one-year appointment. The 2023 budget includes the Elections position on-going.

	2022 Budget	Amended Budget	2023 Budget	2024	2025	2026	2027
Planned Use of Restricted and Assigned Fund Balance							
Use of Restricted for Landfill	154,365	154,365	179,612	185,000	190,000	195,000	200,000
One-time Uses of (Contributions to) Unreserved Fund Balance							
Police Radios	271,000	271,000	—	—	—	—	—
For following year operations: Organization Analysis Implementation	—	—	(2,330,932)	—	—	—	—
Operations	—	—	—	(1,774,573)	1,697,789	1,996,070	(532,229)
Elections	286,000	286,000	—	220,000	—	220,000	—
Finance ERP system	—	—	—	390,000	—	—	—
Community Development Equipment & Vehicle	32,500	32,500	—	—	—	—	—
Community Engagement Vehicle	80,000	80,000	—	—	—	—	—
City Code Overhaul	85,000	85,000	—	—	—	—	—
Monuments/ 35W Bridge Aesthetic Improvements	—	—	—	180,000	190,000	450,000	—
Visioning	150,000	150,000	—	—	—	—	—
Inclusion and Belonging	150,000	150,000	—	—	—	—	—
	1,208,865	1,208,865	(2,151,320)	(799,573)	2,077,789	2,861,070	(332,229)

USE OF FUNDS

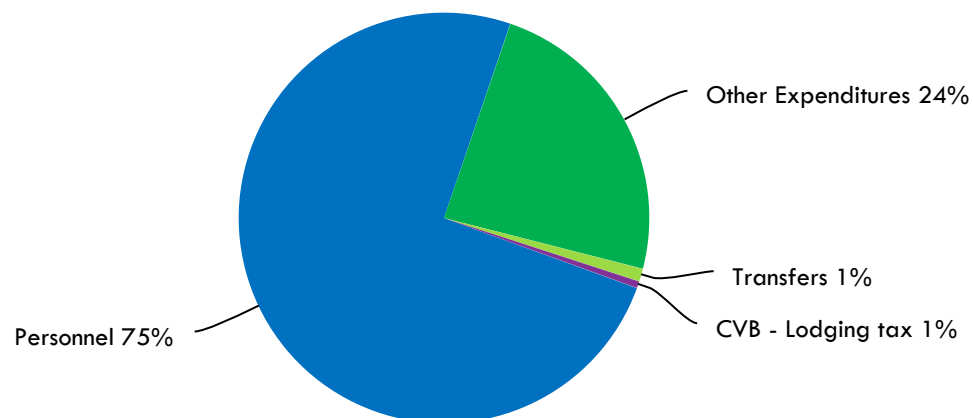
Expenditures from the General Fund are for general governmental services such as police, fire, emergency medical services, street maintenance, regulatory services, recreation, parks, planning and zoning, and general administration. Police and fire comprise the largest share, 57 percent, of the total expenditure budget in the General Fund. The following chart provides a break-down by major service areas within the General Fund excluding transfers.

General Fund Expense by Department (excluding transfers)



Use of Funds in the General Fund can also be broken down into the following spending categories for which further explanation and comparison of change from 2022 to 2023 is provided.

General Fund Expense by Category



Personnel Costs

Personnel costs are comprised of wages, health insurance costs, and other benefits such as employer taxes, employer pension contribution, workers compensation insurance, funding for accrued vacation and sick leave, and disability insurance. Expanded total rewards initiatives are also included in the 2023 budget. Worker's compensation insurance expense is projected to increase in 2023 due mainly to an increase in worker's compensation rates overall as well as a decline in overall experience ratings. The City is focusing efforts of the safety committee to review trends and identify injury avoidance strategies across all areas of the City. The first year of the Organization Analysis implementation is planned for 2023 with the addition of 19 FTEs across various departments.

Current Expenditures

Supplies, legal fees, auditing fees, repairs, dues and subscriptions, training, telephone, software maintenance, etc. are accounted for as current expenditures. Fuel costs have been favorable for the past few years. The City budgets for fuel based on average prices and therefore several departments were able to recognize savings in fuel which offset other pressures in current expenses. Current expenditures include \$1.2 million for the cost of payment to Dakota 911 (formerly the Dakota Communications Center or DCC) for operations of the City's 911 response center.

Future year current expenditures were projected out using an inflationary factor of 2 percent.

Capital Outlay

Major capital expenses for facilities, fleet and other large capital items are accounted for in the Equipment & Vehicle Capital Fund and the Facilities Capital Fund.

Debt

The General Fund does not make any direct debt service payments, but the fund does transfer revenue to support the payment of debt as highlighted below under Transfers.

Transfers

Transfers are made from the General Fund for the purpose of allocating general property taxes to other funds. The table below shows the 2023 transfers compared to the 2022 transfers. Transfers now represent one percent of the General Fund expenditure projections at \$0.5 million.

Transfer to Fund	Purpose	2022 Transfer	2023 Transfer
Special Revenue Funds			
Sustainability	Transfer from fund balance reserved for landfill abatement to fund Burnsville sustainability and recycling activities.	\$104,058	\$127,812
Youth Center	Annual subsidy to support the operation of the Youth Center. Funds are used for repairs and maintenance of the facility.	\$10,000	\$10,000
Capital Project Funds			
Vehicle & Equipment Replacement	Transfers to provide funding for police radios, community development vehicle replacements and a community engagement vehicle.	\$383,500	\$0
Street Revolving	Transfer to fund sealcoating and other street maintenance projects. This remains a transfer to provide flexibility to annually address street operations maintenance and capital maintenance need.	\$372,000	\$385,000
Total		\$869,558	\$522,812

FUND BALANCE

It is important for the financial stability of the City to maintain fund balance for unanticipated expenditures or unforeseen emergencies, as well as to provide adequate working capital for current operating needs so as to avoid short-term borrowing.

The City will maintain fund balances in the General Fund at a level which will avoid issuing short-term debt to meet the cash flow needs of the current operating budget. Generally, the goal would be to maintain a minimum total General Fund balance of 40 percent of the operating budget; however, this need could fluctuate with each year's budget objectives and appropriations such as large capital expenditures, and variations in the collection of revenues.

General Fund

Five-Year Financial Plan

	Actuals		2022			2023		Projected			
	2020	2021	Original	Amended	Estimate	Budget	% Chg	2024	2025	2026	2027
SOURCE OF FUNDS											
Property Taxes											
General Fund Tax Levy	27,025,000	28,708,967	30,979,156	30,979,156	30,979,156	37,592,374	14 %	40,076,894	42,959,118	46,165,722	50,897,531
Delinquent & Other	1,591,548	1,327,894	(289,300)	(289,300)	(289,300)	(289,300)	— %	(289,300)	(289,300)	(289,300)	(289,300)
Net Collections	28,616,548	30,036,861	30,689,856	30,689,856	30,689,856	37,303,074	14 %	39,787,594	42,669,818	45,876,422	50,608,231
Other taxes (Lodging)	174,326	258,761	285,000	285,000	285,000	295,000	4 %	297,950	300,930	303,939	306,978
Licenses and permits	2,026,218	2,875,169	2,438,198	2,473,198	2,088,138	2,394,931	(2)%	2,454,804	2,516,174	2,579,078	2,643,555
Fines and forfeits	201,204	212,254	195,170	195,170	190,550	194,170	(1)%	196,112	198,073	200,054	202,055
Investment income	274,781	222,933	325,880	325,880	321,000	476,600	46 %	481,366	486,180	491,042	495,952
Rents	869,985	1,059,310	828,151	828,151	824,238	878,862	6 %	887,651	896,528	905,493	914,548
Intergovernmental	4,642,164	2,021,208	1,938,176	1,988,352	2,065,836	2,035,744	3 %	2,011,492	2,031,607	2,051,923	2,072,442
Charges for services	5,782,188	6,171,004	6,090,416	6,090,416	6,992,039	6,406,456	5 %	6,566,617	6,730,782	6,899,052	7,071,528
Other	108,558	48,859	58,400	104,024	75,100	57,300	(2)%	57,873	58,452	59,037	59,627
Transfer from Other Funds	185,000	185,000	2,000,000	2,000,000	2,000,000	3,335,000	67 %	3,337,982	265,000	230,000	195,000
SOURCE OF FUNDS	42,880,972	43,091,359	44,849,247	44,980,047	45,531,757	53,377,137	19 %	56,079,441	56,153,544	59,596,040	64,569,916
USE OF FUNDS											
Personnel Services	29,905,275	32,095,934	33,774,461	33,776,547	34,166,147	38,257,549	14 %	41,411,659	44,470,905	48,158,860	50,106,009
Current Expense	9,097,488	9,050,286	11,143,343	11,372,659	10,808,597	12,165,206	7 %	12,468,510	12,717,880	12,972,238	13,231,683
Total Operating Uses	39,002,763	41,146,220	44,917,804	45,149,206	44,974,744	50,422,755	12 %	53,880,169	57,188,785	61,131,098	63,337,692
Non-Operating											
Burnsville CVB	165,610	245,809	270,750	270,750	275,500	280,250	4 %	283,053	285,884	288,743	291,630
Transfer to other funds	1,177,076	1,029,577	869,558	869,558	869,558	522,812	(41)%	1,116,646	756,664	1,037,269	608,365
Total Non-Operating	1,342,686	1,275,386	1,140,308	1,140,308	1,145,058	803,062	(30)%	1,399,699	1,042,548	1,326,012	899,995
TOTAL USE OF FUNDS	40,345,449	42,421,606	46,058,112	46,289,514	46,119,802	51,225,817	11 %	55,279,868	58,231,333	62,457,110	64,237,687
NET CHANGE IN FUND BALANCE	2,535,523	669,753	(1,208,865)	(1,309,467)	(588,045)	2,151,320		799,573	(2,077,789)	(2,861,070)	332,229
OTHER CHANGES TO FUND BALANCE:											
Net change in fair value of investments	485,653	(897,475)	—	—	—	—		—	—	—	—
Beginning Fund Balance	25,835,752	28,856,928	28,629,206	28,629,206	28,629,206	28,041,161		30,192,481	30,992,054	28,914,265	26,053,195
Ending Fund Balance	28,856,928	28,629,206	27,420,341	27,319,739	28,041,161	30,192,481		30,992,054	28,914,265	26,053,195	26,385,424

General Fund

Departmental Use of Funds

			2022			2023	
	2020	2021	Original	Amended	Estimate	Budget	% Chg
USE OF FUNDS							
Police	14,709,263	15,807,631	16,483,822	16,517,912	16,599,984	18,593,962	13 %
Fire & EMS	8,134,082	8,647,367	9,042,313	9,048,034	9,032,263	10,329,601	14 %
Public Safety	22,843,345	24,454,998	25,526,135	25,565,946	25,632,247	28,923,563	13 %
Development and Redevelopment	432,574	431,585	476,891	476,891	468,301	503,007	5 %
Planning	319,849	339,685	530,267	531,267	524,657	473,997	(11)%
Comp Plan Update	7,819	92,651	40,000	82,349	82,349	40,000	— %
Protective Inspections	790,655	844,433	952,568	987,568	966,068	1,055,414	11 %
Licensing & Code Enforcement	486,934	501,979	744,013	769,013	695,210	730,315	(2)%
Community Development	2,037,831	2,210,333	2,743,739	2,847,088	2,736,585	2,802,733	2 %
Engineering	1,015,181	1,079,622	1,161,245	1,189,237	1,219,237	1,229,278	6 %
Streets & Utilities	1,934,039	1,746,818	2,202,999	2,202,999	2,147,707	2,237,200	2 %
Fleet Maintenance	422,829	504,060	484,398	484,398	548,998	596,016	23 %
Public Works	3,372,049	3,330,500	3,848,642	3,876,634	3,915,942	4,062,494	6 %
Parks & Natural Resources	3,754,725	4,146,784	4,304,678	4,308,859	4,333,848	4,585,208	7 %
Recreation	989,817	1,035,691	1,178,428	1,192,928	1,089,828	1,261,463	7 %
Facilities	597,727	629,763	737,020	737,020	747,735	776,079	5 %
Parks, Natural Resources, Recreation & Facilities	5,342,270	5,812,239	6,220,126	6,238,807	6,171,411	6,622,750	6 %
City Council	106,179	135,519	161,100	177,180	164,198	168,964	5 %
Administration	289,196	312,043	510,346	510,346	353,879	495,702	(3)%
City-wide	—	—	—	—	—	201,730	— %
Legal Services	535,093	531,396	611,694	611,694	565,794	594,300	(3)%
Leadership & Leadership Development	930,468	978,958	1,283,140	1,299,220	1,083,871	1,460,696	14 %
Human resources	626,010	570,332	1,049,797	1,075,286	1,134,316	1,062,566	1 %
Communications, Public Experience and Engagement	177,639	304,345	281,281	281,281	232,617	1,171,871	317 %
City Clerk	163,661	186,453	189,036	189,036	189,361	215,366	14 %
Elections	310,689	7,388	304,571	304,571	307,571	130,313	(57)%
Finance	603,213	722,918	693,662	693,662	898,652	862,709	24 %
Insurance	626,285	639,047	561,580	561,580	452,220	586,700	4 %
Information Technologies	1,969,303	1,928,709	2,216,095	2,216,095	2,219,951	2,520,994	14 %
Organizational Services	4,476,799	4,359,192	5,296,022	5,321,511	5,434,688	6,550,519	24 %
Total Operating Uses	39,002,763	41,146,220	44,917,804	45,149,206	44,974,744	50,422,755	12 %
Convention Visitors Bureau	165,610	245,809	270,750	270,750	275,500	280,250	4 %
Transfer to other funds	1,177,076	1,029,577	869,558	869,558	869,558	522,812	(40)%
Total Non-Operating Uses	1,342,686	1,275,386	1,140,308	1,140,308	1,145,058	803,062	(30)%
TOTAL USE OF FUNDS	40,345,449	42,421,606	46,058,112	46,289,514	46,119,802	51,225,817	11 %

General Fund

Source of Funds

			2022			2023	
	2020	2021	Original	Amended	Estimate	Budget	% Chg
SOURCE OF FUNDS							
Property Taxes & Fiscal Disparities	28,616,548	30,036,861	30,689,856	30,689,856	30,689,856	37,303,074	22 %
Other Taxes - lodging	174,326	258,761	285,000	285,000	285,000	295,000	4 %
Building	1,350,590	2,253,263	1,642,500	1,677,500	1,652,500	1,642,500	— %
Business	405,303	434,629	468,548	468,548	94,738	426,501	(9)%
Alcohol	174,466	141,482	281,250	281,250	295,000	279,890	— %
Other	95,859	45,795	45,900	45,900	45,900	46,040	— %
Licenses & Permits	2,026,218	2,875,169	2,438,198	2,473,198	2,088,138	2,394,931	(2)%
Fines & Forfeits	201,204	212,254	195,170	195,170	190,550	194,170	(1)%
Investment Income	274,781	222,933	325,880	325,880	321,000	476,600	46 %
Rents	869,985	1,059,310	828,151	828,151	824,238	878,862	6 %
Police & Fire Aid	1,032,732	1,080,321	1,031,000	1,031,000	1,143,168	1,143,168	11 %
MSA Maintenance	755,962	687,558	688,000	688,000	688,000	688,000	— %
Federal & State Grants	2,682,907	92,215	35,883	69,973	27,883	21,283	(41)%
Other Intergovernmental	170,563	161,114	183,293	199,379	206,785	183,293	— %
Intergovernmental Revenue	4,642,164	2,021,208	1,938,176	1,988,352	2,065,836	2,035,744	5 %
Recreation Fees	142,210	334,877	315,583	315,583	312,462	324,600	3 %
General Gov't Charges	102,502	123,083	105,079	105,079	88,160	100,620	(4)%
EMS Charges	3,269,503	3,415,237	3,205,158	3,205,158	3,815,066	3,511,600	10 %
Other Public Safety Charges	322,660	420,220	382,746	382,746	405,351	393,136	3 %
Engineering Project Fees	1,798,448	1,765,379	1,955,000	1,955,000	1,955,000	1,955,000	— %
Other Public Works & Engineering	146,864	112,208	126,850	126,850	126,000	121,500	(4)%
Host Fees	—	—	—	—	290,000	—	— %
Charges for Services	5,782,188	6,171,004	6,090,416	6,090,416	6,992,039	6,406,456	5 %
Other Miscellaneous Revenue	108,558	48,859	58,400	104,024	75,100	57,300	(2)%
Transfers From Other Funds	2,863	6,007	2,000,000	2,000,000	2,000,000	3,335,000	67 %
TOTAL SOURCE OF FUNDS	42,698,833	42,912,368	44,849,247	44,980,047	45,531,757	53,377,137	19 %



City of Burnsville 2023 Budget

Five-Year Financial Plan

Special Revenue Funds

The Special Revenue Funds are governmental funds to account for services and expenditures where revenue is restricted for a designated purpose. The City maintains seven Special Revenue Funds and all are budgeted funds using the modified accrual basis for both financial statement and budgeting purposes.

None of the Special Revenue Funds are major funds.

- **Cable Franchise Fee Fund** - includes franchise fee revenue received from cable television restricted for City communications related use.
- **Youth Center Fund** - reflects operations of THE GARAGE, the City's teen center. The majority of revenue comes from grants.
- **Sustainability (Recycling) Fund** - reflects Dakota County grant revenue for the operations of the Burnsville, Eagan, Apple Valley, and Lakeville partnership for recycling and sustainability efforts.
- **Grant Fund** - accounts for revenue and expenditures related to federal, state and other financial assistance programs.
- **EDA Fund** - is the general fund for the Burnsville Economic Development Authority (EDA). The main revenue is the EDA tax levy for the purpose of funding development needs. Other non-TIF EDA activity is also accounted for in this fund.
- **Forestry Fund** - includes revenues and expenditures associated with managing diseased and distressed trees and preparing for the next outbreak including an infestation of the Emerald Ash Borer (EAB). Revenue is from the tax levy.
- **Forfeiture Fund** - is revenue received from court fines and is legally restricted for the purchase of otherwise unbudgeted police equipment.

Cable Franchise Fee Fund

Financial Plan Year 2023

FUND DESCRIPTION

The Cable Franchise Fee Fund was established in 2002 as a Special Revenue Fund to account for the revenues from cable franchise fees; Public, Education and Government (PEG) fees and expenditures for City communications. The principal source of revenue is franchise and PEG fee payments received from Burnsville's cable television providers, currently Comcast and Frontier.

BACKGROUND

The City has franchise agreements with both Comcast and Frontier that provide franchise fees, which are used to fund the City's communications program, and PEG fees, which are used to fund local television programming. Originally, the revenues and expenditures associated with City communications were recorded in the General Fund. In 2002, the Cable Franchise Fee Fund was established. The franchise agreement with Comcast was renewed in 2019 and is valid through May 2029. The agreement with Frontier was valid through September 2021, with an optional five-year renewal. Frontier did not renew the agreement. It should be noted that future legislation at the federal and/or state level could impact the City's ability to collect franchise fees and/or PEG fees, which could be a factor for budgeting in future years.

In the past, the City partnered with the City of Eagan to provide community television through Burnsville Eagan Community Television (BECT). In 2008, the partnership with Eagan ended, and Burnsville began providing community television independently as Burnsville Community Television (BCTV). At that time, a new partnership with Independent School District 191 (ISD 191) was formed to house and operate the City's television studio. The City's community television operations moved to a remodeled space within Burnsville High School. This partnership resulted in significantly lower operating costs for community television by eliminating building maintenance and rent expense and reducing the number of employees. Capital costs were reduced and some costs were shared with ISD 191. In 2022, the television studio at the High School was closed and operations relocated to City Hall. The City continues to partner with the City of Eagan on the ownership and operation of a mobile cable production truck and equipment.

SOURCE OF FUNDS

The primary source of funding for the Cable Franchise Fee Fund is cable franchise fees and PEG fees. The City receives five percent of gross television revenue from the cable companies (cable franchise fee) as compensation for use of City right of way. These fees are paid on cable television service in Burnsville and not telephone or cable modem/internet service. The PEG fee is a flat amount, currently \$1.89 per subscriber. The plan assumes that franchise fee revenue will decrease in future years and does not make any assumptions for changes in revenue with the franchise agreements with Comcast. Based on consumer trends, cable subscriptions are expected to decline with the increase in streaming and other internet-based services.

USE OF FUNDS

The City has used cable franchise fees to pay for costs associated with the City's communications programs. A portion of the savings that accumulated has gone toward reducing the tax levy in the City's General Fund. Beginning in 2023, the communications program moves to the General Fund along with a portion of the franchise fee revenue in the form of a transfer. Fund balance was used in 2015 for major replacement of communications equipment including a major upgrade to City Council Chambers television equipment. Fund balance was used in 2018 for a planned extensive upgrade to the shared mobile production truck. The truck is shared with the City of Eagan. The PEG fees are used for BCTV purposes.

DEBT AND TRANSFERS

This Fund has transferred revenue into the General Fund in the amount of \$185,000 through 2021. The transfer to the General Fund was eliminated in 2022 due to changes in personnel expenses in response to additional service pressures. The General Fund will support the City's communications programs and be partially offset by a transfer from the Cable fund beginning in 2023.

FUND BALANCE

The Fund Balance policy in the City's Financial Management Plan states that the City will maintain fund balances in the Special Revenue Funds at a level that will avoid issuing short-term debt to meet the cash flow needs of the current operating budget. The Cable Franchise Fee Fund financial plan maintains the fund balance at a higher level to fund future capital replacement of BCTV and communications equipment.

Cable Franchise Fee Fund

Five-Year Financial Plan

Actuals			2022 Budget			2023 Budget		Projected			
	2020	2021	Original	Amended	Estimate	% Chg		2024	2025	2026	2027
SOURCE OF FUNDS:											
Cable Franchise Fees	673,464	667,589	672,000	672,000	645,000	645,000	(4)%	620,000	595,000	570,000	545,000
PEG Fees	302,437	299,890	300,000	300,000	300,000	300,000	— %	300,000	300,000	300,000	300,000
Investment Income	5,485	3,582	7,000	7,000	7,000	15,900	127 %	5,000	5,000	5,000	5,000
Charges for Services	4,281	434	6,600	6,600	1,600	6,600	— %	6,500	6,500	6,500	6,500
Other	1,505	—	—	—	—	—	— %	—	—	—	—
TOTAL SOURCE OF FUNDS	987,172	971,495	985,600	985,600	953,600	967,500	(2)%	931,500	906,500	881,500	856,500
USE OF FUNDS:											
Personnel	574,349	733,163	912,146	912,146	926,546	400,572	(56)%	412,589	424,967	437,716	450,847
Current Expenses	267,507	257,669	311,407	311,407	311,407	153,024	(51)%	154,554	156,100	157,661	159,238
Capital Outlay	8,443	1,054	141,500	149,900	149,900	130,000	(8) %	50,000	20,000	31,500	20,000
Transfer to General Fund	185,000	185,000	—	—	—	335,000	— %	300,000	265,000	230,000	195,000
TOTAL USE OF FUNDS	1,035,299	1,176,886	1,365,053	1,373,453	1,387,853	1,018,596	(25)%	917,143	866,067	856,877	825,085
NET DIFFERENCE	(48,127)	(205,391)	(379,453)	(387,853)	(434,253)	(51,096)	(87)%	14,357	40,433	24,623	31,415
Beginning Fund Balance	971,618	923,491	718,100	718,100	718,100	283,847		232,751	247,108	287,541	312,164
Ending Fund Balance	923,491	718,100	338,647	330,247	283,847	232,751		247,108	287,541	312,164	343,579

Youth Center Fund

Financial Plan Year 2023

FUND DESCRIPTION

The Youth Center Fund was established to account for the revenue from contributions, grants, user fees, and transfers from the General Fund used to operate THE GARAGE, the City's youth center.

BACKGROUND

The City opened THE GARAGE in July of 1999 with grants, donations and a loan from the General Fund. The City was successful in obtaining several grants to cover the majority of operating funds. In 2001, THE GARAGE transitioned from a traditional teen center to a popular youth hangout with a music theme. As THE GARAGE evolved, grant dollars initially paid a large share of the operating expenses but as the number of participants grew rapidly so did the demand for additional expense. There was also concern whether the grant funds would be available for future operations indefinitely. Beginning in 2001, the City began to contribute funding from the General Fund. When other grant funding began to decline in 2003, the City began to allocate some of its Community Development Block Grant (CDBG) federal funding to support operations.

In 2014, the City formed a partnership with the Burnsville-Eagan-Savage School District 191 (ISD 191), the non-profit music group Twin Cities Catalyst Music and the Burnsville YMCA to transition the programs at THE GARAGE to a new Burnsville Youth Collaborative (BYC). This transition plan moved after-school activities to Nicollet Middle School and turned over the weekend music program to the non-profit organization. THE GARAGE facility was renovated in 2015 to accommodate an expanded music lesson program and will be utilized by Burnsville Sr. High, ISD 191 Community Education, YMCA, the non-profit music group and other school district entities to expand music lesson and educational opportunities.

The plan assumes that grants will continue to fund a portion of the operations in the future; however, grant funding reductions or eliminations are always a possibility. The City had a two-year operating commitment to the BYC and transfers from the General Fund assisted funding operating expenses of the BYC in 2015 and 2016.

SOURCE OF FUNDS

A principal source of revenue is grant proceeds. Proceeds have come from a variety of different federal, state, county, and private sources over the years. Currently, the major grant funding comes from CDBG funds. The CDBG allocation is anticipated to be remain steady for the 2023-24 and future years; however, the amount is unknown at this time. The CDBG program allocates funding on a fiscal year of July through June and unspent funds may be carried forward for three years. For the calendar year 2023, the plan assumes the funding will stay the same. If funding changes, programming would be adjusted and funds reallocated. A summary of CDBG program allocations is included following the Youth Center Fund Five-Year Financial Plan. The City's annual budget is a blended estimate of two fiscal years and future years are estimated to be constant.

USE OF FUNDS

Expenses are shown by funding source in this fund and are for BYC operations. A small amount for building repairs and maintenance each year is identified to be funded from the remaining fund balance or a transfer from the General Fund.

TRANSFERS

THE GARAGE receives a transfer in from the General Fund to cover the City's commitment to the BYC partnership. The City committed funds for operations for two years, 2015 and 2016. Returning in 2022, a transfer from the General Fund covers building repairs and maintenance. Contributions from the General Fund in 2017-2018 were planned for roof replacement and were transferred to the Facilities Fund. The balance of the roof replacement will be funded from the Facilities Fund.

FUND BALANCE

The Fund Balance policy in the City's Financial Management Plan states that the City will maintain fund balances in the Special Revenue Funds at a level which will avoid issuing short-term debt to meet the cash flow needs of the current operating budget. It was the intention to use all of the fund balance on building maintenance and repairs. Now that the operating commitment to the BYC is complete, the current expense activity and any remaining fund balance may be absorbed into other existing funds.

Community Development Block Grant (CDBG) Recommendations for Allocation Application for Fiscal year July 1, 2023-June 30, 2024

The City receives federal CDBG funds administered through an agreement with the Dakota County CDA. The estimated allocation for the fiscal year July 1, 2022-June 30, 2023 time period is \$259,607, which is a twenty-three percent increase from FY 2021-2022. In Fiscal Year 2021-22, the City received an allocation of \$209,707.

With some limitations and requirements, CDBG funds may be spent in three areas: to aid in the prevention or elimination of slums or blight; to meet an urgent community need, and to support programs and activities that benefit low & moderate income persons (including certain presumed benefit groups, such as Senior Citizens). CDA has set a maximum limit of 45% of Burnsville's total allocation for Public Service Projects, and a 15% maximum for Administrative costs.

For the fiscal year July 1, 2022 - June 30, 2023 (Fiscal Year 2022-2023), the City focused available funding for the Burnsville Youth Collaborative and CDA Housing and Rehabilitation Projects. Support for Senior Services, 360 Communities and EMS Grants is through the General Fund tax levy. The CDBG allocation to the City for Fiscal Year 2023-2024 is unknown at this time.

PROJECT	2021-22	2022-23	Fund
Public Service Projects Recommended for Funding			
Burnsville Youth Collaborative Funding to provide staffing expenses to support the Burnsville Youth Collaborative after-school programming.	53,000	53,000	Youth Center
TOTAL PUBLIC SERVICE	\$53,000	\$53,000	
Housing and Rehabilitation Projects Recommended for Funding			
CDA Rehab Loans Low interest loans for Burnsville residents meeting low to moderate income qualifications.	156,707	206,607	Pass-through
TOTAL HOUSING & REHABILITATION	156,707	206,607	
TOTAL FUNDING	\$209,707	\$259,607	

Youth Center Fund

Five-Year Financial Plan

	Actuals		2022 Budget			2023 Budget		Projected			
	2020	2021	Original	Amended	Estimate		% Chg	2024	2025	2026	2027
SOURCE OF FUNDS:											
<i>Intergovernmental</i>											
CDBG Grant	53,870	54,402	53,000	53,000	53,000	53,000	— %	53,000	53,000	53,000	53,000
<i>Non-Operating</i>											
Investment Income	116	49	—	—	—	—	— %	—	—	—	—
Transfers from General Fund	—	—	10,000	10,000	10,000	10,000	— %	10,000	10,000	10,000	10,000
TOTAL SOURCE OF FUNDS	53,986	54,451	63,000	63,000	63,000	63,000	— %	63,000	63,000	63,000	63,000
USE OF FUNDS:											
<i>Burnsville Youth Collaborative (BYC)</i>											
<i>Operations -</i>											
CDBG Grant	53,870	54,402	53,000	53,000	53,000	53,000	— %	53,000	53,000	53,000	53,000
Building Maintenance - City funded	4,762	9,602	10,000	10,000	10,000	10,000	— %	10,000	10,000	10,000	10,000
Total Operating	58,632	64,004	63,000	63,000	63,000	63,000	(33)%	63,000	63,000	63,000	63,000
TOTAL USE OF FUNDS	58,632	64,004	63,000	63,000	63,000	63,000	— %	63,000	63,000	63,000	63,000
NET DIFFERENCE	(4,646)	(9,553)	—	—	—	—	— %	—	—	—	—
Beginning Fund Balance	17,459	12,813	3,260	3,260	3,260	3,260		3,260	3,260	3,260	3,260
Ending Fund Balance	12,813	3,260	3,260	3,260	3,260	3,260		3,260	3,260	3,260	3,260

Sustainability Fund

Financial Plan Year 2023

FUND DESCRIPTION

The Sustainability Fund is a Special Revenue Fund used to account for the revenues and expenditures associated with the City's sustainability and recycling programs.

BACKGROUND

This fund was set up in 2004 to account for the recycling activities. The City has partnered with the cities of Eagan, Apple Valley and Lakeville to combine recycling programs under the Dakota Valley Recycling (DVR) umbrella. Activities that are related to all four cities are funded by a grant from Dakota County. The City also has certain activities that are specific to Burnsville, including hazardous waste collection days, Grow Burnsville, and implementation of the strategies identified in the City's Sustainability Plan adopted by Council in 2020. These activities are funded by a transfer of reserved fund balance from solid waste fees collected in the General Fund.

SOURCE OF FUNDS

The major source of funds is a grant from Dakota County which are the combined allocations for Burnsville, Eagan, Apple Valley and Lakeville. The City also receives a state SCORE grant through Dakota County to support the organics drop-off site. The City has also occasionally obtained some small one-time grants for specific recycling activities.

USE OF FUNDS

The recycling activities consist mainly of public education and information efforts. Sustainability activities include an organics drop-off site in conjunction with Dakota County. Expenditures are for employee services and current expenditures. Capital expenses in 2018 were for a recycling truck and containers to start the recycling in the parks initiative.

TRANSFERS

A transfer of \$127,812 from the General Fund landfill abatement reserved fund balance is made to cover sustainability and recycling activities specific to the City of Burnsville. The majority of this expense is for the Burnsville hazardous waste collection days, Grow Burnsville and sustainability activities. The transfer changes each year to match the activity specific to Burnsville. A one-time transfer of \$180,000 in 2020 from the General Fund landfill abatement reserved fund balance was made to provide cashflow for the fund as the Dakota County grant is changing to a reimbursement basis.

FUND BALANCE

Consistent with adopted policy, the Plan maintains fund balances at a level to meet the cash flow needs of the current operating budget. In 2018, there was a planned use of fund balance for the capital expenses for the recycling in the parks truck and containers.

Sustainability Fund

Five-Year Financial Plan

	Actuals		2022 Budget			2023 Budget		Projected			
	2020	2021	Original	Amended	Estimate		% Chg	2024	2025	2026	2027
SOURCE OF FUNDS:											
Intergovernmental											
Dakota County DVR	272,826	299,675	322,622	322,622	322,622	331,427	3 %	333,084	334,749	336,423	338,105
State Grants - Organics Drop Site	—	11,021	16,000	16,000	16,000	16,000	— %	16,000	16,000	16,000	16,000
Transfers from other funds											
General Fund (from reserved solid waste fees)	288,476	130,577	104,058	104,058	104,058	127,812	23 %	140,046	148,164	156,469	164,965
Investment Income	1,719	1,779	—	—	—	4,300	— %	—	—	—	—
TOTAL SOURCE OF FUNDS	563,021	443,052	442,680	442,680	442,680	479,539	8 %	489,130	498,913	508,892	519,070
USE OF FUNDS:											
Dakota Valley Recycling											
Personnel Services	240,888	233,699	218,038	218,038	218,038	251,969	16 %	252,037	252,081	252,102	252,098
Current Expenses	31,938	65,976	104,584	104,584	104,584	79,458	(24)%	81,047	82,668	84,321	86,007
	272,826	299,675	322,622	322,622	322,622	331,427	3 %	333,084	334,749	336,423	338,105
Burnsville Sustainability											
Personnel Services	56,284	69,643	74,158	74,158	74,158	76,586	3 %	83,089	89,748	96,564	103,541
Current Expenses	8,281	25,470	45,900	45,900	45,900	71,526	56 %	72,957	74,416	75,905	77,424
	64,565	95,113	120,058	120,058	120,058	148,112	23 %	156,046	164,164	172,469	180,965
TOTAL USE OF FUNDS	337,391	394,788	442,680	442,680	442,680	479,539	8 %	489,130	498,913	508,892	519,070
NET DIFFERENCE	225,630	48,264	—	—	—	—	— %	—	—	—	—
Beginning Fund Balance	57,302	282,932	331,196	331,196	331,196	331,196		331,196	331,196	331,196	331,196
Ending Fund Balance	282,932	331,196	331,196	331,196	331,196	331,196		331,196	331,196	331,196	331,196

Grant Fund

Financial Plan Year 2023

FUND DESCRIPTION

The Grant Fund is a special revenue fund used to account for the revenues and expenditures associated with various federal, state, and other financial assistance programs.

BACKGROUND

This fund was set up in 1996 to account for financial assistance programs from various government agencies.

SOURCE OF FUNDS

Annually, the City receives grant funds from the federal Community Development Block Grant (CDBG) program. Funding is determined based on a population and demographics formula. The Dakota County Community Development Agency (CDA) administers these funds for the cities in Dakota County. Certain programs are administered directly by the CDA on a county-wide basis. Through 2021, this fund accounted for CDBG funding for 360 Communities and EMS Grant programs administered directly by Burnsville. Beginning in 2022, these expenses along with Senior Services and administrative costs are accounted for in the General Fund. The amount allocated to THE GARAGE is accounted for in the Youth Center Fund. The CDA directly administers the loan programs for housing rehab and remodeling grants on behalf of Burnsville and therefore no budget is included for those programs in this financial plan.

In 2021, the City was awarded \$8.04 million in Coronavirus State and Local Fiscal Recovery Funds through the federal American Rescue Plan Act. The Coronavirus State and Local Fiscal Recovery Funds provide a substantial infusion of resources to help turn the tide on the pandemic, address its economic fallout, and lay the foundation for a strong and equitable recovery. The first half of the award was received in September 2021, and the second half was received one year later, September 2022. These grant funds have been recorded in the Grant Fund and will be transferred to the General Fund or other funds as appropriated by the Council. City Council has affirmed a plan to reduce the overall City levy increase by using \$2 million and \$3 million annually in American Rescue Plan Act revenue recovery funds and one-time uses of fund balance annually for three years to lower the levy increase and even out those increases over 5 years. The 2023 budget reflects the plan to transfer ARPA funds from the Grant fund in each of the years 2022, 2023 and 2024.

In 2022, the City opted to participate in the Opioid Litigation Settlements with the State of Minnesota, numerous Minnesota cities and counties, and thousands of local governments across the country. Participation in the Opioid Litigation Settlements promotes the public health, safety and welfare of the residents of the City of Burnsville. The City can only spend the money on specific opioid remediation uses. The City can also elect to give all or part of its allocation to the County to support County remediation uses. The estimated settlement allocation to the City over 18 years is \$1,140,115. Burnsville received its first settlement payment in 2022. A determination about the use of settlement funds in Burnsville has not yet been made by Council.

The City also receives grants from various other sources. The City will continue to seek grants that are applicable to the City's operations. Currently, no other grants are final for the upcoming budget and therefore none are included in the financial plan. As the City is awarded grants throughout the year, the budget is amended accordingly.

USE OF FUNDS

The use of funds is consistent with the allowable expenditures under each of the financial assistance programs as determined by each grant award.

FUND BALANCE

The City will maintain fund balances in the Special Revenue Funds at a level which will avoid issuing short-term debt to meet the cash flow needs of the current operating budget. The Grant Fund financial plan maintains the fund balance near zero as grant expenditures equal grant revenues.

Grant Fund

Five-Year Financial Plan

	Actuals		2022 Budget			2023 Budget		Projected			
	2020	2021	Original	Amended	Estimate		% Chg	2024	2025	2026	2027
SOURCE OF FUNDS:											
Intergovernmental											
CDBG	33,779	16,308	—	—	—	—	— %	—	—	—	—
American Rescue Plan - ARPA	—	4,018,991	4,018,991	4,018,991	4,018,991	—	(100) %	—	—	—	—
Opioid Litigation Settlement	—	—	—	—	36,830	67,956	— %	92,517	96,898	60,089	60,089
Interest	79	8,722	400	400	400	20,000	4,900 %	400	200	200	200
TOTAL SOURCE OF FUNDS	33,858	4,044,021	4,019,391	4,019,391	4,056,221	87,956	100 %	92,917	97,098	60,289	60,289
USE OF FUNDS:											
Programming	33,779	16,308	—	—	—	—	— %	—	—	—	—
Opioid Remediation	—	—	—	—	—	—	— %	—	—	—	—
Transfers Out											
General Fund - ARPA	—	—	2,000,000	2,000,000	2,000,000	3,000,000	50 %	3,037,982	—	—	—
TOTAL USE OF FUNDS	33,779	16,308	2,000,000	2,000,000	2,000,000	3,000,000	100 %	3,037,982	—	—	—
NET DIFFERENCE	79	4,027,713	2,019,391	2,019,391	2,056,221	(2,912,044)	100 %	(2,945,065)	97,098	60,289	60,289
Beginning Fund Balance	12,217	12,296	4,040,009	4,040,009	4,040,009	6,096,230		3,184,186	239,121	336,219	396,508
Ending Fund Balance	12,296	4,040,009	6,059,400	6,059,400	6,096,230	3,184,186		239,121	336,219	396,508	456,797
Reserved Fund Balance											
Year-end ARPA Balance	—	4,018,991	6,037,982	6,037,982	6,037,982	3,037,982		—	—	—	—
Year-end Opioid Balance	—	—	—	—	36,830	104,786		197,303	294,201	354,290	414,379
Available Fund Balance	12,296	21,018	21,418	21,418	21,418	41,418		41,818	42,018	42,218	42,418

The City's Grant Fund financial plan differs from the CDBG funding schedule due to the financial plan overlapping two CDGB grant fiscal years.

Also, the Grant Fund financial plan does not include projects related to THE GARAGE which are included in the Youth Center fund or the Home Remodeling and CDA Rehab loans which are administered directly by Dakota County.

EDA Fund

Financial Plan Year 2023

FUND DESCRIPTION

The Burnsville Economic Development Authority (EDA) Fund was created by the City Council in 1991. The EDA Fund accounts for the general activities of the EDA.

BACKGROUND

Under Minnesota Statutes Chapter 469-Economic Development, cities may establish an EDA, including approval for the EDA to serve as a Housing and Redevelopment Authority (HRA). When the City of Burnsville created the EDA in 1991, it approved HRA authority for possible use in the future. The City Council appointed the members of the City Council to serve as the Board of Commissioners. The authorizing Statute permits the EDA to levy and collect a special benefit levy. Beginning in Fiscal Year 2002, and every year since, the EDA has adopted an EDA levy.

The maximum general operational levy of HRAs allowed for under State law is 0.0185 percent of the previous year's taxable market value. Using this percent, the maximum allowable levy for the Burnsville EDA for Pay 2022 was estimated at \$1.4 million. In September 2022, the EDA and City Council set the maximum at \$1,000,000 for Tax Payable Year 2023, which is within the allowable amount.

In 2006, the City Council amended the City's Financial Management Plan to create a new policy section addressing the EDA levy. The policy states that the EDA will annually appropriate money to the EDA Fund from a tax levy or other available sources. The appropriation will be equivalent to the "maximum" that could be provided by a tax levy for economic development purposes. The annual tax levy will be set based on the amount needed when combined with other available sources achieves the funding level set by this policy. To provide other non-tax sources of funding to the EDA, the City Council will annually review the fund balance in the General Fund to determine whether sufficient unrestricted fund balance is available for transfer from the General Fund to the EDA Fund. The decision on transfer of funds will be made at the time the annual EDA tax levy is established. If other sources of revenue are not available, the EDA may set the tax levy at the maximum allowed.

State law provides that expenditures may be made from the EDA Fund based on the following criteria: 1) the EDA appropriates the funds as part of the annual budget, and/or 2) the EDA authorizes an amendment to the EDA budget outside of the annual appropriation process.

SOURCE OF FUNDS

The principal sources of revenue for this fund have been property tax levy and interest earned on cash balances in the fund. Combined revenues will be less than the maximum allowable under City policy or allowable under the special levy law. For 2019, the City was awarded a Landfill Host Community Environmental Legacy Fund (ELF) Grant from Dakota County in the amount of \$1,150,000 for land acquisition and building demolition for economic development. The City was awarded a second ELF grant in 2020 in the amount of \$1,100,000. These funds will be recognized in the budget as specific projects are identified.

The finance plan shows an annual increase in the EDA levy for years 2020 through 2027. The long-term plan for the fund shows annual increases to build an annual levy to fund economic development operations which were moved to the EDA fund in 2010. Since that time the fund has been using fund balance to fund on-going expenses. This includes a position and related costs were funded out of the General Fund in 2009 and prior years. In 2020, the positions and related costs were moved back to the General Fund. The levy was moved from the EDA fund to the General Fund accordingly.

For 2023, the Council voted to increase the EDA levy max tax to \$1 million for the year 2023. This increase will bring the EDA levy to a level sufficient to fund the annual on-going economic development activities and build the fund balance of the EDA fund to be available to be used on economic development initiatives to be identified in the future.

USE OF FUNDS

According to State Statute, the proceeds from the EDA levy can be used for one or both of the following purposes: 1) for projects to remedy the shortage of housing for low and moderate-income residents, and/or 2) for public redevelopment costs in situations where private enterprise would not act without government participation.

Because the City has generally used the services of the Dakota County Community Development Agency (CDA) to address housing projects for low and moderate income residents, the City has not targeted the use of the EDA levy to remedy the shortage of housing for low and moderate income residents and has no future plans to do so. The City has used EDA Funds for redevelopment purposes.

Uses of funds for 2023 include Economic Development related marketing and department expenses, partnership activities of MCCD as well as EDA lobbyist efforts on special legislative initiatives such as the host fee and TIF 7. The 2020 budget moved funding for the Economic Development staff positions to the General Fund. The 2019 budget was expanded to provide for an additional staff position for project management and consulting fees for marketing to expand economic development efforts. The 2020 budget eliminated the use of funds for an annual transfer to the Ames Center Fund for payment of debt. In 2020, there was an effort to streamline debt payments and transfers between funds for more transparency. The levy amount was moved from the EDA fund to the debt fund accordingly. Debt payments by the Debt Fund are planned through 2027.

DEBT

The fund does not presently carry any debt.

TRANSFERS

Beginning with the 2008 budget and ending in 2019, annual transfers were made to the Ames Center Fund for debt payments. The budget does not include a transfer in of cash from the General Fund.

FUND BALANCE

The City will maintain fund balances in the Special Revenue Funds at a level which will avoid issuing short-term debt to meet the cash flow needs of the current operating budget. The Plan maintains a fund balance within the EDA Fund to meet both anticipated and unanticipated future economic development needs. The City will annually evaluate the level of fund balance for its appropriateness. In 2023, planned contributions to fund balance is budgeted to have an impact of \$307,665 on fund balance.

Economic Development Authority

Five-Year Financial Plan

Actuals			2022 Budget			2023 Budget		Projected					
	2020	2021	Original	Amended	Estimate	% Chg		2024	2025	2026	2027		
SOURCE OF FUNDS:													
Property Taxes													
EDA Tax Levy	197,500	247,500	297,500	297,500	297,500	1,000,000	236 %	1,250,000	1,500,000	1,832,900	1,869,600		
Delinquent & Other	3,118	(1,479)	—	—	—	—	— %	—	—	—	—		
Net Collections	200,618	246,021	297,500	297,500	297,500	1,000,000	236 %	1,250,000	1,500,000	1,832,900	1,869,600		
Intergovernmental Revenue													
CARES Business Loan Grants	2,138,212	—	—	—	—	—	— %	—	—	—	—		
Other intergovernmental grants	—	15,000	—	—	—	—	— %	—	—	—	—		
Investment Income	9,684	5,016	5,300	5,300	5,300	11,500	117 %	6,600	14,400	24,700	38,500		
TOTAL SOURCE OF FUNDS			2,348,514	266,037	302,800	302,800	1,452,800	1,011,500	234 %	1,256,600	1,514,400	1,857,600	1,908,100
USE OF FUNDS:													
Current Expenses													
Operations	172,521	176,007	708,105	808,105	808,105	703,835	(1)%	476,343	480,870	485,487	490,197		
CARES Business Loan Grants	2,138,212	—	—	—	—	—	— %	—	—	—	—		
TOTAL USE OF FUNDS			2,310,733	176,007	708,105	808,105	1,958,105	703,835	(1)%	476,343	480,870	485,487	490,197
NET DIFFERENCE			37,781	90,030	(405,305)	(505,305)	(505,305)	307,665	(176)%	780,257	1,033,530	1,372,113	1,417,903
Beginning Fund Balance	729,781	767,562	857,592	857,592	857,592	352,287		659,952	1,440,209	2,473,739	3,845,852		
Ending Fund Balance	767,562	857,592	452,287	352,287	352,287	659,952		1,440,209	2,473,739	3,845,852	5,263,755		

Forestry Fund

Financial Plan Year 2023

FUND DESCRIPTION

The Forestry Fund is a Special Revenue Fund used to account for the revenues and expenditures associated with managing diseased and distressed trees and preparing for the next outbreak including but not limited to an infestation of the Emerald Ash Borer (EAB).

BACKGROUND

The City has a large number of ash trees on both public and private land. The City adopted an Emerald Ash Borer (EAB) Management Plan in September 2010 and this fund was added in 2011. The purpose of the plan is to set strategies and policies to mitigate the EAB's effect on the City's trees. In 2013, the City Council approved an updated plan that uses a combination of proactive treatment, removal and partial replacement of public ash trees. This approach, combined with lower treatment and removal costs, has allowed the City to minimize funding increases while still implementing the planned management strategy. While the plan leverages lower contract prices for treatment of private ash trees, it does not provide funding for removal, treatment or replacement of these trees impacted by EAB. Depending on the spread and impact of EAB on private trees, the City may need to consider options to provide additional assistance to private properties at that time. EAB has been found in several neighboring communities and was detected in Burnsville in 2018. In 2018, the purpose of the fund was broadened beyond the EAB to provide flexibility for the next outbreak and manage diseased and distressed trees.

SOURCE OF FUNDS

The primary source of funds is property tax revenue. The EAB Management Plan was revised in 2013 and a new funding plan was established that places greater emphasis on prevention of EAB via tree treatments. The plan is reviewed each year. With incremental increases to the levy over the past several years, the current annual levy is \$250,000. The City also seeks grant funding as available. Unspent funds will be available in fund balance for future expenses as the need for treatment, removal, and replacement grows.

In 2017, the City received \$187,708 in developer fees related to the removal of trees for redevelopment. These funds may be used throughout the City to target removal and replacement of other diseased and distressed trees.

USE OF FUNDS

In preparation for the infestation and future outbreaks, funds will be used for public education, monitoring and tree care activities. The funds will also be used for tree treatment, removal and replacement. Fund balance was used in 2017 and 2018 for capital purchases including a truck and wood chipper.

FUND BALANCE

The City will maintain fund balances in the Special Revenue Funds at a level which will avoid issuing short-term debt to meet the cash flow needs of the current operating budget. The financial plan maintains a minimum fund balance to fund the management of diseased and distressed trees with the flexibility to provide for the next outbreak.

Forestry Fund

Five-Year Financial Plan

Actuals			2022 Budget			2023 Budget		Projected			
	2020	2021	Original	Amended	Estimate	% Chg		2024	2025	2026	2027
SOURCE OF FUNDS:											
Property Taxes											
Forestry Fund Tax Levy	300,000	300,000	250,000	250,000	250,000	257,500	3 %	265,200	273,200	281,400	289,800
Delinquent & Other	(2,555)	197	—	—	—	—	— %	—	—	—	—
Net Collections	297,445	300,197	250,000	250,000	250,000	257,500	3 %	265,200	273,200	281,400	289,800
Licenses	2,170	1,845	1,980	1,980	1,980	1,980	— %	2,000	2,000	2,000	2,000
Investment Income	5,349	5,261	7,200	7,200	7,200	11,500	60 %	7,800	7,400	6,900	6,500
Developer Fees	3,994	—	—	—	—	—	— %	—	—	—	—
TOTAL SOURCE OF FUNDS	308,958	307,303	259,180	259,180	259,180	270,980	5 %	275,000	282,600	290,300	298,300
USE OF FUNDS:											
Personnel Services	36,896	40,947	—	—	—	—	— %	—	—	—	—
Current Expenses											
Operations	122,508	139,730	240,000	240,000	240,000	260,000	8 %	250,000	286,006	310,000	310,000
Developer Tree Replacement	—	—	60,000	60,000	60,000	60,000	— %	60,000	15,758	—	—
Capital	—	30,750	—	29,250	29,250	—	— %	—	38,000	—	—
TOTAL USE OF FUNDS	159,404	211,427	300,000	329,250	329,250	320,000	7 %	310,000	339,764	310,000	310,000
NET DIFFERENCE	149,554	95,876	(40,820)	(70,070)	(70,070)	(49,020)	20 %	(35,000)	(57,164)	(19,700)	(11,700)
Beginning Fund Balance	629,939	779,493	875,369	875,369	875,369	805,299	(8)%	756,279	721,279	664,115	644,415
Ending Fund Balance	779,493	875,369	834,549	805,299	805,299	756,279	(9)%	721,279	664,115	644,415	632,715
Reserved Fund Balance											
Developer Tree Replacement Balance	195,758	195,758	135,758	135,758	135,758	75,758		15,758	—	—	—
Available Fund Balance	583,735	679,611	698,791	669,541	669,541	680,521		705,521	664,115	644,415	632,715

Forfeiture Fund

Financial Plan Year 2023

FUND DESCRIPTION

The Forfeiture Fund is a Special Revenue Fund used to account for money received from the court system with statutory spending restrictions for police expenditures.

BACKGROUND

This fund was established in 1992. Certain offenses including some Driving Under the Influence (DUI) offenses and narcotics cases will result in forfeitures of property involved. Minnesota law and federal law provide that a certain amount of the forfeiture proceeds can go back to the law enforcement agency. After payment of associated expenses of the forfeiture, proceeds may be used for certain police expenditures. There are various restrictions on the agency's use of forfeiture proceeds depending on the nature of the offense.

The City typically receives several forfeitures of vehicles from DUI charges each year. Vehicles are typically sold and proceeds are distributed according to State law. Most narcotics cases are handled by the Dakota County Drug Task Force; however, occasionally the City's police department will be the sole agency in a narcotics case with forfeiture proceeds.

SOURCE OF FUNDS

In recent years, the main source of forfeiture proceeds has been from DUI-related offenses. Occasionally, the City also receives narcotics forfeitures and other miscellaneous forfeitures.

USE OF FUNDS

After payment of associated expenses of the seizure such as towing and storage, proceeds may be used for certain police expenditures. DUI forfeitures must be spent on DUI enforcement activities, training and equipment. Narcotics forfeitures are limited to police capital items.

TRANSFERS

There are no transfers planned for future years.

FUND BALANCE

The City will maintain fund balances to fund future capital purchases.

Forfeiture Fund

Five-Year Financial Plan

	Actuals		2022 Budget			2023 Budget		Projected			
	2020	2021	Original	Amended	Estimate		% Chg	2024	2025	2026	2027
SOURCE OF FUNDS:											
DUI Forfeitures	3,885	35,700	25,000	25,000	25,000	25,000	— %	25,000	25,000	25,000	25,000
Investment Income	371	256	—	—	—	—	— %	—	—	—	—
TOTAL SOURCE OF FUNDS	4,256	35,956	25,000	25,000	25,000	25,000	— %	25,000	25,000	25,000	25,000
USE OF FUNDS:											
Current Expenses											
Forfeiture expense, DUI enforcement, police equipment	10,480	24,992	30,000	30,000	15,000	25,000	(17) %	25,000	25,000	25,000	25,000
TOTAL USE OF FUNDS	10,480	24,992	30,000	30,000	15,000	25,000	(17) %	25,000	25,000	25,000	25,000
NET DIFFERENCE	(6,224)	10,964	(5,000)	(5,000)	10,000	—	(100) %	—	—	—	—
Beginning Fund Balance	36,368	30,144	41,108	41,108	41,108	51,108	24 %	51,108	51,108	51,108	51,108
Ending Fund Balance	30,144	41,108	36,108	36,108	51,108	51,108	42 %	51,108	51,108	51,108	51,108
Other financial information:											
Year-end Cash Balance	30,144	41,108	36,108	36,108	51,108	51,108		51,108	51,108	51,108	51,108



City of Burnsville 2023 Budget

Five-Year Financial Plan

Capital Projects Funds

Capital Projects Funds account for the acquisition and construction of major capital facilities and equipment (except those financed by proprietary funds). This includes expenditures relating to capital projects and large capital outlay purchases. The City has seven budgeted funds in this category. The Capital Project Funds use the modified accrual basis for both financial statement and budgeting purposes.

- **Parks Capital Fund** - reflects development of new City parks and improvement of existing parks. Revenue is primarily from tax levy and park development fees.
- **Equipment & Vehicle Fund** - records capital purchases of equipment and vehicles. The resources are provided by issuance of Certificates of Indebtedness, sale of existing equipment, and transfers from other funds.
- **Facilities Fund** - records facilities replacements and improvements. The resources are provided by utility franchise fees, bond proceeds, and transfers from other funds. (major fund)
- **Information Technology Capital Equipment Fund** - includes capital purchases of Information Technology (IT) equipment and software development. The resources are provided by issuance of Certificates of Indebtedness and transfers from other funds.
- **Infrastructure Trust Fund** - includes property tax revenue for the purpose of replacing streets and park facilities. (major fund)
- **Street Maintenance Construction Fund** - reflects revenues and expenditures for street rehabilitation projects, major street maintenance projects, and small traffic control issues.
- **Improvement Construction Fund** - includes receipt and disbursement of bond proceeds or other sources obtained to finance improvements and additions to the City's infrastructure.

Parks Capital Fund

Financial Plan Year 2023

FUND DESCRIPTION

The Parks Capital Fund accounts for capital improvement projects for the City's park and trail system.

BACKGROUND

The Parks Capital Fund was created in 1980 to fund renovation or additions to the City's park system. More recently, the Parks Capital Fund has also provided funding support for development of the City's parks and street trail system. As the City grew, developers either paid park dedication fees or donated land for the park system. The fee or land donations are based on the size of a particular development. The City developed its park system by adding general amenities, bituminous and concrete surfaces, fencing, hockey rinks, lighting systems, play equipment, shelters, buildings, tennis courts, etc. The City currently has 76 parks totaling approximately 1,750 acres.

In addition to parks dedication revenue, the City transfers property tax revenue from the General Fund into the Parks Capital Fund. Within the budget, Parks Capital Fund expenditures historically have been allocated to either renovation or improvements purposes. Renovation takes care of existing capital assets while improvements provide funding for new projects.

As the park system has matured and the fund became more stressed, the majority of the Fund's budget is now committed to renovation - based on a long-term replacement and renovation schedule of existing park facilities. Routine maintenance of the park system is funded through the General Fund's parks maintenance budget and is not accounted for within this Fund.

Budget challenges within the City's General Fund have required a significant reduction in the commitment of general funding (transfer of revenue from the General Fund to the Parks Capital Fund) for parks capital improvements. Parks capital projects have been eliminated or deferred in response to this decline in available revenue. Incremental increases in the General Fund transfer are included in the plan over the next few years to restore this funding.

SOURCE OF FUNDS

The two major sources of revenue to this Fund are park dedication fees and property tax levy. Other sources of revenue to the Parks Capital Fund include interest earned and donations from local organizations for specific improvements.

Park dedication fees in recent years have been attributed mainly to one or two large developments annually. As the City reaches full development there are fewer parcels to develop that will be charged park dedication fees in the future. The plan anticipates an estimate for park dedication fees on certain properties currently in the planning stages for development. For the future years, the increase is based on recent average years, excluding the unusually high and low years. This revenue could fluctuate significantly if the City does or does not have any large developments in any particular year.

The property tax levy support for the Parks Capital Fund is provided through a levy in the Parks Capital Fund. Prior to 2020, there was a transfer from the Infrastructure Trust Fund (ITF). This was replaced with a direct property tax levy to the Parks Capital Fund in 2020.

The 2022 financial plan includes annual increases to the property tax levy consistent with prior year financial plans. This was part of a multi-year plan approved by the Council to increase funding over a series of years to allow the fund to reach stability. Future annual increases represent inflationary pressures and reduction in park development fee pressures.

USE OF FUNDS

The City prepares a detailed five-year capital improvement plan that outlines all planned renovations and improvements at City parks by park by project. The five-year plan anticipates an increase in General Fund support as previously directed by the Council.

The amount of property tax levy is based on the need to balance overall property tax supported spending citywide with the need for spending on capital improvements in parks. A reduction in the planned increase in tax levy would require postponement of additional projects in the Parks Capital Improvement Plan in order to maintain a positive fund balance in future years. Parks and public works staff are expanding asset management into the parks system to identify if the currently planned funding increases within the fund will support consistent sustainable renovation within the system in the future.

TRANSFERS

Prior to 2020, the Infrastructure Trust Fund (ITF) transferred cash from the ITF property tax levy in to the Parks Capital Fund. There are no transfers budgeted or planned going forward.

FUND BALANCE

The City's policies call for a pay-as-you-go strategy for supporting capital spending without use of debt whenever feasible. The City strives to pay cash for capital projects that can be anticipated and planned for in advance. Therefore, the City's fund balance levels fluctuate, in part, based on capital project plans.

The City will maintain fund balance in the Capital Funds at a minimum level sufficient to provide adequate working capital for current expenditure needs and for future capital projects.

Parks Capital Fund

Five-Year Financial Plan

	Actuals		2022 Budget			2023 Budget		Projected			
	2020	2021	Original	Amended	Estimate		% Chg	2024	2025	2026	2027
SOURCE OF FUNDS:											
Property Taxes											
Parks Capital Fund Levy	1,365,000	1,413,000	1,462,000	1,462,000	1,462,000	1,005,900	(31)%	1,036,100	1,067,200	1,099,200	1,132,200
Delinquent & Other	(8,941)	(361)	—	—	—	—	—%	—	—	—	—
Net Collections	1,356,059	1,412,639	1,462,000	1,462,000	1,462,000	1,005,900	(31)%	1,036,100	1,067,200	1,099,200	1,132,200
Park Dedication Fees	641,598	1,261,059	844,000	844,000	2,115,768	3,179,537	277 %	100,000	100,000	100,000	100,000
Transfers from Other Funds:											
Facilities Fund	50,000	—	—	—	—	—	—%	—	—	—	—
Intergovernmental Revenue	1,360,263	3,305,186	—	—	—	300,000	—%	—	—	—	—
Bond Proceeds	—	—	—	—	—	3,000,000	—%	—	—	—	—
Host Community Fee	—	—	—	—	—	600,800	—%	621,900	643,600	666,200	689,500
Donations	165,800	5,400	—	—	—	—	—%	—	—	—	—
Miscellaneous	—	4,697	—	—	—	—	—%	—	—	—	—
Interest	42,272.36	18,125	48,000	48,000	48,000	66,800	39 %	63,800	35,600	37,800	50,400
TOTAL SOURCE OF FUNDS	3,615,992	6,007,106	2,354,000	2,354,000	3,625,768	8,153,037	246 %	1,821,800	1,846,400	1,903,200	1,972,100
USE OF FUNDS:											
Renovations	2,092,105	2,027,821	1,405,627	1,405,627	1,405,627	1,880,700	34 %	1,325,150	1,896,850	1,959,590	3,092,540
Improvements*	—	536,190	2,042,669	3,034,858	3,534,858	1,686,000	(17)%	236,000	51,000	36,000	36,000
Other Improvements*	—	—	—	—	—	2,200,000	—%	—	—	—	—
Technology/Security*	—	—	—	—	—	127,000	—%	90,000	90,000	90,000	90,000
Trail Development - City Funded*	367,785	921,944	100,000	100,000	100,000	728,000	628 %	350,000	850,000	—	—
Improvements Other Funded	45,664	261,268	—	—	—	—	—%	—	—	—	—
Trail Development - Other Governmental Funding	2,917,748	1,733,216	—	—	—	—	—%	—	—	—	—
TOTAL USE OF FUNDS	5,423,302	5,480,439	3,548,296	4,540,485	5,040,485	6,621,700	87 %	2,001,150	2,887,850	2,085,590	3,218,540
NET DIFFERENCE	(1,807,310)	526,667	(1,194,296)	(2,186,485)	(1,414,717)	1,531,337	(228)%	(179,350)	(1,041,450)	(182,390)	(1,246,440)
Beginning Fund Balance	4,878,783	3,071,473	3,598,140	3,598,140	3,598,140	2,183,423		3,714,760	3,535,410	2,493,960	2,311,570
Ending Fund Balance	3,071,473	3,598,140	2,403,844	1,411,655	2,183,423	3,714,760		3,535,410	2,493,960	2,311,570	1,065,130
Park Dedication Fees	2,891,543	3,784,817	3,170,683	3,170,683	4,442,451	3,987,130	26%	1,846,130	1,270,130	379,130	353,130
* Projects funded by Park Dedication Fees	367,785	1,458,134	2,142,669	3,134,858	3,634,858	2,241,000	5%	676,000	991,000	126,000	126,000
Available for Future Improvements	2,523,758	2,326,683	1,028,014	35,825	807,593	1,746,130	70%	1,170,130	279,130	253,130	227,130
Available for Park Renovations	547,715	1,271,457	1,375,830	1,375,830	1,375,830	1,968,630	43%	2,365,280	2,214,830	2,058,440	838,000

Equipment & Vehicle Fund

Financial Plan Year 2023

FUND DESCRIPTION

The Equipment & Vehicle Fund is used to account for major capital purchases.

BACKGROUND

This fund was established in 1986 to account for purchases of major capital purchases of equipment and vehicles. In 2002, facilities improvements were consolidated into this fund. In 2015 the City completed a facilities study and identified a need for significant facilities improvements over the next 20 years. As a result the 2016 budget moved facilities out of this fund and into a separate fund.

Use of the Equipment and Vehicle Fund assists in leveling annual capital outlay demands and funding using pay-as-you-go strategy when possible. The balance is maintained for the purpose of funding extraordinary equipment needs and for the move back to pay-as-you-go funding. While there are no current plans to issue equipment certificates for cash flow purposes, when equipment certificates are issued the debt service and property tax levy are accounted for in the debt service funds.

SOURCE OF FUNDS

The principal source of revenue in this fund has been property tax levy, sale of replaced equipment, and interest earned on cash balances in the fund. In certain years, the City has also used equipment certificate proceeds. Prior to 2018, the property tax was levied in the General Fund and transferred to the Equipment and Vehicle Capital Fund. Beginning in 2018, the property tax is levied directly in the Equipment and Vehicle Capital Fund.

Rather than incur debt and related interest expense for annual on-going vehicle and equipment purchases, the plan uses pay-as-you-go funding using property tax levy, transfers from the enterprise funds, and use of fund balance. The City may use bonding to fund extraordinary capital needs. The proposed five-year plan does anticipate the issuance of bonds. Proceeds from the sale of replaced equipment and vehicles are also a revenue source for this fund.

USE OF FUNDS

Expenditures are for major capital items related to the general operations of the City. The City's fleet maintenance department maintains a vehicle replacement plan to manage the projected replacement needs of all City vehicles and major equipment. Useful lives and maintenance costs are considered in the timing of replacements. The plan is updated each year by the fleet maintenance department with the input of the appropriate City staff in each department using the vehicles. The City does not budget for unanticipated repairs but relies on judicious use of fund balance and other available resources to meet unexpected repairs at the time they occur. These plans can be found in the CIP in the capital section of this document. A detailed listing of capital equipment is included in the capital section of this document. The City also maintains a longer vehicle and equipment replacement plan to project the replacement needs over the next 10 to 20 years.

Enterprise fund equipment is included in the replacement planning process but is paid directly from the enterprise funds and is not included in this fund with the exception of those vehicles with multiple uses funded partially from the enterprise funds.

A comprehensive fleet study continues in 2022. Results of this study are expected to inform future planning for vehicle and equipment needs, ensure adequate size of the fleet is maintained and managed within the budget to support ongoing efforts.

TRANSFERS

The enterprise funds transfer in an amount for a proportional share of vehicles with multiple uses. Transfers are also made from the General Fund to fund community development vehicles from available permit fees in the General Fund.

FUND BALANCE

The City's policies call for a pay-as-you-go strategy for supporting capital spending without use of debt whenever feasible. The City strives to pay cash for capital projects that can be anticipated and planned for in advance. Therefore, the City's fund balance levels fluctuate, in part, based on capital project plans.

The goal of this plan is to maintain the fund balance at a level sufficient to provide adequate working capital as well as to provide for future capital needs as identified in the City's five-year capital plan. Delayed fleet replacement and cost increases are challenging this fund. The City will need to address funding source options or other cost reduction options for fleet to address the projected reductions in fund balances in the future years of the plan.

Equipment & Vehicle Fund

Five-Year Financial Plan

	Actuals		2022 Budget			2023 Budget		Projected			
	2020	2021	Original	Amended	Estimate		% Chg	2024	2025	2026	2027
SOURCE OF FUNDS:											
Property Taxes											
Equipment & Vehicle Tax Levy	1,806,227	1,879,000	1,992,000	1,992,000	1,992,000	1,551,800	(22)%	1,598,400	1,646,400	1,695,800	1,746,700
Delinquent & Other	6,408	147	—	—	—	—	—%	—	—	—	—
Net Collections	1,812,635	1,879,147	1,992,000	1,992,000	1,992,000	1,551,800	(22)%	1,598,400	1,646,400	1,695,800	1,746,700
Investment Income	10,702	11,281	5,000	5,000	5,000	26,000	420%	14,000	10,000	—	2,700
Sale of property	51,060	104,976	100,000	100,000	100,000	100,000	—%	100,000	100,000	100,000	100,000
Bond Proceeds	—	—	—	1,100,000	1,100,000	—	—%	—	1,100,000	1,300,000	—
Host Community Fee	—	—	—	—	—	600,800	—%	621,900	643,600	666,200	689,500
Other	3,341	5,644	—	—	—	—	—%	—	—	—	—
Transfers from other funds:											
General fund											
One-time transfers:											
Community Development	70,000	96,000	32,500	32,500	32,500	—	(100)%	—	—	—	—
Communications/Public Experience	—	—	80,000	96,000	96,000	—	(100)%	—	—	—	—
Police Radios	—	—	271,000	271,000	271,000	—	(100)%	—	—	—	—
TOTAL SOURCE OF FUNDS	1,947,738	2,097,048	2,480,500	3,596,500	3,596,500	2,278,600	(8)%	2,334,300	3,500,000	3,762,000	2,538,900
USE OF FUNDS:											
Vehicles & large equipment											
Annual Replacement Schedule	2,736,875	1,674,020	2,728,302	3,844,302	3,844,302	2,724,960	—%	2,987,800	3,870,200	3,377,500	3,067,000
TOTAL USE OF FUNDS	2,736,875	1,674,020	2,728,302	3,844,302	3,844,302	2,724,960	—%	2,987,800	3,870,200	3,377,500	3,067,000
NET DIFFERENCE	(789,137)	423,028	(247,802)	(247,802)	(247,802)	(446,360)	80%	(653,500)	(370,200)	384,500	(528,100)
Beginning Fund Balance	2,378,591	1,589,454	2,012,482	2,012,482	2,012,482	1,764,680		1,318,320	664,820	294,620	679,120
Ending Fund Balance	1,589,454	2,012,482	1,764,680	1,764,680	1,764,680	1,318,320		664,820	294,620	679,120	151,020

Facilities Fund

Financial Plan Year 2023

FUND DESCRIPTION

The Facilities Fund is used to account for major facility replacements and improvements.

BACKGROUND

This fund was established in 2016 to account for the facilities replacement and improvement needs and bond proceeds. Prior to 2016, facilities replacements and improvements were in the Equipment, Vehicle & Facilities Replacement (EVFR) Fund. The creation of this fund allows for the centralization of facilities projects, funding and planning.

Use of this fund assists in leveling annual capital outlay demands and funding using pay-as-you-go strategy when possible. When bonds are issued the debt service and property tax levy are accounted for in the debt service funds.

SOURCE OF FUNDS

The principal revenue sources in this fund are utility franchise fees, bond proceeds, transfers from other funds and interest earned on cash balances in the fund.

The plan uses pay-as-you-go funding, when possible, through the use of utility franchise fees, enterprise fund transfers, and use of fund balance.

An increase in franchises fees was approved during the 2020 budget process for a long-term sustainable Facilities Fund. The increased fees were implemented during 2020, and the 2021 budget included the first year of increased franchise fee revenues. This provides for major capital replacement at all facilities while reducing debt and increasing pay-go funding.

Bonding is planned to fund extraordinary capital needs. The proposed five-year plan anticipates the issuance of bonds to fund large facilities improvements.

USE OF FUNDS

Expenditures are for major capital items related to the City's facilities for the general operations of the City. The City does not budget for unanticipated repairs but relies on judicious use of fund balance and other available resources to meet unexpected repairs at the time they occur. The City prepares a multi-year facilities capital plan. These detailed plans can be found in the CIP in the capital section of this document. The City also maintains a longer facilities capital plan to project the replacement needs over the next 10 to 20 years. The Financial Management Plan includes a policy specifying the facilities covered by this fund.

This plan incorporates Phase 3 of major improvements planned for the Fire Station 2, City Hall, and the Maintenance Center in the amount of \$26 million in 2024. The majority will be funded through bond issuance. Maintenance Facility improvements currently planned for 2025 will be assessed to determine if those projects will be rolled in to the phase 3 plan thus eliminating the large draw down in fund balance in 2025.

Enterprise fund facilities are included in the replacement planning process but improvements funded 100% by utility fees are paid directly from the utility funds and not included in this fund with the exception of those facilities with multiple uses funded partially from the utility funds.

TRANSFERS

The utility funds transfer in an amount for a proportional share of facilities with multiple uses.

FUND BALANCE

The City's policies call for a pay-as-you-go strategy for supporting capital spending without use of debt whenever feasible. The City strives to pay cash for capital projects that can be anticipated and planned for in advance. The City has completed a facility study in 2015 and had budgeted for an updated facilities study in 2021.

The goal of this plan is to maintain the fund balance at a level sufficient to provide adequate working capital as well as to provide for future capital needs as identified in the City's five-year capital plan.

Facilities Capital Fund

Five-Year Financial Plan

	Actuals		2022 Budget			2023 Budget		Projected			
	2020	2021	Original	Amended	Estimate		% Chg	2024	2025	2026	2027
SOURCE OF FUNDS:											
Property Taxes											
Delinquent & Other	345	(1,282)	—	—	—	—	— %	—	—	—	—
Franchise Fees	2,571,639	5,144,454	5,100,000	5,100,000	5,170,000	5,170,000	1 %	5,170,000	5,170,000	5,170,000	5,170,000
Host Fee Revenue	—	—	—	—	—	400,600	— %	414,600	429,100	444,100	459,700
Investment Income	8,695	12,831	28,000	28,000	63,000	43,000	54 %	75,000	90,000	68,000	67,000
Bond Proceeds	17,606,547	—	—	—	—	—	— %	26,000,000	—	—	—
Transfers From Other Funds											
Water & Sewer Utility	116,400	110,250	71,400	71,400	71,400	105,390	48 %	110,790	540,000	148,500	9,000
Storm Water Utility	38,800	36,750	23,800	23,800	23,800	35,130	48 %	36,930	180,000	49,500	3,000
TOTAL SOURCE OF FUNDS	20,463,359	5,303,003	5,223,200	5,223,200	5,328,200	5,754,120	10 %	31,807,320	6,409,100	5,880,100	5,708,700
USE OF FUNDS:											
Improvements											
Phase II (Fire Station 1)	4,980,790	12,896,078	—	—	—	—	— %	—	—	—	—
Phase III (Fire Station 2/City Hall/Maint Facility)	—	—	—	253,801	253,801	—	— %	26,000,000	—	—	—
	4,980,790	12,896,078	—	1,232,449	1,232,449	—	— %	26,000,000	—	—	—
Maintenance & Replacement											
City Hall / Police	277,422	26,122	110,000	193,234	193,234	61,000	(45)%	112,000	679,000	58,000	417,000
Civic Center City Garage	106,349	55,215	488,000	816,029	816,029	85,000	(83)%	5,000	75,000	355,000	30,000
Fire Stations	2,644	57,086	547,000	547,000	547,000	60,000	(89)%	106,000	108,000	42,000	26,000
HOC Parking Deck/Ramp	38,575	12,152	97,500	116,935	116,935	67,500	(31)%	360,000	50,000	162,000	330,000
IT Technology	—	—	—	—	—	—	— %	—	50,000	—	—
Parks Facilities	—	177,560	633,000	755,768	755,768	—	(100)%	360,000	360,000	360,000	462,700
Maintenance Facility	150,745	51,842	225,000	234,000	234,000	266,300	18 %	364,300	1,725,000	140,000	—
Ames Center	5,389	—	484,500	484,500	484,500	250,895	(48)%	510,000	625,000	520,000	380,000
Golf Course	180,932	45,144	20,000	20,000	20,000	40,000	100 %	20,000	320,000	20,000	20,000
Inspection	28,639	—	—	—	—	—	— %	—	—	—	—
Ice Center	—	8,343	1,125,000	886,199	886,199	50,000	(96)%	606,000	781,000	416,200	161,000
Annual Replacement	790,695	433,464	3,730,000	4,053,665	4,053,665	880,695	(76)%	2,443,300	4,773,000	2,073,200	1,826,700
Total Capital Improvements	5,771,485	13,329,542	3,730,000	5,286,114	5,286,114	880,695	(76)%	28,443,300	4,773,000	2,073,200	1,826,700
Bond Issuance Costs	103,709	—	—	—	—	—	— %	—	—	—	—
Transfer to Other Funds											
Debt Service (Phase 1)	859,340	2,032,140	808,140	808,140	808,140	808,840	— %	810,040	810,240	809,440	807,640
Phase 2 (Fire Station 1)	—	—	1,224,000	1,224,000	1,047,935	1,049,365	(14)%	1,050,165	1,049,965	1,048,765	1,046,565
Phase 3 (Fire Station 2/City Hall)	—	—	—	—	—	—	— %	—	1,999,300	1,999,300	1,999,300
TOTAL USE OF FUNDS	6,734,534	15,361,682	5,762,140	7,318,254	7,142,189	2,738,900	(52)%	30,303,505	8,632,505	5,930,705	5,680,205
NET DIFFERENCE	13,728,825	(10,058,679)	(538,940)	(2,095,054)	(1,813,989)	3,015,220	(659)%	1,503,815	(2,223,405)	(50,605)	28,495
Beginning Fund Balance	2,637,139	16,365,964	6,307,285	6,307,285	6,307,285	4,493,296		7,508,516	9,012,331	6,788,926	6,738,321
Ending Fund Balance	16,365,964	6,307,285	5,768,345	4,212,231	4,493,296	7,508,516		9,012,331	6,788,926	6,738,321	6,766,816

Information Technology Capital Fund

Financial Plan Year 2023

FUND DESCRIPTION

The Information Technology (IT) Capital Fund is used to account for capital purchases of IT equipment and software development.

BACKGROUND

This fund was established in 2007. Prior to 2007, IT capital purchases were in the General Fund, the Equipment, Vehicle, Facilities Replacement Fund, and the Enterprise Funds. The creation of this fund allowed for the centralization of all IT capital purchases and consolidation of IT capital planning. Since annual savings remain in the fund for future purchases, the fund provides flexibility in responding to the rapid pace of change in the IT industry. Decisions can be made to delay or reprioritize purchases to respond to changes in hardware and software availability and upcoming enhancements.

SOURCE OF FUNDS

The principal source of revenue in this fund is property tax levy and transfers from the enterprise funds. Property tax is levied directly in the IT Capital Fund. Transfers from the other enterprise funds are fund equipment used by the those funds.

USE OF FUNDS

Expenditures are for major hardware and software capital purchases. The City prepares a five-year IT capital plan. Detailed plans are prepared for the first two years; the next three years look at major systems needs identified for each City department but at a less detailed level due to the rapid pace of change in available technology. In 2016 and 2017, major replacements of IT infrastructure were consolidated into one year and financed through a capital lease maturing in 2019. This allowed the City to implement equipment that is most effectively compatible throughout the system.

TRANSFERS

The Enterprise Fund transfers are proposed to be consistent with the historical level of funding in those areas. The Enterprise Fund transfer would fund the portion of IT capital used by those funds.

FUND BALANCE

The City's policies call for a pay-as-you-go strategy for supporting capital spending without use of debt whenever feasible. The City strives to pay cash for capital projects that can be anticipated and planned for in advance of purchase. Therefore, the City's fund balance levels fluctuate, in part, based on capital project plans.

The plan maintains fund balance in the fund at a level sufficient to provide adequate working capital for current expenditure needs and to provide for future capital needs.

Information Technology Capital Equipment Fund

Five-Year Financial Plan

	Actuals		2022 Budget			2023 Budget		Projected			
	2020	2021	Original	Amended	Estimate		% Chg	2024	2025	2026	2027
SOURCE OF FUNDS:											
Property Taxes											
IT Capital Tax Levy	324,000	334,000	344,000	344,000	344,000	412,800	20 %	495,400	554,800	621,400	696,000
Delinquent & Other	35,425	(513)	—	—	—	—	— %	—	—	—	—
Net Collections	359,425	333,487	344,000	344,000	344,000	412,800	20 %	495,400	554,800	621,400	696,000
Interest	8,967	8,184	6,000	6,000	6,000	20,200	237 %	6,000	—	(1,900)	(1,000)
Transfers from other funds:											
Water & Sewer	94,808	131,538	191,890	191,890	191,890	420,820	119 %	698,250	456,780	290,600	275,990
TOTAL SOURCE OF FUNDS	463,200	480,967	541,890	541,890	541,890	853,820	58 %	1,589,650	1,011,580	910,100	970,990
USE OF FUNDS:											
Community Development	23,793	—	18,000	18,000	18,000	30,000	67 %	—	—	15,000	—
Document Imaging	—	2,200	—	—	—	—	— %	—	12,700	—	12,700
ERP System Development	—	8,000	—	—	—	215,000	— %	1,315,000	15,000	15,000	15,000
Fire	—	22,200	44,300	44,300	44,300	24,900	(44) %	27,300	36,900	27,300	44,900
GIS	—	5,000	25,000	25,000	25,000	—	(100) %	5,000	—	—	—
IT Infrastructure	247,197	162,000	178,100	178,100	178,100	555,600	212 %	427,100	685,600	382,100	401,600
Mobile Command	16,848	4,000	—	—	—	—	— %	—	—	—	—
PC Computers	77,711	154,925	228,200	228,200	228,200	226,800	(1) %	293,400	275,300	238,400	230,000
Police	70,962	20,900	70,800	70,800	70,800	52,500	(26) %	49,200	46,000	49,200	46,000
Recreation	13,062	—	50,000	50,000	50,000	50,000	— %	23,000	—	4,000	—
Security Systems	93,851	41,000	90,000	90,000	90,000	60,000	(33) %	30,000	32,000	50,000	5,000
Software Development	3,855	4,500	5,000	5,000	5,000	5,000	— %	5,000	5,000	5,000	5,000
City-wide	—	—	—	—	—	47,000	— %	47,000	47,000	—	—
TOTAL USE OF FUNDS	547,279	424,725	709,400	709,400	709,400	1,266,800	79 %	2,222,000	1,155,500	786,000	760,200
NET DIFFERENCE	(84,079)	56,242	(167,510)	(167,510)	(167,510)	(412,980)	(79) %	(632,350)	(143,920)	124,100	210,790
Beginning Fund Balance	1,196,358	1,112,279	1,168,521	1,168,521	1,168,521	1,001,011		588,031	(44,319)	(188,239)	(64,139)
Ending Fund Balance	1,112,279	1,168,521	1,001,011	1,001,011	1,001,011	588,031		(44,319)	(188,239)	(64,139)	146,651

Infrastructure Trust Fund

Financial Plan Year 2023

FUND DESCRIPTION

The Infrastructure Trust Fund (ITF) is a capital projects fund used to account for property tax revenues and expenditures associated with the infrastructure replacement costs for the City.

BACKGROUND

In 1996, the City began to levy a property tax to fund future replacement of infrastructure. The goal was to achieve a pay-as-you-go strategy for the City contribution toward infrastructure projects, primarily streets and parks, with individual property owners also sharing in the cost through special assessments.

The ITF levy is supplemented by Municipal State Aid for Street (MSAS) revenue the City receives from the State of Minnesota from the State gas tax. The ITF budget combines the MSAS funds with the ITF levy to present a combined funding plan for infrastructure replacement costs.

The City has approximately 225 miles of streets to maintain. A Pavement Management Program (PMP) was initiated in about 1990 to provide an objective technical method of evaluating and cataloging the condition of streets. In 2017, the City automated this process using a contractor to provide a more consistent analysis. All City streets are rated every three years, with the most recent rating occurring in 2020. This rating value or Pavement Condition Index (PCI) is then used to assist staff in formulating the recommended approach to rebuilding or maintaining streets.

Each year, City staff works to determine its final recommendation for the scope of the next year's projects. The staff then recommends what type of maintenance should be done to each street. Staff uses the PCI rating in conjunction with a number of other criteria (e.g., age of the street, traffic volume, water main conditions) to make this determination. Around 80 percent of the streets within Burnsville were constructed during the 1960s, 1970s and 1980s (about 180 miles out of the 225 total miles of streets). Bituminous streets have an expected life of 30 to 50 years depending on the soils, initial construction materials, and the maintenance that is done to them. A poorly constructed street will not last 30 years even with great maintenance. A well-constructed street can be made to last longer with the proper maintenance procedure at the correct time, which is the overarching goal of the PMP.

As noted above, the majority of the streets in the City were constructed in three decades. This means that the majority of streets will reach the end of their useful life in a similar time span. This is a problem that the PMP also attempts to address. The City has reconstructed approximately 118 miles of streets and has rehabilitated approximately 39 miles since the program began in 1990. At the present rate of reconstruction and rehabilitation, approximately five miles per year and 1 1/2 miles per year, respectively; the City has seen a general improvement of the overall pavement quality, which were less than desirable several years ago. The addition of the maintenance overlay program and end of season maintenance paving, in addition to completing street reclamation projects in place of more costly street reconstruction projects, have all played a role in overall improvement of pavement quality. Staff will continue to use the best approach possible to extend the life of existing streets and to reconstruct and rehabilitate as many miles as possible annually.

SOURCE OF FUNDS

The principal sources of revenue are ITF property tax levy, MSAS funds, and interest earned on cash balances in the fund. The annual levy for 2023 is set at \$2.3 million. This fund also includes the City's annual MSAS allotment, budgeted for \$2.37 million in 2023, a increase of \$281,000 from the 2022 budget.

USE OF FUNDS

Expenditures are for infrastructure replacement for transportation and parks. The CIP includes the detail of projects which are scheduled to have funding from the ITF tax levy and MSAS.

TRANSFERS

Transfers annually to the Street Maintenance Fund are planned to fund the additional crack sealing costs of the maintenance overlay program implemented in 2014. Debt service for bonds issued in 2010 to fund the City's share of street projects are included as transfers from this fund to the Debt Service Fund.

FUND BALANCE

The fund balance will fluctuate as the timing of revenues and expenditures can vary on large projects and may cross fiscal years. Fund balance is used to even out the large swings in expenditures to most efficiently schedule projects that vary in size.

Infrastructure Trust Fund

Five-Year Financial Plan

Actuals			2022 Budget			2023 Budget		Projected			
	2020	2021	Original	Amended	Estimate		% Chg	2024	2025	2026	2027
SOURCE OF FUNDS:											
Property Taxes											
ITF Property Tax Levy	3,028,387	3,151,800	3,246,354	3,246,354	3,246,354	2,343,745	(28)%	2,694,057	3,047,379	3,403,800	3,505,900
Delinquent & Other	16,637	373	—	—	—	—	—%	—	—	—	—
Net Collections	3,045,024	3,152,173	3,246,354	3,246,354	3,246,354	2,343,745	(28)%	2,694,057	3,047,379	3,403,800	3,505,900
MSAS Funding	1,799,424	230,277	2,094,000	2,157,771	2,579,657	2,375,600	13 %	2,375,600	2,375,600	2,375,600	2,375,600
Interest	29,607	17,707	33,600	33,600	33,600	78,000	132 %	25,800	20,100	24,900	18,100
Bond Proceeds	—	—	—	2,700,000	2,700,000	—	—%	—	—	—	—
TOTAL SOURCE OF FUNDS	4,874,055	3,400,157	5,373,954	8,137,725	8,559,611	4,797,345	(11)%	5,095,457	5,443,079	5,804,300	5,899,600
USE OF FUNDS:											
Capital Improvements	5,493,247	3,645,010	4,999,661	4,999,661	6,385,184	7,457,998	49 %	6,805,171	5,005,340	7,218,902	5,841,835
Transfers to Other Funds											
Parks Capital Fund	—	25,000	—	—	—	—	—%	—	—	—	—
Street Maintenance Fund	25,000	—	25,000	25,000	25,000	25,000	—%	25,000	25,000	25,000	25,000
Debt Service Funds	—	311,217	—	—	—	—	—%	—	—	—	—
TOTAL USE OF FUNDS	5,518,247	3,981,227	5,024,661	5,024,661	6,410,184	7,482,998	49 %	6,830,171	5,030,340	7,243,902	5,866,835
NET DIFFERENCE	(644,192)	(581,070)	349,293	3,113,064	2,149,427	(2,685,653)	(869)%	(1,734,714)	412,739	(1,439,602)	32,765
Beginning Fund Balance	2,718,329	2,074,137	1,493,067	1,493,067	1,493,067	3,642,494		956,841	(777,873)	(365,134)	(1,804,736)
Ending Fund Balance	2,074,137	1,493,067	1,842,360	4,606,131	3,642,494	956,841		(777,873)	(365,134)	(1,804,736)	(1,771,971)
Beginning Fund Balance (MSA)			3,340,994	3,340,994	3,340,994	3,340,994	—%	3,340,994	3,340,994	3,340,994	3,340,994
MSA Allocation			2,094,000	2,157,771	2,579,657	2,375,600	16%	2,375,600	2,375,600	2,375,600	2,375,600
MSA Expenditures			2,094,000	2,157,771	2,579,657	2,375,600	13%	2,375,600	2,375,600	2,375,600	2,375,600
Ending Fund Balance (MSA)		3,340,994	3,340,994	3,340,994	3,340,994	3,340,994	—%	3,340,994	3,340,994	3,340,994	3,340,994
Ending Fund Balance (ITF + MSA)	2,074,137	4,834,061	5,183,354	7,947,125	6,983,488	4,297,835	(48)%	2,563,121	2,975,859	1,536,258	1,569,022

Street Maintenance Fund

Financial Plan Year 2023

FUND DESCRIPTION

The Street Maintenance Fund is a capital projects fund used to account for the revenues and expenditures associated with street maintenance projects that extend the life of the existing street system for the City and smaller roadway, right-of-way and traffic control improvements.

BACKGROUND

This fund was set up in 2004 to centralize the financing of major mid-life street maintenance. This provides greater flexibility in funding maintenance and smaller improvement activities for the most effective use of resources. The primary maintenance activities funded are pavement crack sealing, seal coating, and striping. More extensive projects, such as mill and overlay projects that further extend the life of existing streets are funded primarily by the Infrastructure Trust Fund (ITF).

In addition to street maintenance activities, small right-of-way replacements (i.e. sidewalks, small retaining walls, some curb and gutter replacement), and smaller traffic control studies, including any resulting projects are accounted for in this fund. The street rehabilitation projects remain in the Improvement Construction Capital Projects Fund.

SOURCE OF FUNDS

The principal sources of revenues are transfers from the General Fund and Enterprise Funds. The transfer from the General Fund is shown to remain flat from 2021 budgeted amounts and continuing with increases of three and half percent over the next four years in order to account for the expanded use of preventative maintenance to extend the life of other City bituminous assets. Additionally, transfers from the General Fund totaling \$100,000 to \$190,000 annually, are planned from 2024 through 2026 to fund entrance monuments. The amount of transfers in from other funds is evaluated annually based on actual project costs that are incurred in the prior year.

The transfer in from the Enterprise Funds represents an allocation of a portion of the cost of street rehabilitation and major street maintenance work to the utility funds. The life of City streets and the need for maintenance is driven in part by the instability that the installation of utilities in the ground create underneath the street. Therefore, it is reasonable that the utilities contribute toward the cost of maintaining the street surface. When major capital projects are completed on a street, the utility funds pay for the cost of the utility work completed as part of the street project.

Annual transfers in from the ITF are scheduled to fund increased costs for crack sealing for the maintenance overlay program.

USE OF FUNDS

Expenditures are for major street maintenance expenses such as seal coating and crack sealing, pavement marking, traffic studies and other work that extends the life of the existing street system.

Currently future years are based on an average year as estimated. The balance in the fund may be used to cover years that are above the average to even out the large swings in expenditures keeping the transfers from other funds even. Increases in crack sealing expenditures have been included to account for the increases due to the maintenance overlay program implemented in the Infrastructure Trust Fund.

FUND BALANCE

The City will maintain fund balance in the Capital Funds at a minimum level sufficient to provide adequate working capital for current expenditure needs. Generally, the City shall strive for a minimum of three months operating cash in these funds.

Street Maintenance Fund

Five-Year Financial Plan

	Actuals		2022 Budget			2023 Budget		Projected			
	2020	2021	Original	Amended	Estimate		% Chg	2024	2025	2026	2027
SOURCE OF FUNDS:											
Misc Refunds / Reimbursements	17,763	15,514	15,000	15,000	15,000	15,000	— %	15,000	15,000	15,000	15,000
Interest	6,836	6,017	5,000	5,000	5,000	15,900	218 %	8,700	8,900	9,200	9,600
Transfers From Other Funds											
General Fund	359,000	372,000	372,000	372,000	372,000	385,000	3 %	396,600	408,500	420,800	433,400
General Fund - Monuments/ Bridge Aesthetic	—	—	—	—	—	—	— %	180,000	190,000	100,000	—
Infrastructure Trust Fund	25,000	25,000	25,000	25,000	25,000	25,000	— %	25,000	25,000	25,000	25,000
Water & Sewer Fund	200,625	200,625	200,625	200,625	200,625	200,625	— %	206,600	212,800	219,200	225,800
Storm Sewer	60,825	60,825	60,825	60,825	60,825	60,825	— %	62,600	64,500	66,400	68,400
Total Source of Funds	670,049	679,981	678,450	678,450	678,450	702,350	4 %	894,500	924,700	855,600	777,200
USE OF FUNDS:											
Roadway Preventative Maintenance	482,502	569,110	490,000	490,000	490,000	497,500	2 %	512,400	527,800	543,600	559,900
Pavement Marking	120,871	—	95,000	95,000	95,000	95,000	— %	97,900	100,800	103,800	106,900
Right of Way Maintenance	25,965	—	80,000	80,000	80,000	80,000	— %	82,400	84,900	87,400	90,000
Monuments	—	—	—	—	—	—	— %	180,000	190,000	100,000	—
Other	—	—	15,000	15,000	15,000	15,000	— %	140,500	144,700	149,000	153,500
Total Use of Funds	629,338	569,110	680,000	680,000	680,000	687,500	1 %	1,013,200	1,048,200	983,800	910,300
NET DIFFERENCE	40,711	110,871	(1,550)	(1,550)	(1,550)	14,850	(1,058)%	(118,700)	(123,500)	(128,200)	(133,100)
Beginning Fund Balance	531,308	572,019	682,890	682,890	682,890	681,340		696,190	577,490	453,990	325,790
Ending Fund Balance	572,019	682,890	681,340	681,340	681,340	696,190		577,490	453,990	325,790	192,690

Improvement Construction Fund

Financial Plan Year 2023

FUND DESCRIPTION

The Improvement Construction Fund is a capital projects fund used to account for the revenues and expenditures associated with improvement construction projects for the City.

BACKGROUND

This fund accounts for the receipt and disbursement of bond proceeds or other sources obtained to finance construction of improvements to the City's infrastructure. Projects that are assessed wholly or in part to the benefited property owners and/or have general tax levy funding are generally bonded.

SOURCE OF FUNDS

Major funding sources for improvement construction projects include special assessments, bond proceeds, and intergovernmental revenue. The bonds are then repaid in the Debt Service Funds using the special assessment and/or tax levy revenue. Intergovernmental revenue consists of County, State, and Federal funding for shared roads and various grants or other shared costs. Each improvement project may have numerous funding sources as identified in the Capital Improvements Plan (CIP).

USE OF FUNDS AND FUND BALANCE

The principal use of this fund is to support improvement construction projects related to the City's infrastructure. The City prepares a five-year CIP to plan and prioritize these improvement projects. Each individual project also goes through Council approval prior to beginning the project.

The Improvement Construction Fund operates on a zero balance basis. Each project has revenues balancing expenditures. The fund may operate with short-term negative or positive fund balance due to timing of receipt of revenues and expenditures.

Detailed plans can be found in the CIP in the capital section of this document.

Improvement Construction Fund

Five-Year Financial Plan

	Actuals		2022 Budget			2023		Projected			
	2020	2021	Original	Amended	Estimate		% Chg	2024	2025	2026	2027
SOURCE OF FUNDS:											
Special Assessments	336,500	347,235	1,493,201	1,493,201	1,493,201	1,432,827	(4)%	1,710,655	913,799	1,285,446	643,688
Intergovernmental											
Dakota County	1,236,340	2,841,468	600,000	600,000	600,000	—	(100)%	1,000,000	—	1,600,000	—
MN DOT	182,264		—	—	—	—	—%	3,500,000	—	—	—
Federal	—		2,632,000	2,632,000	2,632,000	—	(100)%	—	—	25,000,000	—
Other Intergovernmental	24,633		415,000	415,000	415,000	415,000	—%	415,000	415,000	415,000	415,000
Bond Proceeds:											
Improvement Bonds	1,327,351	—	—	558,818	558,818	—	—%	—	—	—	—
Interest Income	(16,689)	(26,098)	—	—	—	(41,900)	—%	—	—	—	—
Other/Land Sales	37,037		—	—	—	—	—%	—	—	—	—
Transfers From Other Funds											
General Fund - Bridge Aesthetic	—		—	—	—	—	—%	—	—	350,000	—
Total Source of Funds	3,127,436	3,162,605	5,140,201	5,699,019	5,699,019	1,805,927	(65)%	6,625,655	1,328,799	28,650,446	1,058,688
USE OF FUNDS:											
Capital Improvements	2,972,420	3,721,423	5,140,201	5,140,201	5,140,201	1,805,927	(65)%	6,625,655	1,328,799	28,650,446	1,058,688
Other Expenses	9,832	—	—	—	—	—	—%	—	—	—	—
Total Use of Funds	2,982,252	3,721,423	5,140,201	5,140,201	5,140,201	1,805,927	(65)%	6,625,655	1,328,799	28,650,446	1,058,688
NET DIFFERENCE	145,184	(558,818)	—	558,818	558,818	—	—%	—	—	—	—
Beginning Fund Balance	(213,636)	(68,452)	(627,270)	(627,270)	(627,270)	—		—	—	—	—
Ending Fund Balance*	(68,452)	(627,270)	(627,270)	(68,452)	(68,452)	—		—	—	—	—

Note: The Improvement Construction Fund operates on a zero balance basis. Each project has revenues balancing expenditures.

The fund may operate with short term negative or positive fund balance due to timing of receipt of revenues and expenditures at year end.

* Negative Fund Balance at the end of 2021 will be offset by deferred special assessments collections in future years.



City of Burnsville 2023 Budget

Five-Year Financial Plan

G.O. Debt Funds

Debt service funds account for the accumulation of resources for the payment of general long-term debt principal and interest. The City maintains individual debt service funds for each bond issue. The City has established annual financial plans for all general obligation bond funds and certificate of indebtedness funds which is shown in total as the G.O. Debt Funds. The Debt Funds use the modified accrual basis for both financial statement and budgeting purposes.

General Obligation Debt Funds

Financial Plan Year 2023

FUND DESCRIPTION

The General Obligation Debt Funds account for the payment of general obligation bonds, certificates of indebtedness, lease revenue bonds, and improvement bonds. A separate debt service fund is established for each bond issue.

BACKGROUND

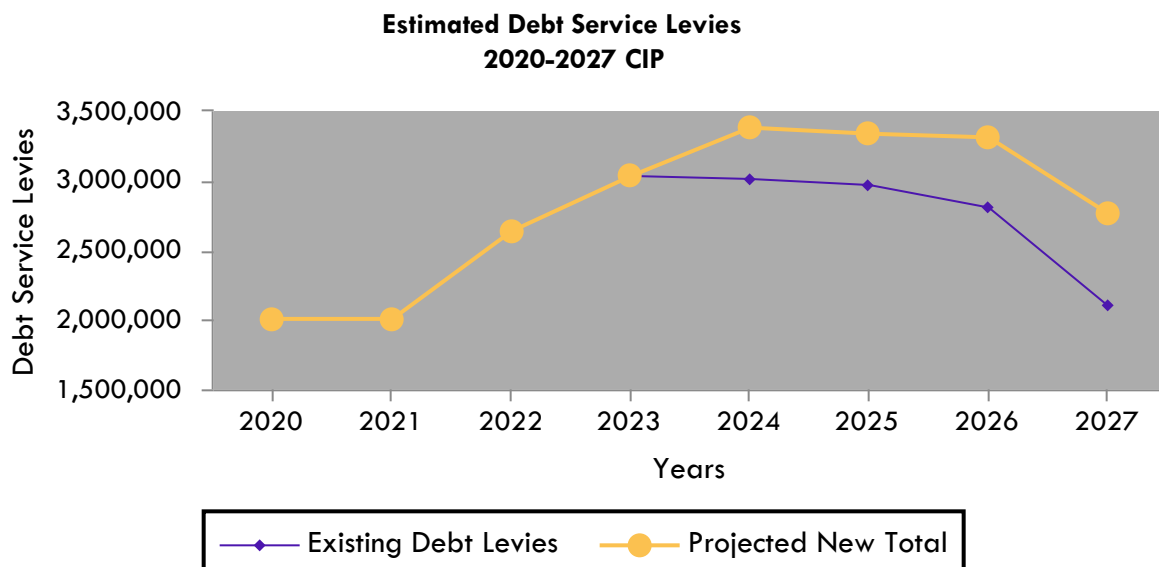
General obligations bonds are secured by the full faith and credit of the City. The City has the authority to levy property taxes for repayment of these bonds.

For this plan, the amounts projected in the Capital Improvement Program (CIP) are assumed to be funded by General Obligation Improvement Bonds. The proposed debt structure is consistent with the City's debt management policies. Interest rates are estimated conservatively.

SOURCE OF FUNDS

The principal sources of revenue are property taxes (i.e. debt service levies), special assessments, and interest earned on cash balances in the funds. Other sources of revenue include transfers from other funds, including franchise fees transferred from the Facilities to pay the Phase I and Phase II facilities plan improvements.

The following graph shows the amount of existing and projected debt service levies for the next five years. The increase in 2022 through 2024 is due to the increase in scheduled debt payments and corresponding debt levies for the Ames Center tax abatement bonds in those years. The existing debt levy on the graph represents the total levy that will be needed to fund the ad valorem bonding currently outstanding. Future bonding included in the CIP for facilities, assessment, and other improvement projects may require a debt levy. Planned facility improvements included in the CIP may also be funded through franchise fees collected in the Facilities Capital Projects Fund. Cash reserves and existing debt are reviewed annually for refunding opportunities that further reduces debt service requirements.



The following chart shows the amount of existing debt service levies by individual bond issue for the next five years.

Existing Debt Levies by Bond Issue								
Year				Budget	Projected			
	2020	2021	2022	2023	2024	2025	2026	2027
Bond Issue:								
2012A GO Tax Increment (CR 5 & TH 13)	\$ 315,000	\$ 314,790	\$ 314,475	\$ 314,055	\$ 308,280	\$ 307,755	\$ 202,125	\$ 203,490
2015B GO Tax Abatement Refunding (Ref 2008A)	200,944	200,104	199,264	664,524	1,778,949	1,740,034	1,674,274	972,499
2016A GO Tax Abatement Refunding (Ref 2008A)	1,125,950	1,125,436	1,615,945	1,135,260	—	—	—	—
2018A GO Tax Abatement (Ice Center Roof and Ref 2010A)	364,813	366,377	509,061	508,925	512,594	511,075	518,490	510,720
2022A GO Improvement Bonds	—	—	—	412,293	413,585	410,901	412,942	414,196
Total	2,006,707	2,006,707	2,638,745	3,035,057	3,013,408	2,969,765	2,807,831	2,100,905

TRANSFERS

Transfers are shown from the General Fund, the Infrastructure Trust Fund, and the Facilities Fund to pay debt service. Transfers from funds are dependent on project origination and planned funding in the CIP.

USE OF FUNDS AND FUND BALANCE

According to State Statute, proceeds from the debt service levies and fund balance can only be used for redemption of debt. Additional information is available in the Existing and Projected Debt Analysis Schedule presented in the Capital and Debt Section.

General Obligation Debt Funds

Five-Year Financial Plan

Actuals			2022 Budget			2023 Budget		Projected					
2020	2021		Original	Amended	Estimate		% Chg	2024	2025	2026	2027		
SOURCE OF FUNDS:													
Operating:													
Property Taxes													
Tax Levy	2,006,707	2,006,707	2,638,745	2,638,745	2,638,745	3,035,057	15 %	3,382,684	3,339,041	3,312,508	2,765,602		
Delinquent & Other	(15,408)	2,073	—	—	—	—	—%	—	—	—	—		
Property Taxes	1,991,299	2,008,780	2,638,745	2,638,745	2,638,745	3,035,057	15 %	3,382,684	3,339,041	3,312,508	2,765,602		
Special Assessments	1,579,758	1,360,893	1,061,150	1,061,150	1,162,433	1,041,552	(2)%	988,799	887,619	818,020	741,173		
Intergovernmental	31,488	—	—	—	—	—	—%	—	—	—	—		
Investment Income	59,121	45,942	50,345	50,345	50,345	60,076	19 %	49,081	44,237	41,168	37,622		
Total Operating Sources	3,661,666	3,415,615	3,750,240	3,750,240	3,851,523	4,136,685	10 %	4,420,564	4,270,897	4,171,696	3,544,397		
Non-Operating:													
Bond Proceeds*	1,465,535	—	—	—	—	—	—%	—	—	—	—		
Transfers From Other Funds													
General Fund - Ice Center	140,000	140,000	—	—	—	—	—%	—	—	—	—		
Facilities Fund - Phase I (Police/City Hall)	809,340	808,140	808,840	808,840	808,840	808,840	—%	810,040	810,240	809,440	807,640		
Facilities Fund - Phase II (Fire Station 1)	—	1,224,000	1,047,565	1,047,565	1,047,565	1,049,365	—%	1,050,165	1,049,965	1,048,765	1,046,565		
Facilities Fund - Phase III (Fire Station 2 and City Hall)	—	—	—	—	—	—	—%	—	1,999,300	1,999,300	1,999,300		
Infrastructure Trust Fund	—	311,217	—	—	—	—	—%	—	—	—	—		
Total Non-Operating Sources	2,414,875	2,483,357	1,856,405	1,856,405	1,856,405	1,858,205	—%	1,860,205	3,859,505	3,857,505	3,853,505		
TOTAL SOURCE OF FUNDS			6,076,541	5,898,972	5,606,645	5,606,645	5,707,928	5,994,890	7 %	6,280,769	8,130,402	8,029,201	7,397,902
USE OF FUNDS:													
Debt Service:													
Bond Payment - Scheduled			5,875,000	4,560,000	4,700,000	4,700,000	4,700,000	4,765,000	1 %	5,365,249	6,038,948	6,143,324	5,275,112
Interest Expense	1,080,614	1,514,997	1,321,828	1,321,828	1,321,828	1,351,726	2 %	1,379,955	2,378,343	2,220,470	2,059,586		
Fiscal Agent Fees	18,795	19,262	8,014	8,014	8,014	20,000	150 %	20,000	20,000	20,000	20,000		
TOTAL USE OF FUNDS			6,974,409	6,094,259	6,029,842	6,029,842	6,029,842	6,136,726	2 %	6,765,204	8,437,291	8,383,794	7,354,698
NET DIFFERENCE			(897,868)	(195,287)	(423,197)	(423,197)	(321,914)	(141,836)	(66)%	(484,435)	(306,889)	(354,593)	43,204
Beginning Fund Balance	6,465,044	5,567,176	5,371,889	5,371,889	5,371,889	5,049,975		4,908,139	4,423,704	4,116,815	3,762,222		
Ending Fund Balance	5,567,176	5,371,889	4,948,692	4,948,692	5,049,975	4,908,139		4,423,704	4,116,815	3,762,222	3,805,426		



City of Burnsville 2023 Budget

Five-Year Financial Plan

Enterprise Funds

Enterprise Funds account for business-type activities. These activities provide services where most of the costs are recovered through user fees and charges. The City has seven Enterprise Funds. The accrual basis of accounting is used by the Enterprise Funds for financial statement purposes. For budget purposes the funds use the accrual basis except for capital assets and debt payments which are budgeted on a modified accrual basis within each finance plan. Depreciation is noted at the bottom of the finance plans.

- **Water and Sewer Fund** - receives its revenues from charges to all property owners to provide water and sanitary sewer utilities, fund operations and maintenance and capital improvements. (major fund)
- **Storm Water Fund** - receives its revenues from charges to all property owners to fund water quality projects, operations and maintenance, and capital improvements. (major fund)
- **Ice Center Fund** - operates the City of Burnsville Ice Center which has two indoor sheets of ice.
- **Golf Course Fund** - accounts for the Birnamwood Golf Course, a nine-hole course operation supported by user fees.
- **Street Lighting Fund** - provides for the annual operations and maintenance of existing streetlights.
- **Ames Center Fund** - reflects the operation of the City's performing arts center. (major fund)

Water and Sewer Fund

Financial Plan Year 2023

FUND DESCRIPTION

The Water and Sewer Fund was established for the accounting for costs of providing water and sewer services to residents and businesses.

BACKGROUND

This fund was created in 1960 with the original development of the operation of a municipal water and sewer system. Services include water treatment and distribution, collection and transmission of wastewater, and the treatment of wastewater completed by the Metropolitan Council Environmental Services (MCES). The City operates a ground water treatment plant and added the operation of a surface water treatment facility in 2009. The source of the surface water is from an active private limestone quarry in Burnsville that was previously pumped into the Minnesota River by the owner of the quarry. The newer portion of the water treatment plant treats the surface water for potable water supply.

Billings to customers are based on actual water usage that is metered for each property. An annual review of rates is completed to ensure financial stability of the utility. Over the past several years, the City experienced changing capital improvement needs. To address ongoing changes in the utilities, a formal rate study took place in 2020 and the resulting new rates were implemented in 2021. The study analyzed the rate system structure to determine the appropriate base rate (fixed) and usage rate (variable due to usage fluctuations) to adequately provide resources for the continued sustainable operation of the utilities. Water utility revenue is a function of weather, consumer habits, and base charges.

A portion of the fees collected in this fund supports system infrastructure replacement. Significant capital improvements projected in this plan warrant borrowing for a share of the capital costs. Bonding for capital expenditures helps to maintain a stable rate structure by avoiding the significant spikes for large capital expenditures and supports sound cash management.

Utility bills are generated on a monthly basis to encourage water conservation. Monthly bills notify customers of their water usage each month, assisting with a better understanding of water usage and leak detection. Payments are received by check, electronic automatic withdrawal through bank drafting, bank transfer, or credit card payments, through an interactive voice response (IVR), or through an online credit card or bank transfer option. Unpaid bills are the responsibility of the property owner and are certified to the property taxes twice a year in the spring and fall of each year. Customers also have the option of opting out of a paper bill mailed each month to instead receive an e-mail indicating their bill is ready for viewing online. In early 2021, the City implemented a customer portal with a direct link to the online bill pay system. This online tool allow customers to monitor their usage and receive alerts if usage abnormalities are occurring as well as pay their bills online.

SOURCE OF FUNDS

The primary source of funding is user charges based on a property's water usage. Minnesota Statutes require public water suppliers serving more than 1,000 to adopt a water rate structure that encourages water conservation. The City's rate structure used for water billing includes a three-tiered rate system for all customers. The top tier is designed to affect high water users.

The study looked at the fixed and variable costs of the funds. Fixed costs are defined as those the City will incur regardless of water used. This includes utility billing, administrative overhead, and personnel expenses. These fixed

costs should be paid for with the Base Fee/Meter Charge and the study recommended setting fixed charges for water and sewer to cover 100% of the fixed costs of the system to provide revenue stability to the funds in the future. An adjusted monthly meter charge, based on meter size and actual replacement cost, was recommended to replace the prior base and meter fees for the water system fixed charges. Additionally, a single base charge was recommended for the sanitary sewer fixed charges.

The study also examined existing water usage charges to see if existing tier breaks were appropriate. Recommendations for new tier structures for both residential and commercial accounts were proposed to promote conservation. Tiers were eliminated from the irrigation accounts since that usage is not considered essential and a single snow making rate was proposed.

For residential users, the first tier rate is charged for the first 5,000 gallons used each month. A second tier surcharge of 25 percent is added for water used up to 15,000 gallons and a third tier surcharge of an additional 25 percent is added for usage over 15,000 per month. For commercial users, the base rate is charged for the first 15,000 gallons used each month. Again a 25 percent surcharge will be added for usage up to 105,000 gallons and another 25 percent surcharge for usage over 105,000 gallons each month.

The study also proposed the City combine previously charged city and metro sewer rates into a single sewer consumption rate.

Other sources of funds include connection charges, penalties, and interest. Charges collected directly offset the costs of providing services.

A rate increase for water and sewer service in 2023 has been proposed at 2.5 percent and 5.5 percent, respectively. Updated rates are included in the 2023 fees and charges schedule. These rates cover inflation, infrastructure replacement, increased MCES costs, rising electric charges, growing cost for water treatment chemicals, and the implementation of a long-term meter replacement program. MCES costs are projected to increase by 8.08 percent in 2023, following an increase of 11.13 percent in 2022. Increases of 5.0 percent are projected in the plan over the next several years.

Overall rate increases have remained steady over the last several years. Future rate increases for water and sewer rates are expected to remain stable from 3.0 to 5.0 percent. In the mid-2000's, increases did not fund increased costs or inflation in most years. The Fund's cash balance continue on a downward trend in future years. This is a planned draw down of fund balance and is based on the rate study conducted in 2020 and updated in 2022. Proposed rate increases over the next several years are related to increasing costs and funding a more aggressive capital replacement program, including utility replacement concurrent with road improvements, and significant technology upgrades. The updated financial plan for the Water and Sewer Fund assumes that the City will issue debt on costs related to the infrastructure replacement. This is to alleviate the consistent drain on cash balances, to assist with maintaining sound financial health to support the long-term needs of the fund, and to avoid what would otherwise need to be significantly greater annual rate increases. Estimated revenues for 2023 are based on an average year. Revenues for 2022 are expected to be about the same as budgeted amounts.

USE OF FUNDS

Expenses from this fund are used for operation and maintenance, debt service, capital improvements, and infrastructure replacement relating specifically to the operation of water and sewer services. This includes all direct and indirect overhead costs incurred from operating a water and sewer enterprise.

A five-year CIP is used by the City to project capital improvement and infrastructure replacement needs. The improvements scheduled include on-going programs of water main replacement, sewer rehabilitation, well

rehabilitation, and other scheduled improvements. The detail on specific projects is included in the CIP. Many water and sewer system components (some of which are thirty to forty years old) have not had the major renovations necessary to keep them in long-term serviceable condition. These include the water storage facilities, major trunk water lines, major trunk sanitary sewer lines, and sanitary sewer lift stations.

Major Capital Initiatives

The CIP includes an aggressive approach to reconstruction and rehabilitation. Water and sewer infrastructure replacement or rehabilitation occurs as a street is replaced. In 2019, the City implemented a major technology improvement by upgrading its SCADA system, which is utilized to monitor sewer and water assets as well as providing alarms when something is not normal within the sewer and water system. This upgrade provides more redundancy and allows for the use of today's portable communication devices, making the system more effective.

As noted above stepped-up infrastructure needs will have financial planning impacts with the use of bonding as a financing tool, and ultimately may have rate impacts. Rate stability will be closely monitored as well as maintaining a strong long-term cash balance within the fund.

DEBT

A portion of the rates charged pays for debt that has been incurred on capital portions of the utility systems.

TRANSFERS

Transfers of funds from the water and sewer fund are currently limited to reimbursing other City funds for specific expenditure allocations, or capital project expenditures. The Water and Sewer Fund is not transferring any monies not related to its services.

NET ASSETS

For the Enterprise Funds, the City also strives to maintain working capital cash balances at a minimum equal to three months working capital plus an amount needed to fund future capital projects as identified in the CIP. Bonding for large projects and judicious use of net assets within funds can be used to moderate fluctuations in capital projects and infrastructure maintenance expenses.

Water & Sewer Fund

Five-Year Financial Plan

	Actuals		2022 Budget			2023 Budget		Projected			
	2020	2021	Original	Amended	Estimate		% Chg	2024	2025	2026	2027
SOURCE OF FUNDS:											
Operating:											
Utility Fees - Water	7,031,088	6,375,036	5,408,381	5,408,381	6,663,371	6,739,671	25 %	6,908,163	7,080,867	7,257,889	7,439,336
Utility Fees - Sewer	6,568,630	6,364,290	6,545,439	6,545,439	6,555,454	6,914,326	6 %	7,398,329	7,916,212	8,470,347	9,063,271
Base Charges	1,961,110	1,951,999	2,036,231	2,036,261	2,081,285	2,194,520	8 %	2,348,136	2,512,506	2,688,381	2,876,568
Meter Charges	292,925	2,502,574	2,911,188	2,911,188	2,932,332	3,005,009	3 %	3,080,134	3,157,138	3,236,066	3,316,968
Sales to Other Cities	1,055,418	1,075,527	1,074,432	1,074,432	1,074,432	1,117,409	4 %	1,162,105	1,208,590	1,256,933	1,307,210
Total Operating Sources	16,909,171	18,269,426	17,975,671	17,975,701	19,306,874	19,970,935	11 %	20,896,867	21,875,313	22,909,616	24,003,353
Non-Operating:											
Bond proceeds *	1,157,081	1,337,435	3,544,000	3,544,000	3,815,401	4,450,000	26 %	3,910,500	5,209,000	2,981,000	3,974,000
Investment Income	79,553	58,542	118,451	118,451	131,285	244,800	107 %	106,933	93,856	83,774	70,234
KMM Contract	—	—	1,800,000	1,800,000	—	—	(100)%	179,326	179,326	179,326	179,326
Connection Charges	82,509	1,040,049	200,000	200,000	778,142	671,072	236 %	242,692	123,450	123,450	123,450
Other	164,886	198,307	177,138	177,138	177,138	132,059	(25)%	175,000	175,000	175,000	175,000
Total Non-Op Sources	1,484,029	2,634,333	5,839,589	5,839,589	4,901,966	5,497,931	(6)%	4,614,451	5,780,632	3,542,550	4,522,010
TOTAL SOURCE OF FUNDS	18,393,200	20,903,759	23,815,260	23,815,290	24,208,840	25,468,866	7 %	25,511,318	27,655,945	26,452,166	28,525,363
USE OF FUNDS:											
Personnel Services	4,162,088	4,424,389	4,753,168	4,753,168	4,774,668	5,465,805	15 %	5,684,437	5,911,814	6,148,287	6,394,218
Current Expenses	3,863,254	4,123,306	4,461,750	4,461,750	4,369,945	4,702,740	5 %	4,843,822	4,989,137	5,138,811	5,292,975
MCES	4,898,807	4,759,068	5,293,572	5,293,572	5,293,572	5,720,376	8 %	6,006,395	6,306,715	6,622,051	6,953,154
Total Operating Uses	12,924,149	13,306,763	14,508,490	14,508,490	14,438,185	15,888,921	10 %	16,534,654	17,207,666	17,909,149	18,640,347
Non-Operating:											
Water & Sewer System Mgmt	—	—	3,026,000	3,026,000	3,026,000	2,819,750	(7)%	1,567,500	3,187,500	1,921,500	2,865,000
Street Projects & Rehab	—	—	1,592,500	1,592,500	1,592,500	2,528,000	59 %	3,910,500	2,709,000	2,481,000	2,974,000
GWTP/SWTP	—	—	240,000	240,000	320,000	—	(100)%	—	280,000	900,000	—
Projects from Prior Year(s) CIP	—	—	—	3,006,761	3,006,761	—	— %	—	—	—	—
W&S Capital Projects	4,307,404	2,433,030	112,500	112,500	112,500	833,500	641 %	242,500	395,500	337,500	249,500
Subtotal capital improvements	4,307,404	2,433,030	4,971,000	7,977,761	8,057,761	6,181,250	24 %	5,720,500	6,572,000	5,640,000	6,088,500
Debt service pmts (existing)	2,793,577	2,922,110	3,098,598	3,098,598	3,096,947	3,208,218	4 %	3,133,857	2,896,370	2,326,872	2,332,945
Debt service pmts (new)	—	—	332,000	332,000	25,868	25,000	(92)%	414,356	778,478	1,271,880	1,559,076
Subtotal debt	2,793,577	2,922,110	3,430,598	3,430,598	3,122,815	3,233,218	(6)%	3,548,213	3,674,848	3,598,752	3,892,021
Transfers (non-debt)	411,833	442,413	463,915	463,915	463,915	726,835	57 %	1,015,640	1,209,580	658,300	510,790
Total Non-Operating Uses	7,512,814	5,797,553	8,865,513	11,872,274	11,644,491	10,141,303	14 %	10,284,353	11,456,428	9,897,052	10,491,311
TOTAL USE OF FUNDS	20,436,963	19,104,316	23,374,003	26,380,764	26,082,676	26,030,224	11 %	26,819,007	28,664,094	27,806,201	29,131,658
Net change in accruals	678,502	(2,318,820)									
NET DIFFERENCE	(1,365,261)	(519,377)	441,257	(2,565,474)	(1,873,836)	(561,358)	(227)%	(1,307,689)	(1,008,149)	(1,354,035)	(606,295)
Other financial information:											
Year-end Cash Balance	13,647,839	13,128,462	13,569,719	10,562,988	11,254,626	10,693,268		9,385,579	8,377,430	7,023,395	6,417,100
Three months working capital	4,032,390	4,167,822	4,600,751	4,600,751	4,506,229	4,962,244		5,274,627	5,523,024	5,541,550	5,760,790
Capital replacement balance	9,615,449	8,960,640	8,968,968	5,962,237	6,748,397	5,731,024		4,110,952	2,854,406	1,481,845	656,310

* - Bond proceeds includes the PFA loan proceeds issued to fund the meter replacement project. This loan was authorized in 2016, and loan proceeds will be drawn down as project expenses are incurred.

Storm Water Fund

Financial Plan Year 2023

FUND DESCRIPTION

The Storm Water Fund was established for the accounting of costs for providing storm drainage services to the community and for preserving and improving surface water quality in the City's lakes and ponds.

BACKGROUND

This fund was created in 1992 with the creation of a City ordinance establishing the storm drainage utility, which authorized a storm water charge for service. This user charge allocates costs based on the direct proportion of the amount of storm water run-off a property generates. Commercial/Industrial properties that have more impervious surface (pavement, rooftops, etc.) and are larger parcels than residential will pay more for the service.

The emphasis of this fund has drastically changed since its inception. The original concept focused on funding maintenance of the system and preserving water quality. In 1996, rates began to be increased to assist in funding the replacement of an aging system and the financing of major water quality improvement projects.

A comprehensive update of the Water Resources Management Plan (WRMP) was approved in 2002, with a major update in 2008, a minor update in 2014, and another major update in 2021. The WRMP addresses key issues related to water resources facing the City over a 10 to 20 year horizon. The plan is a combination of resource management, regulatory controls, public works management, and water quality goals. Though long-term in focus, the plan has numerous decision points related to recommending capital improvements, ongoing inspections, maintenance, and monitoring activities. All of these decisions have a direct impact on the rates charged for the storm water service. Improvements for water quality standards take many years to fully show results. The improvements need to be completed in the early years of the plan to achieve the desired goals in water quality in future years. The City has achieved success by having two lakes removed from the Minnesota Pollution Control Agency's (MPCA) impaired water body list and has addressed many past flooding issues.

SOURCE OF FUNDS

The rate charged for the user charge fees is based on a property's land use and size. The land use is expressed in terms of a concept called Residential Equivalent Units (REU). A single family dwelling is charged for one REU. Other parcels such as commercial property and apartments are converted to a different number of REUs depending on the acreage of the property and how the land area is being used. Funding from other sources include connection charges and interest.

Based on implementation of the long-range plan a two percent rate increase has been proposed for 2023 to adequately cover inflation and the continued support of the water resources management plan. Inflationary rate increases are projected at two and a half percent for the next few years. The proposed 2023 monthly storm water billing for a single family dwelling is \$7.60. A commercial user located on a one acre parcel will be around \$100 per month.

The following table is a summary of the annual rates:

Storm Water Rates									
Year	Adopted				Budget	Projected			
	2019	2020	2021	2022	2023	2024	2025	2026	2027
Annual Rate per REU	\$83.88	\$84.72	\$86.40	\$89.40	\$91.20	\$93.48	\$95.82	\$98.22	\$100.68
Annual % Increase	0.0%	1.0%	2.0%	3.5%	2.0 %	2.5%	2.5%	2.5%	2.5%

USE OF FUNDS

The storm water charges provide funding for storm drainage maintenance, street sweeping, pond clean-out, water quality work, tree management, and other storm water related functions. Expenditures from this fund are used for operation and maintenance, debt service, capital improvements and infrastructure replacement relating specifically to the storm water system. This includes direct and indirect overhead costs incurred related to the storm water utility. The WRMP assists in developing a projected five-year Capital Improvements Plan (CIP) for prioritizing the capital improvement needs and developing the budget. Spending requirements are requested and reviewed during the annual budget process. For 2023 the plan maintains an aggressive approach to street reconstruction and rehabilitation. Storm water infrastructure replacement, rehabilitation, or extension occurs as a street is replaced.

The Storm Water Fund may also incur additional funding pressure from other areas. The current finance plan does not show any future funding for unforeseen outside mandates or other improvements which may require funding from storm water funds. (e.g., standards imposed on water quality by federal or state agencies)

DEBT

A portion of the rates charged pay for debt that has been incurred on capital portions of the utility systems. With a portion of the user fees dedicated toward funding the replacement of aging infrastructure, the use of debt has been eliminated. New debt is being proposed for the years 2026.

TRANSFERS

Transfers of funds from the storm water fund are currently limited to reimbursing other City funds for specific activities. The Storm Water Fund does not transfer any monies not related to its services.

NET ASSETS

For the Enterprise Funds, the City also strives to maintain working capital cash balances at a minimum equal to three months working capital plus an amount needed to fund future capital projects as identified in the CIP. Bonding for large projects and judicious use of net assets within funds can be used to moderate fluctuations in capital projects and infrastructure maintenance expenses.

Storm Water Fund

Five-Year Financial Plan

	Actuals		2022 Budget			2023 Budget		Projected			
	2020	2021	Original	Amended	Estimate		% Chg	2024	2025	2026	2027
SOURCE OF FUNDS:											
Operating:											
Storm Drainage Utility Fee	4,384,178	4,521,217	4,615,152	4,615,152	4,615,152	4,707,000	2 %	4,824,700	4,945,500	5,069,300	5,196,300
Total Operating Sources	4,384,178	4,521,217	4,615,152	4,615,152	4,615,152	4,707,000	2 %	4,824,700	4,945,500	5,069,300	5,196,300
Non-Operating:											
Bond proceeds	—	—	—	—	—	—	— %	750,000		1,000,000	—
Special Assessments	15,829	14,078	15,000	15,000	15,000	15,000	— %	15,000	10,000	10,000	10,000
Interest	44,566	38,091	45,000	45,000	45,000	120,000	167 %	43,500	44,900	40,100	40,600
Connection Charges	12,996	139,244	30,000	30,000	30,000	30,000	— %	30,000	30,000	30,000	30,000
Other	174,565	192,989	12,800	174,358	174,358	12,800	— %	21,000	23,000	25,000	25,000
Total Non-Operating Sources	247,956	384,402	102,800	264,358	264,358	177,800	73 %	859,500	107,900	1,105,100	105,600
TOTAL SOURCE OF FUNDS	4,632,134	4,905,619	4,717,952	4,879,510	4,879,510	4,884,800	4 %	5,684,200	5,053,400	6,174,400	5,301,900
USE OF FUNDS:											
Operating:											
Personnel Services	1,026,668	1,125,343	1,298,636	1,298,636	1,298,636	1,385,196	7 %	1,440,600	1,498,200	1,558,100	1,620,400
Current Expenses	828,291	890,461	961,343	1,119,697	1,098,288	1,011,496	5 %	1,041,800	1,073,100	1,105,300	1,138,500
Total Operating Uses	1,854,959	2,015,804	2,259,979	2,418,333	2,396,924	2,396,692	6 %	2,482,400	2,571,300	2,663,400	2,758,900
Non-Operating:											
Street Projects & Rehab	—	—	857,000	857,000	857,000	960,000	12 %	913,000	1,022,000	974,000	1,092,000
Storm Water Management	2,998,914	2,813,161	2,022,000	2,022,000	2,022,000	1,017,000	(50)%	2,014,000	1,504,000	2,299,000	1,609,000
Storm Water Capital Equipment	—	—	46,000	90,072	90,072	175,000	280 %	35,000	122,000	—	—
Projects from Prior Year(s) CIP	—	—	—	673,178	673,178	—	— %	—	—	—	—
Subtotal capital improvements	2,998,914	2,813,161	2,925,000	3,642,250	3,642,250	2,152,000	(26)%	2,962,000	2,648,000	3,273,000	2,701,000
Debt service payments (existing)	2,228	—	—	—	—	—	— %	—	—	—	—
Debt service payments (new)	—	—	—	—	—	—	— %	—	72,257	72,257	168,599
Transfers (non-debt)	99,625	97,575	84,625	84,625	84,625	95,955	13 %	99,530	244,500	115,900	71,400
Total Non-Operating Uses	3,100,767	2,910,736	3,009,625	3,726,875	3,726,875	2,247,955	(25)%	3,061,530	2,964,757	3,461,157	2,940,999
TOTAL USE OF FUNDS	4,955,726	4,926,540	5,269,604	6,145,208	6,123,799	4,644,647	(12)%	5,543,930	5,536,057	6,124,557	5,699,899
Net change in accruals	(109,215)	310,920									
NET DIFFERENCE	(432,807)	289,999	(551,652)	(1,265,698)	(1,244,289)	240,153	(1.44)%	140,270	(482,657)	49,843	(397,999)
Other financial information:											
Year-end Cash Balance	5,065,748	5,355,747	4,804,095	4,090,049	4,111,458	4,351,611		4,491,881	4,009,224	4,059,067	3,661,068
Three months working capital	489,203	528,345	586,151	625,740	620,387	623,162		645,483	722,014	712,889	749,725
Capital replacement cash balance	4,576,545	4,827,402	4,217,944	3,464,309	3,491,071	3,728,449		3,846,398	3,287,210	3,346,178	2,911,343

Ice Center Fund

Financial Plan Year 2023

FUND DESCRIPTION

The Ice Center Fund is used to account for the operation, maintenance, and debt service for the City-owned ice arena.

BACKGROUND

This fund was created in 1971 with construction of the first sheet of ice. A second sheet of ice was added in 1985. The debt incurred from building the second sheet of ice was paid off in 2005. The double rink facility operates year round and caters to hockey, figure skating, ice skating lessons, broomball, curling, and a variety of camps, clinics, and schools. Services include the promoting and scheduling of hockey, and figure and pleasure skating for youth and adults. The Ice Center relies on major users for a stable and significant share of ice time rental. Major users include the Burnsville Hockey Club, Minnesota Valley Figure Skating Club, and Burnsville High School. The Ice Center also has a large number of hours for ice rental from adult groups and one of the largest Learn to Skate programs in Minnesota.

Financial challenges for this fund include establishing an acceptable operating cash balance and identifying a source of funds to pay for capital improvements. The Center's ice making plant was replaced in 2010, financed with the issuance of Economic Development Authority (EDA) Lease Revenue Bonds and federal grant funds. The debt does not appear within this fund because of the authority used to issue. As the facility continues to age, the need for additional equipment replacement and other improvements are required to maintain the current level of operations and for safety. The City has been planning for these major capital improvements. Plans for the next five years include a parking lot replacement and other significant improvements. Facility improvements at the Ice Center may be eligible for funding through the Facilities Capital Fund.

SOURCE OF FUNDS

The primary source of funding is user charges for ice rental. Other sources of funds include admissions, lessons, concessions, events, equipment rental, advertising, and interest. Charges collected directly offset the costs of providing services. A review of rates is completed annually to ensure the Ice Center's rates are at or near the top of the market with similar double-rink facilities to ensure financial stability. Ice time is becoming more competitive due to the number of ice rinks in the south metro area. Revenues for the Ice Center have generally been consistent. The Ice Center financial plan will be sufficient for funding of the regular operations capital replacement; however, major capital facility improvements will need to be funded by bonding and GO debt service levy or the Facilities Fund.

USE OF FUNDS

Expenses from this fund are used for operation, maintenance and capital improvements relating specifically to the operation of the Ice Center. The Ice Center is facing significant capital expenditures in the next 10-year period, including flooring, exterior door, bleacher, and ice resurfacers. The Ice Center financial plan calls for funding of the regular operations capital replacement; however, major capital facility improvements will need to be funded by bonding and GO debt service levy or the Facilities Fund.

DEBT

The debt issued by the EDA in 2010 to finance major improvements at the Ice Center in 2010 does not appear in this fund. Payment on the debt will be made from the debt service levy. The General Fund plan includes a transfer to the Debt Service Fund of \$140,000 annually to fund a portion of the debt service of the Ice Center. This approach was part of the 2012 budget strategy. These transfers were completed in 2021. Annual use of fund balance in the General Fund is the planned funding source.

The City issued bonds for the roof replacement in 2019.

TRANSFERS

No transfers are planned for 2023.

NET ASSETS

For the Enterprise Funds, the City strives to maintain working capital cash balances at a minimum equal to three months working capital plus an amount needed to fund future capital projects as identified in the City's CIP. Bonding for large projects and judicious use of net assets within funds can be used to moderate fluctuations in capital projects and infrastructure maintenance expenses.

Ice Center Fund

Five-Year Financial Plan

	Actuals		2022 Budget			2023 Budget		Projected			
	2020	2021	Original	Amended	Estimate	% Chg		2024	2025	2026	2027
SOURCE OF FUNDS:											
Operating:											
Charges for Services	595,520	902,340	1,120,410	1,120,410	1,120,550	1,143,000	2 %	1,177,290	1,212,609	1,248,987	1,286,457
Other	886	616	—	—	—	—	— %	—	—	—	—
Non-Operating:											
Interest	6,904	4,231	100	100	100	17,300	17,200 %	100	100	100	100
Total Non-Operating Sources	6,904	4,231	100	100	100	17,300	17,200 %	100	100	100	100
TOTAL SOURCE OF FUNDS	603,310	907,187	1,120,510	1,120,510	1,120,650	1,160,300	4 %	1,177,390	1,212,709	1,249,087	1,286,557
USE OF FUNDS:											
Operating:											
Personnel Services	646,433	637,094	691,174	691,174	702,814	726,787	5 %	748,591	771,049	794,180	818,005
Current Expenses	291,629	333,825	379,382	379,382	354,200	367,100	(3)%	378,113	389,456	401,140	413,174
Total Operating Uses	938,062	970,919	1,070,556	1,070,556	1,057,014	1,093,887	2 %	1,126,704	1,160,505	1,195,320	1,231,179
Non-Operating:											
Purchase of Capital Assets	—	—	—	—	—	168,000	— %	175,000	30,000	15,000	—
Total Non-Operating Uses	—	—	—	—	—	168,000	— %	175,000	30,000	15,000	—
TOTAL USE OF FUNDS	938,062	970,919	1,070,556	1,070,556	1,057,014	1,261,887	18 %	1,301,704	1,190,505	1,210,320	1,231,179
NET DIFFERENCE	(334,752)	(63,732)	49,954	49,954	63,636	(101,587)	(303)%	(124,314)	22,204	38,767	55,378
Other financial information:											
Year-end Cash Balance	689,125	625,393	675,347	675,347	689,029	587,442		463,128	485,332	524,099	579,477
Three months operating cash estimate	234,516	242,730	267,639	267,639	264,254	315,472		325,426	297,626	302,580	307,795
Capital Replacement Cash Balance	454,609	382,663	407,708	407,708	424,775	271,970		137,702	187,706	221,519	271,682
Capital Outlay with Facilities Fund funding source	15,000	—	1,125,000	1,125,000	1,125,000	50,000		606,000	781,000	416,200	161,000
Annual Depreciation	402,239	404,509	404,509	404,509	404,509	408,709		413,084	413,834	414,209	414,209

Golf Course Fund

Financial Plan Year 2023

FUND DESCRIPTION

The Golf Course Fund is used to account for the operation and debt service of the municipal golf course.

BACKGROUND

This fund was created in 1988 when the City purchased Birnamwood Golf Course. Birnamwood is a par 3, nine-hole golf operation that hosts leagues and tournaments for youth and adults, as well as open golf. Services include the promoting and scheduling of the leagues and tournaments, operation of the club house, and the maintenance of the facility and grounds.

The debt incurred from purchasing the course was paid off in 2003. The financial projection indicates a stable cash balance, including sufficient funds to pay for planned major equipment purchases and capital improvements.

SOURCE OF FUNDS

The primary source of funding is user charges consisting of green fees, passes and leagues. Other sources of funds include concessions, equipment rental, golf supplies, advertising, and interest. Charges collected directly offset the costs of providing services. A review of rates is completed annually to ensure they are in the upper quartile of the market with similar nine-hole operations. In 2020, pandemic conditions resulted in a significant increase in the number of rounds. Weather patterns impact the number of rounds golfed each season. Staff is cautiously expecting rounds for 2023 to be comparable to average years, or slightly higher. The following is a summary of the last six years of the operating revenues and rounds:

	2017	2018	2019	2020	2021	2022 Est.	2023 Budget
Income	\$257,031	\$230,975	\$238,221	\$327,924	\$387,770	\$363,900	\$371,350
Rounds	20,725	17,107	18,676	26,213	25,004	27,800	25,000

USE OF FUNDS

Expenses from this fund are used for operation, maintenance and capital improvements relating specifically to the operation of the golf course. Spending requirements are requested and reviewed during the annual budget process. This significant capital improvement expense is included in financial projections and will be paid from the Facilities Fund.

DEBT AND TRANSFERS

The golf course does not currently have any debt and no transfers are planned.

NET ASSETS

For the Enterprise Funds, the City strives to maintain working capital cash balances at a minimum equal to three months working capital plus an amount needed to fund future capital projects as identified in the City's CIP. Bonding for large projects and judicious use of net assets within funds can be used to moderate fluctuations in capital projects and infrastructure maintenance expenses.

Golf Course Fund

Five-Year Financial Plan

Actuals			2022 Budget			2023 Budget		Projected					
	2020	2021	Original	Amended	Estimate	% Chg		2024	2025	2026	2027		
SOURCE OF FUNDS:													
Operating:													
Charges for Services	327,944	387,770	295,500	295,500	363,900	371,350	26 %	386,200	401,600	417,700	434,400		
Non-Operating:													
Investment Income	1,870	2,009	100	100	100	5,700	5,600 %	2,000	2,000	2,000	2,000		
Other Revenues	294	206	—	—	—	—	— %	—	—	—	—		
TOTAL SOURCE OF FUNDS			330,108	389,985	295,600	295,600	364,000	377,050	— %	388,200	403,600	419,700	436,400
USE OF FUNDS:													
Operating:													
Personnel Services	174,689	239,843	233,099	233,099	237,962	262,187	12 %	272,674	283,581	294,924	306,721		
Current Expenses	74,839	110,878	72,456	102,456	119,320	74,956	3 %	76,455	77,984	79,544	81,135		
Total Operating Uses	249,528	350,721	305,555	335,555	357,282	337,143	10 %	349,129	361,565	374,468	387,856		
Non-Operating:													
Purchase of Capital Assets	29,230	—	44,000	89,750	93,000	92,000	109 %	93,500	47,000	53,000	70,000		
TOTAL USE OF FUNDS			278,758	350,721	349,555	425,305	450,282	429,143	23 %	442,629	408,565	427,468	457,856
NET DIFFERENCE			51,350	39,264	(53,955)	(129,705)	(86,282)	(52,093)	(3)%	(54,429)	(4,965)	(7,768)	(21,456)
Other financial information:													
Year-end Cash Balance	275,906	315,170	261,215	185,465	228,888	176,795		122,366	117,401	109,633	88,177		
3 months operating cash estimate	69,690	87,680	87,389	106,326	112,571	107,286		110,657	102,141	106,867	114,464		
Balance above operating estimate	206,216	227,490	173,826	79,139	116,317	69,509		11,709	15,260	2,766	(26,287)		
Capital Outlay with Facilities													
Fund funding source	20,000	20,000	20,000	20,000	20,000	40,000		20,000	320,000	20,000	20,000		
Annual Depreciation	13,354	18,190	20,000	20,000	20,000	20,000		20,000	22,350	25,000	28,500		

Street Lighting Fund

Financial Plan Year 2023

FUND DESCRIPTION

The Street Lighting Fund is used to account for the operation, maintenance, and replacement of the City's street lighting system.

BACKGROUND

This fund was created in 2002 with the establishment of a City ordinance establishing a street lighting utility. The main focus of this utility was to set a standard policy for continuous street lighting service throughout the community and to address future replacement needs for existing lights. In 2012, the City policy regarding the street lighting funding was changed. The change consolidated continuous street lighting and major roadway lighting into the Street Lighting Fund. Major roadway lighting includes major thoroughfare and intersection lights. The consolidation was a result of an aging lighting infrastructure. As the existing lighting infrastructure continues to age, the City will be faced with significant replacement expenses. Consolidating the different types of lighting will assist in dedicating a future funding mechanism for lighting improvements. A five-year Capital Improvements Plan (CIP) projects lighting replacement needs.

A standard fee structure is created for residential and commercial property for the different types of lighting. Continuous street lighting fees are only billed to properties that benefit from those lights and are used to fund the operation, maintenance and replacement of existing continuous street lights. Residential property is charged on a per unit basis and commercial property is charged on a front footage basis. New lights added into the system will be specially assessed to the benefiting properties for their original costs. Once new lights are installed, the street light utility fee will be utilized for the cost of operating, maintaining and replacing the lights.

For major roadway lighting a fee is charged to all properties in the City that have a utility account. The fee is a flat charge with the rate varying if the property is residential, high density residential, or commercial. Revenues from these fees are used to fund the operation, maintenance and replacement of existing major roadway lights and intersection lights.

The Street Lighting Fund's cash balance shows a stable trend over the next several years with rate increases being tied to increases in electrical costs.

SOURCE OF FUNDS

The primary source of funding is user charges consisting of a unit charge for residential property and a front foot charge for commercial property for continuous street lighting. The major roadway light funding is a flat fee to all properties based on the type of property. Other sources of funds include interest and other reimbursements. Charges collected directly offset the costs of providing services.

Based on fund balance needs and the long range Street Lighting Plan, rates are proposed to increase 3% in 2023. The following is a summary of street lighting rates:

Residential Continuous Street Lighting									
Year	Adopted				Budget	Projected			
	2019	2020	2021	2022	2023	2024	2025	2026	2027
Annual Rate per Unit	\$34.32	\$34.32	\$34.32	\$34.32	\$35.40	\$36.47	\$37.57	\$38.7	\$39.87
Annual % Increase	0.0%	0.0%	0.0%	0.0%	3.0%	3.0%	3.0%	3.0%	3.0%

Commercial Continuous Street Lighting									
Year	Adopted				Budget	Projected			
	2019	2020	2021	2022	2023	2024	2025	2026	2027
Annual Rate Per Front Ft.	\$1.632	\$1.632	\$1.632	\$1.632	\$1.692	\$1.75	\$1.81	\$1.87	\$1.93
Annual % Increase	0.0%	0.0%	0.0%	0.0%	3.0%	3.0%	3.0%	3.0%	3.0%

Residential Major Roadway Lighting									
Year	Adopted				Budget	Projected			
	2019	2020	2021	2022	2023	2024	2025	2026	2027
Annual Rate Per Property	\$4.08	\$4.08	\$4.08	\$4.08	\$4.32	\$4.45	\$4.59	\$4.73	\$4.88
Annual % Increase	0.0%	0.0%	0.0%	0.0%	3.0%	3.0%	3.0%	3.0%	3.0%

High Density Major Roadway Lighting									
Year	Adopted				Budget	Projected			
	2019	2020	2021	2022	2023	2024	2025	2026	2027
Annual Rate Per Unit	\$2.46	\$2.46	\$2.46	\$2.46	\$2.55	\$2.63	\$2.71	\$2.8	\$2.89
Annual % Increase	0.0%	0.0%	0.0%	0.0%	3.0%	3.0%	3.0%	3.0%	3.0%

Commercial Major Roadway Lighting									
Year	Adopted				Budget	Projected			
	2019	2020	2021	2022	2023	2024	2025	2026	2027
Annual Rate Per Property	\$38.82	\$38.82	\$38.82	\$38.82	\$40	\$41.20	\$42.44	\$43.72	\$45.04
Annual % Increase	0.0%	0.0%	0.0%	0.0%	3.0%	3.0%	3.0%	3.0%	3.0%

USE OF FUNDS

Expenditures from this fund are used for operation, maintenance, and replacement of existing street lights, primarily replacement of neighborhood High Pressure Sodium (HPS) lights with energy efficient Light Emitting Diode (LED) street lights. Spending requirements are requested and reviewed during the annual budget process. A five-year Capital Improvements Plan (CIP) is also utilized to project capital improvements and specific replacements.

TRANSFERS

There are no transfers proposed for this fund.

NET ASSETS

For the Enterprise funds, the City also strives to maintain working capital cash balances at a minimum equal to three months working capital plus an amount needed to fund future capital projects as identified in the City's Capital Improvements Plan. Bonding for large projects and judicious use of net assets within funds can be used to moderate fluctuations in capital projects and infrastructure maintenance expenses.

Street Lighting Fund

Five-Year Financial Plan

	Actuals		2022 Budget			2023 Budget		Projected			
	2020	2021	Original	Amended	Estimate		% Chg	2024	2025	2026	2027
SOURCE OF FUNDS:											
Operating:											
Street Light Fees-Residential	269,535	269,546	271,128	271,128	271,128	277,890	2 %	273,256	281,449	289,875	298,610
Street Light Fees-Commercial	183,458	184,169	177,888	177,888	177,888	186,120	5 %	179,043	184,369	189,907	195,552
Major Roadway Lighting-Residential	61,457	61,480	61,200	61,200	61,200	61,200	— %	62,265	64,192	66,120	68,047
Major Roadway Lighting-High Density	—	—	26,224	26,224	26,224	26,224	— %	27,261	28,123	28,985	29,847
Major Roadway Lighting-Commercial	59,742	60,383	32,027	32,027	32,027	32,027	— %	31,984	32,944	33,936	34,952
Total Operating Sources	574,192	575,578	568,467	568,467	568,467	583,461	3 %	573,809	591,077	608,823	627,008
Non-Operating:											
Interest	5,555	5,251	5,000	5,000	5,000	11,500	130 %	6,773	6,756	6,733	6,704
Other	8,667	12,239	10,000	10,000	10,000	10,000	— %	10,000	10,000	10,000	10,000
Total Non-Operating Sources	14,222	17,490	15,000	15,000	15,000	21,500	43 %	16,773	16,756	16,733	16,704
TOTAL SOURCE OF FUNDS	588,414	593,068	583,467	583,467	583,467	604,961	4 %	590,582	607,833	625,556	643,712
USE OF FUNDS:											
Operating:											
Current Expenses	336,958	385,202	399,432	399,432	399,432	400,000	— %	412,000	424,360	437,091	450,204
Non-Operating:											
Street Light Projects	78,952	173,244	170,000	344,461	344,461	175,100	3 %	180,353	185,764	191,336	197,077
TOTAL USE OF FUNDS	415,910	558,446	569,432	743,893	743,893	575,100	1 %	592,353	610,124	628,427	647,281
Net change in accruals	(90,914)	6,582									
NET DIFFERENCE	81,590	41,204	14,035	(160,426)	(160,426)	29,861	113 %	(1,771)	(2,291)	(2,871)	(3,569)
Other financial information:											
Year-end Cash Balance	766,693	807,897	821,932	647,471	647,471	677,332		675,561	673,270	670,399	666,830
Three months operating cash estimate	103,978	139,612	142,358	185,973	185,973	100,000		103,000	106,090	109,273	112,551
Capital Replacement cash balance	662,715	668,285	679,574	461,498	461,498	577,332		572,561	567,180	561,126	554,279

Ames Center Fund

Financial Plan Year 2023

FUND DESCRIPTION

The Ames Center Fund was created by the City Council in 2007 to account for the operation of the Ames Center, formerly known as the Burnsville Performing Arts Center (PAC). The Ames Center is located at 12600 Nicollet Ave in the Heart of the City. This complex opened in January, 2009. The center has two theatres: a 1,000 seat Proscenium Stage and a 150 seat Black Box.

BACKGROUND

The 1.5 acre land parcel, where the facility is located, was purchased by the City in 2001 for the express purpose of hosting such a center with grant money from the Metropolitan Council. In addition to the grant from the Metropolitan Council for land acquisition, cash reserves, bond proceeds, host fees from the Burnsville Sanitary Landfill (owned and operated by Waste Management, Inc.) and the economic development levy were used to finance the \$20 million project.

In addition to the Ames Center Enterprise Fund, the City created two additional funds related to the performing arts center: the Ames Center Debt Service Fund and the PAC Construction Fund. The PAC Construction Fund was closed during 2010 with the completion of the building construction.

In planning for construction of the performing arts center, the City anticipated the Ames Center Fund would require non-operating revenue sources to cover net operating expense as well as debt on the bonds issued to finance the facility. The facility opened in January 2009, under distressed economic times. The first year of revenue performance fell short of original estimates, with total operating revenue reaching about 80 percent of the original budget. Operating revenue performance has improved over the last several years. The financial plan for the Ames Center shows negative ending cash balance in the initial years of operation. The negative balance is projected to be eliminated over time as total source of funds, which includes a transfer in from the General Fund, begins to exceed total use of funds. The negative cash balance is covered through an interfund loan, which was repaid in full in 2020 and 2021. Use of funds for contribution toward debt service is covered in more detail under the Debt section.

SOURCE OF FUNDS

The primary source of funding for the operations of the Ames Center Fund is charges for services. The Ames Center Fund receives non-operating revenue from the receipt of a host fee collected from the landfill and revenue from the General Fund for capital outlay. Prior to 2020, the Ames Center received revenue from a transfer in of cash from the EDA Fund for debt service purposes. In 2020, an effort was made to streamline the debt payments and the related transfers were eliminated. The host fee revenue and the transfer in of cash from the EDA Fund provided additional needed revenue to cover debt service transfer expense. The facility has a naming rights agreement with Ames Construction that will bring in \$100,000 each year for ten years, beginning in 2014 to 2023. The naming rights agreement was extended in 2022 for the five year period 2024 - 2028. In 2018, Masquerade Dance purchased the naming rights for the main theater for \$50,000 per year for ten years. With this new agreement, future years are now closer to covering operating expenses annually.

Host fee revenue from the landfill fluctuates from year-to-year depending on volume at the Burnsville Sanitary Landfill. Over the life of the agreement with Waste Management which sets the host fee at \$1.00 per ton of waste collected, the City anticipated collecting nearly \$10 million in revenue. The timing of this cash flow depended on the annual volume at the landfill. The total capacity at the landfill is a fixed amount and therefore

the total projected host fee revenue amount will ultimately be collected and is a known amount, the timing of the cash flow will vary and may cause some short-term cash flow challenges that the City will need to manage. All City Host fee revenue was directed to the Ames Center in 2020 and 2021, for the purposes of repaying the General Fund advance. Host fee revenue has been directed elsewhere in the City beginning in 2022. The host fee agreement is being renegotiated in 2022.

Facility capital needs at the Ames Center are eligible for funding by the Facilities Fund. Equipment needs will be funded by the Ames Center fund.

In 2021, the Ames Center was awarded a Shuttered Venue Operator Grant (SVOG) federal grant of \$1,028,183 from the Small Business Administration. This grant was made available to performing arts organizations that were negatively impacted by the COVID-19 pandemic. The award amount was based on revenue losses, and will be used towards personnel expenses, utilities and operations expenses for 2020 and 2021.

Council approved the creation of the Angel Fund in 2011 which is a program to involve businesses and/or individuals to provide support to bring an additional series of performances to the Ames Center. The Angel Fund series is included in the financial plan. The Economic Development Authority (EDA) has contributed matching funds to promote donations. The EDA funds are in the form of a loan and are therefore not included as revenue. Repayment of the EDA loan began 2016 and is reflected in the five-year plan.

USE OF FUNDS

This fund accounts for operating costs of the Ames Center. The City has a contract with an event facility managing company to manage the day-to-day operations of the facility including the booking of events. All employees at the facility are employees of the management company. Customary operating expenses for the facility are managed by the contractor with reimbursement from the City. The contractor is paid a management fee for these services. The current management contract is for the five-year period ending in 2023, with an option to renew.

As required by the contract, the management company has submitted an updated five-year budget plan. This plan is reflected in the financial plan the City has prepared for this fund. The business plan is submitted annually and reviewed by City staff as part of the budget process. The management company also submitted a five-year capital improvement plan for the facility at the request of the City. As the facility ages, an annual capital outlay is necessary in order to maintain the asset in good working condition.

DEBT

In 2008, the City issued a 20-year General Obligation Tax Abatement Bond for the construction of the performing arts center. The par amount of the Bonds less underwriter's discount and cost of issuance was \$16.5 million. The net bond proceeds along with dedicated cash on hand were used to support the \$20 million construction budget. The construction expense and bond proceeds were accounted for in a separate PAC Construction Fund. The debt obligation is not reported as a liability of the Ames Center Fund as the debt is accounted for in a separate debt service fund into which funds were transferred from the General Fund and the Ames Center Fund to cover principal and interest payments. In 2020, the debt payments and transfers were streamlined to the debt fund and debt related transfers were eliminated from the Ames Center Fund.

In 2015 and 2016, the City issued crossover refunding bonds to refund a portion of the 2008 issuance. The proceeds of the new bonds were used to refund the 2008 bonds. The refunding was undertaken to reduce total debt service payments over thirteen years by \$1,529,514 and resulted in an economic gain of \$1,356,381.

The source of funds for payment on the bonds is abatement tax levy (transferred from the General Fund to the Debt Service Fund) and economic development levy and host fee revenue (transferred from the Ames Center Fund to the Debt Service Fund). Host fee revenue collected in the Ames Center Fund, which is in excess of the amount needed to support the debt service transfer, would be available to offset operating costs within the Fund. The debt related transfers were eliminated in 2020.

TRANSFERS

The Ames Center Fund has had both transfers in from other funds and transfers out to other funds. No transfers are planned for 2023.

Transfers In From Other Funds

The financial plan anticipates a transfer in from the General Fund to cover any revenue shortfall and capital needs. Prior to 2020, there was an annual transfer in of funds from the EDA Fund for the purpose of covering debt service.

Transfers Out To Other Funds

Prior to 2020, the Ames Center Fund included an annual transfer out to the Ames Center Debt Service Fund. This was covered previously under the Debt section of this summary.

Ames Center

Five-Year Financial Plan

	Actuals		2022 Budget			2023 Budget		Projected			
	2020	2021	Original	Amended	Estimate		% Chg	2024	2025	2026	2027
OPERATIONS:											
Operating Revenue:											
Charges for Services	513,047	1,202,726	1,930,763	1,930,763	1,674,455	1,882,713	(2)%	1,976,849	2,075,691	2,179,476	2,288,449
Sponsorships and donations	15,000	15,000	35,000	35,000	35,000	45,000	29 %	50,000	55,000	60,000	65,000
Naming Rights	150,000	150,000	150,000	150,000	150,000	150,000	— %	150,000	150,000	150,000	150,000
Total Operating Revenue:	678,047	1,367,726	2,115,763	2,115,763	1,859,455	2,077,713	(2)%	2,176,849	2,280,691	2,389,476	2,503,449
Operating Expense:											
Contracted labor	493,221	802,790	1,401,729	1,401,729	1,197,379	1,371,145	(2)%	1,412,914	1,463,209	1,515,408	1,569,588
Current expenditures	323,757	499,092	663,533	663,533	617,458	631,068	(5)%	637,727	669,613	703,094	738,249
Management Fee	97,000	112,093	129,272	129,272	122,599	185,709	44 %	191,280	197,019	202,929	209,017
Total Operating Expense:	913,978	1,413,975	2,194,534	2,194,534	1,937,436	2,187,922	— %	2,241,921	2,329,841	2,421,431	2,516,854
Total Operating Income (Loss)	(235,931)	(46,249)	(78,771)	(78,771)	(77,981)	(110,209)	40 %	(65,072)	(49,150)	(31,955)	(13,405)
NON-OPERATING SOURCES:											
Host fees	887,158	708,800	—	—	—	—	— %	—	—	—	—
Federal grant - SVOG	—	1,028,183	—	—	—	—	— %	—	—	—	—
Transfers from other funds											
General Fund	291,000	291,000	—	—	—	—	— %	—	—	—	—
Total Non-Op Sources	1,178,158	2,027,983	—	—	—	—	— %	—	—	—	—
NON-OPERATING USES:											
Non-Operating Uses:											
Capital outlay	143,377	313,389	147,000	147,000	147,000	174,000	18 %	139,558	341,092	140,000	130,000
Capital outlay - from prior years	—	—	—	170,000	170,000	—	— %	—	—	—	—
Repayment of EDA Angel Fund Loan	10,000	—	—	—	—	—	— %	—	—	—	—
Repayment of General Fund Advance	745,000	446,544	—	—	—	—	— %	—	—	—	—
Total Non-Op Uses	898,377	759,933	147,000	317,000	317,000	174,000	18 %	139,558	341,092	140,000	130,000
Total Non-Operating Income (Loss)	279,781	1,268,050	(147,000)	(317,000)	(317,000)	(174,000)	18 %	(139,558)	(341,092)	(140,000)	(130,000)
TOTAL INCOME (LOSS)	43,850	1,221,801	(225,771)	(395,771)	(394,981)	(284,209)	26 %	(204,630)	(390,242)	(171,955)	(143,405)
TOTAL SOURCE OF FUNDS	1,856,205	3,395,709	2,115,763	2,115,763	1,859,455	2,077,713	(2)%	2,176,849	2,280,691	2,389,476	2,503,449
TOTAL USE OF FUNDS	1,812,355	2,173,908	2,341,534	2,511,534	2,254,436	2,361,922	1 %	2,381,479	2,670,933	2,561,431	2,646,854
NET DIFFERENCE	43,850	1,221,801	(225,771)	(395,771)	(394,981)	(284,209)	26 %	(204,630)	(390,242)	(171,955)	(143,405)
Other financial info:											
Year End Net Current Assets	1,888,490	1,946,685	1,720,914	1,550,914	1,551,704	1,267,495		1,062,865	672,623	500,668	357,263
Financial Policy: Three months operating needs	453,089	543,477	585,384	627,884	563,609	590,481		595,370	667,733	640,358	661,714
Available for Capital Replacement (shortage)	1,435,401	1,403,208	1,135,530	923,030	988,095	677,014		467,495	4,890	(139,690)	(304,451)
Capital Outlay with Facilities Fund funding source	—	—	484,500	484,500	484,500	250,895		510,000	625,000	520,000	380,000
Annual Depreciation	568,543	578,191	570,000	570,000	570,000	561,300	(2)%	554,322	537,267	530,267	523,767
Balance of Advance from General Fund	446,544	—	—	—	—	—		—	—	—	—

Capital Improvements Plan (CIP)

Debt Analysis

City of Burnsville, Minnesota
Capital Improvements Plan
2023 thru 2027

FUNDING SOURCE SUMMARY

Source	2023	2024	2025	2026	2027	Total
Dakota County		1,000,000		1,600,000		2,600,000
Federal				25,000,000		25,000,000
General Fund		180,000	190,000	450,000		820,000
Host Community Grant	415,000	415,000	415,000	415,000	415,000	2,075,000
ITF	4,540,719	3,270,983	2,555,857	4,092,873	1,634,112	16,094,545
MnDOT		3,500,000				3,500,000
MSA	2,917,279	3,534,188	2,449,483	3,126,028	4,207,723	16,234,701
Special Assessments	1,432,827	1,710,655	913,799	1,285,446	643,688	5,986,415
Utility - Storm Water	1,977,000	2,927,000	2,526,000	3,273,000	2,701,000	13,404,000
Utility - Street Lighting	175,100	180,353	185,764	191,336	197,077	929,630
Utility - Water & Sewer - Sanitary Sewer	1,766,000	851,000	1,421,000	902,000	1,374,000	6,314,000
Utility - Water & Sewer - Water	3,581,750	4,627,000	4,755,500	4,400,500	4,465,000	21,829,750
Grand Total	\$ 16,805,675	\$ 22,196,179	\$ 15,412,403	\$ 44,736,184	\$ 15,637,600	\$ 114,788,042

City of Burnsville, Minnesota
Capital Improvements Plan
2023 thru 2027

PROJECTS BY FUNDING SOURCE

Source	2023	2024	2025	2026	2027	Total
Dakota County						
I35W SB Off-Ramp to Buck Hill Rd (TED grant)		1,000,000				1,000,000
Nicollet/Hwy 13 Mobility Improvements (RAISE)				1,600,000		1,600,000
Dakota County Total		1,000,000		1,600,000		2,600,000
Federal						
Nicollet/Hwy 13 Mobility Improvements (RAISE)				25,000,000		25,000,000
Federal Total				25,000,000		25,000,000
General Fund						
Burnsville Parkway Bridge Aesthetic Element Rehab				350,000		350,000
City Monument Sign		180,000	190,000	100,000		470,000
General Fund Total		180,000	190,000	450,000		820,000
Host Community Grant						
Host Landfill Grant Projects	415,000	415,000	415,000	415,000	415,000	2,075,000
Host Community Grant Total	415,000	415,000	415,000	415,000	415,000	2,075,000
ITF						
Cliff Road Preliminary Engineering	55,000					55,000
Concrete Element Improvements		120,000			140,000	260,000
CR 42 Trail GAP Study	120,000					120,000
HOC Parking Study	75,000					75,000
HOC Wayfinding and Branding		100,000				100,000
Host Landfill Grant Projects	50,000	50,000	50,000	50,000	50,000	250,000
Maintenance Overlays	831,807	132,643	982,271	—	1,384,112	3,330,833
Multi-Modal Transportation Improvements	1,500,000	—	80,000	400,000	—	1,980,000
Retaining Walls in ROW			50,000	1,000,000		1,050,000
Street Improvements (Recon, Reclaim, Rehab)	1,858,912	2,818,340	1,333,586	2,582,873	—	8,593,712
Traffic Calming Improvements	50,000	50,000	60,000	60,000	60,000	280,000
ITF Total	4,540,719	3,270,983	2,555,857	4,092,873	1,634,112	16,094,545
MnDOT						
I35W SB Off-Ramp to Buck Hill Rd (TED grant)		3,500,000				3,500,000
MnDOT Total		3,500,000				3,500,000
MSA						
Burnsville Parkway Bridge Trail Enhancement			400,000			400,000
City Signal Replacement	250,000	—	—	—	—	250,000
County Signals	250,000	575,000	575,000	575,000	575,000	2,550,000
CR 11/Burnsville Parkway Intersection Improvement	147,000	158,000				305,000
I35W SB Off-Ramp to Buck Hill Rd (TED grant)		1,000,000				1,000,000
MnDOT Signal Replacement					225,000	225,000
Nicollet/Hwy 13 Mobility Improvements (RAISE)				1,000,000		1,000,000
Street Improvements (Recon, Reclaim, Rehab)	2,270,279	1,801,188	1,474,483	1,551,028	3,407,723	10,504,701
MSA Total	2,917,279	3,534,188	2,449,483	3,126,028	4,207,723	16,234,701
Special Assessments						
Street Improvements (Recon, Reclaim, Rehab)	1,432,827	1,710,655	913,799	1,285,446	643,688	5,986,415
Special Assessments Total	1,432,827	1,710,655	913,799	1,285,446	643,688	5,986,415

City of Burnsville, Minnesota
Capital Improvements Plan
2023 thru 2027

PROJECTS BY FUNDING SOURCE

Source	2023	2024	2025	2026	2027	Total
Utility - Storm Water						
Alimagnet Alum Treatment Study	15,000					15,000
Alum Treatments			100,000		70,000	170,000
Boulevard Tree Maintenance	75,000	78,000	81,000	84,000	87,000	405,000
Contract Patching	76,000	79,000	82,000	85,000	88,000	410,000
County Overlays	64,000	66,000	68,000	71,000	74,000	343,000
Deeg Pond Filter Replacement	45,000					45,000
Host Landfill Grant Projects	32,000	33,000	34,000	36,000	38,000	173,000
Ice Center Parking Lot		330,000				330,000
Keller Lake Stormwater Quality Improvements	4,000					4,000
KMM Levee Inspection and Report	10,000					10,000
Lift Station Rehab		274,000		291,000		565,000
Maintenance Facility Treatment Structure	75,000					75,000
Maintenance Overlays	75,000	—	80,000	—	85,000	240,000
Minor Drainage Improvements	128,000	132,000	136,000	141,000	146,000	683,000
MRQ Stormwater and Floodplain Study and Report			50,000			50,000
Natural Resources Grant match	25,000			28,000		53,000
Park Drainage Improvements	165,000			176,000	176,000	517,000
Park Drainage Study			60,000			60,000
Pervious Parking Lots	50,000		75,000			125,000
Pond Cleanout/Outfall Imp. Program	425,000	438,000	452,000	466,000	480,000	2,261,000
Ravine Restoration			550,000		550,000	1,100,000
Resiliency & Water Quality Improvements		750,000		1,000,000		1,750,000
Storm Sewer Televising (for street projects)	54,000	56,000	58,000	60,000	62,000	290,000
Street Improvements (Recon, Reclaim, Rehab)	659,000	679,000	700,000	722,000	745,000	3,505,000
Wood Pond StormFilter Maintenance		12,000		13,000		25,000
WRMP Update				100,000	100,000	200,000
Utility - Storm Water Total	1,977,000	2,927,000	2,526,000	3,273,000	2,701,000	13,404,000
Utility - Street Lighting						
Street Light Replacement	175,100	180,353	185,764	191,336	197,077	929,630
Utility - Street Lighting Total	175,100	180,353	185,764	191,336	197,077	929,630
Utility - Water & Sewer - Sanitary Sewer						
County Overlays	67,000	69,000	71,000	73,000	75,000	355,000
Host Landfill Grant Projects	32,000	33,000	34,000	35,000	36,000	170,000
Lift Station Rehabilitation	900,000		500,000		400,000	1,800,000
Maintenance Overlays	40,000	—	45,000	—	45,000	130,000
Sanitary Sewer Rehabilitation	382,000	404,000	371,000	394,000	418,000	1,969,000
Street Improvements (Recon, Reclaim, Rehab)	345,000	345,000	400,000	400,000	400,000	1,890,000
Utility - Water & Sewer - Sanitary Sewer Total	1,766,000	851,000	1,421,000	902,000	1,374,000	6,314,000

City of Burnsville, Minnesota
Capital Improvements Plan
2023 thru 2027

PROJECTS BY FUNDING SOURCE

Source	2023	2024	2025	2026	2027	Total
Utility - Water & Sewer - Water						
County Overlays	26,000	27,000	28,000	29,000	30,000	140,000
Distribution System Rehabilitation & Replacement	403,000	403,000	142,000	142,000	70,000	1,160,000
Host Landfill Grant Projects	21,000	21,500	22,000	23,000	24,000	111,500
Maintenance Overlays	510,000	—	1,344,000	—	1,298,000	3,152,000
Street Improvements (Recon, Reclaim, Rehab)	1,265,000	3,259,000	605,000	1,756,000	896,000	7,781,000
Street Repair of Watermain Breaks	152,000	156,000	160,000	165,000	170,000	803,000
Transmission & Storage Rehabilitation Projects	765,000	338,000	2,062,500	358,500	601,000	4,125,000
Water Production Projects	319,750	372,500	62,000	977,000	1,326,000	3,057,250
Water Studies	120,000	50,000	50,000	50,000	50,000	320,000
Water Treatment Rehabilitation Projects			280,000	900,000		1,180,000
Utility - Water & Sewer - Water Total	3,581,750	4,627,000	4,755,500	4,400,500	4,465,000	21,829,750
Grand Total	16,805,675	22,196,179	15,412,403	44,736,184	15,637,600	114,788,042

City of Burnsville, Minnesota
Capital Improvements Plan
2023 thru 2027

PROJECTS & FUNDING SOURCES BY DEPARTMENT

Department	2023	2024	2025	2026	2027	Total
Intersection Improvements						
City Signal Replacement						
MSA	250,000	—	—	—	—	250,000
City Signal Replacement Total	250,000	—	—	—	—	250,000
County Signals						
MSA	250,000	575,000	575,000	575,000	575,000	2,550,000
County Signals Total	250,000	575,000	575,000	575,000	575,000	2,550,000
CR 11/Burnsville Parkway Intersection Improvement						
MSA	147,000	158,000				305,000
CR 11/Burnsville Parkway Intersection Improvement Total	147,000	158,000				305,000
MnDOT Signal Replacement						
MSA					225,000	225,000
MnDOT Signal Replacement Total					225,000	225,000
Intersection Improvements Total	647,000	733,000	575,000	575,000	800,000	3,330,000
Regional Improvements						
Burnsville Parkway Bridge Aesthetic Element Rehab						
General Fund				350,000		350,000
Burnsville Parkway Bridge Aesthetic Element Rehab Total				350,000		350,000
Burnsville Parkway Bridge Trail Enhancement						
MSA			400,000			400,000
Burnsville Parkway Bridge Trail Enhancement Total			400,000			400,000
City Monument Sign						
General Fund		180,000	190,000	100,000		470,000
City Monument Sign Total		180,000	190,000	100,000		470,000
Cliff Road Preliminary Engineering						
ITF	55,000					55,000
Cliff Road Preliminary Engineering Total	55,000					55,000
County Overlays						
Utility - Water & Sewer - Water	26,000	27,000	28,000	29,000	30,000	140,000
Utility - Water & Sewer - Sanitary Sewer	67,000	69,000	71,000	73,000	75,000	355,000
Utility - Storm Water	64,000	66,000	68,000	71,000	74,000	343,000
County Overlays Total	157,000	162,000	167,000	173,000	179,000	838,000
CR 42 Trail GAP Study						
ITF	120,000					120,000
CR 42 Trail GAP Study Total	120,000					120,000
I35W SB Off-Ramp to Buck Hill Rd (TED grant)						
Dakota County		1,000,000				1,000,000
MSA		1,000,000				1,000,000
MnDOT		3,500,000				3,500,000
I35W SB Off-Ramp to Buck Hill Rd (TED grant) Total		5,500,000				5,500,000
Nicollet/Hwy 13 Mobility Improvements (RAISE)						
Dakota County				1,600,000		1,600,000
Federal				25,000,000		25,000,000
MSA				1,000,000		1,000,000
Nicollet/Hwy 13 Mobility Improvements (RAISE) Total				27,600,000		27,600,000
Regional Improvements Total	332,000	5,842,000	757,000	28,223,000	179,000	35,333,000

City of Burnsville, Minnesota
Capital Improvements Plan
2023 thru 2027

PROJECTS & FUNDING SOURCES BY DEPARTMENT

Department	2023	2024	2025	2026	2027	Total
Routine Storm Maintenance						
Alum Treatments						
Utility - Storm Water			100,000		70,000	170,000
Alum Treatments Total			100,000		70,000	170,000
Boulevard Tree Maintenance						
Utility - Storm Water	75,000	78,000	81,000	84,000	87,000	405,000
Boulevard Tree Maintenance Total	75,000	78,000	81,000	84,000	87,000	405,000
Deeg Pond Filter Replacement						
Utility - Storm Water	45,000					45,000
Deeg Pond Filter Replacement Total	45,000					45,000
Keller Lake Stormwater Quality Improvements						
Utility - Storm Water	4,000					4,000
Keller Lake Stormwater Quality Improvements Total	4,000					4,000
Lift Station Rehab						
Utility - Storm Water		274,000		291,000		565,000
Lift Station Rehab Total		274,000		291,000		565,000
Maintenance Facility Treatment Structure						
Utility - Storm Water	75,000					75,000
Maintenance Facility Treatment Structure Total	75,000					75,000
Minor Drainage Improvements						
Utility - Storm Water	128,000	132,000	136,000	141,000	146,000	683,000
Minor Drainage Improvements Total	128,000	132,000	136,000	141,000	146,000	683,000
Pond Cleanout/Outfall Imp. Program						
Utility - Storm Water	425,000	438,000	452,000	466,000	480,000	2,261,000
Pond Cleanout/Outfall Imp. Program Total	425,000	438,000	452,000	466,000	480,000	2,261,000
Wood Pond StormFilter Maintenance						
Utility - Storm Water		12,000		13,000		25,000
Wood Pond StormFilter Maintenance Total		12,000		13,000		25,000
Routine Storm Maintenance Total	752,000	934,000	769,000	995,000	783,000	4,233,000
Sanitary Sewer System Mgmt						
Lift Station Rehabilitation						
Utility - Water & Sewer - Sanitary Sewer	900,000		500,000		400,000	1,800,000
Lift Station Rehabilitation Total	900,000		500,000		400,000	1,800,000
Sanitary Sewer Rehabilitation						
Utility - Water & Sewer - Sanitary Sewer	382,000	404,000	371,000	394,000	418,000	1,969,000
Sanitary Sewer Rehabilitation Total	382,000	404,000	371,000	394,000	418,000	1,969,000
Sanitary Sewer System Mgmt Total	1,282,000	404,000	871,000	394,000	818,000	3,769,000
Storm Studies and Plans						
Alimagnet Alum Treatment Study						
Utility - Storm Water	15,000					15,000
Alimagnet Alum Treatment Study Total	15,000					15,000
KMM Levee Inspection and Report						
Utility - Storm Water	10,000					10,000
KMM Levee Inspection and Report Total	10,000					10,000
MRQ Stormwater and Floodplain Study and Report						
Utility - Storm Water			50,000			50,000
MRQ Stormwater and Floodplain Study and Report Total			50,000			50,000

City of Burnsville, Minnesota
Capital Improvements Plan
2023 thru 2027

PROJECTS & FUNDING SOURCES BY DEPARTMENT

Department	2023	2024	2025	2026	2027	Total
Park Drainage Study						
Utility - Storm Water			60,000			60,000
Park Drainage Study Total			60,000			60,000
WRMP Update						
Utility - Storm Water				100,000	100,000	200,000
WRMP Update Total				100,000	100,000	200,000
Storm Studies and Plans Total	25,000		110,000	100,000	100,000	335,000
Stormwater/Drainage Improvement Projects						
Ice Center Parking Lot						
Utility - Storm Water		330,000				330,000
Ice Center Parking Lot Total		330,000				330,000
Natural Resources Grant match						
Utility - Storm Water	25,000			28,000		53,000
Natural Resources Grant match Total	25,000			28,000		53,000
Park Drainage Improvements						
Utility - Storm Water	165,000			176,000	176,000	517,000
Park Drainage Improvements Total	165,000			176,000	176,000	517,000
Pervious Parking Lots						
Utility - Storm Water	50,000		75,000			125,000
Pervious Parking Lots Total	50,000		75,000			125,000
Ravine Restoration						
Utility - Storm Water			550,000		550,000	1,100,000
Ravine Restoration Total			550,000		550,000	1,100,000
Resiliency & Water Quality Improvements						
Utility - Storm Water		750,000		1,000,000		1,750,000
Resiliency & Water Quality Improvements Total		750,000		1,000,000		1,750,000
Stormwater/Drainage Improvement Projects Total	240,000	1,080,000	625,000	1,204,000	726,000	3,875,000
Street & Local Improvements						
Concrete Element Improvements						
ITF		120,000			140,000	260,000
Concrete Element Improvements Total		120,000			140,000	260,000
Contract Patching						
Utility - Storm Water	76,000	79,000	82,000	85,000	88,000	410,000
Contract Patching Total	76,000	79,000	82,000	85,000	88,000	410,000
HOC Parking Study						
ITF	75,000					75,000
HOC Parking Study Total	75,000					75,000
HOC Wayfinding and Branding						
ITF		100,000				100,000
HOC Wayfinding and Branding Total		100,000				100,000
Host Landfill Grant Projects						
Host Community Grant	415,000	415,000	415,000	415,000	415,000	2,075,000
ITF	50,000	50,000	50,000	50,000	50,000	250,000
Utility - Water & Sewer - Water	21,000	21,500	22,000	23,000	24,000	111,500
Utility - Water & Sewer - Sanitary Sewer	32,000	33,000	34,000	35,000	36,000	170,000
Utility - Storm Water	32,000	33,000	34,000	36,000	38,000	173,000
Host Landfill Grant Projects Total	550,000	552,500	555,000	559,000	563,000	2,779,500

City of Burnsville, Minnesota
Capital Improvements Plan
2023 thru 2027

PROJECTS & FUNDING SOURCES BY DEPARTMENT

Department	2023	2024	2025	2026	2027	Total
Maintenance Overlays						
ITF	831,807	132,643	982,271	—	1,384,112	3,330,833
Utility - Water & Sewer - Water	510,000	—	1,344,000	—	1,298,000	3,152,000
Utility - Water & Sewer - Sanitary Sewer	40,000	—	45,000	—	45,000	130,000
Utility - Storm Water	75,000	—	80,000	—	85,000	240,000
Maintenance Overlays Total	1,456,807	132,643	2,451,271	—	2,812,112	6,852,833
Multi-Modal Transportation Improvements						
ITF	1,500,000	—	80,000	400,000	—	1,980,000
Multi-Modal Transportation Improvements Total	1,500,000	—	80,000	400,000	—	1,980,000
Retaining Walls in ROW						
ITF			50,000	1,000,000		1,050,000
Retaining Walls in ROW Total			50,000	1,000,000		1,050,000
Storm Sewer Televising (for street projects)						
Utility - Storm Water	54,000	56,000	58,000	60,000	62,000	290,000
Storm Sewer Televising (for street projects) Total	54,000	56,000	58,000	60,000	62,000	290,000
Street Improvements (Recon, Reclaim, Rehab)						
ITF	1,858,912	2,818,340	1,333,586	2,582,873	—	8,593,712
MSA	2,270,279	1,801,188	1,474,483	1,551,028	3,407,723	10,504,701
Special Assessments	1,432,827	1,710,655	913,799	1,285,446	643,688	5,986,415
Utility - Water & Sewer - Water	1,265,000	3,259,000	605,000	1,756,000	896,000	7,781,000
Utility - Water & Sewer - Sanitary Sewer	345,000	345,000	400,000	400,000	400,000	1,890,000
Utility - Storm Water	659,000	679,000	700,000	722,000	745,000	3,505,000
Street Improvements (Recon, Reclaim, Rehab) Total	7,831,018	10,613,183	5,426,868	8,297,348	6,092,411	38,260,829
Street Light Replacement						
Utility - Street Lighting	175,100	180,353	185,764	191,336	197,077	929,630
Street Light Replacement Total	175,100	180,353	185,764	191,336	197,077	929,630
Traffic Calming Improvements						
ITF	50,000	50,000	60,000	60,000	60,000	280,000
Traffic Calming Improvements Total	50,000	50,000	60,000	60,000	60,000	280,000
Street & Local Improvements Total	11,767,925	11,883,679	8,948,903	10,652,684	10,014,600	53,267,792
Water System						
Distribution System Rehabilitation & Replacement						
Utility - Water & Sewer - Water	403,000	403,000	142,000	142,000	70,000	1,160,000
Distribution System Rehabilitation & Replacement Total	403,000	403,000	142,000	142,000	70,000	1,160,000
Street Repair of Watermain Breaks						
Utility - Water & Sewer - Water	152,000	156,000	160,000	165,000	170,000	803,000
Street Repair of Watermain Breaks Total	152,000	156,000	160,000	165,000	170,000	803,000
Transmission & Storage Rehabilitation Projects						
Utility - Water & Sewer - Water	765,000	338,000	2,062,500	358,500	601,000	4,125,000
Transmission & Storage Rehabilitation Projects Total	765,000	338,000	2,062,500	358,500	601,000	4,125,000
Water Production Projects						
Utility - Water & Sewer - Water	319,750	372,500	62,000	977,000	1,326,000	3,057,250
Water Production Projects Total	319,750	372,500	62,000	977,000	1,326,000	3,057,250
Water Studies						
Utility - Water & Sewer - Water	120,000	50,000	50,000	50,000	50,000	320,000
Water Studies Total	120,000	50,000	50,000	50,000	50,000	320,000

City of Burnsville, Minnesota

Capital Improvements Plan

2023 thru 2027

PROJECTS & FUNDING SOURCES BY DEPARTMENT

Department	2023	2024	2025	2026	2027	Total
Water Treatment Rehabilitation Projects						
Utility - Water & Sewer - Water			280,000	900,000		1,180,000
Water Treatment Rehabilitation Projects Total			280,000	900,000		1,180,000
Water System Total	1,759,750	1,319,500	2,756,500	2,592,500	2,217,000	10,645,250
Grand Total	16,805,675	22,196,179	15,412,403	44,736,184	15,637,600	114,788,042

City of Burnsville, Minnesota
Capital Improvements Plan
2023 thru 2027

PROJECTS BY CATEGORY AND DEPARTMENT

Special Revenue Funds

Category	2023	2024	2025	2026	2027	Total
Special Revenue Fund						
<u>Cable Franchise Fee Fund</u>						
Studio/Mobile Truck Upgrades	20,000	50,000	20,000	20,000	20,000	130,000
Wiring of Facilities for Production	60,000					60,000
Council Chambers Equipment Updates	50,000					50,000
Computer Equipment				11,500		11,500
Cable Franchise Fee Fund Total	130,000	50,000	20,000	31,500	20,000	251,500
<u>Forestry Fund</u>						
Grapple Bucket			38,000			38,000
Forestry Fund Total	—	—	38,000	—	—	38,000
Special Revenue Funds Total:	130,000	50,000	58,000	31,500	20,000	289,500
GRAND TOTAL	130,000	50,000	58,000	31,500	20,000	289,500

City of Burnsville, Minnesota
Capital Improvements Plan
2023 thru 2027

PROJECTS BY CATEGORY AND DEPARTMENT

Parks Capital Fund

Category	2023	2024	2025	2026	2027	Total
Parks Capital Fund						
<u>Park Renovations</u>						
Bituminous	833,880	251,070	1,260,000	683,420	2,110,000	5,138,370
Bleacher Replacements Annual	15,000	15,000	15,000	15,000	15,000	75,000
Building Concrete Repairs-Annual	30,000	30,000	30,000	30,000	30,000	150,000
Building Roof Repairs-Annual	10,000	10,000	10,000	10,000	10,000	50,000
Color Coat Bituminous - Recreation areas		31,580		31,580		63,160
Fencing		128,540		190,480		319,020
Frameworks	108,220	80,350	112,710	27,270	14,000	342,550
General park renovation / amenities	36,000	36,000	36,000	36,000	36,000	180,000
Lighting systems		15,760		78,780		94,540
Play Equipment	583,400	562,990	286,400	398,100	315,660	2,146,550
Resurface Park Trails	189,410	163,860		100,000		453,270
Structures & Buildings	74,790		146,740	358,960	561,880	1,142,370
Park Renovations Total	1,880,700	1,325,150	1,896,850	1,959,590	3,092,540	10,154,830
<u>Park Improvements</u>						
General park improvements / amenities	36,000	36,000	36,000	36,000	36,000	180,000
Pickleball Courts	750,000					750,000
Ice Center Parking Lot		200,000				200,000
Structures & Buildings	900,000		15,000			915,000
Park Improvements Total	1,686,000	236,000	51,000	36,000	36,000	2,045,000
<u>Improvements - Other Funded</u>						
County Funded - Kelleher Park Building	300,000					300,000
Park Dedication - Waste Management Parks Projects	1,900,000					1,900,000
Improvements - Other Funded Total	2,200,000	—	—	—	—	2,200,000
<u>Information Technology in Parks</u>						
Kelleher Park fiber extension estimate	97,000	—	—	—	—	97,000
Fiber in Parks	—	60,000	60,000	60,000	60,000	240,000
Technology End Points for Parks	30,000	30,000	30,000	30,000	30,000	150,000
Parks IT Total	127,000	90,000	90,000	90,000	90,000	487,000
<u>Trail Systems - City Funded</u>						
Regional Trail Connections	528,000					528,000
126th/Dupont Trail	100,000					100,000
Lake Marion Trail Gap Cost Share		50,000	450,000			500,000
HOC Pillsbury/Pleasant Connector Trail	100,000	300,000	400,000			800,000
Trail Systems - City Funded Total	728,000	350,000	850,000	—	—	1,928,000
Parks Capital Fund Total	6,621,700	2,001,150	2,887,850	2,085,590	3,218,540	16,814,830
GRAND TOTAL	6,621,700	2,001,150	2,887,850	2,085,590	3,218,540	16,814,830

City of Burnsville, Minnesota
Capital Improvements Plan
2023 thru 2027

PROJECTS BY CATEGORY AND DEPARTMENT

Equipment and Vehicle Fund

Category	2023	2024	2025	2026	2027	Total
Equipment & Vehicle Fund						
<u>Equipment</u>						
Fire						
Body Armor				48,000		48,000
Cardiac Arrest Management (Lucas)			64,000		64,000	128,000
Extrication Equipment		40,000	40,000			80,000
Controlled Medical Supply Storage					20,000	20,000
Hose			15,000		45,000	60,000
Radio Replacement - 800 MHz	67,000	67,000	67,000	67,000	67,000	335,000
SCBA Washer		28,000				28,000
Stretchers	30,000		25,000		25,000	80,000
Thermal Imager		30,000	30,000			60,000
Ventilation Fans			11,200			11,200
Gear Wash Machine/Dryer		30,000				30,000
Fire Training Props			25,000			25,000
EMS Simulation Mannequins				20,000		20,000
Blitz Nozzles			10,000			10,000
Cable Weight Machine		18,000				18,000
Elliptical Machine				20,000		20,000
Gas Monitor Hazmat				18,000		18,000
Stationary Bikes	7,000					7,000
Med. Vaults			14,000		14,000	28,000
Treadmill					24,000	24,000
Ambulance Equipment		190,000				190,000
Fire Total	104,000	403,000	301,200	173,000	259,000	1,240,200
Police						
Fuming Hood		16,000				16,000
Radars		5,300				5,300
Evidence Drying Chamber		20,000				20,000
EAG Helmets	21,600					21,600
Throw Phone and Software Replacement	33,000			30,000		63,000
Glue Chamber		15,000				15,000
Alternative Light Source	12,360					12,360
Warning Sirens	35,000	35,000	35,000			105,000
Unmanned Aerial Vehicle (UAV)	37,000					37,000
Police Total	138,960	91,300	35,000	30,000	—	295,260
Public Works						
Radio Replacement 800 MHz	15,000	15,000	15,000	15,000		60,000
Public Works Total	15,000	15,000	15,000	15,000	—	60,000
Engineering						
Survey Equipment - Total Station and Data Collector		12,000				12,000
Engineering Total	—	12,000	—	—	—	12,000
Equipment Subtotal	257,960	521,300	351,200	218,000	259,000	1,607,460

City of Burnsville, Minnesota
Capital Improvements Plan
2023 thru 2027

PROJECTS BY CATEGORY AND DEPARTMENT

Equipment and Vehicle Fund

Category	2023	2024	2025	2026	2027	Total
Equipment & Vehicle Fund						
<u>Vehicles</u>						
Engineering						
Vehicle Replacements	96,500	86,000	64,500		63,000	310,000
Engineering Total	96,500	86,000	64,500	—	63,000	310,000
Fire						
Ambulances	350,000	364,000	400,000	416,000	432,000	1,962,000
Trailer						—
Zodiac Boat	170,000					170,000
Truck	105,000	144,000			81,000	330,000
Rescue Pumper	—			1,232,000		1,232,000
Fire Total	625,000	508,000	400,000	1,648,000	513,000	3,694,000
Forestry						
Truck (Class 5)	103,000					103,000
Stump Grinder					8,000	8,000
Forestry Total	103,000	—	—	—	8,000	111,000
Maintenance Facility						
Tire Recycler		7,000				7,000
Maintenance Facility Total	—	7,000	—	—	—	7,000
Parks						
Truck (Class 7)				340,000		340,000
Field striper					33,500	33,500
Truck (Class 2B)			159,000	64,000		223,000
Mower (6')	56,000	230,000				286,000
Truck (Class 4)		108,000				108,000
Mowers (16')		165,000	170,000	60,500		395,500
Modd Brushcat				16,000		16,000
Skid Loader and Attachments		125,500	11,500			137,000
Trailer			11,500	39,500	26,000	77,000
Trail and Sidewalk Maintenance Tractor					269,000	269,000
Parks Total	56,000	628,500	352,000	520,000	328,500	1,885,000
Police						
Patrol Squad Vehicles	355,000	365,000	375,000	385,000	395,000	1,875,000
Vehicles for Organizational Analysis implementation	355,000		49,500			404,500
Admin. Vehicle Replacement		48,000		52,000	52,500	152,500
Armored Vehicle		250,000				250,000
Forensics Truck			115,000			115,000
Mobile Command Center			900,000			900,000
Investigation Vehicles	86,500	96,000	49,500	51,000	52,500	335,500
EAG Deployment Vehicle			115,000			115,000
Patrol Transport Vehicle		45,000				45,000
Police Total	796,500	804,000	1,604,000	488,000	500,000	4,192,500

City of Burnsville, Minnesota
Capital Improvements Plan
2023 thru 2027

PROJECTS BY CATEGORY AND DEPARTMENT

Equipment and Vehicle Fund

Category	2023	2024	2025	2026	2027	Total
Equipment & Vehicle Fund						
Streets						
Patch Box		38,000	54,000			92,000
Flat Bed			7,500			7,500
Anti-Ice System			28,000			28,000
Truck (Class 7)	380,000	395,000	850,000	460,000	880,000	2,965,000
Grader Attachment					30,000	30,000
Loader			82,000		290,000	372,000
Truck (Class 8)	410,000				163,000	573,000
Equipment attachments			35,000		32,500	67,500
Streets Total	790,000	433,000	1,056,500	460,000	1,395,500	4,135,000
Vehicles Subtotal	2,467,000	2,466,500	3,519,000	3,159,500	2,808,000	14,420,000
Equipment & Vehicle Fund Total	2,724,960	2,987,800	3,870,200	3,377,500	3,067,000	16,027,460
GRAND TOTAL	2,724,960	2,987,800	3,870,200	3,377,500	3,067,000	16,027,460

City of Burnsville, Minnesota
Capital Improvements Plan
2023 thru 2027

PROJECTS BY CATEGORY AND DEPARTMENT

Facilities Fund

Category	2023	2024	2025	2026	2027	Total
Facilities Fund						
<i><u>Deferred Maintenance and Annual Replacement:</u></i>						
City Hall/Police						
Acoustical Ceiling Replacement		10,000		10,000		20,000
VCT Tile and Countertop Replacement		32,000				32,000
Fire Panel Replacement			15,000			15,000
Chairs - Community Room				18,000		18,000
Wallpaper City Hall/Police	6,000		6,000		6,000	18,000
Police Locker Room Retrofit	25,000					25,000
Community Television Broadcast Center			500,000			500,000
Exhaust Fans Roof Top			9,000			9,000
Amenities	30,000	30,000	30,000	30,000	30,000	150,000
ADA Compliance					15,000	15,000
Chiller					107,000	107,000
Electric Panel Replacements					70,000	70,000
Energy Management Upgrades					15,000	15,000
Exhaust Fan replacement					12,000	12,000
VAV boxes					150,000	150,000
Seal Exterior Brick Work			100,000			100,000
Automatic Floor Scrubber			9,000			9,000
Transformer Replacement			10,000		12,000	22,000
VFD Replacement - Heat Pump 1 & 2		10,000				10,000
Outdoor Readerboard LED/Software replacement		30,000				30,000
City Hall/Police Total	61,000	112,000	679,000	58,000	417,000	1,327,000
Civic Center City Garage						
Acoustical Ceiling Tile Replacement	5,000	5,000	5,000	5,000	5,000	25,000
Recable Facility	80,000					80,000
Parking Lot Replacement				350,000		350,000
Cabinet Heater Replacement			70,000			70,000
Carpet replacement - Youth Center					17,000	17,000
Furnace replacement in Youth Center					8,000	8,000
Civic Center City Garage Total	85,000	5,000	75,000	355,000	30,000	550,000
Fire Stations						
Station 1 Amenities	10,000	10,000	10,000	10,000	10,000	50,000
Station 2 Amenities	20,000	10,000	10,000	10,000	10,000	60,000
Carpet Replacement - FS2			25,000			25,000
Seal Exterior Brickwork	15,000					15,000
Plymovent Exhaust System		80,000				80,000
Apparatus Bay Lighting Replacement			12,000			12,000
HVAC Replacement			30,000			30,000
Office Furniture			15,000			15,000
Garage Door Opener Replacement		6,000	6,000	6,000	6,000	24,000
HVAC Bay Heater Replacement	15,000			16,000		31,000
Fire Stations Total	60,000	106,000	108,000	42,000	26,000	342,000

City of Burnsville, Minnesota
Capital Improvements Plan
2023 thru 2027

PROJECTS BY CATEGORY AND DEPARTMENT

Facilities Fund

Category	2023	2024	2025	2026	2027	Total
Facilities Fund						
<u>HOC Parking Deck/Ramp</u>						
Ramp Concrete Sealant	32,500				35,000	67,500
Deck Traffic Membrane		180,000			295,000	475,000
Ramp Mechanical Systems		155,000		32,000		187,000
Security/Emergency System				20,000		20,000
Deck Relamp				40,000		40,000
Ramp Electrical System				70,000		70,000
Ramp Exterior Recaulk	35,000					35,000
Deck Concrete Sealant			50,000			50,000
Deck Electrical System		25,000				25,000
HOC Parking Deck/Ramp Total	67,500	360,000	50,000	162,000	330,000	969,500
<u>IT Technology</u>						
Cooling System - IT Data Center			50,000			50,000
IT Technology Total	—	—	50,000	—	—	50,000
<u>Parks Facilities and Trail Replacement</u>						
Parks Facilities and Trail Replacement		360,000	360,000	360,000	462,700	1,542,700
Parks Facilities and Trail Replacement Total	—	360,000	360,000	360,000	462,700	1,542,700
<u>Maintenance Facility</u>						
Hoist Twin Post Truck Replacement		185,000				185,000
Building Automation		155,300				155,300
Salt Shed and Brine Making System Replacement			800,000			800,000
Generator Transfer Switch Replacement			20,000			20,000
Office Renovations	200,000					200,000
Truck Tire Changer	16,300					16,300
Trench Drain repair	50,000					50,000
Air Compressor System Replacement		24,000				24,000
Paint Walls and Ceiling			25,000			25,000
Roof Top Unit Replacements				50,000		50,000
Salt Brine Making System Upgrades				15,000		15,000
Co-Ray Vac Heating Systems Phase 1 Replacement				75,000		75,000
Roof Membrane Replacement			750,000			750,000
Roof Membrane Replacement - Salt and Sand Sheds			30,000			30,000
Seal Vehicle Storage Bay Floors			50,000			50,000
Door, Frames, Hardware - Phase 1			50,000			50,000
Maintenance Facility Total	266,300	364,300	1,725,000	140,000	—	2,495,600

City of Burnsville, Minnesota
Capital Improvements Plan
2023 thru 2027

PROJECTS BY CATEGORY AND DEPARTMENT

Facilities Fund

Category	2023	2024	2025	2026	2027	Total
Facilities Fund						
<u>Ames Center</u>						
Plaza Concrete Replacement			425,000			425,000
Overhead Roll-Up Door Replacements	165,395					165,395
Marquee Sign - Nicollet Ave		100,000				100,000
Water Softener	14,500					14,500
Amenities	6,000					6,000
Replace Stage Floors	40,000					40,000
Lobby Ceiling Tile and Lighting Replacement		250,000				250,000
Theatrical Lighting LED Conversion		160,000	200,000	200,000	210,000	770,000
Food and Beverage Build-Out and Equipment				300,000		300,000
Water Heater replacement				20,000	20,000	40,000
Office renovation					50,000	50,000
Maintenance and annual repair					100,000	100,000
Facility study	25,000					25,000
Ames Center Total	250,895	510,000	625,000	520,000	380,000	2,285,895
<u>Golf Course</u>						
Clubhouse and Irrigation Improvements			300,000			300,000
Amenities	20,000	20,000	20,000	20,000	20,000	100,000
Windows, Doors and Flooring improvements	20,000					20,000
Golf Course Total	40,000	20,000	320,000	20,000	20,000	420,000
<u>Ice Center</u>						
Cooling System			500,000			500,000
Compressor replacement			50,000			50,000
Parking Lot		525,000				525,000
Variable speed drive motors		11,000	11,000	11,000	11,000	44,000
Bleacher Replacement					130,000	130,000
Parking Lot - Poles and LED Lights				35,200		35,200
Rubber Flooring Replacement				350,000		350,000
Heating System for Rink 2		50,000				50,000
Door Replacement - Rink 2	30,000					30,000
Locker Room Modifications			200,000			200,000
Amenities	20,000	20,000	20,000	20,000	20,000	100,000
Ice Center Total	50,000	606,000	781,000	416,200	161,000	2,014,200
Total Deferred Maintenance and Annual Replacement	880,695	2,443,300	4,773,000	2,073,200	1,826,700	11,996,895
Improvements:						
<u>Facilities Plan</u>						
Phase III (Fire Station 2/City Hall/Maint Facility)	—	26,000,000	—	—	—	26,000,000
Facilities Plan Total	—	26,000,000	—	—	—	26,000,000
Total Improvements	—	26,000,000	—	—	—	26,000,000
Facilities Fund Total	880,695	28,443,300	4,773,000	2,073,200	1,826,700	37,996,895
GRAND TOTAL	880,695	28,443,300	4,773,000	2,073,200	1,826,700	37,996,895

City of Burnsville, Minnesota
Capital Improvements Plan
2023 thru 2027

PROJECTS BY CATEGORY AND DEPARTMENT

I.T. Capital Fund

Category	2023	2024	2025	2026	2027	Total
IT Capital Fund						
<u>Community Development</u>						
Code Enforcement Tablets				15,000		15,000
2 IPlan - Large format plan review stations	30,000					30,000
Community Development Total	30,000	—	—	15,000	—	45,000
<u>Document Imaging/Management</u>						
EDMS Scanner Additions			3,500		3,500	7,000
EDMS Scanner Replacements			7,000		7,000	14,000
EDMS Rio Named User License Additions			2,200		2,200	4,400
Document Imaging/Management Total	—	—	12,700	—	12,700	25,400
<u>ERMS System Development</u>						
ERP Misc Modules for Adl Dev w/Finance System	215,000	1,315,000	15,000	15,000	15,000	1,575,000
ERMS System Development Total	215,000	1,315,000	15,000	15,000	15,000	1,575,000
<u>Fire Computer Equipment</u>						
MDC Replacements with Dell Rugged - Lease	24,000	24,000	24,000	24,000	24,000	120,000
Mounting Equipment Replacements	900	900	900	900	900	4,500
EMS Tablet Replacements			12,000			12,000
Broadband Mobile Modems		2,400		2,400		4,800
CAD/AVL Monitor Replacements					5,000	5,000
IPlan Plan review station replacement for FS1					15,000	15,000
Fire Computer Equipment Total	24,900	27,300	36,900	27,300	44,900	161,300
<u>GIS Equipment & Software:</u>						
GIS Strategic Plan - GPS/Tablets		5,000				5,000
GIS Equipment & Software Total:	—	5,000	—	—	—	5,000
<u>IT Infrastructure</u>						
Cisco Replacements (48 month capital lease in 2025)	10,000	10,000	300,000	300,000	300,000	920,000
Next Gen Firewall replacements - 2 - lease to own	153,000	153,000	153,000			459,000
Palo Alto Security Firewall replacements - 3 yr - lease to own	162,000	144,000	144,000			450,000
A/V Meeting Improvements Project	15,000		15,000		15,000	45,000
WLC Replacement			13,000	13,000	13,000	39,000
AV Video Encode/Decode Component Repl		50,000				50,000
APC 10KVM UPS Battery Replacement		5,000			5,000	10,000
Phone System Replacement	155,000					155,000
IP Clocks for City Facilities	2,100	2,100	2,100	2,100	2,100	10,500
Equipment for IT Van				4,000		4,000
APC Galaxy UPS Battery Replacement				8,000		8,000
IT Rack Replacements	3,500		3,500		3,500	10,500
SAN Node Additions - Tier 1 and 2	45,000	45,000	45,000	45,000	45,000	225,000
UPS Scheduled Replacements	5,000	5,000	5,000	5,000	5,000	25,000

City of Burnsville, Minnesota
Capital Improvements Plan
2023 thru 2027

PROJECTS BY CATEGORY AND DEPARTMENT

I.T. Capital Fund

Category	2023	2024	2025	2026	2027	Total
IT Capital Fund						
APC 40KVM UPS Battery Replacement		8,000			8,000	16,000
VM Software Licensing		5,000		5,000		10,000
Wireless AP Replacements	5,000		5,000		5,000	15,000
IT Infrastructure Total:	555,600	427,100	685,600	382,100	401,600	2,452,000
PC Computers						
Host Server Replacements - Capital Lease	40,000	40,000	40,000			120,000
Printer Replacements		1,400		1,400		2,800
Tablet/Smartphones Replacements	5,000	5,000	5,000	5,000	5,000	25,000
Dell Replacement Project	175,000	225,000	225,000	225,000	225,000	1,075,000
Mounting Options		5,000		5,000		10,000
Monitor Replacements	3,300		3,300			6,600
City Council Tablets		15,000				15,000
PC Replacements - VDI Thin Clients	3,500	2,000	2,000	2,000		9,500
PC Computers Total	226,800	293,400	275,300	238,400	230,000	1,263,900
Police Computer						
MDC Replacements - Capital Lease	45,000	45,000	45,000	45,000	45,000	225,000
MDC Mounting Equipment Replacements		1,800		1,800		3,600
Broadband Mobile Modems		2,400		2,400		4,800
Mobile Printer Replacements	1,000		1,000		1,000	3,000
Forensics Recovery of Evidence Device (FRED)	6,500					6,500
Police Computer Total	52,500	49,200	46,000	49,200	46,000	242,900
Recreation Software						
POS Replacements/Additions		21,000				21,000
RMS Replacement Project	50,000					50,000
ID Badge Printers		2,000		4,000		6,000
Recreation Software Total	50,000	23,000	—	4,000	—	77,000
Security Systems						
Camera Replacements		5,000		5,000		10,000
Camera Replacements - City Hall	20,000					20,000
Camera Replacements - Community Room	15,000					15,000
Access Card ID Printer Additions			7,000			7,000
Camera Replacements - Parks (MNRV)			20,000			20,000
Camera Replacements - ABLE Site		25,000				25,000
Mercury Boards	20,000					20,000
Camera Replacements - Maintenance Facility				45,000		45,000
Facilities Camera and Prox. Readers	5,000		5,000		5,000	15,000
Security Systems Total	60,000	30,000	32,000	50,000	5,000	177,000

City of Burnsville, Minnesota

Capital Improvements Plan

2023 thru 2027

PROJECTS BY CATEGORY AND DEPARTMENT

I.T. Capital Fund

Category	2023	2024	2025	2026	2027	Total
IT Capital Fund						
<u>Software</u>						
Servers Licenses and Miscellaneous Software	5,000	5,000	5,000	5,000	5,000	25,000
Software Total	5,000	5,000	5,000	5,000	5,000	25,000
<u>Other</u>						
City-wide	47,000	47,000	47,000			141,000
Other Total	47,000	47,000	47,000	—	—	141,000
IT Capital Fund Total	1,266,800	2,222,000	1,155,500	786,000	760,200	6,190,500
GRAND TOTAL	1,266,800	2,222,000	1,155,500	786,000	760,200	6,190,500

City of Burnsville, Minnesota
Capital Improvements Plan
2023 thru 2027

PROJECTS BY CATEGORY AND DEPARTMENT

Enterprise Funds

Category	2023	2024	2025	2026	2027	Total
Enterprise Funds						
<u>Ames Center</u>						
Office Renovation	50,000					50,000
Truss Battens for House Electrics	20,000					20,000
Black Box PA and console replacement	40,000					40,000
Replacement Coolers and Freezer Units	15,000					15,000
High Capacity Carpet Extractor	17,000					17,000
Food & Beverage Equipment	15,000					15,000
High Capacity Carpet Vacuum	17,000					17,000
Window Shades and Motors		25,000				25,000
F&B Equipment - Turbo Chef		15,000				15,000
Replace Pit Staging and Fill		34,200				34,200
Radios		13,500				13,500
Commercial Washer/Dryer		4,029				4,029
Audio Upgrades - Wireless Mics		17,829				17,829
Reheat fan AHU 3 x 3		3,000				3,000
Reheat fan garbage room		4,000				4,000
Reheat fan lower level elevator		3,000				3,000
Rigging Equipment Replacement		20,000				20,000
Detail			15,000			15,000
Pit Staging and Fill			34,200			34,200
New PA and Amps			250,000			250,000
Hot Water Heater 2			20,000			20,000
Dance Floor			14,392			14,392
Tables			7,500			7,500
Replace Follow Spots				40,000		40,000
Technology Replacement					30,000	30,000
Maintenance and annual replacement				100,000	100,000	200,000
Ames Center Total	174,000	139,558	341,092	140,000	130,000	924,650
<u>Golf Course</u>						
Golf Cart		14,000			10,000	24,000
Rotary Deck Mower	62,000					62,000
Tractor					60,000	60,000
Utility Cart	30,000					30,000
Reel Mower		40,000				40,000
Blower		14,000				14,000
Greens Mower			47,000			47,000
Turf Truckster		11,500		40,000		51,500
Bunker Rake				13,000		13,000
Aerator/Spiker		14,000				14,000
Golf Course Total	92,000	93,500	47,000	53,000	70,000	355,500

City of Burnsville, Minnesota
Capital Improvements Plan
2023 thru 2027

PROJECTS BY CATEGORY AND DEPARTMENT

Enterprise Funds

Category	2023	2024	2025	2026	2027	Total
<u>Ice Center</u>						
Ice Resurfacer	168,000	175,000				343,000
Floor Scrubbber				15,000		15,000
Water Heater			30,000			30,000
Ice Center Total	168,000	175,000	30,000	15,000	—	388,000
<u>Storm Water Management</u>						
Street Projects & Rehab	960,000	913,000	1,022,000	974,000	1,092,000	4,961,000
Storm Water Management	1,017,000	2,014,000	1,504,000	2,299,000	1,609,000	8,443,000
Storm Water Capital Equipment	175,000	35,000	122,000	—	—	332,000
Storm Water Management Total	2,152,000	2,962,000	2,648,000	3,273,000	2,701,000	16,661,000
<u>Street Lighting</u>						
Public Works Projects - Street Lighting	175,100	180,353	185,764	191,336	197,077	929,630
Street Lighting Total	175,100	180,353	185,764	191,336	197,077	929,630
<u>Water & Sewer</u>						
Street Projects	2,458,000	3,910,500	2,709,000	2,481,000	2,974,000	14,532,500
Water Production Projects	319,750	372,500	62,000	977,000	1,326,000	3,057,250
Water Treatment Rehabilitation Projects	—	—	280,000	900,000	—	1,180,000
Transmission & Storage Rehabilitation Projects	765,000	338,000	2,062,500	358,500	601,000	4,125,000
Lift Station Rehabilitation	900,000	—	500,000	—	400,000	1,800,000
Distribution System Rehabilitation & Replacement	403,000	403,000	142,000	142,000	70,000	1,160,000
Water Studies	120,000	50,000	50,000	50,000	50,000	320,000
Sanitary Sewer Rehabilitation	382,000	404,000	371,000	394,000	418,000	1,969,000
Equipment and Vehicles	204,000	50,000	73,000	75,000	—	402,000
IT Capital Projects	629,500	192,500	322,500	262,500	249,500	1,656,500
Water & Sewer Total	6,181,250	5,720,500	6,572,000	5,640,000	6,088,500	30,202,250
Enterprise Funds Total	8,942,350	9,270,911	9,823,856	9,312,336	9,186,577	49,461,030
GRAND TOTAL	8,942,350	9,270,911	9,823,856	9,312,336	9,186,577	49,461,030

City of Burnsville, Minnesota
Capital Improvements Plan
2023 thru 2027
NARRATIVE

GENERAL FUND

I-35W/Burnsville Parkway Aesthetics Renovations - In the early 2000s, the City worked with the Minnesota Department of Transportation (MnDOT) to place aesthetic features on the Burnsville Parkway and Trunk Highway (TH)-13 bridges over I-35W. The City has completed repairs to the lighting system on the Burnsville Parkway bridge and removed the lighting from the TH-13 bridge. Items needing further renovation include the arches and the decorative elements, such as the bull horns and wrought iron elements. MnDOT is planning to replace the Burnsville Parkway bridge over I-35W in 2025-2026. The City's aesthetic elements should be completed simultaneously to reduce the cost and impact to users. The City Council has discussed removing the elements from the TH-13 bridge instead of renovating them when they become too worn or a safety hazard.

City Entry Monument Signs - In the past, MnDOT had restrictions regarding the placement of City entrance monuments within their rights-of-way on interstate highways. Recently, those restrictions have loosened and the City will likely be permitted to place additional monument signs at City interstate entrances, similar to the one placed on either end of TH-13. Future locations include the City entrances at I-35E Northbound, I-35E Southbound, I-35W Southbound, and either end of County State Aid Highway (CSAH) 42. Signs are planned in 2023, 2024, and 2025.

REGIONAL IMPROVEMENTS

Burnsville Parkway Bridge Trail Enhancement - MnDOT is working on plans to replace three bridges on I-35W: I-35W over Cliff Road; TH-13 over I-35W; and Burnsville Parkway over I-35W. In the City's Multi-Modal Plan and the Heart of the City Framework, a wide, multi-use trail is shown when the bridge is replaced. Any extra costs to construct the trail are part of the City's cost share for the project. Construction is anticipated in 2025-2026.

Cliff Road Preliminary Engineering - Dakota County requested a feasibility study and preliminary engineering study be completed for Cliff Road between I-35W and River Hills Drive. The study will look at lane configuration, filling trail gaps, and trail crossing. The City is also including study of Nicollet Avenue between Cliff Road and TH-13. This study will be lead by City staff, in partnership with Dakota County, and is anticipated to begin in 2023.

County Overlays - When Dakota County resurfaces its roadways, it is the best time for the City to improve its utility structures on and under those roadways. Therefore, the City budgets for repairing and improving its utility structures so it can react when Dakota County chooses to resurface a county road in Burnsville.

County Road 42 Trail Gap Study - Dakota County and the City of Burnsville collaborated on a Safe Streets for All (SS4A) federal grant in 2022 for constructing trail gaps on County Road 42, County Road 5, and a network of City trails in and around the Burnsville Center Redevelopment Area. In 2023, both Dakota County and the City of Burnsville has allocated funding to begin preliminary engineering on the trail gaps on County Road 42 and County Road 5. Having the preliminary engineering completed will better position Dakota County and the City to compete for future grant funding as it becomes available.

I-35W Southbound Off-Ramp to Buck Hill Road - The City completed a Burnsville Center Village Vision in 2019 and subsequently completed a traffic study in 2020. Dakota County completed its CSAH 42 Visioning Study in 2021. In both the City's and County's traffic studies, a new I-35W southbound off-ramp to Buck Hill Road with access to eastbound CSAH 42 was analyzed and shown to improve traffic flow on I-35W and CSAH 42. The City

was awarded a State Transportation Economic Development (TED) grant at the end of 2021 and construction is anticipated in 2024 and 2025.

TH-13 and Nicollet Mobility Improvements - In 2021, MnDOT completed a comprehensive visioning study of the TH-13 corridor between TH-169 in Savage to Nicollet Avenue in Burnsville. This vision included a mobility improvement at the intersection of TH-13 and Nicollet Avenue. Minnesota Valley Transit Authority (MVTA), Dakota County, and Metro Transit have all expressed interest in improving mobility across TH-13 and along Nicollet Avenue. The City continues to seek federal grant funding for this project with an anticipated construction year of 2026-2027.

INTERSECTION IMPROVEMENTS

City Signal Replacement - This project budgets and plans for future traffic signal improvements throughout the City. Currently, the City has 21 traffic signal systems. In addition, there are 29 Dakota County-owned signal systems and 17 State-owned signal systems within the City.

County Signal Replacement - This project is for signals owned by Dakota County that are proposed to be replaced. The City will pay for the number of legs, or portion of the signal, that are located on City roadways. From 2023 and onward, the budget includes funding for a signal replacement, with those locations to be determined through collaboration with Dakota County.

County Road 11/Burnsville Parkway - Dakota County was awarded Federal grant funding to replace this signalized intersection with a roundabout. A roundabout will improve traffic flow and safety. This project is planned for construction to occur in 2024. The City cost share for this project is based on the County's cost participation policy, which provides that the City contributes 45% of the costs after the grant has been allocated.

MnDOT Signal Replacement - A placeholder has been added to CIP year 2027 in the event that the Minnesota Department of Transportation must replace a signal in which the City must cost-share. Cost share is typically based upon the number of legs at the intersections that are City streets.

STREET & LOCAL IMPROVEMENTS

Street Improvement Program - The annual street improvement program includes three construction techniques described below. A copy of the 2023-2027 Street Improvement Program map is included in the Maps section of a separate CIP document in Engineering. Selection of street segments is based upon the City's Pavement Management Program and staff recommendations. Funding for the annual program is based upon the Special Assessment Policy and assumes that up to 40% of the street costs will be assessed to benefiting properties. The remainder of the project costs are paid by other funds.

- **Rehabilitation** - This street improvement construction method consists of milling and overlaying selected streets. Spot replacement of curb and gutter and sidewalk is performed and minor utility repair/replacement is also completed with these projects. Streets typically rehabilitated are in excess of 20 years old and rehabilitating these streets helps avoid total reconstruction for another 15 years.
- **Reclamation** - This street improvement construction method consists of replacing the base and pavement of the roadway. Spot replacement of curb and gutter and sidewalk is performed and minor utility repair/replacement is also completed with these projects. Streets typically reclaimed are in excess of 30 years old and do not require full watermain replacement with the project.
- **Reconstruction** - This street improvement construction method consists of replacing the base and pavement of the roadway and full replacement of concrete curb and gutter. Spot replacement of sidewalk is

performed. The watermain is typically replaced under the street and other minor utility repair/replacement is also completed with these projects. Streets typically reconstructed are in excess of 30 years old and generally require full watermain replacement with the project.

Maintenance Overlays - This project includes a mill and overlay on residential streets that were reconstructed 20 to 30 years ago to extend the service life of the pavement to 40 years or more. The funding for this project is not expected to include special assessments.

Concrete Element Improvements and Retaining Walls - The City owns many assets in rights-of-way made out of concrete that are not addressed for maintenance in other ways. The primary needs are concrete intersections, sidewalk replacement, accessibility improvements, and retaining wall repairs and replacements. A large retaining wall replacement project for the wall on Judicial Road, south of Skyview Drive, is planned for 2025-2026.

Multi-Modal Transportation - In 2021, a Multi-Modal and Complete Streets Study was completed. This funding will provide for multi-modal improvements every three years. Funding is allocated in the year before the construction year for design.

Traffic Calming Improvements - In 2021, the City Council approved a new Traffic Calming Policy (Policy). This project will allow for permanent installations of traffic calming measures consistent with the Policy. Unspent funds may be carried-forward to accumulate sufficient budget authority for larger scale projects.

Heart of the City (HOC) Studies - There are two planned studies for Heart of the City: a parking study in 2023 and a wayfinding and branding study for 2024. These two studies came from the recently HOC Framework update completed in 2022.

Host Landfill Grant Projects - The State of Minnesota, through the Department of Employment and Economic Development (DEED), has created a grant program specifically for metropolitan cities that host active landfills. There is no guarantee that this program will be continued each year, but the City will continue to apply for these grants as long as they are available. The City is eligible for approximately \$415,000 annually if the specified project meets certain job creation goals. The City has identified projects that are good candidates for this grant.

Street Light Replacement - This project will replace existing street lights. The lights to be replaced will be identified annually by the Engineering Division. Many of the lights replaced are located in the current year's street reconstruction and rehabilitation program areas. When possible, streetlights will be replaced with energy-efficient Light Emitting Diode (LED) streetlights. The funding for street light replacements is from the Street Lighting Enterprise Fund.

SANITARY SEWER SYSTEM

Lift Station Rehabilitation - This project will rehabilitate the 13 sanitary sewer lift stations (LS) and install emergency generators when necessary. The intent of this program is to reduce the number of emergency failures and backups within the sanitary sewer system. The project rehabilitates LS based on the Sanitary Sewer LS Condition Assessment.

Sanitary Sewer Rehabilitation - This project rehabilitates sanitary sewer lines in known trouble areas and areas in which root intrusion causes extensive maintenance and backups. Similar work is done within street project areas and this project funds work within areas not scheduled for a street project in the near future or more extensive work within the street project areas. The projects seeks to rehabilitate one percent of the gravity system per year.

STORM WATER IMPROVEMENT PROJECTS

Natural Resources Grant match - This project is a set aside for natural resource project opportunities that arise so that there is some capital funding available for grant matches.

Pervious Parking Lots - This project allocation is for parking lot asphalt project that arise to create a pervious pavement in lieu of traditional asphalt. The project intent is for parking lots that receive minimal winter maintenance. These pervious pavements are good for stormwater management, but struggle with salt and other winter maintenance activities.

Ravine Restoration and Slope Stabilization - The City has several steep ravines that are in various states of erosion. This project will target those ravines in most need of maintenance and then fund their repair, preventing loss of soils, retaining property values, and reducing offsite deposit of these soils.

Resiliency and Water Quality Improvements - This project provides improvements for the highest risk systems identified through the resiliency assessment of major drainage systems. In addition, due to ongoing and ever-increasing regulations for stormwater quality, it is likely that improvements to ponds or other stormwater improvements will be necessary.

STORM WATER MAINTENANCE

Aluminum Sulfate (Alum) Treatment - The project involves the treatment of the bottom of ponds with Alum. The Alum ties up the phosphorous in the pond sediment and prevents it from releasing into the water column thereby reducing algae growth. It is anticipated this project will be completed every five years.

Boulevard Tree Maintenance - Trees along City streets provide many benefits, including storm water management. Trees improve water quality by intercepting and holding rain on leaves, branches and bark, storing rainwater in their roots, and reducing soil erosion by slowing rainfall before it strikes the ground. However, when trees are not maintained properly, they are more susceptible to diseases and wind damage, which can leave tree branches and debris within the City streets and eventually lead to the storm sewer system. This annual project, which is funded 65% from the Forestry Operating Budget and 35% from the Storm Utility, will allow the City to trim approximately one-tenth of its boulevard trees annually, with the goal of getting to each tree every 10 years.

Deeg Pond Filter Media Replacement - This maintenance activity consists of replacing the filter at Deeg Pond every five years.

Keller Lake Stormwater Quality Improvements - This maintenance activity consists of inspecting the main vault of the structure at Keller Lake every five years and removing sediment and debris at least every ten years.

Lift Station Rehabilitation - Routinely, the City schedules LS improvements as a preventative maintenance program. This includes repair or replacement of the LS and installation of an emergency generator when necessary. The City continues with this program based on Storm Sewer LS Condition Assessment.

Maintenance Facility Treatment Structure - This maintenance activity consists of replacing the filter for the Maintenance Facility stormwater treatment structure.

Minor Drainage Improvements - Each year, the City works in various areas of the City to improve smaller local drainage issues, both in public rights-of-way and on City-owned property. The City also assists private property owners to improve private drainage nuisances or with the installation of drain tiles on private property by making public drainage systems accessible when reasonable. The City completes drainage improvements on private property when surface water runoff has entered a primary structure. The City owns a significant amount of corrugated metal pipe storm sewers. This type of pipe is subject to rusting which provides holes for sediment to get

into the storm system. This results in downstream soil deposits and sink holes or other soil loss in the area of the hole. This project will allow for televising these pipes and then rehabilitating them as needed.

Pond Clean Out/Outfall Improvement Program - This project is for removal of sediment that has accumulated in ponds and for maintenance of pond outfall structures. Funds are allocated annually and the City uses a storm asset management tools to prioritize projects.

Wood Pond Storm Filter Maintenance - This maintenance activity consists of replacing filter cartridges and cleaning out the structure at Wood Pond biennially.

STORM WATER STUDIES AND PLANS

Alimagnet Alum Treatment Study - This project will result in a chemical water treatment in Lake Alimagnet that will improve surface water quality in that lake. This is a common practice that traps water clarity problem elements in sediment in the bottom of the water body.

Kraemer Mining and Materials Levee Inspection and Report - This project includes inspecting the levee located at Kraemer Mining and Materials and summarizing the findings in a report. This report will help the City evaluate if any improvements are needed to the levee.

Minnesota River Quadrant (MRQ) Storm Water and Floodplain Study and Report - This study will analyze the overall storm water management system needs for the MRQ to accommodate future development. The report will guide the review of future developments in the MRQ and optimize the location of future stormwater management facilities.

Park Drainage Study and Improvements - This project is for drainage improvements within City parks. The scope of improvements will be determined by a Park Drainage Improvement Study to be completed the year before improvements are proposed.

Water Resources Management Plan (WRMP) Update -The WRMP guides water resources management activities within the City. The WRMP is required to be updated periodically and approved by the applicable watersheds and the Metropolitan Council. With changes in watershed district rules and an update to the State Municipal Separate Storm Sewer System (MS4) permit, the City will continue a major update.

WATER SYSTEM

Distribution System Rehabilitation and Replacement - As the street reconstruction program moves to streets with ductile iron water and watermain that test in sound structure condition, this project rehabilitates or replaces other watermain so that the City's annual replacement stays at or near one percent of the system annually. The 2023 allocation will support the street maintenance overlay program and fund watermain replacement in those areas passed over for watermain replacement when they were originally reconstructed in the 1990s.

Water Production Rehabilitation - This is a preventative maintenance project for the City's water production infrastructure. This involves rotating evaluation and rehabilitation projects of the City's 17 groundwater wells and two surface water pumps including the pumps, motors, well cavities, well piping and valves, well houses, and power systems. Annually, projects are bid in order to get to every well at least once every ten years. In 2023 three wells are planned for rehabilitation.

Transmission and Storage Rehabilitation - This project identifies rehabilitation projects for the City's water transmission and storage infrastructure, which includes projects for 10 High Service Pumps (HSP), the 7-mg clear well at the Water Treatment Plant (WTP), two underground reservoirs, three water towers, and the Pressure

Reducing Valve (PRV) stations. The 2023 allocation is for rehabilitation of two HSP and Variable Frequency Drive for a HSP at the WTP

Water Treatment Repairs and Rehabilitation - This project includes repairs and rehabilitation within the Ground Water Treatment Plant (GWTP) and Surface Water Treatment Plant (SWTP).

Street Repairs of Water Main Breaks and Contract Patching - This project is to repair the streets sections that need to be removed due to a watermain segment that breaks. This project also is to improve street areas in disrepair because of a utility element that is located in the road such as gate valves and manholes.

PARKS

Park Improvements - Park improvements include the significant upgrading or the addition of new facilities to the park system, such as adding a building, shelter, trails not associated with an existing amenity, new parking lots, lighting and periodically creating planning documents. Projects in this category for 2023 include:

- Adding general amenities, such as park benches, bleachers, and small recreational equipment to existing parks;
- Play equipment replacement at Alimagnet Park Crystal Beach Park, Coventry Court and Kelleher Park;
- Adding fiber and technology, such as end points, security, and fiber in community parks;
- Adding pickleball courts in Alimagnet Park;
- Park master planning for community parks, including trail head needs at Kelleher Park and the Lake Marion Greenway.

Park Renovation - Park renovation includes the repair or replacement of existing elements and facilities within the park system, such as fencing, backstops, athletic field lighting, hockey rinks, play equipment, bituminous surfaces, tennis courts, and building renovations. The highest priority for park capital funding is maintaining the current park system. Projects in this category for 2023 include:

- General amenities replacement, such as benches, grills, picnic tables, and refuse receptacles;
- Bituminous parking lot, basketball courts and internal park trails at various parks;
- Colonial Park basketball court replacement
- Paha Sapa basketball court, trail and parking lot replacement;
- Bleacher replacement;
- Skate park ramp replacement
- Replacement of various concrete around park buildings and facilities;
- Turf to Prairie
- Framework plans with the community to remove or relocate existing, underused amenities to reduce long-term capital needs and ongoing maintenance costs.

Trail System Development - These funds are for the development of new multi-modal trails outside the park system and trails that connect the park system to these regional trail systems. The priorities for this element are established by the Trail Master Plan and Multi-Modal Plan. Projects in this category are listed below.

- Neighborhood connector trail between Pillsbury and Pleasant Avenues to connect development on the west side of Heart of the City to Nicollet Commons Park and other core Heart of the City amenities. This work may be constructed in 2023 or 2024.

FACILITIES

Facilities Improvements - These funds are for the repair, replacement, or improvement of existing elements at City Hall/Police, Civic Center Garage, Fire Station No. 1, Fire Station No. 2, Maintenance Facility, as well as Parking Lots, Decks and Ramps. Projects in this category are listed below.

- Facilities Study - Continue work on Phase 3 projects pending Council direction
- City Hall/Police - Projects for this facility include the replacement of sections of acoustical ceiling tile, wall paper and staff work space remodel and relocations.
- City Garage - IT cable replacement
- Fire Station No. 2 - Projects for this facility include the replacement of carpet, Plymovent Exhaust System, apparatus bay lighting replacement, HVAC replacement and general facility upkeep.
- Maintenance Facility - This facility will receive a replacement of the truck tire changer and trench drain repair;
- HOC Parking Deck and Ramps - This project will involve concrete sealant and caulking;
- Ice Center - Door replacement on rink 2
- Golf Course - This facility will receive window, door and flooring replacement in the clubhouse.
- Ice Center Parking Lot - This project will replace the ice center parking lot and also improve it to more adequately meet the needs for community engagement and festival purposes. Accessibility, multi-modal, placemaking, and stormwater management/reuse upgrades are also included with the proposed project. This project has been designated to be included with the bid package for the proposed City Hall/Police Department facility upgrades and it will be done in collaboration/timing with that project.

EQUIPMENT AND VEHICLES

Equipment - This is an ongoing project to cover the acquisition and replacement of various capital equipment mostly for public safety. Each specific piece of capital equipment has a life cycle tracked by each department.

Vehicles - Vehicles are replaced according to the City Vehicle Acquisition and Replacement Policy.

Debt Analysis

Measures for Debt Management

The City funds some of its capital projects by issuing debt. State statute and City policies govern how much debt the City may issue, as well as other standards for issuing debt. This section highlights those measures, explains the rationale for them, and shows how the City performs against those measures. City Council Policy No. 1.250 establishes the following measures:

Policy: The City will pay back debt within a period not to exceed the expected useful life of the projects, with at least 50% of the principal retired within 2/3 of the term of the bond issue.

- *Current Year - All debt issued in 2022 was structured within the parameters of this policy with a level annual payment schedule matched with projected revenue streams of taxes, special assessments and utility revenues.*
- *2023 Budget Year - All debt proposed for 2023 issuance is planned to have a level annual payment schedule matched with projected revenue streams.*
- *Future Years - All future debt proposed is planned to be structured within the parameters of this policy*
- *Best practices for debt management dictate that the funding for an asset is aligned with the life of that issue. For example, a 20 year bond should not be issued for a piece of equipment that has a useful life of only 10 years. This policy ensures that the expense for an asset is evenly distributed throughout the terms of the bond. The City has always structured the term of bonds to be less than the useful life of the capital projects being financed. Generally, infrastructure improvement bonds have been 15 years or less.*

Policy: Total general obligation debt shall not exceed 2% of the total market valuation of taxable property in the City.

	2021 Actual	2022 Budget	2023 Budget
GO Debt as a percentage of Total Taxable Market Value	0.6%	0.5%	0.5%

The City policy is intended to be somewhat more restrictive than State statute, in order to keep the City's debt burden at a manageable level. This measure differentiates between general obligation debt, which commits the full faith and credit of the City from other types of debt issued by the City, such as revenue bonds. This measurement is more relevant for a city like Burnsville that issues various types of debt, but the taxpayers are not committed to the repayment of all types of debt.

Policy: Direct net debt (gross debt less available debt service funds) shall not exceed 3% of the total market valuation of taxable property in the City.

	2021 Actual	2022 Budget	2023 Budget
Net debt as a percentage of Total Taxable Market Value	0.3%	0.3%	0.2%

Explanation: State statutes, limits the debt issued by a municipality to a net debt limit of no more than three percent of the market value of taxable property in the municipality. The statute outlines the type of debt that is subject to this limit, which is reported annually in the Annual Comprehensive Financial Report. This measure is intended to insure that cities do not issue more debt than the tax base is able to bear. In addition, the limit prevents municipalities from unduly burdening future generations with the costs of capital improvements.

Other types of measures that are used to measure government debt include: debt per capita, debt to personal income, and debt service payments as a percentage of general fund revenues or expenditures. These measures vary in their usefulness depending on the type of the debt issued by the municipality.

The City has levied a property tax for the Infrastructure Trust Fund to fund the City contribution toward replacement of infrastructure on a pay-as-you-go basis. Therefore, most issues since 2005 have been limited to funding the special assessment and utility portions of the improvements. The City also monitors its total debt as a percentage of the City's total tax capacity and on a per capita basis:

	2021 Actual	2022 Budget	2023 Budget
Total Debt as a percentage of Total Tax Capacity	71.6%	70.6%	72.3%
Debt per Capita	\$1,031	\$1,057	\$1,082

Debt Analysis
Debt Summary - 2023 through 2027

	2023	2024	2025	2026	2027
Debt Currently Existing at January 1					
Balance, Beginning of Year	\$68,347,000	\$61,000,000	\$53,337,000	\$45,994,000	\$39,175,000
Principal Payments	(7,347,000)	(7,663,000)	(7,343,000)	(6,819,000)	(5,860,000)
Balance, End of Year	61,000,000	53,337,000	45,994,000	39,175,000	33,315,000
Future Debt to be Issued					
Proposed New Debt, Beginning of Year	\$ —	\$ 8,882,827	\$40,826,595	\$46,045,275	\$50,139,811
Proposed New Issues					
Special Assessments	1,432,827	1,710,655	913,799	1,285,446	643,688
Parks Renovation and Improvements	3,000,000	—	—	—	—
Equipment Certificates	—	—	1,100,000	1,300,000	—
Facilities Improvements Bonds	—	26,000,000	—	—	—
Water and Sewer Utility Bonds	4,450,000	3,910,500	5,209,000	2,981,000	3,974,000
Storm Water Utility Bonds	—	750,000	—	1,000,000	—
Total Proposed New Issues	8,882,827	32,371,155	7,222,799	6,566,446	4,617,688
Estimated Principal Payments - Proposed New Issues	—	(427,387)	(2,004,119)	(2,471,910)	(2,931,505)
Proposed New Debt, End of Year	8,882,827	40,826,595	46,045,275	50,139,811	51,825,994
Total Existing and Proposed Debt, End of Year	\$69,882,827	\$94,163,595	\$92,039,275	\$89,314,811	\$85,140,994

Debt Analysis

Existing and Projected Debt

	Outstanding Debt (in millions)				Debt Ratios		
	(1)	(2)	(3)	(4)	To Tax Capacity	To Economic Market Value	Per Capita
as of Dec. 31	Existing	Projected	Total				
Actual							
2013	60.4	\$	\$ 60.4	95.2 %	1.1 %	\$	985
2014	57.3		57.3	88.5	1.0		928
2015	54.6		54.6	78.5	0.9		882
2016	51.8		51.8	73.2	0.8		838
2017	64.6		64.6	89.5	1.0		1,044
2018	64.4		64.4	82.1	0.9		1,035
2019	61.1		61.1	73.7	0.9		975
2020	75.4		75.4	85.1	1.0		1,172
2021	66.6		66.6	71.6	0.9		1,031
2022	68.3		68.3	70.6	0.8		1,057
Projected							
2023	61.0	8.9	69.9	63.5	0.7		1,082
2024	53.3	40.8	94.1	85.5	0.9		1,456
2025	46.0	46.0	92.0	83.6	0.9		1,424
2026	39.2	50.1	89.3	81.1	0.9		1,382
2027	33.3	51.8	85.1	77.3	0.9		1,317

(1) This column lists outstanding amounts of existing debt each year. Note that 51% of the amount of outstanding debt at December 31, 2022 will be paid off in the next five years. All bonds net of refunding bond proceeds on hand, including tax increment and utility bonds are shown in the totals above.

(2) This column indicates the net amount of outstanding new debt being projected from the 2021-2027 Capital Improvements Program.

(3) Total tax capacity is the value, after adjustments for fiscal disparities, against which taxes are levied.

(4) Economic market value is the value determined by the County Assessor and approximately the value at which the property would be sold. The State Legislature sets the policy regarding the share of taxes each property will pay on its market value through a system of property classifications and mandated class rates for the different types of property; thus growth in total estimated market value may not equate to a corresponding growth in total tax capacity value.



City of Burnsville 2023 Budget

Fees & Charges Schedules

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Administration Fees & Charges

City of Burnsville 2023 Budget

ITEM - ACTIVITY	2023
ADMINISTRATIVE CHARGES	
Notary Public	\$1 per stamp
Candidate Filing Fee for Mayor/City Council	\$20
Recover Rate for Staff Time (data requests, etc.)	Actual Rate Including benefits (unless otherwise specified in another area)
Copies - Photocopy or Scanned	
Black & White Copies - per page	\$0.25
Black & White - Oversize (11x17)	\$0.50
Black & White - Larger than 11x17	\$5
Color - Letter/Legal Copies -per page	\$1
Color - Oversize (11x17) -per page	\$2
Color - Larger than 11x17	\$10
Election Map - Full Size Color	\$10
Fee for Returned Check or ACH	\$30
Collections/Revenue Recapture/Miscellaneous Billing Assessment Administrative Fee	\$30
Miscellaneous Billing Assessment and Certification Interest Charge	4% above the most recent interest rates received on the sales of construction improvement bonds, rounded up to the nearest .5%
Aggregate Tax	Rate determined by State Statute
Hotel Lodging Tax *	3% of Monthly Net Receipts

*Use of Lodging Tax Proceeds - 95% of the proceeds obtained from the collection of taxes is used to fund Burnsville Convention & Visitors Bureau. The City retains 5%.

Advertising & Sponsorship Fees & Charges

City of Burnsville 2023 Budget

ITEM - ACTIVITY	2023
Birnamwood Golf Course Advertising	
Tunnel Signs: (Minimum three-year contract)	\$310 / year
Tee Signs: (Minimum three-year contract) or one-time fee for six years	\$412 / year
Sign Installation: (One-time fee for tunnel or tee signs)	\$52
Score Card Advertising	\$210
Ice Center Advertising	
Ice Resurfacers	\$1,000-\$5,000/year (Includes both sides)
Rink 1 Dasher Board	\$500-\$1,000/year
Rink 2 Dasher Board	\$300-\$500/year
In Ice Logo	\$1,000-\$3,000/year
Rink 1 Scoreboard	\$1,000-\$4,000/year (Includes all four sides)
Rink 2 Scoreboard	\$650-\$1,250/year
Softball Advertising/Sponsorship	
Softball Website Sponsor	Varies Per Agreement
Softball Facility Fence (Lac Lavan)	Varies Per Agreement
Softball Facility Fence (Alimagnet or Neill)	Varies Per Agreement
Softball Tournament Sponsor	Varies Per Agreement
Softball Special Event Sponsor	Varies Per Agreement
Softball Manager Meeting	Varies Per Agreement
Outdoor Reader Board Messages	
Welcome/Event Announcements for private events at City Hall or at Civic Center Parkway	\$50
Event Announcement for public events outside City Facilities held by non-profit organization	\$25
Print Publication and Web Advertising (All ad prices are dependent on placement within the publication)	
Recreation Times	
Full Page Ad	\$1,000-\$1,500
Half Page Ad	\$650-\$750
Quarter Page Ad	\$450
Community Guide	
Full Page Ad	\$800-\$1,250
Half Page Ad	\$400-\$625
Quarter Page Ad	\$200-\$250
Website Advertising	*Google Ad Rates
Recreation Event Sponsorship	
Thursday Rockin' Lunch Hour	
Presenting (10 concerts)	\$2,000
Community (per concert)	\$250
Party on the Plaza	
Booth Sponsor	\$100-\$650
Community Sponsor	\$1,000 - \$2,500

Advertising & Sponsorship Fees & Charges

City of Burnsville 2023 Budget

ITEM - ACTIVITY	2023
Presenting Sponsor	\$2,000 - \$5,000
Flicks on the Bricks	
Presenting (5 movies)	\$2,000
Community (per movie)	\$500
I Love Burnsville Friday Fest	
Presenting	\$500
Community	\$250
Run Now, Gobble Later Run	
Presenting	\$250
Community	\$100
Halloween Fest	
Presenting	\$500
Community	\$250

Ames Center Fees & Charges

City of Burnsville 2023 Budget

ITEM - ACTIVITY	2023	2023 Non-Profit
Masquerade Dance Theatre		
Rent - Per Day - Ticketed Event	\$2,975	\$2,675
Rent - Per Day - Non-Ticketed	\$2,675	\$2,375
Second Performance on same day	\$1,500	\$1,300
Load In Day/Rehearsal Day	\$1,200	\$1,050
Utilities (per day)	Included	Included
Custodial Services (per performance)	\$600	\$600
Custodial Services (Dance Competition)	invoiced at hourly rates	invoiced at hourly rates
Ticketing Services (per event)	\$350 vs 5% Net Sales whichever is greater	\$350 vs 5% Net Sales whichever is greater
Credit Cards - percent of Box office sales	4%	4%
Facility Fee (per ticket)	\$3	\$3
Staffing		
Technical Director (as required) per hour	\$39	\$39
Box Office (per performance)	Included	Included
Event Coordinator (per day)	Included	Included
House Manager (per performance)	\$350	\$350
House Staff (per performance)	Included	Included
Security (per hour) (2 person minimum)	\$26	\$26
Building Engineer (per day)	Included	Included
House Lights/Sound (per day)	Included	Included
Spotlights (per performance) (doesn't include operator)	\$75	\$75
Stage Labor (per hour) (3 technician minimum, plus Technical Director) 4 hour minimum per person	\$36	\$36
Pipe and Drape (per day, labor not included)	\$300	\$300
Marley Flooring (per day, labor not included)	\$250	\$250
Projector & Screen (per day, labor not included)	\$250	\$250
Piano (includes one tuning)	\$250	\$250
Merchandise Commissions	Negotiated Per Event	Negotiated Per Event
Additional Spaces Per Day with Masquerade Dance Theatre		
Black Box Theater	\$550	\$500
Art Gallery	\$550	\$500
Rehearsal Hall	\$550	\$500
Meeting Rooms	\$300-\$350	\$300-\$350
Black Box Theater		
Rent (per performance)	\$800	\$550
Second Performance on same day	\$400	\$275
Load In Day/Rehearsal Day	\$400	\$275
Utilities (per day)	Included	Included
Custodial Services (per performance)	\$350	\$350

Ames Center Fees & Charges

City of Burnsville 2023 Budget

ITEM - ACTIVITY	2023	2023 Non-Profit
Ticketing Services (per event)	\$350 vs 5% Net Sales	\$350 vs 5% Net Sales
Credit Cards - percent of Box office sales	4%	4%
Facility fee (per ticket)	\$3	\$3
Staffing:		
Technical Director (per hour)	\$39	\$39
Box Office (per performance)	Included	Included
Event Coordinator (per day)	Included	Included
House Manager (per performance)	\$175	\$175
Security (per hour)	\$26	\$26
Technical package (per day)	Included	Included
Stage Labor (per hour) (4 hour minimum) *Rates do not include Technical Labor *All rates subject to change and negotiation	\$36	\$36
Art Gallery		
Rent, hourly	\$130	\$120
Utilities (per day)	Included	Included
House Manager, hourly	Included	Included
Custodial Services, hourly	Included	Included
Rehearsal Room		
Rent, hourly	\$130	\$120
Utilities (per day)	Included	Included
House Manager, hourly	Included	Included
Custodial Services, hourly	Included	Included
Meeting Rooms		
Rent, hourly	\$115	\$105
Utilities (per day)	Included	Included
House Manager, hourly	Included	Included
Custodial Services, hourly	Included	Included
Green Room		
Rent, hourly	\$115	\$105
Utilities (per day)	Included	Included
House Manager, hourly	Included	Included
Custodial Services, hourly	Included	Included
VIP Suite		
Rent, hourly	\$115	\$105
Utilities (per day)	Included	Included
House Manager, hourly	Included	Included
Custodial Services, hourly	Included	Included
Second Floor Atrium		
Rent, Hourly	\$125	\$115

Ames Center Fees & Charges

City of Burnsville 2023 Budget

ITEM - ACTIVITY	2023	2023 Non-Profit
Utilities (per day)	Included	Included
House Manager, hourly	\$31	\$31
Custodial Services (depending on event type & attendance, includes setup/strike of venue provided items and post event clean up)	\$250-\$500	\$250-\$500
Podium with Microphone	Included	Included

Second Floor Atrium Wedding Information

Wedding packages Includes: -8 Hours in space -Tables & Chairs -Set Up/Clean Up -Dance Floor -Event Staff & Security -On-site event coordinator -Bar & Bartender -General Liability Insurance Policy	Call for Pricing	N/A
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Additional Items, Equipment Rental, and Applicable Fees

Bar Set Up (per bar)	\$125	\$125
Linens - Tablecloth (per piece)	Call for Pricing	Call for Pricing
Linens - Napkins (per bundle of 100)	Call for Pricing	Call for Pricing
Technical Package - per 4 hours, excludes Main Hall/Black Box, 4 hour minimum	Remove Fee	Remove Fee
Additional Hours of Tech Package	Remove Fee	Remove Fee
Wi-Fi	Included	Included
Staging/Platforming	\$175	\$175
Dance Floor	\$325	\$325
Coffee - per person (plus tax & service charge)	Call for Pricing	Call for Pricing
Water Service - per person (plus tax & service charge)	Call for Pricing	Call for Pricing
Coat Check (non-ticketed events) per hour	\$26	\$26
Parking	Included	Included

*All rates are subject to change without notice. Rates are based upon event needs. Additional charges may apply.

*All staffing levels and schedules are at the discretion of the Center.

*All rates subject to Executive Director approval. Some dates as identified as prime dates may have additional fees.

*All events over 75 patrons or any event serving alcohol must have general liability insurance. A policy can be purchased on your behalf for \$200 - \$500 depending upon the event.

*All in-house catering is subject to sales tax and a 20% service charge.

Antenna Site Rental Fees & Charges

City of Burnsville 2023 Budget

ITEM - ACTIVITY	2023
ELEVATED TOWER ANTENNA SITES* Rates listed are monthly. Lease agreements are negotiated pursuant to rates, but subject to circumstances, technology, available space, etc.	
TENANTS LEASING SPACE IN CITY BUILDING	
1 - Antenna (includes 1 - 2' x 2' Floor Space in Building)	\$1,032
2 - Antennas (includes 1 - 2' x 2' Floor Space in building)	\$1,746
Additional Antenna	\$714
Microwave Dish or Satellite Dish up to 2' (includes 1 - 2' x 2' Floor Space in building)	\$1,373
Up to 3' Microwave or Satellite Dish (add to Dish Rate)	\$147
Up to 4' Microwave or Satellite Dish (add to Dish Rate)	\$281
<i>Limit One Coaxial Transmission, Hybrid or Other line per Antenna or other equipment</i>	
Additional Coaxial, Hybrid or Other line	\$153
Additional 2' x 2' Floor Space w/Antenna Lease	\$160
2' x 2' Foot Floor Space in Communications Building w/o Antenna Lease (City Pays for all Electricity in Building unless usage is excessive)	\$319
TENANTS LEASING LAND ADJACENT TO WATER TOWER	
PCS/Cellular/Other 1 to 5 Antennas, Initial Installation	
One to five antennas - flat monthly rate (includes up to a 10'x10' area if available)	\$2,115
Microwave or Satellite Dish up to 2' (add to monthly rate)	\$105
Microwave or Satellite Dish up to 3' (add to monthly rate)	\$147
Microwave or Satellite Dish up to 4' (add to monthly rate)	\$175
<i>Limit 1 Coaxial Transmission, Hybrid or Other line per Antenna or other equipment</i>	
Additional Coaxial Transmission Cable, Hybrid or Other line	\$422
PCS/Cellular/Other 6 to 9 Antennas, Initial Installation	
Six to nine antennas (per antenna rate per month, includes up to a 10'x10' area if available). Minimum of six Antennas & maximum of nine Antennas. Initial Installation - Microwave or Satellite Dish - depending on size is added to Antenna Rate as Outlined in the "1 to 5 Antennas" Category. Limit one Coaxial Transmission Cable, Hybrid or other per Antenna or other Equipment	\$457
Additional Coaxial Transmission Cable, Hybrid or Other line	\$457
PCS/Cellular/Other 10 Antennas or More, Initial Installation	
10 Antennas or More (per antenna rate per month; includes up to a 10' x 10' area if available). Initial Installation - Microwave or Satellite Dish - depending on size is added to Antenna Rate as Outlined in the "1 to 5 Antennas" Category. Limit one Coaxial Transmission Cable, Hybrid or other per Antenna or other Equipment	\$492
Additional Coaxial Transmission Cable, Hybrid or Other line	\$492
ANTENNAS AND OTHER EQUIPMENT ADDED AFTER INITIAL INSTALLATION, All Categories Lease Amendment	
Panel or Omni Directional Antenna, if located on same railing mount or bracket on pilaster	\$492
Panel or Omni Directional Antenna - New Location	\$703
Up to 2' Dish or Other Similar Size Antenna	\$1,055
Up to 3' Dish or Other Similar Size Antenna	\$1,195
Up to 4' Dish or Other Similar Size Antenna	\$1,336
Additional Coaxial Transmission Cable, Hybrid or Other line	\$457

Antenna Site Rental Fees & Charges

City of Burnsville 2023 Budget

ITEM - ACTIVITY	2023
Additional Equipment Occupying a Potential Antenna Mount Example: RRU or other type equipment (per RRU/other per month)	\$703
Additional Equipment that does not occupy a Potential Antenna Mount but requires additional space on the tank or City monopole Example: RRU or other type equipment (per RRU/Other per month)	\$110
ADDITIONAL LEASE AREA - All Sites	
Additional lease area for ground equipment up to 450 sq. ft. (if available and approved by the City). If footprint for proposed equipment is less than 450', tenant will not be approved for 450' even if space is for future equipment.	\$1,276
...over 450 square feet (if available and approved by the City)	\$2.00/sq.ft.
MISCELLANEOUS FEES	
Antenna Application - RF Study	Rate set by consultant. See Antenna Application Form
ESCROW AGREEMENTS	
Escrow Agreements will be utilized for out-of-pocket expenses related to new installations or site changes and modifications to existing Tenant facilities. Determined by the size of the project, i.e. if structural analysis is required, plan review, site survey, easements, attorney lease or amendment consent preparation	Varies
CITY LICENSE (DARK FIBER)	
<i>Subject to change due to Dakota Broadband Board rate adjustments</i>	
Public to Public per Pair	\$65 per mile/month
Public to Private per Strand	\$81 per mile/month

Birnamwood Golf Course Fees & Charges

City of Burnsville 2023 Budget

ITEM - ACTIVITY	2023
GREEN FEES	
Weekdays (Monday-Thursday)	\$15.75
Weekends/Holidays (Friday, Saturday, and Sunday)	\$16.50
Second Nine	50% Off first round
Early Rate (before 7am on Mondays-Thursdays)	\$12.75
Senior Rate (62+, Mondays-Thursdays all day)	\$14.50
Junior Rate (15 & under, Mondays-Thursdays all day)	\$13.50
Large Group Rate/Outside League (Adult)	\$15.25
Large Group Rate/Outside League (Junior and Senior)	\$14.00
Large Group Rate/Outside League (Weekend)	\$16.00
Active Duty Military Discount	\$2 off regular round
Fall Discount Rate - October 1 to End of Season	\$3 off regular round
PACKAGES (Usable all times)	
10 Round	\$135
20 Round	\$255
ANNUAL PASSES (Usable all times)	
1 Junior	\$400
1 Senior	\$400
1 Adult	\$425
FAMILY PASSES (Usable all times)	
2 People	\$575
Additions (each)	\$125
LEAGUES	
Adult	\$325
Senior	\$300
Junior	\$175
Annual Pass Holder	\$90
Junior League Annual Pass Holder	\$40
Sunday Fall	\$100
Sunday Fall Annual Pass Holder	\$17
Fall Adult	\$105
Fall Senior	\$94
Fall Annual Pass Holder	\$13
USGA Handicap fee-pass thru to USGA. Included in the 2022 league fee.	\$35
TOURNAMENTS	
Fire Muster	\$17
Fall Scramble	\$30

Birnamwood Golf Course Fees & Charges

City of Burnsville 2023 Budget

ITEM - ACTIVITY	2023
RENTALS	
Gas Cart	\$14
Senior Gas Cart	\$12
Gas Cart, 2nd Nine	\$7
Pull Cart	\$2
Clubs, Adult	\$5
Clubs, Junior	\$4
Locker Rental	\$36
15 Round Cart Rental	\$175

Burnsville Community TV Fees & Charges

City of Burnsville 2023 Budget

ITEM - ACTIVITY	2023
DUPLICATION SERVICES - DVD (Includes case & label)	
1-19 Copies, per copy	\$30
20 Copies or more, per copy (Call for quote on larger orders)	\$15
Digital video file (download or transfer)	\$15
CLASS FEES	
Individual Class	\$0
Group Class (2 or more)	\$0
PRODUCTION SERVICES (for other Government/Non-Profit)	
Studio Rental with staff assistance (1 /2 day)	\$250
Studio Rental with staff assistance (full day)	\$500
Production/Shoot/Edit/Script	\$55 hr/person
EQUIPMENT RENTAL (for other Government/Non-Profit)	
Portable Cart	\$300/day-event
Camera/Tripod System	\$100/day-event
SPONSORSHIPS - Sports Cablecast	
Pre- or Post-Game Show Sponsor	\$125/show
In-Game Sponsor	\$200/event
Play-of-the-Game Sponsor	\$75/event
Get to Know Package Sponsor	\$250/event
Total Package "Full Game" Sponsor	\$900/event

Facilities Room Rental Fees & Charges

City of Burnsville 2023 Budget

ITEM - ACTIVITY	2023
Council Chambers	
City Sponsored	No charge
Local Non-Profit (3 hour min.)	
Monday-Friday 7am-12am and Saturday 8am-4:30pm	\$22/hr
Saturday after 4:30pm and all day Sunday	\$46/hr
Local Resident/Business (3 hour min.)	\$66/hr \$367/day
Non-Resident Individual/Business (3 hour min.)	\$76/hr \$439/day
Community Room - Both Sides (Dakota and Nicollet)	
City Sponsored	No charge
Local Non-Profit (3 hour min.)	
Monday-Friday 7am-12am & Saturday 8am-4:30pm (3 hour min.)	\$35/hr
Saturday after 4:30pm and all day Sunday (3 hour min.)	\$91/hr
Local Resident/Business (3 hour min. after 4:30pm Saturday, all day Sunday)	\$161/hr \$967/day
Non-Resident Individual/Business (3 hour min. after 4:30pm Saturday, all day Sunday)	\$181/hr \$1073/day
Community Room - Large Side (Dakota A and B)	
City Sponsored	No charge
Local Non-Profit (3 hour min.)	
Monday-Friday 7am-12 midnight (3 hour min.)	\$26/hr
Saturday after 4:30pm and all day Sunday (3 hour min.)	\$46/hr
Local Resident/Business (3 hour min. after 4:30pm Sat., all day Sunday)	\$135/hr \$736/day
Non-Resident Individual/Business (3 hour min. after 4:30pm Saturday, all day Sunday)	\$131/hr \$777/day
Community Room - Small Side (Dakota A, Dakota B, or Nicollet)	
City Sponsored	No charge
Local Non-Profit (3 hour min.)	
Monday-Friday 7am-12 midnight (3 hour min.)	\$23/hr
Saturday after 4:30pm and all day Sunday (3 hour min.)	\$46/hr
Local Resident/Business (3 hour min. after 4:30pm Saturday, all day Sunday)	\$52/hr \$326/day
Non-Resident Individual/Business (3 hour min. after 4:30pm Saturday, all day Sunday)	\$63/hr \$404/day

Facilities Room Rental Fees & Charges

City of Burnsville 2023 Budget

ITEM - ACTIVITY	2023
Conference Rooms A, B, D	
City Sponsored	No charge
Local Non-Profit (3 hour min.)	
Monday-Friday 5pm-midnight (3 hour min.)	\$16/hr
Saturday after 4:30pm and all day Sunday (3 hour min.)	\$46/hr
Local Resident/Business (3 hour min.)	
Monday-Friday 5pm-midnight (3 hour min.)	\$27/hr
Saturday after 4:30pm and all day Sunday (3 hour min.)	\$46/hr
Non-Resident Individual/Business (3 hour min.)	
Monday-Friday 5pm-midnight (3 hour min.)	\$31/hr
Saturday after 4:30pm and all day Sunday (3 hour min.)	\$46/hr
Fire Station 1 Conference Rooms 1, 2, Classroom (M - F 5 p.m. - 9 p.m. only)	
City Sponsored	No charge
Local Youth athletic associations (3 hour minimum)	\$23/hr
Local Non-Profit (3 hour minimum) Monday- Friday 5 p.m. - 9 p.m.	\$23/hr
Local Resident/Business (3 hour minimum) Monday- Friday 5 p.m. - 9 p.m.	\$52/hr
Non-Resident Individual/Business (3 hour minimum) Monday- Friday 5 p.m. - 9 p.m.	\$63/hr
Damage Deposit	
Community Rooms	\$300
THE GARAGE	
Rental fee for music non-profit organization use of site (per contract)	\$500 per month
Facility Reservation Cancellation Fee	
Facility Reservation Cancellation Fee	\$25
Coffee with Rental	
Per Cup	remove in 2023
30 Cups	remove in 2023
50 Cups	remove in 2023
100 Cups	remove in 2023
Equipment Rental and Applicable Fees	
Wi-Fi	Included with room rental fee
LCD Projector and Screen	Included with room rental fee
TV/VCR/DVD on Cart	Included with room rental fee
Overhead Projector	Included with room rental fee
Whiteboard w/Markers, Easels, Pad	Included with room rental fee
PA w/Speakers, 1 Hand-held Microphone	Included with room rental fee
Required Technician Rate When Using Council Chambers Dias	\$50/hr per person; 4 hr minimum

Other facility rental fees may be negotiated by contract.

Fire/EMS Fees & Charges

City of Burnsville 2023 Budget

ITEM - ACTIVITY	2023
PARAMEDIC AMBULANCE FEES AND CHARGES	
Basic Life Support	\$1,817
Advanced Life Support 1	\$1,817
Advanced Life Support 2	\$2,223
Treatment/No Transport	\$551
Treatment/No Transport - Cardiac Arrest	\$1,136
Mileage	\$26
SERVICES/STAND-BY	
Chief Officer/Vehicle	\$108/hour
Firefighter	\$88/hour/person (2 hour min. per person)
Standby at non-City events or other instances that are not related to emergency response	
VEHICLES INCLUDE PERSONNEL: (1 hour minimum with additional 1/2 hour on each side of the event time for set up and clean up)	
Ambulance	\$227/hour
Brush Truck	\$162/hour
Water Tender	\$216/hour
Fire Engine/Rescue Company	\$324/hour
Ladder Truck	\$541/hour
ADMINISTRATION FEES	
Fire Report	No charge until threshold of \$2, then \$.25/sheet
CD Copy with Pictures	\$20
Instructor Fee	\$55 - \$100/hour
Ambulance Report	No charge until threshold of \$2.00, then \$.25 per sheet
Sign-Off on Form Provided by Outside Entity	\$37
Interviews of Fire personnel regarding civil actions not involving the City or its employees (to be conducted during off-duty hours)	Minimum 2 1/2 hours at time and 1/2 pay plus 20% PERA/Worker's Comp. Overhead charge.
PLAN REVIEW FEES	
INTERNAL PLAN REVIEW - City Fire Personnel	
First Plan (includes Hydraulic Calculations)	Plan review fees are equal to 65% of the Fire permit fee
Subsequent Review of Rejected Plan	Plan review fees are equal to 65% of the Fire permit fee

Fire/EMS Fees & Charges

City of Burnsville 2023 Budget

ITEM - ACTIVITY	2023
EXTERNAL PLAN REVIEW - Third Party Vendor, at City's discretion	
First Plan (includes Hydraulic Calculations) - hourly rate set by outside contracted technical specialists	Plan review fees are equal to 65% of the Fire permit fee or the recovery cost of the third party vendor, whichever is greater. Estimated hourly rate ranges from \$106 to \$160 per person per hour
Each Additional Plan for Same Project - hourly rate set by outside contracted technical specialists	Recovery cost of the third party vendor. Estimated hourly rate ranges from \$106 to \$160 per person per hour
Subsequent Review of Rejected Plan - hourly rate set by outside contracted technical specialists	Plan review fees are equal to 65% of the Fire permit fee or the recovery cost of the third party vendor, whichever is greater. Estimated hourly rate ranges from \$106 to \$160 per person per hour
SERVICE FEES	
Vehicle Extrication Fee	\$515
Gas Line Encroachment	Services/Standby Rate based on hours at scene (rounded up to next 1/2 hour)
Chief Officer/Vehicle	\$108/hour
Ambulance	\$227/hour
Brush Truck	\$162/hour
Water Tender	\$216/hour
Fire Engine/Rescue Company	\$324/hour
Ladder Truck	\$541/hour
	Minimum 1 Hour Services/Standby Rate per vehicle)
Department Response to Non-Compliant Fire Code, City Ordinance, and the Law Incidents	Services/Standby Rate based on hours at scene (rounded up to next 1/2 hour)
Chief Officer/Vehicle	\$108/hour
Ambulance	\$227/hour
Brush Truck	\$162/hour
Water Tender	\$216/hour
Fire Engine/Rescue Company	\$324/hour
Ladder Truck	\$541/hour
	Minimum 1 Hour Services/Standby Rate per vehicle)
Foam Use of More Than Three 5-Gallon Pails	\$150 per 5-gallon pail

Fire/EMS Fees & Charges

City of Burnsville 2023 Budget

ITEM - ACTIVITY	2023
PERMIT / INSPECTION FEES <i>Fire Alarm - Sprinkler - Cooking Hood Systems, Storage Tanks, & Fireworks require a final inspection from Staff.</i>	
Fire Suppression Permit	Minimum \$85 (includes \$1 State surcharge) 1.5% of job value less than or equal to \$10,000 and 1% of job value greater than \$10,000 plus surcharge (.0005 x job value)
Fire Alarm Permit (includes Low Voltage)	Minimum \$85 (includes \$1 State surcharge) 1.5% of job value less than or equal to \$10,000 and 1% of job value greater than \$10,000 plus surcharge (.0005 x job value)
Prescribed/Open/Controlled Burn Permit (Must be performed by a licensed contractor and requires pre-burn and post-burn inspections)	\$80
Prescribed/Open/Controlled Burn Extinguished by Fire Department (Failure to extinguish fire in compliance with permit issuance)	Services to Extinguish Rate based on hours at scene per vehicle (rounded up to the next ½ hour)
Chief Officer/Vehicle	\$108/hour
Ambulance	\$227/hour
Brush Truck	\$162/hour
Water Tender	\$216/hour
Fire Engine/Rescue Company	\$324/hour
Ladder Truck	\$541/hour
	Minimum 1 Hour Services/ Standby Rate per vehicle)
Permit Plan Review	Permit Plan Reviews are subject to the same fees as Plan Review fees.
Commercial: Storage Tank Removal/Installation (per tank), Above Ground and Below Ground - All tanks except septic	\$259
Residential: Storage Tank Removal/Installation (per tank), Above Ground and Below Ground - All tanks except septic	\$67
Fire Department Special and Miscellaneous Inspections	\$134
Tent Permit: temporary indoor or outdoor assemblies and temporary use of tents in excess of 200 square feet or canopies in excess of 400 square feet. Tent shall include canopies, temporary membrane structures and air supported or air inflated structures	\$52 per tent or canopy
Penalty for Failing to Obtain Permit - (Investigation Fee - intent is to double the permit fee (permit fee plus penalty)	Penalty for failing to obtain a permit prior to starting work required is up to the value of the permit fee established herein.
Final Permit Inspection - First Attempt	No Charge
Final Permit Inspection - 2nd and Subsequent Re-inspection	\$103
<i>If the Contractor is not ready for the inspection or fails the inspection, the Contractor will be charged a fee for re-inspections.</i>	

Fire/EMS Fees & Charges

City of Burnsville 2023 Budget

ITEM - ACTIVITY		2023
FALSE FIRE ALARMS		
First 3 Alarms		No Charge
4th	4th	\$155
5th	5th	\$180
6th	6th	\$205
7th	7th	\$230
Increase for each additional alarm, no maximum (8th and more)		\$25 increase for each additional alarm, no maximum.
FIREWORKS PERMITS		
Fireworks Only Retail Seller		\$350
Mixed Use Retail Seller		\$100
Fireworks Display Permit		\$150
APPLE VALLEY BURNSVILLE LAKEVILLE EAGAN TRAINING FACILITY RENTAL (ABLE)		
Rental of Training Facility		\$250/hour (2 hour minimum)
ABLE Training Officer		\$80/hour
Cancellation Fee (less than 30 day notice)		\$75
DISASTER RESPONSE		
Disaster Response (any vehicle)		Current FEMA reimbursement rate for vehicle type and Direct Employee(s) Cost

Ice Center Fees & Charges

City of Burnsville 2023 Budget

ITEM - ACTIVITY	2023
HOURLY ICE RENTAL	
Spring/Summer Ice (Mar 15, 2023 - Sept 14, 2023)	\$170-\$220
Winter, Prime Time (Sept 15, 2023 - Mar 14, 2024)	\$250
Winter, Non-Prime Time (Sept 15, 2023 - Mar 14, 2024)	\$170-\$220
Winter, Non-Prime Weekday Morning (school year only - Sept 2023-May 2024)	\$115
High School Games and Ice Center Ticket Sales Split	50% / 50%
BMVFSC and Ice Center Ticket Split for Annual Ice Show	50% / 50%
Manager has authority to negotiate within range per market demand	
PUBLIC SKATING	
Student and Adult (5-61 years)- Single Admission	\$7
Child and Senior Citizen- Single Admission (4 years and under/62 years and over)	\$5
Student and Adult 10-admission punch card	\$62
Student and Adult 20-admission punch card	\$119
Child and Senior 10-admission punch card	\$45
Child and Senior 20-admission punch card	\$85
BIRTHDAY PARTIES (based on number of participants)	
1-5 people	\$45
6-10 people	\$60
11-15 people	\$90
16-20 people	\$125
21-25 people	\$155
Over 25 people add an additional fee per person	\$4
ADULT OPEN HOCKEY	
League - Per Team	\$2,000 - \$3,000
Weekday	\$10
Weekend	\$10
10-admission punch card	\$90
20-admission punch card	\$170
SKATING LESSONS	
Private/Freestyle Lessons	\$120 - \$210
General Group Lessons	\$60 - \$135
SKATE RENTAL	
Daily rental	\$5
10-Punch card	\$45
SKATE SHARPENING	
Single Sharpening	\$7
10-Punch Card	\$62

Ice Center Fees & Charges

City of Burnsville 2023 Budget

ITEM - ACTIVITY	2023
SKATING SHOW	
Participant, 1st Show Number	\$113
Participant, 2nd Show Number	\$93
Adult, 3-Show pass	\$30
Adult, single admission	\$12
Student/Senior, single admission	\$7
Child (4 years and under)	Free
VENDING PERMIT	
Daily Fee (Tournament Vendors, Other)	\$100
AAA TOURNAMENTS AND SUMMER CLINICS	
Blaze Summer Clinics	\$300 - \$1,500

Business Permits, Licensing and Code Enforcement Fees & Charges

City of Burnsville 2023 Budget

	License Renewal Period	2023
TOBACCO LICENSE		
July 1 - June 30		
Tobacco License		\$390
LIQUOR, BEER AND WINE		
July 1 - June 30		
On-Sale Liquor		
License		\$8,100
Investigation Fee		\$1,500 + \$250/individual
Investigation Renewal		\$75
Change in Operating Manager/Officer		\$250
Sunday On-Sale		\$200
Brewer Taproom License		\$400
Cocktail Room License		\$400
Brewpub License		\$380
Off-Sale		
License (Non-participant of Best Practices)		\$380
License (Participant of Best Practices) *\$100 reduction in fee for agreeing with Best Practices conditions as set forth by State Statute.		\$280
Investigation Fee		\$1,500 + \$250/Individual
Investigation Renewal		\$75
Change in Operating Manager/Officer		\$250
CLUB FEE		
License		\$330-\$700
Investigation Fee		\$265
Change in Operating Manager/Officer		\$250
WINE		
License		\$1,730
Investigation Fee		\$500
Investigation Renewal		\$75
Change in Operating Manager/Officer		\$250
3.2 ON-SALE		
License		\$590
Investigation Fee		\$500
Change in Operating Manager/Officer		\$250
3.2 Off-SALE		
License		\$160
Investigation Fee		\$100
Change in Operating Manager/Officer		\$75
Temporary Liquor		
1-4 days		
Temporary Liquor License (formerly Malt, Wine, On-Sale, and Community Festival)		\$110/.day

Business Permits, Licensing and Code Enforcement Fees & Charges

City of Burnsville 2023 Budget

	License Renewal Period	2023
THERAPEUTIC MASSAGE		
	July 1 - June 30	
Annual Enterprise License (includes 1 individual license)		\$210
Annual Individual Therapist License		\$77
Investigation Fee-Enterprise (includes 1 owner)		\$300
Investigation Fee-Individual Massage Therapist		\$200
Initial Inspection and 1st Reinspection (No charge if resolved at 1st reinspection)		No charge
Final Inspection (2nd reinspection)		\$191
RESELLER FEES		
	July 1 - June 30	
License		\$335
Investigation Fee/Change in Operating Manager/Officer Fee		\$515
Reseller Transaction Fee		\$1.10 per transaction
ADULT BUSINESS FEE		
	Jan 1 - Dec 31	
License		\$5,400
Investigation Fee		\$1,550
Change in Operating Manager/Officer		\$260
GAMBLING FEES		
	1-4 days	
Gambling Premises Permit Fee		\$260
Licensing Late Fee - percent of base fee		25% for 15-29 days late 50% for 30-45 days late 100% for over 45 days late
RENTAL LICENSING		
	Annual	
Base fee per Rental Property (address)		\$175
Rental license fee per Dwelling Unit (in addition to base fee)		\$16 per dwelling unit
Violation fees		
Serious code violation observed at annual inspection, per unit		\$20
Serious code violations that remain uncorrected after first compliant date, per unit		\$40
Serious code violations that remain uncorrected		Refer to City Code. Potential civil penalties. Could include adverse license action.
Manufactured Home Park (only if park owns and rents dwelling units)		\$285
Manufactured Home Park per Unit (only for dwelling units owned and rented by the park)		\$60
Rental License Reinspection Fee (for any type of unit)		\$185
Rental License Reinstatement Fee (per unit or building)		\$210
Common Area Annual Fire Inspection (per building)		\$165
Common Area - Fire Reinspection Fee		\$191
Late Fee (as percent of base fee)		25% for 15-29 days late 50% for 30-45 days late 100% for over 45 days late
Administrative Appeal Fee		
Residential		\$100

Business Permits, Licensing and Code Enforcement Fees & Charges

City of Burnsville 2023 Budget

	License Renewal Period	2023
Commercial/Licensed Property		\$300
Rental Conversion Fee (new or over one year since expiration)		\$500
Short-Term Rental Permit Fee		\$57
PROPERTY MAINTENANCE	n/a	
Initial Inspection and 1st Re-inspection (no charge if resolved at 1st re-inspection)		No Charge
Final Inspection (2nd re-inspection) and Citation		\$175
Final Inspection (2nd re-inspection) and Administrative Citation		\$124
Any Subsequent Inspections		\$124
Weed Control and Other Property Clean-Up Administration Fee (per service)		\$52
PROPERTY REPAIR	n/a	
Property Repair Expense Assessment Request		\$420
Temporary Construction Noise Permit		\$180
CODE ENFORCEMENT FEES		
Administrative Citations		\$125
Missed Scheduled Inspection Fee (i.e. "No Show")		\$52
PUBLIC HEARING FEE		
Public Hearing fee for Currency exchange services permit (this activity is not licensed but requires a public hearing)		\$100
SPECIAL ASSESSMENT FEES		
Administrative Fee (per code case)		\$50
Certification Interest Charge		4% above the most recent interest rates received on the sale of construction improvement bonds, rounded up to the nearest 0.5%
SIGN PERMITS		
Freestanding Temporary Sign		\$103
Temporary Banner Sign		\$206
SPECIAL EVENT PERMITS		
Special Sales Event - Home Occupation		\$0
Special Events		\$155
Special Events (Outdoor one day event with same day on site advertising only)		\$155
BUSINESS PERMITS		
Special Event Right-of-Way Permit		\$125

Permits & Inspections Fees & Charges

City of Burnsville 2023 Budget

ITEM - ACTIVITY	2023
Contractor's License - (Heating, Ventilation, Air Conditioning, Gas Piping and Refrigeration)	\$145
Lead Certification Verification	\$5
Building Permits* (Includes Manufactured Home Setup)	Permit Range (\$25-\$5,957 for project value up to \$1M) + \$4/ \$1,000 of project value >\$1M
Building Permit Minimum Fee	\$78
Zoning Permit	\$0
Plan Review Fee	65% of permit fee
Foundation Inspection Fee	\$750
Final Grade and Stabilization	\$620
Residential Roofing	\$102
Residential Siding/Soffit/Fascia	\$102
Residential Windows/Doors	\$102
Building Permits - Residential	
Investigation Fee (e.g., stop work, building without permit, visit of site of violation, and other similar according to code)	Minimum \$102 up to the value of the permit fee cost or equal to the fixed permit fee amount (fee must not exceed value of permit fee)
Reinspection Fee	\$26
Cancellation (without reasonable notification)	\$26
Building Permits - Commercial	
Investigation Fee (e.g., stop work, building without permit, visit of site of violation, and other similar according to code)	Minimum \$102 up to the value of the permit fee cost or equal to the fixed permit fee amount (fee must not exceed value of permit fee)
Reinspection Fee	\$52 or not to exceed value of fixed permit fee
Cancellation (without reasonable notification)	\$26
MECHANICAL PERMITS - RESIDENTIAL*	
Plumbing - New Single Family Residential	\$235
Plumbing Remodel	\$102
Plumbing Permits - Residential	\$78
Investigation Fee (e.g., stop work, building without permit, visit of site of violation, and other similar according to code)	Minimum \$102 up to the value of the permit fee cost or equal to the fixed permit fee amount (fee must not exceed value of permit fee)
Reinspection fee	\$26
Cancellation (without reasonable notification)	\$26
RPZ Permit -	
Testing	\$33
New Installation	\$69
HVAC - New Single Family	\$235
HVAC Remodel	\$102
Heating Permits - Residential	\$78

Permits & Inspections Fees & Charges

City of Burnsville 2023 Budget

ITEM - ACTIVITY	2023
Investigation Fee (e.g., stop work, building without permit, visit of site of violation, and other similar according to code)	Minimum \$102 up to the value of the permit fee cost or equal to the fixed permit fee amount (fee must not exceed value of permit fee)
Reinspection Fee	\$26
Cancellation (without reasonable notification)	\$26
Gas Piping (per opening)	\$33
Water and Sewer - Residential	\$182
Private Disposal System	\$620
Fireplace	\$78
Water Softener, Water Heater, Air Conditioner, Furnace, or Single Fixture Replacement Only	\$78
MECHANICAL PERMITS - COMMERCIAL	
Plumbing - Non-Residential	.0263 of Contr.
Heating - Non-Residential	.0263 of Contr.
Heating Permits - Commercial	
Commercial Mechanical Plan Review Fee (for all plans)	10% of the cost HVAC Permit Fee
Investigation Fee (e.g., stop work, building without permit, visit of site of violation, and other similar activity that requires a permits according to code)	Minimum \$102 up to the value of the permit fee cost or equal to the fixed permit fee amount (fee must not exceed value of permit fee)
Reinspection Fee	\$52 or not to exceed value of fixed permit fee
Cancellation without reasonable notification	\$26
Gas Piping (per opening)	\$33
Water and Sewer - Commercial	\$280
Commercial Fire Line	\$280
Utility	.0263 of Contr.
Plumbing Permits - Commercial	
Commercial Plumbing Plan Review Fee: Required to have plan review for 5 fixtures or more	10% of the cost Plumbing Permit Fee
Investigation Fee (e.g., stop work, building without permit, visit of site of violation, and other similar according to code)	Minimum \$102 up to the value of the permit fee cost or equal to the fixed permit fee amount (fee must not exceed value of permit fee)
Reinspection Fee	\$52 or not to exceed value of fixed permit fee
Cancellation (without reasonable notification)	\$26
ELECTRICAL PERMITS - RESIDENTIAL*	
Complete wiring of new construction (includes service)	\$235
Upgraded electrical services and sub-panels	\$78
Wiring of additions/remodeling/rewiring	\$102
Minor work only (Installation, replacement, alteration, or repair limited to one inspection only)	\$78
Saver switch (installation verification inspection)	\$50
Electrical Permits - Residential	

Permits & Inspections Fees & Charges

City of Burnsville 2023 Budget

ITEM - ACTIVITY	2023
Investigation Fee (e.g., stop work, building without permit, visit of site of violation, and other similar according to code)	Minimum \$102 up to the value of the permit fee cost or equal to the fixed permit fee amount (fee must not exceed value of permit fee)
Reinspection Fee	\$26
Cancellation (without reasonable notification)	\$26
ELECTRICAL PERMITS - COMMERCIAL	
Permit Fee based on Job Cost	
\$0-\$25,000 in valuation	.0263 of Contr.
Balance remaining \$25,001 & over	1% of Contr.
Electrical Permits - Commercial	
Investigation Fee (e.g., stop work, building without permit, visit of site of violation, and other similar according to code)	Minimum \$102 up to the value of the permit fee cost or equal to the fixed permit fee amount (fee must not exceed value of permit fee)
Reinspection Fee	\$52 or not to exceed value of fixed permit fee
Cancellation (without reasonable notification)	\$26
MISCELLANEOUS	
Quarterly Basis Facility Maintenance	.0263 of Contr.
0 - 200 Amps temporary service during construction	\$78
Over 200 Amp temporary service during construction	\$142
Elevators and/or Moving Stairs	\$78
Carnival/Amusement Rides	\$235
Swimming Pools	\$145
Minimum fee for all permits	\$78
STATE SURCHARGE ON COMMERCIAL BUILDING, AND MECHANICAL PERMITS	
Surcharge	\$,0005 of value
Minimum fee	Minimum \$1
SIGN PERMITS Temporary and Special Event Sign Permits located in Business Permits, Licensing and Code Enforcement Fee Schedule	
Pylon Sign Permit	\$275
Monument Sign Permit	\$275
Freestanding Sign Permit	\$275
Wall Sign Permit	\$190
Sign Face Change Permit	\$190
Awning Signs (per building) and signs must all be the same	\$190
Temporary Decal Installation	\$275
Other Signs	\$80
GRADING PERMIT FEES	
90 cu. yds. or less	No charge
91 - 100 cu. yds.	\$49

Permits & Inspections Fees & Charges

City of Burnsville 2023 Budget

ITEM - ACTIVITY	2023
101-1,000 cu. yds.	\$49/1st 100 yds. + \$23/per additional 100 yds. or fraction
1,001-10,000 cu. yds.	\$256/1st 1,000 yds. + \$19/additional 1,000 yds. or fraction
10,001-100,000 cu. yds.	\$427/1st 10,000 yds. + \$80/additional 10,000 yds. or fraction
100,001 cu. yds. or more	\$1,147/1st 100,000 yds. + \$44/additional 10,000 yds. or fraction
GRADING PLAN REVIEW FEES	
90 cu. yds. or less	No charge
91 - 1,000 cu. yds.	\$49
1001-10,000 cu. yds.	\$64
10,001-100,000 cu. yds.	\$64/1st 10,000 yds. +\$32/additional 10,000 yds. or fraction
100,001-200,000 cu. yds.	\$352/1st 100,000 yds. + \$19/additional 10,000 yds. or fraction
200,001 cu. yds. or more	\$523/1st 200,000 yds. + \$9/additional 10,000 yds. or fraction
BUILDING COMPLIANCE REQUESTS	
Sign-Off on Form Provided by Outside Entity	\$37
Per Site Inspection - (Based on each trip required) / Compliance Letter	\$155 Per inspection
Site Plan Review - (Code Analysis)	\$400

*A Fee for any residential building permit may be reduced by a credit with a receipt from a related Community Education Class.

Planning Fees & Charges

City of Burnsville 2023 Budget

ITEM - ACTIVITY	2023
PUBLIC HEARING/PLANNING APPLICATIONS	
<i>Escrows are set to recover costs of staff time, consultant costs, other expenses incurred</i>	
Conditional Use Permit-New and Amendments (Residential and Non-Residential)	\$772 + \$5,000 escrow
Planned Unit Development- Concept and/or Development Stage Amendments	\$772 + \$5,000 escrow
Interim Use Permit-New and Amendments	\$772 + \$5,000 escrow
Rezoning Request	\$772 + \$5,000 escrow
Comprehensive Plan Amendments	\$772 + \$5,000 escrow
Preliminary Plat and Final Plat	\$772 + \$5,000 escrow
Zoning Ordinance Amendment	\$772 + \$5,000 escrow
Appeals	\$5,000 escrow
Review - cell tower/antenna on City property	\$772 + \$5,000 escrow
Environmental Review (EAW, EIS) (If the City is the Regulatory Government Unit (RGU))	\$772 + \$25,000 escrow
Environmental Review (EAW, EIS) (If the City is Not the RGU)	\$772 + \$5,000 escrow
Variance	\$772 + \$1,000 escrow
Variance, Single Family Home	\$386 Fee + \$1,000 escrow
Purchase of City/EDA Land	Appraisal cost (if requested) + \$5,000 escrow
TIF/Tax Abatement Application and Amendment Fee	\$7,500
TIF/Tax Abatement Minor Amendment Fee	\$2,500
TIF/Tax Abatement Minor Amendment, Commencement/Completion Date Change	\$1,000
TIF District Creation, Economic Development District	\$13,000
TIF District Creation, Housing District	\$13,000
TIF District Creation, Redevelopment District	\$18,000
TIF District Creation, Renovation and Renewal District	\$18,000
HIA Application Fee/Escrow	\$772 + \$5,000 escrow
SERVICE FEES	
Waiver of Subdivision	\$520
Tree Removal Application	\$276
Temp/Seasonal Outdoor Sales Permit, New	\$335
Temp/Seasonal Outdoor Sales Permit, Renewal	\$276
New Vehicle Temporary Storage	\$5,150
Zoning Compliance Requests	
Full Site Review and Compliance Letter	\$360
Flood Letters	\$71
Zoning Letters	\$71
Sign-Off, Form Provided by Outside Entity	\$37
City Written Compliance Letter	\$71
Additional Public Hearing Sign	\$25

Planning Fees & Charges

City of Burnsville 2023 Budget

ITEM - ACTIVITY		2023
PUBLICATIONS		
Comprehensive Plan		
Book		\$100
CD		\$30
Individual Section(s)		\$20
Zoning Ordinance and Map		\$65/\$70
Zoning Map, Large/Small		\$40/\$15

Police Fees & Charges

City of Burnsville 2023 Budget

ITEM - ACTIVITY	2023
SERVICE FEES	
Notary Public	\$1 per stamp
Recover Rate for Staff Time, Officer Interviews	Minimum 2.5 hours at Overtime Rate + 20% admin fee (unless specified in another area)
Clearance Letter	\$33
Fingerprinting	\$38
Report copy - accident/other:	
B&W	\$.25 per page
Color - letter or legal	\$1 per page
Oversized (11x17)	\$2 per page
Records requested by subpoena	\$.25 per page
Computerized record search	\$.25 per page - or actual costs of searching/retrieving data based on clerical salary
911 and Audio Statement Transcripts	\$30 per hour (\$30 deposit)
Registration fee (peddlers, solicitors, transient merchants, and mobile vending)	\$115
Dangerous dog registration	\$260
Temporary animal event permit	\$130
NEWS RELEASES	
Arrest and citation reports for commercial purposes	\$.25 per page
Accident reports for commercial purposes	\$.50 per accident
Audio/Video/Photo - CDs/DVDs/Blu-Rays	\$36
ANIMAL RECLAMATION/IMPOUND FEES*	
Board per day	\$26
First pick-up within 12 month period	\$36
Second pick-up within 12 month period	\$57
Third pick-up within 12 month period	\$108 plus citation
Confinement of rabid animal	\$437
KENNEL LICENSE FEES - PER CALENDAR YEAR	
Commercial	\$230
Residential	\$62
CONTRACTED OVERTIME	
Contracted Overtime for Police Security	\$98/hour
CRIME SCENE CLASS	
Crime Scene Class	\$720 - \$825
FALSE POLICE ALARMS	
First 3 Alarms	\$0/No Charge
4th and Successive Alarm(s)	\$165 per alarm

*Fees collected and retained by animal control contractor.

Public Works Fees & Charges

City of Burnsville 2023 Budget

ITEM - ACTIVITY	2023
Street Reconstruction, Reclamation & Rehabilitation Assessment Policy <i>40% of the 3-year average of recon/reclamation/rehab construction costs</i>	
LAND USE:	Recon/Reclamation/Rehab
Single Family, Parks/Rec. & Open Space Land Uses <i>*Single family (detached and attached) are assessed a per-unit assessment based on these established rates</i>	\$39.05/\$22.51/\$18.78 Per ft
Multi-Family Residential and Manufactured Housing Land Uses	\$54.67/\$33.77/\$24.42 Per ft
All Other Land Uses	\$70.29/\$45.02/\$30.05 Per ft
STORM SEWER AREA CHARGES	
Single Family & Two Family (All R-1 & R-2 Zoning)	\$.27/Sq Ft
Multiple (All R-3 Zoning)(Mixed Use)	\$.37/Sq Ft
Commercial-Industrial (All B & I Zoning)	\$.40/Sq Ft
HOC 1 & 2	\$.39/Sq Ft
City Sanitary Sewer Connection Charges (SAC)	
Single Family, Duplex, Townhouse, Manufactured Home	\$647/SAC unit
Multiple (80% of Single Family), includes assisted living	\$518/SAC unit
Commercial	\$647/SAC unit
Industrial	\$647/SAC unit
Institutional: Churches, Schools, Hospitals, Nursing Homes	\$647/SAC unit
Mixed Use	Total of the applicable mixed use fee
City Water Connection Charges (WAC)	
Single Family, Duplex, Townhouse, Mobile Home	\$2,004/SAC unit
Multiple (80% of Single Family) includes assisted living	\$1,602/SAC unit
Commercial	\$2,004/SAC unit
Industrial	\$2,004/SAC unit
Institutional: Churches, Schools, Hospitals, Nursing Homes	\$2,004/SAC unit
Mixed Use	Total of the applicable mixed use fees
CONSTRUCTION IN PUBLIC RIGHT-OF-WAY (ROW)	
Curb Cuts	\$118
Excavation Permit	\$319 First 300 feet, \$.25/each add'l ft
Obstruction Permit	\$125
BUS BENCHES	
Bus Benches	\$41
Bus Benches License Renewal	\$180

Public Works Fees & Charges

City of Burnsville 2023 Budget

ITEM - ACTIVITY	2023
MISC. DEVELOPMENT COSTS	
Street Signs	\$397
Combined Street & Stop Sign	\$505
Regulatory/Warning Signs	\$309
Topo Mapping (Final Plat)	\$50/acre
Blue Prints	\$16/sheet
LICENSES & PERMITS	
Solid Waste License Fee	\$355
Tree Contractor License Fee	\$45
Wetland Permit Fee	\$350
GIS Mapping	\$160/hour
PARK DEDICATION FEES	
<i>The Park Dedication formula is contained in the Subdivision Section of the City Code (Section 11-4-8). These fees establish the average cost per acre by zoning district and are utilized for purposes of calculating park dedication when City Council elects to take cash in lieu of land.</i>	
Based on a limited market value analysis conducted by a Real Estate Appraiser on an as-needed basis.	
R1-A	\$75,000
R-1	\$115,000
R-2	\$140,000
R3-A	\$190,000
R3-B	\$280,000
Mixed	Pro-rated based on actual use
Commercial	\$435,000
Industrial	\$215,000
Commercial Recreation District	Determined by the County Assessor
OTHER	
Encroachment Agreements, Processing Fee	\$569
Vacation of Easements	\$569
Online Bidding Downloads (Quest Fee, subject to change)	\$15/per download
Quest Online Bidding Fee Selection (Quest Fee, subject to change)	\$15/per download
Residential Hardship Boulevard Mowing Program (RHBMP)	\$130/lot
ELECTRIC VEHICLE CHARGING STATIONS	
Charge Vehicles, per kilowatt hour	\$0.10 per kilowatt hour
Non-Charging Use of Station	\$2/hr after 1 hour grace period
EROSION CONTROL	
Single Family (per lot)	\$80
Multi-Family (per acre)	\$105
Commercial (per acre)	\$117

Public Works Fees & Charges

City of Burnsville 2023 Budget

ITEM - ACTIVITY	2023
MAILBOX DAMAGED DUE TO WINTER STREET MAINTENANCE	
Mail Box Only	\$52
Post Only	\$55
SPECIAL ASSESSMENTS	
Special Assessment Interest (Average Interest on Debt Issued = average interest costs on most recent G.O. Improvement Bonds issued - the cost of borrowing to fund special assessments)	Average Interest on Debt Issued, plus 2% (Rounded up to nearest .5%)
New Water Connection Meter or Replacement (With Encoder & Electronic Radio Transmitter) Fees are set by current pricing from vendor plus 10%. Price changes vary by meter due to using current actual pricing from the vendor. The fee includes the meter, electronic radio transmitter, and connection hardware.	
Sensus Meters	
3/4 inch Meter Only	\$171
3/4 inch	\$383
1 inch Meter Only	\$270
1 inch	\$499
1 1/2 inch R2	\$864
1 1/2 Inch T2	\$1,304
2 inch R2	\$1,152
2 inch T2	\$1,526
2 inch C2	\$2,065
3 inch T2	\$1,906
3 inch C2	\$2,632
4 inch T2	\$3,511
4 inch C2	\$4,402
6 inch T2	\$5,459
6 inch C2	\$6,779
Other and Specialty Meters	Actual + 10%
Tampered/Damaged/Frozen Meter Replacement	Meter cost plus \$75 service call fee
Meter Horn 3/4 inch with swivel	\$132
Meter Horn 3/4 inch	\$95
Meter Horn 1 inch with swivel	\$213
Meter Horn 1 inch	\$176
Pressure Reducing Valve (3/4 Inch Wilkins)	\$160

Public Works Fees & Charges

City of Burnsville 2023 Budget

ITEM - ACTIVITY	2023
HYDRANTS	
Hydrant Meter Rental	\$4.33 per 1000 gallons -
Usage Charge - per 1000 gallons	Minimum of \$100
2" or 3" Meter Refundable Deposit (if available)	\$1,675 Deposit
1" Meter Refundable Deposit	\$675 Deposit
Private Hydrant Inspection (Fee relates to the year of inspection/costs incurred by the city. The property is billed in arrears spread over the following year's utility bills.)	\$60 per Hydrant
Private Hydrant Electronic Reporting Fee	\$17
Hydrant Replacement - Materials, Equipment, and Labor Rate	Cost plus 20% Overhead
PUBLIC WORKS/UTILITIES LABOR/EQUIPMENT FEE	
Labor - Operator Regular Time - Hourly	Labor Rate Including 20% Overhead Fee
Labor - Operator Overtime (1 1/2 Regular rate) - Hourly	Labor Rate Including 20% Overhead Fee
Heavy Equipment - Per Hour	\$172
Pickup - Per Hour	\$77
Weed Wrench-Buckthorn Removal	\$150 refundable deposit
WATER USE RESTRICTION FEES	
1st Violation within a calendar year	Warning Only
2nd Violation within a calendar year	\$25
3rd Violation within a calendar year	\$50
4th Violation within a calendar year	\$100
5th Violation within a calendar year	\$250

Recreation Fees & Charges

City of Burnsville 2023 Budget

ITEM - ACTIVITY	2023 Resident	2023 Non-Resident
Recreation Buildings		
Recreation Building Rental Damage Deposit for four park building rentals		
Neill, Terrace Oaks West, Vista View, Red Oak, North River Hills	\$300	\$300
Nicollet Commons Park	\$250	\$250
Terrace Oaks / Neill / Vista View		
5 Hours Mon -Thurs	\$90	\$110
Per Day - Fri, Sat, Sun and Holidays	\$155	\$175
Red Oak / NRH		
5 Hours Mon - Thurs	\$67	\$90
Per Day - Fri, Sat, Sun and Holidays	\$110	\$135
Timberland/ Knob Hill/ Highland Forest/Terrace Oaks East/ South River Hills/ Paha Sapa		
5 Hours Mon - Thurs	\$47	\$57
Per Day - Fri, Sat, Sun and Holidays	\$78	\$88
Picnic Shelters		
Large - Per Day - Fri, Sat, Sun and Holidays	\$140	\$170
Large - 5 hours Mon-Thurs only	\$83	\$110
Large - hourly rate, minimum 2 hours, Mon-Thurs only	\$31	\$37
Small - Per Day - Fri, Sat, Sun and Holidays	\$90	\$110
Small - hourly rate, minimum 2 hours, Mon-Thurs only	\$31	\$37
Park Rental (without Shelter) per day		
Tyacke Park / Lake Park	\$135	\$140
Civic Center Amphitheater per day	\$90	\$105
Bicentennial Garden - per hour	\$30	\$25
Nicollet Commons Park - per 4 hours	\$230	\$270
Lac Lavon Concession		
Concession Stand Rent	\$155	\$155
Field Rental (Non Leagues)		
Camp/Non-Local Youth Tournament/per Day	\$56	\$59
SB/BB/FB/Soccer - per Hour	\$22	\$24
Youth Tournament Fees	\$42 per day per field \$252 per day max	N/A
Tournaments *		
Lac Lavon		
Saturday	\$400	\$440
Sunday	\$300	\$330
Other Sites - Sue Fischer, Neill, Alimagnet SB		
Friday - per Field after 4pm	\$25	\$28
Saturday - per Field	\$52	\$65

Recreation Fees & Charges

City of Burnsville 2023 Budget

ITEM - ACTIVITY	2023 Resident	2023 Non-Resident
Sunday - per Field (off at 4pm)	\$40	\$48
Tournament Staff Reimbursement Seasonal employee per hour	\$17	\$17
Tournament Cancellation Fee (inside 30 days)	\$100	\$100
Enhanced Service Fee - Ball Fields		
Burnsville Athletic Club	\$11,575	N/A
Valley Athletic Association	\$502	N/A
League Play *		
Adult Softball		
(Public) - per Game	\$15	N/A
(Private) - per Game	\$17	N/A
(Public) - per field playoffs	\$52	N/A
Adult BB/High School - per Game	\$59	N/A
Adult Soccer - per Game	\$59	N/A
Volleyball - per Game	\$11	N/A
Adult Ice Sports - per Game	\$16	N/A
BA 191 - per Game	\$11	N/A
Red Oak Disc Golf Course		
Tournament Rate- 6 Hr block of time	\$162	\$172
League Rate - Per 12 week league	\$54	\$65
Hockey Rinks		
Per Hour During Open Hours	\$16	\$18
Per hour during non-staffed hours[staff provided]	\$26	\$31
Per day/per rink	\$85	\$103
Park Rentals & Permits		
Tennis Courts		
per hour	\$9	\$10
per day\per court	\$22	\$27
per complex\per day	\$87	\$97
Pickleball Courts		
per hour	\$9	\$10
per day\per court	\$22	\$27
per complex\per day	\$87	\$97
Volleyball Courts (No Ball)		
per hour	\$11	\$13
Canoe Rack Rental - per year	\$62	\$78
Canoe Rental - per hour (Crystal Beach Concession)	\$16	\$20
Canoe Rental - add'l hour (Crystal Beach Concession)	\$11	\$11
Canoe Rental Deposit - (refundable upon return of canoe in acceptable condition)	\$25	\$25
Paddleboard Rental - first hour (Crystal Beach Concession)	\$16	\$20

Recreation Fees & Charges

City of Burnsville 2023 Budget

ITEM - ACTIVITY	2023 Resident	2023 Non-Resident
Paddleboard Rental - add'l hour (Crystal Beach Concession)	\$11	\$11
Paddleboard Rental Deposit - (refundable upon return of canoe in acceptable condition)	\$25	\$25
Garden Plot - per year		
12' X 10' + 8' Plot	\$46	N/A
20' X 20' Plot	\$46	N/A
20' x 10' Plot	\$21	N/A
<i>Garden Plot applicants may request scholarship assistance for up to 1/2 the fee of the plot</i>		
Vending Permits - Food Trucks, vendors in parks, etc.		
per day	\$60	N/A
per year	\$515	N/A
per City Sponsored Event - flat fee	\$52-\$260	N/A
per City Sponsored Event - revenue share	Varies per agreement	
Dog Park Permit		
per year	\$27	\$27
Lac Lavon Boat Launch	\$11	\$11
Event Bag - COUPON DISTRIBUTION	\$25	N/A
Memorial Bench Fee- Partnership with Burnsville Community Foundation	\$1,800	\$1,800
Civic Center Parking Lot - per day (Lots B & C Only)	\$155	\$216

Youth Programs & Individual Session Fees

KIDS OF SUMMER (KOS)

KOS - Full Summer	\$78	N/A
KOS - Weekly Rate	\$16	N/A
KOS - Daily Rate	\$6	N/A
Individual Session	\$78-\$103	N/A
KOS Field Trips	\$13-\$105	N/A
Camp Explore - Full Summer	\$260	N/A
Camp Explore - Individual Sessions	\$145	N/A
Summer Day Camps	\$20-\$160	N/A
Field Trips	\$20-\$130	N/A
Non-School Day Activities	\$20-\$130	N/A
Family programs and Special Events	\$6-\$22	N/A
Preschool programs	\$41-\$47	N/A

Recreation Fees & Charges

City of Burnsville 2023 Budget

ITEM - ACTIVITY	2023 Resident	2023 Non-Resident
Adult Team Program Fees (All rates are per team)		
Softball		
Summer	\$515-\$940	N/A
Fall	\$350-\$780	N/A
Broomball	\$250-\$400	N/A
Sand Volleyball	\$120-\$180	N/A
Bean Bag League	\$50-\$110	N/A
Indoor Volleyball League	\$130-\$220	N/A
Cross Country Ski		
Cross Country Ski Trails - per day	\$114	\$117
Cross Country Ski Practice (High School Teams)	\$114/\$23	\$117/\$29

* Any extracurricular activity (such as baseball, softball, football, tennis, soccer, chess, cheerleading, dance, etc) that has comparable facilities available within the School District 191 will be assessed 75% of the normal recreation fee.

Utility Fees & Charges

City of Burnsville 2023 Budget

(Utility rates billed on monthly utility bills go in effect for all billings processed after January 31, 2023)

ITEM - ACTIVITY	2023
WATER USAGE RATES-Monthly Charges	
Residential, Apartments, & Manufactured Homes (Apartment & Manufactured Homes Base charge and consumption limits are multiplied by the # of units)	
Tier 1 - up to 5,000 gallons per month	\$2.38/1,000 Gal
Tier 2 - Over 5,000 gallons per month up to 15,000 gallons per month	\$2.96/1,000 Gal
Tier 3 - Over 15,000 gallons per month	\$3.71/1,000 Gal
Commercial	
Tier 1 - up to 15,000 gallons per month	\$2.38/1,000 Gal
Tier 2 - over 15,000 gallons per month up to 105,000 gallons per month	\$2.96/1,000 Gal
Tier 3 - Over 105,000 gallons per month	\$3.71/1,000 Gal
Irrigation (Includes Commercial, Apartment, Manufactured Home, & Association Sprinkler/Irrigation Meters)	
All usage	\$3.71/1,000 Gal
Off-Peak Seasonal Snow Making	
All usage	\$2.64/1,000 Gal
SEWER USAGE RATES-Monthly Charges	
Residential, Apartments, & Manufactured Homes (Apartments & Manufactured Homes Base charges are per unit)	
Base Charge - Sewer - per meter	\$6.59
Base Charge - Sewer Only - not metered	\$27.97
Usage - Sewer Based on 100% Metered Water for Winter Months	\$4.27/1,000 Gal
Commercial/Industrial	
Base Charge - Sewer - per meter	\$6.59
Base Charge - Sewer Only - not metered	\$27.97
Usage - Sewer Based on 100% Metered Water for Winter Months	\$4.27/1,000 Gal
OTHER WATER UTILITY CHARGES	
Water Meter Base Charges - Residential, Apartments, Manufactured Homes & Commercial	
Base Charge based on Meter Size - per meter each month:	
Meters:	
5/8 inch x 3/4 inch	\$9.49
1 inch	\$23.73
1 1/2 inch R2	\$47.45
1 1/2 inch T2	\$56.94
1 1/2 inch C2	\$56.94
2 inch R2	\$75.92
2 inch T2	\$90.16
2 inch C2	\$75.92

Utility Fees & Charges

City of Burnsville 2023 Budget

(Utility rates billed on monthly utility bills go in effect for all billings processed after January 31, 2023)

ITEM - ACTIVITY	2023
3 inch T2	\$206.88
3 inch C2	\$166.08
4 inch T2	\$355.88
4 inch C2	\$284.70
6 inch T2	\$759.20
6 inch C2	\$640.58
8 inch Buck Hill	\$1,328.60
Other & Specialty Meters	Match formula for other base fees
Water Fill Station Charges	
Water Usage Charge per 1000 gallons	\$4.33 per 1000 Gallons
Other	
Water turn On / Off / Service Call	\$75.00
After Hours Call Out for Water Turn Off/On/Service Call	Overtime Rate +20%
WATER & SEWER FEES	
Annual certification administrative charge	\$50.00
Certification administrative charge for accounts requiring certification more frequently than annually	10% of unpaid balance
Certification interest charge	4% above the most recent interest rates received on the sale of construction improvement bonds, rounded up to the nearest 0.5%
Late payment penalty charge - per month	1.5%
Duplicate utility bill fee	\$1.00
Fee for Returned Check or ACH	Amount of returned check or ACH added back on utility account balance
External Manual Meter Reading	\$75 Per monthly read
STORM DRAINAGE UTILITY CHARGES	
Per Residential Equivalent Unit (R.E.U.) - Monthly Charge	\$7.60 R.E.U.
SIDEWALK SNOWPLOWING	
Charged only to benefiting properties	
Residential (R1 and R2 Zoning) Monthly Charge (per unit)	\$1.87
All Other Zoning Districts - Monthly Charge (per foot)	\$0.02
Public Property Sidewalks and Trails (Charged to all utility accounts within City)	
Residential - Monthly Charge	\$0.20
High Density - Monthly Charge per Unit (60% of Residential Rate)	\$0.10
Commercial/Industrial - Monthly Charge	\$1.82

Utility Fees & Charges

City of Burnsville 2023 Budget

(Utility rates billed on monthly utility bills go in effect for all billings processed after January 31, 2023)

ITEM - ACTIVITY	2023
STREET LIGHT UTILITY	
Continuous Street Lighting (Charged only to benefiting properties)	
Residential - Monthly Charge <i>High density is based on 60% of residential rate</i> <i>(Only applies to Itokah Valley & Coppertop II)</i>	\$2.95
Commercial/Industrial - Monthly Charge - Per front foot	\$0.141
Major Roadway Lighting (Charged to all utility accounts within City)	
Residential - Monthly Charge	\$0.36
High Density - Monthly Charge per Unit (60% of Residential Rate)	\$0.212
Commercial/Industrial - Monthly Charge	\$3.333

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Financial Management Plan
Glossary

FINANCIAL MANAGEMENT PLAN

This Financial Management Plan serves two main purposes: it draws together in single document the City's major financial policies. Also, the plan establishes principles to guide both staff and Council members to make consistent and informed financial decisions.

This Financial Plan establishes City policy in the following areas:

- 1. Revenue Management**
- 2. Cash and Investments**
- 3. Fund Balance/Net Position**
- 4. Operating Budget and Compensation Philosophy**
- 5. Capital Improvements Plan**
- 6. Infrastructure Trust Fund**
- 7. Economic Development Authority Fund**
- 8. Facilities Capital Fund**
- 9. Debt Management**
- 10. Accounting, Auditing and Financial Reporting**
- 11. Risk Management**

The objectives of this Financial Plan are:

- To provide both short-term and long-term future financial stability by ensuring adequate funding for providing services needed by the community;
- To protect the City Council's policy-making ability by ensuring that important policy decisions are not controlled by financial problems or emergencies and prevent financial difficulties in the future;
- To provide sound principles to guide the decisions of the City Council and management;
- To employ revenue policies which prevent undue or unbalanced reliance on certain revenues, distribute the cost of municipal services fairly, and provide adequate funding to operate desired programs;
- To provide essential public facilities and prevent deterioration of the City's public facilities and infrastructure;
- To protect and enhance the City's credit rating and prevent default on any municipal debt;
- To create a document that staff and Councilmembers can refer to during financial planning, budget preparation and other financial management issues.

1. REVENUE MANAGEMENT

It is essential to responsibly manage the City's revenue sources to provide maximum service value to the community. The most important revenue policy guidelines established by the City Council are for the two major sources of City revenue: property taxes and fees/charges.

PROPERTY TAXES

Property taxes will not be increased without exploring all other alternatives, including:

- Full range of policy options (debt management, fees and charges, cost allocation, use of reserves, and expenditure cuts).
- Options for a 0% tax levy dollar increase.
- Budget consideration will be given to staying within the amount of revenue generated by increased market value with no increase in the tax rate.

If, after exhausting these alternatives, an increase is required, the goal of the City will be to keep any property tax rate increase below the prevailing inflation rate. Basic City services, as annually defined and approved by the City Council, will be funded to the maximum extent possible by increases in market valuation, (i.e., new tax base growth and valuation increase).

Possible factors for considering an increase in property tax include:

- Long-term protection of the City's infrastructure.
- Meeting legal mandates imposed by outside agencies.
- Maintaining adequate fund balance and reserve funds sufficient to maintain or improve the City's bond rating.
- Funding City development and redevelopment projects that will clearly result in future tax base increases. The expenditures of development and redevelopment funds must be in accordance with a defined strategy as shown in the City's Comprehensive Plan, Capital Improvement Program, and other Council documents.

Property tax increases to meet other purposes will be based on the following criteria:

- A clear expression of community need.
- The existence of community partnerships willing to share resources.
- Establishment of clearly defined objectives and measurements of success-including appropriate sunset provisions.

SERVICE FEES AND CHARGES

The City will establish service fees and charges wherever appropriate for the twin purposes of keeping the property tax rate at a minimum and to fairly allocate the full cost of services to the users of those services. Specifically, the City will:

- Establish utility rates sufficient to fund both the operating costs and the long-term depreciation and replacement of the utility systems.
- As part of the City's enterprise effort, evaluate City services and aggressively pursue actions to accomplish the following:
 - Find community based partners to share in service delivery.
 - Make services financially self supporting or, when possible, profitable.
 - Privatize services whenever appropriate
- Annually review City services and identify those for which charging user fees are appropriate. These services will be identified as enterprise services and a policy for establishing fees will be set for each. Included as part of this process will be a market analysis that compares our fees to at least four comparable market cities.
- Identify some enterprise services as entrepreneurial in nature. The intent of entrepreneurial services will be to maximize revenues to the extent the market allows.
- Waive or offer reduced fees to youth, seniors, community service groups, and other special population groups identified by the Council as requiring preferential consideration based on policy goals.

Selected criteria are used to determine the specific rate to charge for a fee for service. The approach for establishing the rate criteria is determined by the policy relating to the fee in the City Policies and Procedures Manual. The rate criteria can be one of five approaches:

1. Market Comparison - Attempt to set fees in the upper quartile of the market.
2. Maximum set by External Source - Fees set by legislation, International Building Code, etc.
3. Entrepreneurial Approach - Fees will be at the top of the market.
4. Recover the Cost of Service - Program will be self-supporting.
5. Utility Fees - A rate study will be completed each year.

UTILITY FRANCHISE FEES

Utility franchise fees collected on gas and electric utilities will be designated for the purpose of capital improvements to the City's facilities and will be accounted for in the Facilities Capital Fund.

NON-RECURRING REVENUES

Several revenue sources, such as intergovernmental transfers, one-time grants, court fines and other non-recurring revenues are outside of direct City control and must be relied upon conservatively. The City Manager shall insure that the budget preparation process includes an evaluation of all major non-recurring revenues, in order to minimize reliance on unpredictable revenues for on-going operating costs.

2. CASH AND INVESTMENTS

Effective cash management is essential to good fiscal management. Investment returns on funds not immediately required can provide a significant source of revenue for the City. Investment policies must be well founded and uncompromisingly applied in their legal and administrative aspects in order to protect the City funds being invested.

A. Purpose

The purpose of this policy is to establish the City's investment objectives and establish specific guidelines that the City of Burnsville will use in the investment of city funds. It will be the responsibility of the Finance Director to invest city funds in order to attain a market rate of return while preserving and protecting the capital of the overall portfolio. Investments will be made, based on statutory constraints, in safe, low risk instruments.

B. Scope/Funds

This policy applies to the investment of all city funds available for investment and not needed for immediate expenditure. The City will consolidate cash balances from all funds to maximize investment earnings. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

C. Delegation of Authority

Authority to manage the investment program is granted to the Finance Director who shall act in accordance with established written procedures and internal controls for the operation of the investment program consistent with this investment policy. Procedures should include references to: safekeeping, delivery vs. payment, investment accounting, repurchase agreements, wire transfer agreements, and collateral/depository agreements. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the treasurer.

The primary objectives, in priority order, of investment activities shall be safety, liquidity, and yield:

1. **Safety:** Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.
2. **Liquidity:** The investment portfolio must remain sufficiently liquid to meet all operating costs that may be reasonably anticipated. The portfolio must be structured so that securities mature concurrent with cash needs to meet anticipated demands. Cash needs will be determined based on cash flow forecasts.
3. **Diversification of instruments:** A variety of investment vehicles must be used so as to minimize the exposure to risk of loss. The investment portfolio must be diversified by individual financial institution,

government agency, or by corporation (in the case of commercial paper) to reduce the exposure to risk of loss.

4. **Diversification of maturity dates:** Investment maturity dates should vary in order to ensure that the city will have money available when it needs it.
5. **Yield:** The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above.

D. Oversight

Under the direction of the City Manager, a staff level investment committee shall oversee the City's investment program. The investment committee will maintain a more detailed and comprehensive investment policy based on the principles established by the City Council and consistent with the most current guidelines within the public sector. On at least an annual basis, the investment committee shall provide a status report to the City Council. Annually, the City Council shall designate depositories for investment purposes.

E. The City of Burnsville shall invest in the following instruments as allowed by Minnesota Statutes

United States Treasury Obligations, Federal Agency Issues, Repurchase Agreements, Certificates of Deposit, Commercial Paper - prime, Bankers Acceptance - prime, Money Market funds investing exclusively in U.S. government and agency issues.

F. Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business or that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the City.

G. Internal Controls, Audits, External Controls

The Finance Director is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft, or misuse. Accordingly, the Finance Director shall establish a process for an annual independent review by the City's Auditor to assure compliance with the policies and procedures.

3. FUND BALANCE/NET POSITION

It is important for the financial stability of the City to maintain fund balance/net position for unanticipated expenditures or unforeseen emergencies, as well as to provide adequate working capital for current operating needs so as to avoid short-term borrowing. The Fund Balance/Net Position Policy of the City is managed closely with the City's Debt Management Policy. The City's Debt Management Policy calls for a pay-as-you-go strategy for supporting capital spending without use of debt whenever feasible. The City strives to pay cash for capital projects that can be anticipated and planned for in advance. Therefore the City's fund balance/net position levels fluctuate, in part, based on capital project plans.

This policy also outlines the classifications of fund balance as established in Governmental Accounting Standards Board (GASB) reporting guidelines.

CLASSIFICATION OF FUND BALANCE

Non-Spendable - balances that by nature cannot be spent by the government either because they are not in spendable form or legally or contractually required to be maintained intact (i.e. prepaids, inventories, long-term receivables, etc.).

Restricted – amounts with externally imposed constraints established by creditors, grantors or contributors, constitutional provisions, or enabling legislation.

Committed - amounts with internally imposed constraints for a specific purpose determined by formal action of the City Council, the highest level of decision making authority. The council action must be approved no later than the close of the reporting period.

Assigned – balances with constraints imposed for a specific purpose by the intent of the City Council or an official to which the City Council has delegated the authority to assign specific amounts. The City Council authorizes the City Manager and/or his/her designee to assign fund balance that reflects the City's intended use of those funds.

Unassigned - balance that has not been reported in any other classification. The General fund is the only fund that can report a positive unassigned fund balance. Other governmental funds would report deficit fund balances as unassigned.

POLICY STATEMENT

Governmental Funds

1. General Fund

The City will maintain fund balances in the General Fund at a level which will avoid issuing short-term debt to meet the cash flow needs of the current operating budget. Since property taxes are a major source of funding for general operations, maintaining an adequate fund balance is essential to ensure adequate resources are available to fund basic City functions between property tax settlements.

The City strives to maintain a minimum total General Fund balance of 40-50% of the subsequent year's budgeted expenditures; however, this need could fluctuate with each year's budget objectives and appropriations such as large capital expenditures, and variations in the collection of revenues.

Fund balance up to 40% of next year's budgeted expenditures will be retained to meet cash flow and working capital needs. When fund balance exceeds 45%, amounts can be considered for one-time purchases in the subsequent year's operating or capital budget and other emergencies or contingencies. Fund balance appropriations should be used for one-time or transitional items only.

If fund balance falls below 40% of the following year's expenditure budget and staff believes this will not self-correct, the city will develop and implement a plan to replenish the fund.

Special Revenue Funds

The special revenue funds are established to account for specific revenue sources that provide expenditure funding for a substantial portion of the fund's resources on an on-going basis. The City will maintain fund balances in the Special Revenue Funds at a level to meet the cash flow needs of the current operating budget. Positive fund balances will be restricted or committed to expenditures for a specific purpose other than debt service or capital projects.

The City will strive to maintain a fund balance within the EDA Special Revenue Fund to meet both anticipated and unanticipated future economic development needs. The City will annually evaluate the level of fund balance for its appropriateness. The Financial Management Plan includes a policy for the collection of revenue for the EDA Fund.

The City Council commits the following special revenue fund balances for the purpose described:

Special Revenue Funds	Committed* for
Cable franchise fee	Cable television operations, maintenance and improvements
Forfeiture	Public Safety
Grant Fund	Community development activities
Youth Center	Youth center operations, maintenance and improvements
EDA	Economic development and redevelopment activities
Sustainability	Promotion of sustainable activities
Forestry	Preparing for and managing Emerald Ash Borer and related forestry activities

* Commitments apply to fund balances that are not otherwise nonspendable or restricted

Capital Project Funds

The Finance plan of each capital project fund will identify the appropriate fund balance to maintain a contingency for funding future capital needs as well as cashflow needs. The City will maintain fund balance in the Capital Funds at a minimum level sufficient to provide adequate working capital for current expenditure needs. Future capital projects must be identified in a written five-year capital improvement plan which shall be included in the City's annual budget document. Project budgets should

include revenue sources to adequately match expected project expenses, including a contingency estimate as appropriate to each project.

Fund balances for TIF district capital projects funds are subject to State statutory restrictions and therefore constitute restricted fund balances. Fund balances for grant or bond funded capital projects also constitute restricted fund balances.

Infrastructure Trust Fund and Facilities Capital Project Fund balances are committed by the City Council for street construction projects and capital improvements to City facilities as specified in the Facilities Capital Fund Policy, respectively.

Fund balances for remaining capital project funds are considered assigned for the project or purpose for which the fund was established.

Debt Service Funds

Debt service funds are used to account for and report financial resources that are restricted for principal and interest expenditures.

2. The City will annually review the adequacy of all fund balances.
3. Judicious use of fund balance within funds can be used to moderate fluctuations in capital projects and infrastructure maintenance expenses (i.e. parks capital).
4. When both restricted and unrestricted resources are available for use, the City will first use restricted resources, then use unrestricted resources as they are needed.

When any combination of committed, assigned, or unassigned resources are available for use, the City will use committed resources first, then assigned, then unassigned resources as they are needed.

Enterprise Funds

1. The City will maintain net position in the Enterprise Funds at a minimum level sufficient to provide adequate working capital for current expense needs. Generally the City shall strive to maintain cash on hand to cover the following:
 - a. Minimum of three months operating cash in these funds. (This minimum shall be calculated based on the approved operating budget multiplied by 25-percent).
 - b. Subsequent year's planned capital expenditures not financed with bonds or transfers.
2. The City will annually review the adequacy of all net position balances.
3. Judicious use of net position within funds can be used to moderate fluctuations in capital projects and infrastructure maintenance expenses.

4. OPERATING BUDGET AND COMPENSATION PHILOSOPHY

The Operating Budget is the annual financial plan for funding the costs of City services and programs. The General Operating Budget includes the General, Special Revenue, and Capital Funds. Enterprise operations are budgeted in separate Enterprise Funds.

1. The City Manager shall submit a balanced budget in which appropriations shall not exceed the total of the estimated revenues and available fund balance.
2. The City will provide for all current expenditures with current revenues. The City will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' budgets.
3. Historically, receipts of State Local Government Aid (LGA) have been significantly lower than State estimates resulting in budget shortfalls. Therefore, the City budget will not include LGA in the current year's budget. Amounts received will be budgeted as use of fund balance for one-time expenditures in the following budget year.
4. The City Manager will coordinate the development of the capital improvement budget with the development of the operating budget. Operating costs associated with new capital improvements will be projected and included in future operating budget forecasts.
5. The budget will provide for adequate maintenance of the capital plant and equipment, and for their orderly replacement.
6. The impact on the operating budget from any new programs or activities being proposed should be minimized by providing funding with newly created revenues whenever possible.
7. The City Manager will insure that a budgetary control system is in place to adhere to the adopted budget.
8. The Finance Department will provide regular monthly reports comparing actual revenues and expenditures to the budgeted amounts.
9. The operating budget will describe the major goals to be achieved and the services and programs to be delivered for the level of funding provided.
10. In addition to operating expenses, Enterprise funds shall be budgeted to provide for capital replacement costs of property, plant, and equipment, if appropriate, when establishing rates and charges for services. Since capital replacement is budgeted, annual depreciation would be a duplication and therefore will not be budgeted. However, annual depreciation will be noted on the face of each finance plan as a reference.

Compensation Philosophy

As a matter of policy for productive labor relations, it is the Compensation Philosophy of the City of Burnsville to provide a total compensation package which places employees at the mid-range of the City's identified public and private sector market.

The City's compensation philosophy has developed in a manner which parallels the growth and complexity of the City itself. The expectations and requirements of those we serve requires a thoughtfully organized, carefully implemented, and continually well-managed City structure, staffed by competent, interested and motivated personnel who understand and are committed to meeting and even exceeding the expectations and requirements of our public.

The City's compensation program is designed to achieve the following objectives:

- To maintain compensation and benefits at an appropriate level to attract and retain qualified, reliable and motivated personnel.
- To follow the principles of equal pay for equal work and comparable worth in establishing and maintaining pay relationships among positions based on problem solving, know-how, responsibility, and working conditions. To maintain the City's pay equity compliance as determined by the State of Minnesota.
- To provide regular, ongoing opportunities for employee growth and development in a manner which helps each individual achieve and maintain service excellence and enhance the image of Burnsville as a well-managed, effective organization.
- To balance compensation and benefit needs with available resources.

5. CAPITAL IMPROVEMENTS PLAN (CIP)

The demand for services and the cost of building and maintaining the City's infrastructure continues to increase. No City can afford to accomplish every project or meet every service demand. Therefore, a methodology must be employed that provides a realistic projection of community needs, the meeting of those needs, and a framework to support City Council prioritization of those needs. That is the broad purpose of the CIP.

The CIP includes the scheduling of public improvements for the community over a five-year period and takes into account the community's financial capabilities as well as its goals and priorities. A "capital improvement" is defined as any major nonrecurring expenditure for physical facilities of government. Typical expenditures are the cost of land acquisition or interest in land, construction of roads, utilities, parks, vehicles, and equipment. The CIP is directly linked to goals and policies, land use, and community facility sections of the Comprehensive Plan since these sections indicate general policy of development, redevelopment, and the maintenance of the community.

CIP DEVELOPMENT PROCESS

- Compile and prioritize projects. Staff will consolidate and prioritize recommended projects into the proposed Capital Improvement Plan.
- Devise proposed funding sources for proposed projects. Recommended funding sources will be clearly stated for each project.
- Project and analyze total debt service related to the total debt of the City.
- A debt study will be provided summarizing the combined impact of all the existing and proposed debt.

As part of the annual budget process, the City Council will evaluate the proposed CIP and decide on the following:

- Project Prioritization
- Funding Source Acceptability
- Acceptable Financial Impact on Tax Levy, Total Debt, and Utility Rate Levels

6. INFRASTRUCTURE TRUST FUND

The Infrastructure Trust Fund (ITF) was created by Ordinance in 1996 to assist in paying for the cost of replacing streets infrastructure. The ITF essentially charges depreciation to existing taxpayers who are wearing out the system instead of leaving the replacement cost to the next generation of taxpayers. The annual Capital Improvements Plan (CIP) includes street projects based on the Pavement Management Plan.

FUNDING

The City Council shall annually appropriate money to the ITF from a tax levy or other available source. The annual tax levy proceeds committed to this fund will not exceed the annual replacement costs.

SPENDING LIMITATIONS

As reflected in the ordinance, limitations on expenditures are as follows:

1. The fund may not be used for general maintenance or repairs;
2. The project must have a minimum usable life of at least fifteen (15) years;
3. Funds may only be used for street infrastructure replacement;
4. The project must be included in the adopted CIP for at least two (2) years;
5. The fund may not be used to displace traditional funding sources for specific projects; and
6. The fund may be used to supplement direct debt service in order to moderate annual debt payments.

PROCEDURE FOR USING FUNDS

Expenditures may be made from the ITF based on the following criteria:

- A. A public hearing with the appropriate legal notice must be held for any proposed project.
- B. The City Council must make the following findings which shall be incorporated into an adopted resolution:
 - a. The project has a community benefit.
 - b. The project could not be reasonably funded by traditional sources of revenue.

7. ECONOMIC DEVELOPMENT AUTHORITY FUND

The Economic Development Authority (EDA) Fund was created by the City Council in year 1991. The City Council acted to appoint the members of the City Council to serve as the Board of Commissioners. Under Minnesota Statutes Chapter 469-Economic Development, cities are permitted to establish an EDA, including approval for the EDA to serve as a Housing & Redevelopment Authority (HRA). When the City of Burnsville created the EDA, it approved HRA authority for possible use in the future.

Among the HRA powers in Minnesota law is the authority to collect a “special benefits” tax up to 0.0185 percent of taxable market value in the City. The Burnsville EDA first began to collect a “special benefits” tax beginning in year 2002. Approval of the City Council is required before the EDA may levy the tax. The Revenue Management Policy of the City, as included in this Financial Management Plan, sets policy for when a tax levy may be considered.

This policy section sets policy for the “amount” of tax levy that will be considered for the EDA Fund.

FUNDING

The EDA, with approval by the City Council, shall annually appropriate money to the EDA Fund from a tax levy or other available source. The appropriation shall be equivalent to the “maximum” that could be provided by a tax levy for economic development purposes. The annual tax levy shall be set based on the amount needed when combined with other available sources achieves the funding level set by this policy.

To provide other sources (non-tax) of funding to the EDA, the City Council shall annually review the fund balance in the General Fund to determine whether sufficient unrestricted fund balance is available for transfer from the General Fund to the EDA Fund. The decision on transfer of funds shall be made at the time the annual EDA tax levy is established. If other sources of revenue are not available, the EDA may set the tax levy at the maximum allowed.

PROCEDURE FOR USING FUNDS

Expenditures may be made from the EDA Fund based on the following criteria:

- A. The EDA appropriates the funds as part of the annual budget.
- B. The EDA authorizes an amendment to the EDA budget outside of the annual appropriation process.

8. FACILITIES CAPITAL FUND

The Facilities Capital Fund was created in 2016 to account for the cost of replacing and maintaining the City's facilities. This fund allows for the centralization of facilities projects, funding and planning.

FUNDING

Revenue sources are proceeds from the City's utility franchise fee, bond proceeds, and transfers from utility funds. The Council implemented a utility franchise fee in July of 2016 which is dedicated to capital improvements for the City's facilities.

SPENDING LIMITATIONS

Facilities covered by this fund include:

- City Hall & Police Facility
- Fire Stations
- Fire Training Facility (Burnsville portion only – costs to be shared with other cities)
- Maintenance Facility (excluding utility fund portion)
- Civic Center Maintenance Building including THE GARAGE
- Ice Center
- Ames Center
- Golf Course
- Park facilities
- Parking and trail surfaces

Excluded facilities:

- Facilities funded 100% by water utility & stormwater utility fees
- Utility portion of shared facilities

Allowable expenditures:

- Capital improvements for additions and renovations
- Capital expenditures for maintenance meeting the City's capitalization policy for useful life and exceeds \$5,000

Excluded expenditures:

- Operating repairs and maintenance

PROCEDURE FOR USING FUNDS

Expenditures may be made from the Facilities Capital Fund based on the following criteria:

- A. Funds are appropriated as part of the annual budget.
- B. Staff will included recommended projects in the five-year Capital Improvement Plan for consideration with the annual budget.
- C. Enterprise Funds should generally fund related capital improvements; however, capital items may be considered if the enterprise long-term financial plan indicates that the enterprise would not be able to fund the improvement without general government support.
- D. Other funding sources such as grants will be considered when available.

9. DEBT MANAGEMENT

The use of borrowing and debt is an important and flexible revenue source available to the City. Debt is a mechanism which allows capital improvements to proceed when needed, in advance of when it would otherwise be possible. It can reduce long-term costs due to inflation, prevent lost opportunities, and equalize the costs of improvements to present and future constituencies.

Debt management is an integral part of the financial management of the City. Adequate resources must be provided for the repayment of debt, and the level of debt incurred by the City must be effectively controlled to amounts that are manageable and within levels that will maintain or enhance the City's credit rating. A goal of debt management is to stabilize the overall debt burden and future tax levy requirements to ensure that issued debt can be repaid and prevent default on any municipal debt. A debt level which is too high places a financial burden on taxpayers and can create problems for the community's economy as a whole.

POLICY STATEMENT

Wise and prudent use of debt provides fiscal and service advantages. Overuse of debt places a burden on the fiscal resources of the City and its taxpayers. The following guidelines provide a framework and limit on debt utilization:

1. The City will restrict long-term borrowing to planned capital improvements (see CIP Policy) and a limited use of short-term debt for capital outlay.
2. The City will not use long-term debt for current operations.
3. The City will strive to maintain a "pay-as-you-go" capital funding policy, supporting capital spending without use of debt whenever feasible. The City will strive to pay cash for capital projects that can be anticipated and planned for in advance.
4. The City will pay back debt within a period not to exceed the expected useful life of the projects, with at least 50% of the principal retired within 2/3 of the term of the bond issue.
5. Total general obligation debt shall not exceed 2% of the total market valuation of taxable property in the City.
6. Direct net debt (gross debt less available debt service funds) shall not exceed 3% of the total market valuation of taxable property in the City.
7. The City will maintain good communications with bond rating agencies regarding its financial condition. The City will follow a policy of full disclosure in every financial report and bond prospectus.
8. When feasible the City will use refunding mechanisms to reduce interest cost and evaluate the use of debt reserves to lower overall annual debt service where possible.
9. The City's goal has been to maintain the level of annual debt service at or below the current debt levy.
10. The City will annually review changes to continuing disclosure regulations to ensure compliance. The City will work with the City's Financial Advisor to prepare and file annual continuing disclosure reporting.

During the annual budget process, a debt study will be prepared in conjunction with the Capital Improvements Plan to provide information about the City's debt structure.

10. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

The key to effective financial management is to provide accurate, current, and meaningful information about the City's operations to guide decision making and enhance and protect the City's financial position.

POLICY STATEMENT

1. The City's accounting system will maintain records on a basis consistent with generally accepted accounting standards and principles for local government accounting as set forth by the Government Accounting Standards Board (GASB) and in conformance with the State Auditor's requirements per State Statutes.
2. The City will establish and maintain a high standard of accounting practices.
3. The City will follow a policy of full disclosure written in clear and understandable language in all reports on its financial condition.
4. The Finance Department will provide timely monthly and annual financial reports to users.
5. An independent public accounting firm will perform an annual audit and issue an opinion on the City's financial statements.
6. Annually the City Council Audit Committee and staff will meet with the Auditors to review the audit report.
7. Summary monthly financial reports on budget performance will be provided to the City Council commencing with the close of the first quarter, through November.
8. A report summarizing the City's financial position will be provided annually to the Council at the close of the calendar and fiscal year books.

11. RISK MANAGEMENT

A comprehensive risk management plan seeks to manage the risks of loss encountered in the everyday operations of an organization. Risk management involves such key components as risk avoidance, risk reduction, risk assumption, and risk transfers through the purchase of insurance. The purpose of establishing a risk management policy is to help maintain the integrity and financial stability of the city, protect its employees from injury, and reduce overall costs of operations.

POLICY STATEMENT

1. The City will maintain a risk management program that will minimize the impact of legal liabilities, natural disasters or other emergencies through the following activities:
 - a) Loss prevention - prevent losses where possible
 - b) Loss control - reduce or mitigate losses
 - c) Loss financing - provide a means to finance losses
 - d) Loss information management - collect and analyze data to make prudent prevention, control and financing decisions
2. The City will review and analyze all areas of risk in order to, whenever possible, avoid and reduce risks or transfer risks to other entities. Of the risks that must be retained, it shall be the policy to fund the risks which the City can afford and transfer all other risks to insurers.
3. The City will maintain an active safety committee comprised of City employees.
4. The City will periodically conduct educational safety and risk avoidance programs within its various divisions.
5. The City will, on an ongoing basis, analyze the feasibility of self funding and other cooperative funding options in lieu of purchasing outside insurance in order to provide the best coverage at the most economical cost.
6. Staff will report to the Council, annually on the results of the City's risk management program for the preceding year.

This policy dated January 8, 2019 replaces Policy No. 1.250 dated January 8, 2018.

GLOSSARY OF TERMS

Accrual Accounting	The basis of accounting which recognizes revenues as they are earned and expenses as soon as a liability is incurred, regardless of related cash inflows and outflows.
Ad Valorem Tax	A tax which is based on value, such as property taxes.
Ames Center	The city-owned performing arts center.
Annual Comprehensive Financial Report (ACFR)	The official annual report of a government which includes combined financial statements, supporting schedules, supplementary information, extensive introductory information, and a statistical section.
Appropriation	City Council authorization permitting the City to incur obligations and expend resources during the fiscal year.
Audit	An annual third party review of financial operations and procedures required by State Statute.
Balanced Budget	A budget in which the sources of funds (revenues) is equal to the uses of funds (expenditures).
Basis of Accounting	The technical term that describes the criteria governing the timing of the recognition of transactions and events.
Bonds	A written promise to pay a sum of money (called the principal or face value) at specified dates, including interest at a designated time. Bonds are typically long term debt. General Obligation Bonds (GO Bonds) - Bonds that are backed by the full faith and credit of the City. Lease Revenue Bonds - Bonds that are funded by annual lease payments Revenue Bonds - Bonds that are funded by certain revenues such as utility revenues
Bond Proceeds	The cash received from sale of bonds.
Bonded Debt	The portion of City debt represented by outstanding bonds.
Budget	A financial operations plan of proposed expenditures for a given period of time and the proposed revenues to finance them. Proposed expenditures must equal proposed revenues.
Budget - Adopted	The financial plan of revenues and expenditures for the fiscal year as adopted by the City Council.
Budget Amendment	A change to the budget approved by the City Council.
Budget Basis	The basis of accounting used to estimate financing sources and uses in the budget. General Governmental fund are prepared on a modified accrual basis. Enterprise funds are prepared on a GAAP basis
Budget Message	A general discussion of the budget presented in writing as a part of the budget document. The budget message explains principal budget issues and trends.
Burnsville Youth Collaborative (BYC)	A partnership with the City, Burnsville-Eagan-Savage School District 191 (ISD 191), a non-profit music group and the Burnsville YMCA to transition the programs at THE GARAGE and provide youth services.
Capital Assets	Long-term tangible assets such as building, land, and equipment; sometimes referred to as fixed assets
Capital Improvement	Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.
Capital Improvement Plan (CIP)	A plan for capital expenditures to be incurred each year for a fixed period of years and the estimated resources to finance the projected expenditures.
Capital Outlay	Expenditures resulting from the acquisition of fixed assets. Capital is defined as assets with an initial cost of more than \$10,000 and an estimated useful life of more than three years.
Carry Forward	An unspent item that is was in the previous year's budget which the City Council has approved to be spent in the current year.

City Council	The elected officials of the City of Burnsville consisting of a mayor and four council members. All City of Burnsville elected officials serve the community at-large.
Component Unit	A legally separate organization for which the elected officials of a primary government are financially accountable. The EDA is a component unit of the City of Burnsville.
Contingency	An amount budgeted for possible unexpected expenses.
Current Expenses	The portion of the budget relating to general operations (supplies, maintenance, utilities, etc) excluding employee salaries and benefits.
Current Service Level	The services that are being provided by the City at the current quantity and quality.
Dakota Communications Center (DCC)	The DCC provides 911 communication and dispatch service for public safety police and fire for all cities in Dakota County.
Debt	An obligation resulting from the borrowing of money or the purchase of goods or services.
Debt Service	Payment of principal and interest on debt obligations which result from the issuance of bonds.
Delinquent Taxes	Taxes which we not paid in the year in which they were due.
Economic Development Authority (EDA)	A legally separate government unit governed by a five-member council composed of the City Council. The Burnsville EDA is a component unit of the City of Burnsville. The EDA's activity provides support to promote economic development within Burnsville.
Employee Benefits	The costs incurred by the employer for employer payroll taxes, pension contributions, employee insurance, workers comp, etc.
Employee Services	The portion of the budget pertaining to employee salaries and related fringe benefits.
Encumbrance	The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.
Strategic Priorities	Adopted expectations of the Burnsville City Council.
Expenditures	Disbursements for operating costs, debt service, capital outlay.
Fiscal Disparities	A Minnesota law enacted in 1971 requiring all communities in the seven-county metropolitan area to contribute 40 percent of the growth in their commercial/ industrial tax base (from 1971) to a regional tax sharing pool which is then redistributed. Redistribution is based on population and the value of all property relative to the metro average. Burnsville contributes more to the pool than it receives back in the redistribution.
Fiscal Year	The twelve month period to which the annual budget applies and at the end of which the City determines its financial position. The City's fiscal year is January 1 to December 31.
Five Year Financial Plan	A five-year financial plan is prepared for each of the City's funds. The plans consist of 2 years of historical information, the current year's budget compared to estimated actual, the 2014 budget which is adopted by the City Council and projections of the next four years based on current service levels and estimated changes in revenues and expenditures.
Franchise Fee	A fee charged by a governmental unit to a private business for the privileges of using a public right-of-way to generate revenue through its operations.
Full-time Equivalent (FTE)	Represents the equivalent of one employee working full-time.

Fund	An accounting entity with a self-balancing set of accounts in which assets, liabilities, and equity are recorded for a specific activity or objective. Governmental Funds A classification of funds that is typically used to account for tax-supported (governmental) activities. Included in this classification: General Fund - Used to account for all general operations of the City which are necessary to provide basic governmental services. Special Revenue Funds Used to account for revenue which is restricted or committed for expenditures of a designated purpose. Capital Project Funds Used to account for financial resources to be used for the acquisition or construction of major capital facilities. Debt Service Funds Used to account for the payment of principal and interest on debt of the City. Proprietary Funds A classification of funds that is used to account for a government's business-type activities which are supported, at least in part, by fees or charges. Included in this classification: Enterprise Funds Used to account for the financing of services to the general public where all or most of the costs involved are recovered primarily through user fees. (City enterprise funds are water and sewer, storm water, performing arts center, ice center, golf course, street lighting utility and sidewalk snow plowing). Internal Service Funds A fund established to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis. Fiduciary Funds Used to account for resources that are held by the government as a trustee or agent for parties outside the government and that cannot be used to support the government's own programs.
Fund Balance	The difference between fund assets and fund liabilities. The fund balance can be used as a revenue source by decreasing an existing positive balance.
General Operating Budget	The part of the operating budget which includes the general, special revenue and capital funds (excludes the enterprise funds).
Generally Accepted Accounting Principles (GAAP)	Uniform minimum standards and guidelines for financial accounting and reporting. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).
Government Finance Officers Association (GFOA)	The national professional association of state and local finance officers dedicated to the professional management of governmental financial resources. The association provides financial policies, best practices, training, leadership, and reporting standards. The GFOA also administers award programs for excellence in financial reporting and distinguished budgeting.
Governmental Accounting Standards Board (GASB)	The highest source of accounting and financial reporting guidance to state and local governments.
Grant	A contribution of cash or other asset from a government or other organization for a specified purpose, activity, or facility.
Infrastructure	Immovable assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems that are of value only to the City.
Infrastructure Trust Fund (ITF)	A capital project fund created by Ordinance in 1996 to assist in paying for the cost of replacing streets and parks infrastructure.
Intergovernmental Revenue	Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.
Levy	The total amount of taxes or special assessments imposed by the City.
Local Government Aid (LGA)	Funds passed down to eligible cities by the State of Minnesota.
Market Value / Taxable Market Value	The value determined by the County Assessor for real estate or property used for levying taxes.

Market Value Homestead Exclusion (MVHE)	A tax reduction given to all homesteads valued below \$413,800 by shifting a portion of the tax burden that would otherwise fall on the homestead to other types of property. The exclusion provides for a portion of each home's market value to be excluded from its value for property tax calculations.
Max Tax	State law requires the City Council in September of each year to adopt a maximum amount that the property tax levy will not exceed. Property owners will receive a proposed property tax statement in November using this max tax. The final tax levy is adopted in December.
Metropolitan Council Environmental Services (MCES)	The MCES is a division of the Metropolitan Council, a regional planning agency that serves the Twin Cities seven-county metropolitan area. The MCES provides the City with waste water treatment services.
Minnesota Valley Transit Authority (MVTA)	Established through a joint powers agreement with six other area cities to provide public transit.
Modified Accrual Basis of Accounting	The basis of accounting which recognizes increases and decreases in financial resources only to the extent that they reflect near-term inflows or outflows of cash. Revenues are recognized to the degree that they are available to finance expenditures of the fiscal period. Similarly, debt service payments and a number of specific accrued liabilities are only recognized as expenditures when payment is due because it is only at that time that they normally are liquidated with expendable available financial resources.
Net Assets	The difference between assets and liabilities in the government-wide statement of net assets.
Operating Budget	The annual financial plan for funding the costs of providing services and programs.
Proposed Budget	The budget as submitted by the City Manager for the City Council's consideration.
Program	An activity or operation created to achieve a specific purpose or objective.
Reserves	Funds set aside for unanticipated expenditures or unforeseen emergencies, as well as to have adequate working capital for current operating needs to avoid short-term borrowing.
Residential Equivalency Unit (REU)	Standardized unit of measurement used in billing storm water utility fees to property owners.
Revenue	Funds collected as income to offset operational expenses including property taxes, charges for service, licenses & permits, etc.
Risk Management	The ways and means used to avoid accidental loss or to reduce its consequences if it does occur.
Special Assessment	A levy made against a property to defray all or part of the cost of a capital improvement or service deemed to benefit that property.
Tax Capacity Value	The taxable portion of the market value which is based on classification rates determined by the type of property tax.
Tax Increment Financing (TIF)	A financing method in which bonds are secured by the anticipated incremental increase in tax revenue resulting from the development or redevelopment of an area.
Tax Levy	The amount of property taxes levied to finance operations that are not funded by other sources.
Taxes	Compulsory charges levied by a government to finance services performed for the common benefit.
The GARAGE	The City's Youth Center and music venue.
VEBA	Voluntary Employees' Beneficiary Association - an employee health reimbursement arrangement funded by the City for employees opting for a high-deductible health insurance option.
Yield	The return on an investment in the form of interest or dividends.



Supplemental Information Tables

Employee FTE Schedules

City of Burnsville
Employees By Division
Full-Time Equivalents (FTE)
(Full-time and regular part-time employee positions)

	2021 Budget	2022 Budget	2023 Budget
GENERAL FUND			
Organizational Services			
Administration	2.0	2.0	3.0
Human Resources	4.0	4.0	5.0
Organizational Development	1.0	1.0	2.0
City Clerk / Elections	2.0	3.0	3.0
Finance	6.9	5.9	6.9
Information Technologies	9.0	9.0	10.0
Licensing	1.0	0.5	0.5
Communications and Community Engagement	—	—	4.8
Public Experience	3.0	3.5	3.5
	28.9	28.9	38.7
Community Development			
Development & Redevelopment	3.0	3.0	3.0
Planning	3.0	3.0	3.0
Protective Inspections	9.0	9.0	9.0
Licensing & Code Enforcement	5.0	5.0	5.0
	20.0	20.0	20.0
Public Safety			
Police	91.1	91.1	99.1
Fire & Emergency Services	45.0	45.0	48.0
	136.1	136.1	147.1
Recreation & Facilities			
Recreation & Community Services	6.0	6.0	6.0
Facilities	6.0	6.5	6.5
	12.0	12.5	12.5
Public Works			
Engineering	14.0	14.0	14.0
Streets & Utilities	14.0	14.0	14.0
Fleet Maintenance	9.0	9.0	9.0
Parks & Natural Resources	18.0	18.0	18.0
	55.0	55.0	55.0
Total General Fund	252.0	252.5	273.3
SPECIAL REVENUE FUND			
Cable Franchise Fee Fund			
Public Affairs / Communications and Community Engagement	3.0	4.0	—
BCTV	2.6	3.0	3.0
	5.6	7.0	3.0
Cable Franchise Fee Fund			
Forestry Fund	0.5	—	—
Sustainability Fund	3.0	2.5	2.5
Total Special Revenue Funds	9.1	9.5	5.5
ENTERPRISE FUNDS			
Public Works Utilities			
Finance	3.0	3.0	3.0
	17.0	17.0	19.0
Water & Sewer Fund			
Storm Water Fund	3.5	4.5	4.5
Ice Center Fund	6.5	6.0	6.0
Golf Course Fund	1.5	1.5	1.5
Total Enterprise Funds	28.5	29.0	31.0
Total All Fund Types	289.6	291.0	309.8

City of Burnsville
Changes in FTE Allocations from 2021 to 2023
Full-Time Equivalents (FTE)
(Full-time and regular part-time employee positions)

		2021 Budget	2022 Budget	2023 Budget
GENERAL FUND				
Organizational Services				
Executive Assistant to the City Manager	New	—	—	1.0
Deputy City Clerk - Elections	New - began as one year appointment	—	1.0	—
City Clerk - Licensing Specialist	Moved to Public Experience	—	(0.5)	—
Organizational Development	New	—	—	1.0
Human Resources	New	—	—	1.0
Human Resources	Moved to Public Experience	(1.0)	—	—
Human Resources	Moved from Finance	1.0	—	—
Finance	New	—	—	1.0
Finance	Vacancy reallocated to Cable	—	(1.0)	—
Finance	Moved to Human Resources	(1.0)	—	—
IT Specialist	New	—	—	1.0
Communications and Community Engagement	Moved from Cable Fund	—	—	4.0
Communications and Community Engagement	New	—	—	0.8
Public Experience - Licensing	Moved from City Clerk - Licensing	—	0.5	—
Public Experience	Moved from Recreation	2.0	—	—
Public Experience	Moved from Human Resources	1.0	—	—
		2.0	—	9.8
Public Safety				
Firefighter / Paramedic	New	—	—	3.0
Police	New	—	—	8.0
		—	—	11.0
Recreation & Facilities				
Facilities Maintenance	Moved from Ice Center	—	0.5	—
Recreation Programmer	Moved to Public Experience	(1.0)	—	—
Administrative Assistant	Moved to Public Experience	(1.0)	—	—
		(2.0)	0.5	—
Public Works, Parks & Natural Resources				
Maintenance Worker Trainee	Moved to Utilities	(0.5)	—	—
Total General Fund		(0.5)	0.5	20.8

SPECIAL REVENUE FUNDS

Cable Franchise Fee Fund

Communications and Community Engagement	Moved to General Fund	—	—	(4.0)
Videographer - mid-year change	Full-time replacement of seasonal staff*	—	0.4	—
Digital Communications Specialist	New - reallocated from Org. Services	—	1.0	—
	* 2021 Mid-year change	—	1.4	(4.0)

City of Burnsville
Changes in FTE Allocations from 2021 to 2023
Full-Time Equivalents (FTE)
(Full-time and regular part-time employee positions)

		2021 Budget	2022 Budget	2023 Budget
Forestry Fund				
Nat. Resources and Forestry Technician	Moved to Stormwater Fund	—	(0.5)	—
Recycling Fund				
Sustainability Coordinator	Moved to Stormwater Fund	—	(0.5)	—
Total Special Revenue Funds		—	0.4	(4.0)
ENTERPRISE FUNDS				
Ice Center Maintenance	Moved to General Fund	—	(0.5)	—
Public Works Utilities	New	—	—	2.0
Public Works Utilities	Moved from General Fund	0.5	—	—
Public Works Utilities	Moved from Storm Water Fund	0.5	—	—
Storm Water Fund	Moved to Public Works Utilities	(0.5)	—	—
Storm Water Fund - Forestry	Moved from Forestry Fund	—	0.5	—
Storm Water Fund - Sustainability Coord.	Moved from Recycling Fund	—	0.5	—
		0.5	0.5	2.0
Total Enterprise Funds		0.5	0.5	2.0
Total All Fund Types		—	1.4	18.8