



2024 City of Burnsville

ANNUAL BUDGET

Adopted Budget



City of
Burnsville

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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 2022; the 2023 projected year-end estimate; the 2024 adopted budget; and projections for years 2025 through 2028.

4) Capital Improvement Program (CIP) & Debt

The five year 2024-2028 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.

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 2024 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 2024, 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

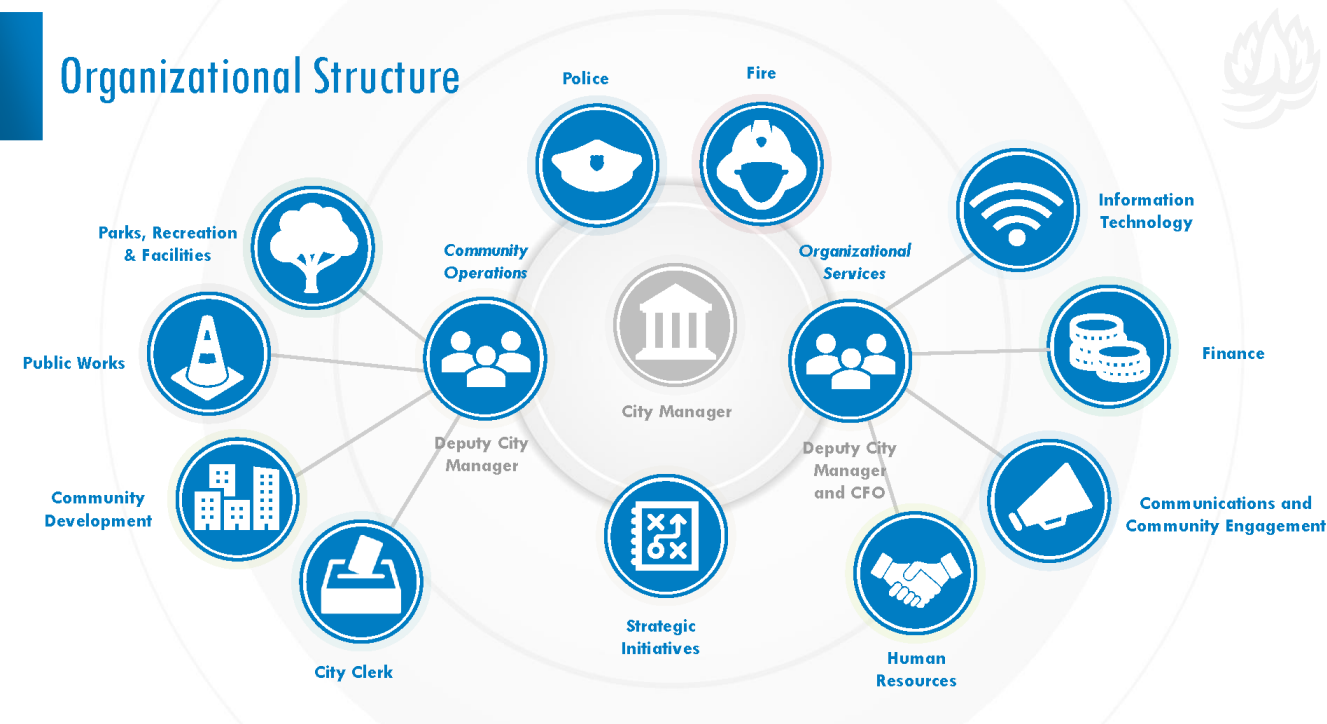
STRATEGIC PRIORITIES



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 only two 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
- Deputy City Manager / Chief Financial Officer - Jennifer Rhode
- Public Works Director - Mark Ray
- Fire Chief - BJ Jungmann
- Police Chief - Tanya Schwartz
- Strategic Initiatives Director - Bethany Brewer
- Community Development Director - Jeff Thomson
- Human Resources Director - Mike Tracy
- Information Technology Director - Tom Venables
- Communications & Community Engagement Director - Carissa Larsen
- Parks, Recreation & Facilities Director - Garrett Beck
- Finance Director - Elissa Ryan
- City Clerk - Macheal Collins

Senior Managers

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

- City Engineer - Logan Vlasaty
- Assistant Public Works Director - Jeff Radick
- Deputy Police Chief - Matt Smith
- Police Captain - Chris Wicklund
- Police Captain - Don Stenger
- Police Captain -
- Assistant Fire Chief - Terry Ritchie
- Assistant Fire Chief - Doug Nelson
- Assistant Fire Chief - Neal Dwyer
- Assistant Human Resource Director -
- Organizational Development Manager - Kayli Knighton-Johnson
- Recreation and Facilities Superintendent - JJ Ryan
- Assistant Community Development Director -
- Building Official - Chris Faste
- Neighborhood Services Supervisor - 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 Investment Fund** - is used for development of new City parks and improvement of existing parks. Revenue is primarily from park development fees.
- **Parks Renovation Fund** - is used for renovation of existing parks. Revenue is primarily from tax levy.
- **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. 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 Investment	Parks Renovation	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	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 2024 budget. The Chief Financial Officer 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 strategic plan 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 2024 Budget on the City's website or at any of the public meetings.

On November 28, the City Council adopted the final budget.

City of Burnsville 2024 Financial Planning and Budget Calendar

Date(s)	Discussion Topics	
January 24	All-Day Work Session.	Plan
February 14	Review Budget Calendar	
March 21	Review Financial Management Plan	
May 9	Discuss Market Refresh for Compensation Study/Fees and Charges	
June 12-16	Department Meetings with the City Manager to Discuss CIP Requests	Review
June 20	Review Annual Comprehensive Financial Statements	
July 17-21	Department Meetings with the City Manager to Discuss Budget Requests	
July 18	Discuss 2024-2028 Capital Improvements Plan (CIP)	
August 22	Discuss Proposed 2024 Budget and Property Tax Levy Scenarios	
September 12	Discuss Proposed 2024 Budget and Utility Rate Study	Decide
September 19	Adopt Proposed City & EDA Property Tax Levy/Budget	
November 14	Discuss Proposed 2024 Budget (if needed)	
November 28	TNT Hearing, Adopt City & EDA Property Tax Levy/Budget	



City of Burnsville 2024 Budget

Budget Summary

2024 Budget Summary

**City of Burnsville
2024 Budget Summary
All Budgeted Funds**

	2021	2022	2023			2024	
			Original	Amended	Estimate	Budget	% Chg
Revenues / Sources							
Property Taxes	39,365,666	41,086,718	46,901,176	46,901,176	46,901,176	50,800,473	8 %
Other Taxes	6,370,694	6,464,811	6,410,000	6,410,000	6,405,000	6,375,000	(1)%
Special Assessments	1,724,562	1,738,925	2,498,079	2,498,079	2,586,522	2,699,901	8 %
License & Permits	2,877,014	3,093,773	2,396,911	2,396,911	2,665,180	2,584,465	8 %
Fines & Forfeits	247,954	204,966	219,170	219,170	202,500	254,070	16 %
Investment Income	451,202	1,115,744	1,207,176	1,207,176	2,226,374	1,783,003	48 %
Rents	1,059,310	1,295,026	878,862	878,862	872,902	891,053	1 %
Intergovernmental	9,822,728	13,295,520	5,594,727	5,594,727	11,201,806	12,253,496	119 %
Charges for Services	32,129,256	35,069,169	35,086,515	35,086,515	36,518,232	38,260,761	9 %
Sale of Capital Assets	104,976	320,274	100,000	100,000	100,000	100,000	0 %
Other Revenues	3,790,867	6,019,289	5,889,968	5,337,148	4,006,255	2,694,680	(54)%
Bond Proceeds	1,337,435	9,390,399	7,450,000	4,450,000	2,650,000	31,757,500	326 %
Transfers from other funds	4,135,922	3,312,503	6,563,807	6,563,807	3,563,807	9,491,543	45 %
Total Revenues / Sources	103,417,586	122,407,117	121,196,391	117,643,571	119,899,754	159,945,945	32 %
Expenditures / Uses							
Employee Services	39,600,055	42,308,334	46,826,651	46,826,651	46,840,311	53,293,907	14 %
Current Expenditures	23,157,283	28,725,057	29,033,389	29,243,389	28,137,158	30,500,788	5 %
Capital Outlay	2,019,213	2,931,399	3,288,960	5,059,841	4,952,034	4,350,500	32 %
Capital Improvements	31,777,310	19,644,350	26,541,470	34,192,169	28,658,104	57,128,900	115 %
Transfers to other funds	4,132,922	3,468,993	6,563,807	6,563,807	3,563,807	9,491,543	45 %
Interest / Debt	8,997,107	9,103,463	9,349,944	9,349,944	9,334,944	9,781,537	5 %
Total Expenditures / Uses	109,683,890	106,181,596	121,604,221	131,235,801	121,486,358	164,547,175	35 %
Change in Fund Balance	(6,266,304)	16,225,521	(407,830)	(13,592,230)	(1,586,604)	(4,601,230)	1,028 %

**City of Burnsville
2024 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	40,447,907	1,515,200	5,823,957	47,787,064	3,013,409	—	50,800,473
Other Taxes	320,000	885,000	5,170,000	6,375,000	—	—	6,375,000
Special Assessments	8,700	—	1,605,000	1,613,700	1,071,201	15,000	2,699,901
License & Permits	2,582,485	1,980	—	2,584,465	—	—	2,584,465
Fines & Forfeits	253,370	700	—	254,070	—	—	254,070
Investment Income	1,058,600	58,500	257,738	1,374,838	98,974	309,191	1,783,003
Rents	891,053	—	—	891,053	—	—	891,053
Intergovernmental	5,081,875	504,641	6,666,980	12,253,496	—	—	12,253,496
Charges for Services	7,137,479	700	15,000	7,153,179	—	31,107,582	38,260,761
Sale of Capital Assets	—	—	100,000	100,000	—	—	100,000
Other Revenues	58,800	—	1,963,400	2,022,200	—	672,480	2,694,680
Bond Proceeds	—	—	26,000,000	26,000,000	—	5,757,500	31,757,500
Transfers from other funds	300,000	141,319	7,190,019	7,631,338	1,860,205	—	9,491,543
Total Revenues / Sources	58,140,269	3,108,040	54,792,094	116,040,403	6,043,789	37,861,753	159,945,945
Expenditures / Uses							
Employee Services	43,641,644	791,149	—	44,432,793	—	8,861,114	53,293,907
Current Expenditures	13,015,594	1,214,159	707,700	14,937,453	20,000	15,543,335	30,500,788
Capital Outlay	—	151,000	3,599,000	3,750,000	—	600,500	4,350,500
Capital Improvements	—	—	46,058,500	46,058,500	—	11,070,400	57,128,900
Transfers to other funds	927,919	300,000	6,847,424	8,075,343	—	1,416,200	9,491,543
Interest / Debt	—	—	—	—	6,375,928	3,405,609	9,781,537
Total Expenditures / Uses	57,585,157	2,456,308	57,212,624	117,254,089	6,395,928	40,897,158	164,547,175
Change in Fund Balance	555,112	651,732	(2,420,530)	(1,213,686)	(352,139)	(3,035,405)	(4,601,230)

**City of Burnsville
2024 Budget Summary
Special Revenue Funds**

	2024 Budget							Special Revenue Total
	Cable Franchise	Youth Center	Sustainability	Grant	EDA Fund	Forestry	Forfeiture	
Revenues / Sources								
Property Taxes	—	—	—	—	1,250,000	265,200	—	1,515,200
Other Taxes	885,000	—	—	—	—	—	—	885,000
Special Assessments	—	—	—	—	—	—	—	—
License & Permits	—	—	—	—	—	1,980	—	1,980
Fines & Forfeits	—	—	—	—	—	—	700	700
Investment Income	15,900	—	4,300	400	26,400	11,500	—	58,500
Rents	—	—	—	—	—	—	—	—
Intergovernmental	—	56,500	355,624	92,517	—	—	—	504,641
Charges for Services	700	—	—	—	—	—	—	700
Sale of Capital Assets	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—
Bond Proceeds	—	—	—	—	—	—	—	—
Transfers from other funds	—	10,000	131,319	—	—	—	—	141,319
Total Revenues / Sources	901,600	66,500	491,243	92,917	1,276,400	278,680	700	3,108,040
Expenditures / Uses								
Employee Services	443,959	—	347,190	—	—	—	—	791,149
Current Expenditures	134,364	66,500	144,053	50,242	476,500	322,500	20,000	1,214,159
Capital Outlay	145,000	—	—	—	—	6,000	—	151,000
Capital Improvements	—	—	—	—	—	—	—	—
Transfers to other funds	300,000	—	—	—	—	—	—	300,000
Interest / Debt	—	—	—	—	—	—	—	—
Total Expenditures / Uses	1,023,323	66,500	491,243	50,242	476,500	328,500	20,000	2,456,308
Change in Fund Balance	(121,723)	—	—	42,675	799,900	(49,820)	(19,300)	651,732

**City of Burnsville
2024 Budget Summary
Capital Projects Funds**

	2024 Budget								
	Parks Investment	Parks Renovation	Equipment & Vehicle	Facilities	I.T. Capital Fund	Infra-structure	Street Maintenance	Improvement Construction	Capital Projects Total
Revenues / Sources									
Property Taxes	—	1,036,100	1,598,400	—	495,400	2,694,057	—	—	5,823,957
Other Taxes	—	—	—	5,170,000	—	—	—	—	5,170,000
Special Assessments	—	—	—	—	—	—	—	1,605,000	1,605,000
License & Permits	—	—	—	—	—	—	—	—	—
Fines & Forfeits	—	—	—	—	—	—	—	—	—
Investment Income	—	102,000	54,353	43,000	15,185	34,500	8,700	—	257,738
Rents	—	—	—	—	—	—	—	—	—
Intergovernmental	—	—	426,380	—	—	2,375,600	—	3,865,000	6,666,980
Charges for Services	—	—	—	—	—	—	15,000	—	15,000
Sale of Capital Assets	—	—	100,000	—	—	—	—	—	100,000
Other Revenues	305,000	621,900	621,900	414,600	—	—	—	—	1,963,400
Bond Proceeds	—	—	—	26,000,000	—	—	—	—	26,000,000
Transfers from other funds	4,962,219	—	—	202,000	1,335,000	—	690,800	—	7,190,019
Total Revenues / Sources	5,267,219	1,760,000	2,801,033	31,829,600	1,845,585	5,104,157	714,500	5,470,000	54,792,094
Expenditures / Uses									
Employee Services	—	—	—	—	—	—	—	—	—
Current Expenditures	—	—	—	—	—	—	707,700	—	707,700
Capital Outlay	—	—	3,599,000	—	—	—	—	—	3,599,000
Capital Improvements	1,026,000	1,201,000	—	28,829,500	3,156,000	6,376,000	—	5,470,000	46,058,500
Transfers to other funds	—	4,962,219	—	1,860,205	—	25,000	—	—	6,847,424
Interest / Debt	—	—	—	—	—	—	—	—	—
Total Expenditures / Uses	1,026,000	6,163,219	3,599,000	30,689,705	3,156,000	6,401,000	707,700	5,470,000	57,212,624
Change in Fund Balance	4,241,219	(4,403,219)	(797,967)	1,139,895	(1,310,415)	(1,296,843)	6,800	—	(2,420,530)

**City of Burnsville
2024 Budget Summary
Enterprise Funds**

	2024 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	166,691	108,000	17,300	5,700	11,500	—	309,191
Rents	—	—	—	—	—	—	—
Intergovernmental	—	—	—	—	—	—	—
Charges for Services	21,954,053	4,844,320	1,259,100	386,850	589,812	2,073,447	31,107,582
Sale of Capital Assets	—	—	—	—	—	—	—
Other Revenues	424,680	42,800	—	—	10,000	195,000	672,480
Bond Proceeds	5,757,500	—	—	—	—	—	5,757,500
Transfers from other funds	—	—	—	—	—	—	—
Total Revenues / Sources	28,302,924	5,010,120	1,276,400	392,550	611,312	2,268,447	37,861,753
Expenditures / Uses							
Employee Services	6,224,481	1,580,527	774,256	281,850	—	—	8,861,114
Current Expenditures	11,334,217	1,025,528	360,425	75,344	409,900	2,337,921	15,543,335
Capital Outlay	—	—	170,000	125,000	—	305,500	600,500
Capital Improvements	6,703,000	4,187,000	—	—	180,400	—	11,070,400
Transfers to other funds	1,303,100	113,100	—	—	—	—	1,416,200
Interest / Debt	3,405,609	—	—	—	—	—	3,405,609
Total Expenditures / Uses	28,970,407	6,906,155	1,304,681	482,194	590,300	2,643,421	40,897,158
Change in Fund Balance	(667,483)	(1,896,035)	(28,281)	(89,644)	21,012	(374,974)	(3,035,405)

**City of Burnsville
2024 Budget Summary
Projected Changes in Fund Balance**

Fund	Estimated Fund Balance January 1	2024 Revenues	2024 Expenditures	Fund Balance December 31	Increase (Decrease)	% Change in Fund Balance	Greater than Ten Percent Variance
General Fund	31,635,604	58,140,269	57,585,157	32,190,716	555,112	1.8 %	
Special Revenue Funds							
Cable Franchise	403,877	901,600	1,023,323	282,154	(121,723)	(30.1)%	A
Youth Center	9,623	66,500	66,500	9,623	—	— %	
Sustainability	346,437	491,243	491,243	346,437	—	— %	
Grant	171,541	92,917	50,242	214,216	42,675	24.9 %	A
EDA	1,512,008	1,276,400	476,500	2,311,908	799,900	52.9 %	B
Forestry	911,527	278,680	328,500	861,707	(49,820)	(5.5)%	
Forfeiture	26,130	700	20,000	6,830	(19,300)	(73.9)%	C
Capital Projects Funds							
Parks Investment	—	5,267,219	1,026,000	4,241,219	4,241,219	100.0 %	C, D
Parks Renovation	6,793,093	1,760,000	6,163,219	2,389,874	(4,403,219)	(64.8)%	C, D
Equipment & Vehicle	3,640,142	2,801,033	3,599,000	2,842,175	(797,967)	(21.9)%	C
Facilities	8,338,167	31,829,600	30,689,705	9,478,062	1,139,895	13.7 %	C
I.T. Capital Fund	1,012,302	1,845,585	3,156,000	(298,113)	(1,310,415)	(129.4)%	C
Infrastructure	2,302,800	5,104,157	6,401,000	1,005,957	(1,296,843)	(56.3)%	C
Street Maintenance	913,094	714,500	707,700	919,894	6,800	0.7 %	
Improvement Construction	(123,988)	5,470,000	5,470,000	(123,988)	—	— %	
Debt Funds							
G.O. Debt Funds	5,307,261	6,043,789	6,395,928	4,955,122	(352,139)	(6.6)%	
Enterprise Funds							
Water & Sewer	58,048,514	28,302,924	28,970,407	57,381,031	(667,483)	(1.1)%	
Storm Water	42,042,848	5,010,120	6,906,155	40,146,813	(1,896,035)	(4.5)%	
Ice Center	4,025,980	1,276,400	1,304,681	3,997,699	(28,281)	(0.7)%	
Golf Course	1,200,984	392,550	482,194	1,111,340	(89,644)	(7.5)%	
Street Lighting	1,860,509	611,312	590,300	1,881,521	21,012	1.1 %	
Ames Center	16,780,350	2,268,447	2,643,421	16,405,376	(374,974)	(2.2)%	
Total All Funds	187,158,803	159,945,945	164,547,175	182,557,573	(4,601,230)	(2.5)%	

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.

D: The Parks Capital Fund was split into the Parks Improvements and Parks Renovations funds beginning in 2024.

2024 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 7.63% 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
- Consistent with Council's non-binding levy commitment

Ongoing Data and Studies

To be future ready, information and data are needed to make short and long-term budget decisions:

- Pavement Management Program
- Parks Plan
- Municipal Facilities Inventory
- Water Treatment Master Plan
- Fleet Study
- Information Technology Master Plan
- Police Staffing Assessment
- Updated Organizational Analysis
- Fire Department Standards of Cover

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 \$480,000
- The adopted \$1,250,000 levy covers budgeted expenses and allows for \$800,000 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 (7.63% levy) will be an approximate increase of \$5/month on the City's portion of their property taxes
- By taking advantage of current economic realities, we can invest in Burnsville's future with a stable tax rate (the preliminary tax rate changes from 42.373% to 42.497%)
- Tax payers benefit with more predictability and a stable path toward a better Burnsville and future for the community
- Dynamic and unpredictable conditions have created challenges for the 2024 budget

Property Taxes

The adopted tax levy is \$50,800,473, a 7.6% percent increase over the 2023 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 7.63 percent increase.

The table that follows provides a comparison of the 2024 adopted property tax levy to the 2023 adopted levy.

2024 Adopted Tax Levy

Tax Levies by Fund	2023 Levy	2024 Levy - Adopted	\$ Change	% Change
General Fund	37,592,374	40,447,907	2,855,533	6.0 %
Debt	3,035,057	3,013,409	(21,648)	— %
Infrastructure Trust Fund	2,343,745	2,694,057	350,312	0.7 %
Forestry	257,500	265,200	7,700	— %
Equipment & Vehicle Capital	1,551,800	1,598,400	46,600	0.1 %
IT Capital	412,800	495,400	82,600	0.2 %
Parks Renovation Capital	1,005,900	1,036,100	30,200	0.1 %
Total City Levy	46,199,176	49,550,473	3,351,297	7.1 %
EDA	1,000,000	1,250,000	250,000	0.5 %
Total City + EDA Levy	47,199,176	50,800,473	3,601,297	7.6 %

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City of Burnsville 2024 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 2024 Budget

Five-Year Financial Plan

General Fund

General Fund

Financial Plan Year 2024

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 \$26.9 million in total fund balance at year end 2022. The 2022 budget included planned use of fund balance of \$1,208,865; however, actual results were a \$1,701,271 use of fund balance.

ARPA funding in 2023 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 2023 is projected to increase by \$4,346,000.

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

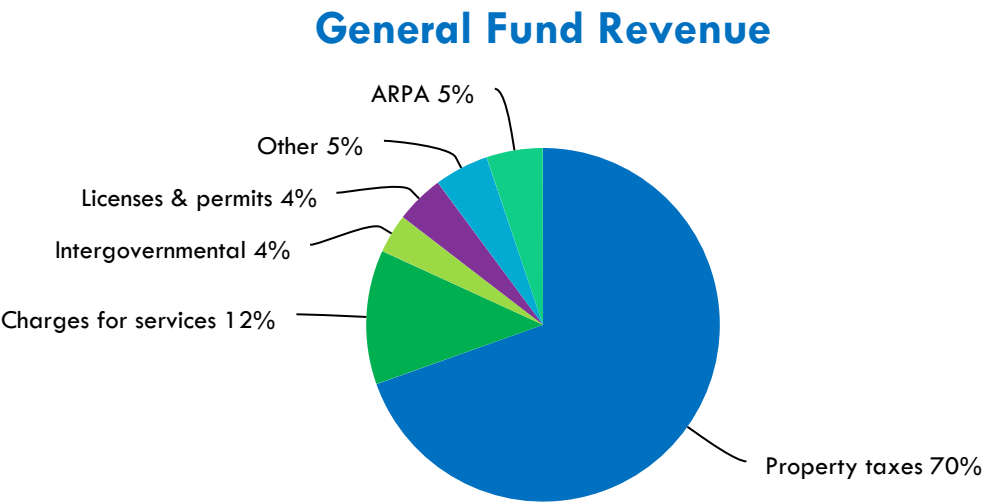
Fund Balance (in millions)	2019	2020	2021	2022	2023 Estimate	2024 Projection
Nonspendable	\$ 1.2	\$ 0.4	\$ —	\$ —	\$ —	\$ —
Restricted	\$ 1.5	\$ 1.2	\$ 1.0	\$ 0.8	\$ 0.6	\$ 0.5
Assigned for Ice Center Debt Service	\$ 0.3	\$ 0.2	\$ —	\$ —	\$ —	\$ —
Assigned for subsequent year's budget	\$ 0.5	\$ 1.6	\$ 1.1	\$ 1.2	\$ —	\$ —
Unassigned	\$ 22.3	\$ 25.4	\$ 26.5	\$ 26.0	\$ 31.0	\$ 31.6
Total Fund Balance	\$ 25.8	\$ 28.8	\$ 28.6	\$ 28.0	\$ 31.6	\$ 32.1

Unassigned Fund Balance Policy:

Total next year's budget for minimum 40% calculation	\$ 42.6	\$ 43.8	\$ 46.0	\$ 51.3	\$ 57.6	\$ 60.6
Policy Minimum Requirement (40%)	\$ 14.9	\$ 17.5	\$ 18.4	\$ 20.5	\$ 23.0	\$ 24.2
Balance over Policy Minimum	\$ 7.4	\$ 7.9	\$ 8.1	\$ 5.5	\$ 8.0	\$ 7.4
Total Unassigned	\$ 22.3	\$ 25.4	\$ 26.5	\$ 26.0	\$ 31.0	\$ 31.6

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.



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 \$40,447,907. The General Fund levy is a \$2,855,533 increase from 2023. This is an approximately 7.6 percent increase over 2023 for the General Fund.

The City’s average residential values increased by 3.3 percent for pay 2024. Commercial/Industrial (C/I) average values increased 12.7 percent from 2023.

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 included the implementation of the Organizational Analysis and assumed that the present level of services are provided. The plan did not include outstanding studies (fleet study, compensation study, facility study) or labor agreements in negotiations. These and other studies will be used to inform future budget needs and planning.

Licenses & Permits

Licenses and permit revenue of approximately \$2.6 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 2024 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 \$7.1 million in revenue or about 12 percent of the General Fund revenues. This estimate is an increase from the 2023 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 \$253,000 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 2023 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 \$1.9 million or about 3.4 percent of the General Fund revenues. Rentals consist of antenna site rental fees which are budgeted to be about the same in 2024. Interest is expected to increase from 2023 budgeted amounts. Interest rates have increased dramatically in 2023, and rates are expected to remain stable in the near future.

Intergovernmental Revenue

Intergovernmental revenues of \$5.1 million represent about 8.7 percent of the General Fund revenues. Burnsville will receive Local Government Aid from the State in 2024, and has been dedicated to capital needs in the Equipment and Vehicle Fund. The 2024 budget assumes intergovernmental revenue for most programs will be consistent with 2023 levels.

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. Beginning in 2023, a transfer from the Cable Fund to the General Fund is planned to begin to shift a portion of those expenses. The transfer in 2024 is \$300,000 and is planned to be reduced each year reflecting the anticipated availability of funds.

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 recognized in 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 2024 budget reflects the third year of the three year plan to recognize ARPA funds in the General Fund.

Contributions to and Use of Fund Balance

Budgeted contributions to fund balance in 2024 is \$555,112. The budget includes a \$182,987 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 budget includes \$390,000 use of fund balance towards a new Finance ERP system. The 2024 budget includes a contribution to fund balance of \$1,349,099 for implementation of the Organization Analysis and related increases to staffing in future years.

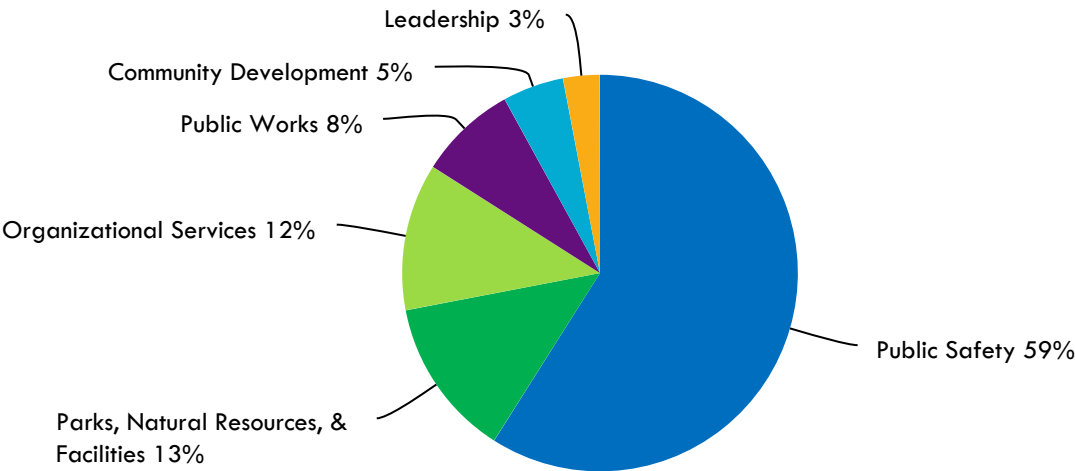
The City has consistently used fund balance to offset election year costs in the even years. In 2024, the City planned for \$220,000 of election expense.

	2023 Budget	Amended Budget	2024 Budget	2025	2026	2027	2028
Planned Use of Restricted and Assigned Fund Balance							
Use of Restricted for Landfill	179,612	179,612	182,987	190,000	195,000	200,000	205,000
One-time Uses of (Contributions to) Unreserved Fund Balance							
For following year operations: Organization Analysis Implementation	(2,330,932)	(2,330,932)	—	—	—	—	—
Operations	—	—	(1,348,099)	2,368,517	2,140,414	(542,119)	(1,942,366)
Elections	—	—	220,000	—	220,000	—	220,000
Monuments/ 35W Bridge Aesthetic Improvements	—	—	—	—	350,000	—	—
	(2,151,320)	(2,151,320)	(555,112)	2,558,517	2,905,414	(342,119)	(1,517,366)

USE OF FUNDS

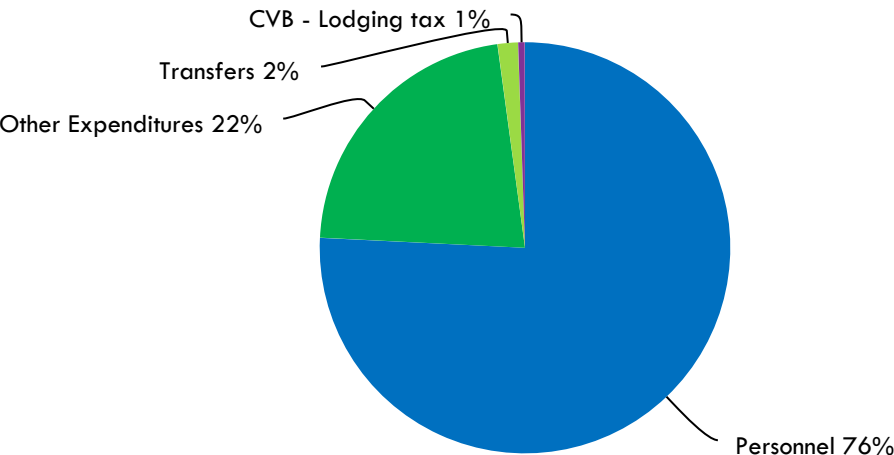
Expenditures from the General Fund are for general governmental services such as police, fire, emergency medical services, street maintenance, regulatory services, recreation, parks, planning and zoning, and general administration. Police and fire comprise the largest share, 59 percent, of the total 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 2023 to 2024 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. The first year of the Lead-the-Market compensation plan implementation is included in the 2024 budget. Worker's compensation insurance expense is projected to increase in 2024 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 second year of the Organization Analysis implementation is planned for 2024 with the addition of 11.9 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 \$1.3 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 2024 transfers compared to the 2023 transfers. Transfers now represent 1.6 percent of the General Fund expenditure projections at \$0.9 million.

Transfer to Fund	Purpose	2023 Transfer	2024 Transfer
Special Revenue Funds			
Sustainability	Transfer from fund balance reserved for landfill abatement to fund Burnsville sustainability and recycling activities.	\$127,812	\$131,319
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			
IT Capital	Transfer to fund replacement of ERP system	\$—	\$390,000
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.	\$385,000	\$396,600
Total		\$522,812	\$927,919

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		2023			2024		Projected			
	2021	2022	Original	Amended	Estimate	Budget	% Chg	2025	2026	2027	2028
SOURCE OF FUNDS											
Property Taxes											
General Fund Tax Levy	28,708,967	30,979,156	37,592,374	37,592,374	37,592,374	40,447,907	8 %	43,328,243	46,702,192	51,661,523	55,065,521
Delinquent & Other	1,325,538	(49,967)	(298,000)	(298,000)	(298,000)	—	(100)%	—	—	—	—
Net Collections	30,034,505	30,929,189	37,294,374	37,294,374	37,294,374	40,447,907	8 %	43,328,243	46,702,192	51,661,523	55,065,521
Other taxes (Lodging)	258,761	338,254	295,000	295,000	320,000	320,000	8 %	323,200	326,432	329,696	332,993
Special assessments	2,356	5,493	8,700	8,700	4,664	8,700	— %	8,787	8,875	8,964	9,054
Licenses and permits	2,875,169	3,091,208	2,394,931	2,394,931	2,663,200	2,582,485	8 %	2,647,047	2,713,223	2,781,054	2,850,580
Fines and forfeits	212,254	203,466	194,170	194,170	201,800	253,370	30 %	255,904	258,463	261,048	263,658
Investment income	222,933	440,314	476,600	476,600	1,286,666	1,058,600	89 %	869,636	815,115	753,520	596,734
Rents	1,059,310	1,295,026	878,862	878,862	872,902	891,053	1 %	899,964	908,964	918,054	927,235
Intergovernmental	2,021,208	4,246,370	2,035,744	2,035,744	5,135,621	5,081,875	150 %	2,102,694	2,123,721	2,144,958	2,166,408
Charges for services	6,171,004	7,379,616	6,406,456	6,406,456	6,858,629	7,137,479	11 %	7,315,916	7,498,814	7,686,284	7,878,441
Other	48,859	174,500	57,300	57,300	61,640	58,800	3 %	59,388	59,982	60,582	61,188
Transfer from Other Funds	185,000	—	3,335,000	3,335,000	335,000	300,000	(91)%	265,000	220,000	175,000	130,000
SOURCE OF FUNDS	43,091,359	48,103,436	53,377,137	53,377,137	55,034,496	58,140,269	9 %	58,075,779	61,635,781	66,780,683	70,281,812
USE OF FUNDS											
Personnel Services	32,095,934	34,197,376	38,257,549	38,257,549	38,234,898	43,641,644	11 %	46,698,856	49,767,111	51,508,960	53,311,774
Current Expense	9,050,286	10,376,381	12,165,206	12,165,206	11,265,118	12,711,594	8 %	13,056,500	13,513,478	13,986,450	14,475,976
Total Operating Uses	41,146,220	44,573,757	50,422,755	50,422,755	49,500,016	56,353,238	12 %	59,755,356	63,280,589	65,495,410	67,787,750
Non-Operating											
Burnsville CVB	245,809	321,151	280,250	280,250	304,000	304,000	8 %	314,640	325,652	337,050	348,847
Transfer to other funds	1,029,577	869,558	522,812	522,812	522,812	927,919	78 %	564,300	934,954	606,104	627,849
Total Non-Operating	1,275,386	1,190,709	803,062	803,062	826,812	1,231,919	53 %	878,940	1,260,606	943,154	976,696
TOTAL USE OF FUNDS	42,421,606	45,764,466	51,225,817	51,225,817	50,326,828	57,585,157	12 %	60,634,296	64,541,195	66,438,564	68,764,446
NET CHANGE IN FUND BALANCE	669,753	2,338,970	2,151,320	2,151,320	4,707,668	555,112		(2,558,517)	(2,905,414)	342,119	1,517,366
OTHER CHANGES TO FUND BALANCE:											
Net change in fair value of investments	(897,475)	(4,040,241)	—	—	—	—		—	—	—	—
Beginning Fund Balance	28,856,928	28,629,206	26,927,935	26,927,935	26,927,935	31,635,603		32,190,715	29,632,198	26,726,784	27,068,903
Ending Fund Balance	28,629,206	26,927,935	29,079,255	29,079,255	31,635,603	32,190,715		29,632,198	26,726,784	27,068,903	28,586,269

General Fund

Departmental Use of Funds

			2023			2024	
	2021	2022	Original	Amended	Estimate	Budget	% Chg
USE OF FUNDS							
Police	15,807,631	16,696,280	18,593,962	18,593,962	18,805,968	21,306,682	15 %
Fire & EMS	8,647,367	9,464,419	10,329,601	10,329,601	10,354,601	11,882,330	15 %
Public Safety	24,454,998	26,160,700	28,923,563	28,923,563	29,160,569	33,189,012	15 %
Development and Redevelopment	431,585	381,435	503,007	503,007	490,607	546,820	9 %
Planning	339,685	379,432	473,997	473,997	405,097	447,709	(6)%
Comp Plan Update	92,651	52,607	40,000	40,000	—	—	(100)%
Protective Inspections	844,433	951,077	1,055,414	1,055,414	1,040,698	1,252,035	19 %
Licensing & Code Enforcement	501,979	569,130	730,315	730,315	634,564	767,077	5 %
Community Development	2,210,333	2,333,680	2,802,733	2,802,733	2,570,966	3,013,641	8 %
Engineering	1,079,622	1,044,450	1,229,278	1,229,278	1,260,378	1,299,909	6 %
Streets & Utilities	1,746,818	2,019,066	2,237,200	2,237,200	2,219,976	2,448,122	9 %
Fleet Maintenance	504,060	604,003	596,016	596,016	461,490	562,293	(6)%
Public Works	3,330,500	3,667,518	4,062,494	4,062,494	3,941,844	4,310,324	6 %
Parks & Natural Resources	4,146,784	4,232,182	4,585,208	4,585,208	4,481,070	4,832,472	5 %
Recreation	1,035,691	1,147,212	1,261,463	1,261,463	1,156,364	1,382,430	10 %
Facilities	629,763	679,971	776,079	776,079	782,776	848,398	9 %
Parks, Natural Resources, Recreation & Facilities	5,812,239	6,059,365	6,622,750	6,622,750	6,420,210	7,063,300	7 %
City Council	135,519	150,262	168,964	168,964	159,290	174,524	3 %
Administration	312,043	350,261	495,702	423,756	485,495	447,664	(10)%
Strategic Initiatives	207,925	345,146	326,623	473,984	326,423	589,369	80 %
City-wide	—	—	201,730	201,730	—	161,855	— %
Legal Services	531,396	564,422	594,300	594,300	600,500	610,116	3 %
Leadership & Leadership Development	1,186,883	1,410,091	1,787,319	1,862,734	1,571,708	1,983,528	11 %
Human Resources	362,407	547,695	735,943	660,528	644,983	716,785	(3)%
Communications, Public Experience and Engagement	304,345	304,078	1,171,871	1,171,871	1,145,751	1,269,867	8 %
City Clerk	186,453	192,296	215,366	215,366	211,466	310,850	44 %
Elections	7,388	272,687	130,313	130,313	115,090	263,160	102 %
Finance	722,918	753,885	862,709	862,709	849,359	998,389	16 %
Insurance	639,047	720,396	586,700	586,700	469,047	586,200	— %
Information Technologies	1,928,709	2,151,367	2,520,994	2,520,994	2,399,023	2,648,182	5 %
Organizational Services	4,151,267	4,942,403	6,223,896	6,148,481	5,834,719	6,793,433	9 %
Total Operating Uses	41,146,220	44,573,758	50,422,755	50,422,755	49,500,016	56,353,238	12 %
Convention Visitors Bureau	245,809	321,151	280,250	280,250	304,000	304,000	8 %
Transfer to other funds	1,029,577	869,558	2,853,744	2,853,744	522,812	927,919	(67)%
Total Non-Operating Uses	1,275,386	1,190,709	3,133,994	3,133,994	826,812	1,231,919	(61)%
TOTAL USE OF FUNDS	42,421,606	45,764,467	53,556,749	53,556,749	50,326,828	57,585,157	8 %

General Fund

Source of Funds

			2023			2024	
	2021	2022	Original	Amended	Estimate	Budget	% Chg
SOURCE OF FUNDS							
Property Taxes & Fiscal Disparities	30,034,505	30,929,189	37,294,374	37,294,374	37,294,374	40,447,907	8 %
Other Taxes - lodging	258,761	338,254	295,000	295,000	320,000	320,000	8 %
Special Assessments	2,356	5,493	8,700	8,700	4,664	8,700	— %
Building	2,253,263	2,262,101	1,642,500	1,642,500	1,777,500	1,642,500	— %
Business	434,629	492,942	426,501	426,501	555,160	613,271	44 %
Alcohol	141,482	290,555	279,890	279,890	284,500	280,674	— %
Other	45,795	45,610	46,040	46,040	46,040	46,040	— %
Licenses & Permits	2,875,169	3,091,208	2,394,931	2,394,931	2,663,200	2,582,485	8 %
Fines & Forfeits	212,254	203,466	194,170	194,170	201,800	253,370	30 %
Investment Income	222,933	440,314	476,600	476,600	1,286,666	1,058,600	122 %
Rents	1,059,310	1,295,026	878,862	878,862	872,902	891,053	1 %
Police & Fire Aid	1,080,321	1,149,206	1,143,168	1,143,168	1,143,000	1,143,168	— %
MSA Maintenance	687,558	791,886	688,000	688,000	770,000	688,000	— %
Federal & State Grants	92,215	2,080,064	21,283	21,283	3,023,343	3,064,465	14299 %
Other Intergovernmental	161,114	225,213	183,293	183,293	199,278	186,242	2 %
Intergovernmental Revenue	2,021,208	4,246,370	2,035,744	2,035,744	5,135,621	5,081,875	150 %
Recreation Fees	334,877	347,095	324,600	324,600	351,379	342,076	5 %
General Gov't Charges	123,083	134,032	100,620	100,620	107,135	119,367	19 %
EMS Charges	3,415,237	3,983,723	3,511,600	3,511,600	4,026,600	4,327,400	23 %
Other Public Safety Charges	420,220	422,064	393,136	393,136	367,746	369,266	(6)%
Engineering Project Fees	1,765,379	1,557,757	1,955,000	1,955,000	1,850,000	1,855,000	(5)%
Other Public Works & Engineering	112,208	155,277	121,500	121,500	155,769	124,370	2 %
Host Fees	—	779,668	—	—	—	—	— %
Charges for Services	6,171,004	7,379,616	6,406,456	6,406,456	6,858,629	7,137,479	11 %
Other Miscellaneous Revenue	48,859	174,500	57,300	57,300	61,640	58,800	3 %
Transfers From Other Funds	185,000	—	3,335,000	3,335,000	335,000	300,000	(91)%
TOTAL SOURCE OF FUNDS	43,091,361	48,103,436	53,377,137	53,377,137	55,034,496	58,140,269	9 %



City of Burnsville 2024 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 2024

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 supports the City's communications programs and expenses are 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		2023 Budget			2024 Budget		Projected			
	2021	2022	Original	Amended	Estimate		% Chg	2025	2026	2027	2028
SOURCE OF FUNDS:											
Cable Franchise Fees	667,589	638,062	645,000	645,000	610,000	610,000	(5)%	585,000	560,000	535,000	510,000
PEG Fees	299,890	286,712	300,000	300,000	275,000	275,000	(8)%	275,000	275,000	275,000	275,000
Investment Income	3,582	6,619	15,900	15,900	20,000	15,900	—%	5,000	5,000	5,000	5,000
Charges for Services	434	60	6,600	6,600	6,475	700	(89)%	6,500	6,500	6,500	6,500
Other	—	3,801	—	—	—	—	—%	—	—	—	—
TOTAL SOURCE OF FUNDS	971,495	935,254	967,500	967,500	911,475	901,600	(7)%	871,500	846,500	821,500	796,500
USE OF FUNDS:											
Personnel	733,163	826,164	400,572	400,572	400,572	443,959	11 %	457,278	470,996	485,126	499,680
Current Expenses	257,669	307,897	153,024	153,024	153,024	134,364	(12)%	135,708	137,065	138,436	139,820
Capital Outlay	1,054	8,295	130,000	130,000	130,000	145,000	12 %	20,000	20,000	20,000	20,000
Transfer to General Fund	185,000	—	335,000	335,000	335,000	300,000	(10)%	265,000	220,000	175,000	130,000
TOTAL USE OF FUNDS	1,176,886	1,142,356	1,018,596	1,018,596	1,018,596	1,023,323	—%	877,986	848,061	818,562	789,500
NET DIFFERENCE	(205,391)	(207,102)	(51,096)	(51,096)	(107,121)	(121,723)	138 %	(6,486)	(1,561)	2,938	7,000
Beginning Fund Balance	923,491	718,100	510,998	510,998	510,998	403,877		282,154	275,668	274,107	277,045
Ending Fund Balance	718,100	510,998	459,902	459,902	403,877	282,154		275,668	274,107	277,045	284,045

Youth Center Fund

Financial Plan Year 2024

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 increase for the 2024-25 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 2024, the plan assumes the funding will increase. 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 remain 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, 2024-June 30, 2025**

The City receives federal CDBG funds administered through an agreement with the Dakota County CDA. The estimated allocation for the fiscal year July 1, 2024-June 30, 2025 (FY 2024-2025) time period is \$254,516, which is a 19.7 percent increase from FY 2023-2024. In Fiscal Year 2023-2024, the City received an allocation of \$212,501.

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 35 percent of Burnsville’s total allocation for Public Service Projects, and a 15 percent maximum for Administrative costs.

For the fiscal year July 1, 2023-June 30, 2024 (Fiscal Year 2023-2024), 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 final CDBG allocation to the City for Fiscal Year 2024-2025 is unknown at this time.

PROJECT	2023-24	2024-25 Estimate	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	63,000	Youth Center
TOTAL PUBLIC SERVICE	\$53,000	\$63,000	
Housing and Rehabilitation Projects Recommended for Funding			
CDA Rehab Loans Low interest loans for Burnsville residents meeting low to moderate income qualifications.	159,501	191,516	Pass-through
TOTAL HOUSING & REHABILITATION	159,501	191,516	
TOTAL FUNDING	\$212,501	\$254,516	

Youth Center Fund

Five-Year Financial Plan

	Actuals		2023 Budget			2024 Budget		Projected			
	2021	2022	Original	Amended	Estimate		% Chg	2025	2026	2027	2028
SOURCE OF FUNDS:											
<i>Intergovernmental</i>											
CDBG Grant	54,402	61,857	53,000	53,000	53,000	56,500	7 %	63,000	63,000	63,000	63,000
<i>Non-Operating</i>											
Investment Income	49	126	—	—	—	—	— %	—	—	—	—
Transfers from General Fund	—	10,000	10,000	10,000	10,000	10,000	— %	10,000	10,000	10,000	10,000
TOTAL SOURCE OF FUNDS	54,451	71,983	63,000	63,000	63,000	66,500	6 %	73,000	73,000	73,000	73,000
USE OF FUNDS:											
<i>Burnsville Youth Collaborative (BYC)</i>											
<i>Operations -</i>											
CDBG Grant	54,402	56,018	53,000	53,000	53,000	56,500	7 %	63,000	63,000	63,000	63,000
Building Maintenance - City funded	9,602	9,602	10,000	10,000	10,000	10,000	— %	10,000	10,000	10,000	10,000
Total Operating	64,004	65,620	63,000	63,000	63,000	66,500	(33)%	73,000	73,000	73,000	73,000
TOTAL USE OF FUNDS	64,004	65,620	63,000	63,000	63,000	66,500	6 %	73,000	73,000	73,000	73,000
NET DIFFERENCE	(9,553)	6,363	—	—	—	—	— %	—	—	—	—
Beginning Fund Balance	12,813	3,260	9,623	9,623	9,623	9,623		9,623	9,623	9,623	9,623
Ending Fund Balance	3,260	9,623	9,623	9,623	9,623	9,623		9,623	9,623	9,623	9,623

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

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

Sustainability Fund

Financial Plan Year 2024

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 \$131,319 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		2023 Budget			2024 Budget		Projected			
	2021	2022	Original	Amended	Estimate		% Chg	2025	2026	2027	2028
SOURCE OF FUNDS:											
Intergovernmental											
Dakota County DVR	299,675	267,566	331,427	331,427	331,427	339,624	2 %	341,322	343,029	344,744	346,468
State Grants - Organics Drop Site	11,021	7,438	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)	130,577	104,058	127,812	127,812	127,812	131,319	3 %	143,746	152,061	160,567	169,269
Investment Income	1,779	3,979	4,300	4,300	4,300	4,300	— %	—	—	—	—
TOTAL SOURCE OF FUNDS	443,052	383,041	479,539	479,539	479,539	491,243	2 %	501,068	511,090	521,311	531,737
USE OF FUNDS:											
Dakota Valley Recycling											
Personnel Services	233,699	201,590	226,843	226,843	226,843	267,097	18 %	267,344	267,571	267,777	267,962
Current Expenses	65,976	65,976	104,584	104,584	104,584	72,527	(31)%	73,978	75,458	76,967	78,506
	299,675	267,566	331,427	331,427	331,427	339,624	2 %	341,322	343,029	344,744	346,468
Burnsville Sustainability											
Personnel Services	69,643	90,240	101,712	101,712	101,712	80,093	(21)%	86,790	93,646	100,664	107,848
Current Expenses	25,470	9,994	46,400	46,400	46,400	71,526	54 %	72,956	74,415	75,903	77,421
	95,113	100,234	148,112	148,112	148,112	151,619	2 %	159,746	168,061	176,567	185,269
TOTAL USE OF FUNDS	394,788	367,800	479,539	479,539	479,539	491,243	2 %	501,068	511,090	521,311	531,737
NET DIFFERENCE	48,264	15,241	—	—	—	—	— %	—	—	—	—
Beginning Fund Balance	282,932	331,196	346,437	346,437	346,437	346,437		346,437	346,437	346,437	346,437
Ending Fund Balance	331,196	346,437	346,437	346,437	346,437	346,437		346,437	346,437	346,437	346,437

Grant Fund

Financial Plan Year 2024

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 recognized in 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 2024 budget reflects the plan to recognize the use of ARPA funds 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.

The City also receives grants from various other sources. The City will continue to seek grants that are applicable to the City's operations. As the City is awarded grants throughout the year, the budget is amended accordingly. When possible, grants are recorded in the funds in which the grant activity is most aligned.

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			2023 Budget			2024 Budget		Projected					
2021	2022		Original	Amended	Estimate	% Chg		2025	2026	2027	2028		
SOURCE OF FUNDS:													
Intergovernmental													
CDBG	16,308	—	—	—	—	—	— %	—	—	—	—		
Opioid Litigation Settlement	—	—	67,956	67,956	67,956	92,517	36 %	92,898	60,089	60,089	60,089		
Interest													
	8,722	62,567	20,000	20,000	20,000	400	(98)%	400	200	200	200		
TOTAL SOURCE OF FUNDS			25,030	62,567	87,956	87,956	87,956	92,917	100 %	93,298	60,289	60,289	60,289
USE OF FUNDS:													
Programming													
	16,308	—	—	—	—	—	— %	—	—	—	—		
Opioid Remediation	—	—	—	—	—	50,242	— %	—	—	—	—		
Transfers Out													
General Fund - American Rescue Plan (ARPA)	—	—	3,000,000	3,000,000	—	—	(100)%	—	—	—	—		
TOTAL USE OF FUNDS			16,308	—	3,000,000	3,000,000	—	50,242	100 %	—	—	—	—
NET DIFFERENCE			8,722	62,567	(2,912,044)	(2,912,044)	87,956	42,675	100 %	93,298	60,289	60,289	60,289
Beginning Fund Balance			12,296	21,018	83,585	83,585	83,585	171,541		214,216	307,514	367,803	428,092
Ending Fund Balance			21,018	83,585	(2,828,459)	(2,828,459)	171,541	214,216		307,514	367,803	428,092	488,381
Reserved Fund Balance													
Year-end Opioid Balance	—	—	67,956	67,956	67,956	110,231		203,129	263,218	323,307	383,396		
Available Fund Balance	21,018	83,585	(2,896,415)	(2,896,415)	103,585	103,985		104,385	104,585	104,785	104,985		
Other financial information:													
ARPA Grant Proceeds	4,018,991	4,018,991	—	—	—	—		—	—	—	—		
ARPA Grant Expenses	—	(2,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,037,982)		—	—	—	—		
Year-end Available ARPA Balance	4,018,991	6,037,982	3,037,982	3,037,982	3,037,982	—		—	—	—	—		

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 2024

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 2024 was estimated at \$1.6 million. In September 2023, the EDA and City Council set the maximum at \$1,250,000 for Tax Payable Year 2024, 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 finance plan as specific projects are completed. ELF grants were identified for Capstone and Pacifica Square projects.

The finance plan shows an annual increase in the EDA levy for years 2020 through 2028. 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. Additional levy increases are planned for future years. These increases 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 2024 include Economic Development related marketing and department expenses 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 2024, planned contributions to fund balance is budgeted to have an impact of \$799,900 on fund balance.

Economic Development Authority

Five-Year Financial Plan

	Actuals		2023 Budget			2024 Budget		Projected			
	2021	2022	Original	Amended	Estimate		% Chg	2025	2026	2027	2028
SOURCE OF FUNDS:											
Property Taxes											
EDA Tax Levy	247,500	297,500	1,000,000	1,000,000	1,000,000	1,250,000	25 %	1,500,000	1,800,000	1,825,000	1,875,000
Delinquent & Other	(1,479)	(272)	—	—	—	—	— %	—	—	—	—
Net Collections	246,021	297,228	1,000,000	1,000,000	1,000,000	1,250,000	25 %	1,500,000	1,800,000	1,825,000	1,875,000
Intergovernmental Revenue											
Environmental Legacy Fund (ELF) Grant	—	1,150,000	—	—	—	—	— %	—	—	—	—
Other intergovernmental grants	15,000	1,483,595	—	—	—	—	— %	—	—	—	—
Investment Income	5,016	14,670	11,500	11,500	13,000	26,400	130 %	34,700	50,400	70,700	91,600
Miscellaneous Revenue	—	3,767	—	—	—	—	— %	—	—	—	—
TOTAL SOURCE OF FUNDS	266,037	2,949,260	1,011,500	1,011,500	1,013,000	1,276,400	26 %	1,534,700	1,850,400	1,895,700	1,966,600
USE OF FUNDS:											
Current Expenses											
Operations	176,007	1,619,344	703,835	703,835	538,500	476,500	(32)%	486,030	495,751	505,666	515,779
Land Acquisition & Demo	—	1,150,000	—	—	—	—	— %	—	—	—	—
TOTAL USE OF FUNDS	176,007	2,769,344	703,835	703,835	538,500	476,500	(32)%	486,030	495,751	505,666	515,779
NET DIFFERENCE	90,030	179,916	307,665	307,665	474,500	799,900	160 %	1,048,670	1,354,649	1,390,034	1,450,821
Beginning Fund Balance	767,562	857,592	1,037,508	1,037,508	1,037,508	1,512,008		2,311,908	3,360,578	4,715,227	6,105,261
Ending Fund Balance	857,592	1,037,508	1,345,173	1,345,173	1,512,008	2,311,908		3,360,578	4,715,227	6,105,261	7,556,082

Forestry Fund

Financial Plan Year 2024

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			2023 Budget			2024 Budget		Projected			
	2021	2022	Original	Amended	Estimate	% Chg		2025	2026	2027	2028
SOURCE OF FUNDS:											
Property Taxes											
Forestry Fund Tax Levy	300,000	250,000	257,500	257,500	257,500	265,200	3 %	273,200	281,400	289,800	298,500
Delinquent & Other	197	(2,536)	—	—	—	—	—%	—	—	—	—
Net Collections	300,197	247,464	257,500	257,500	257,500	265,200	3 %	273,200	281,400	289,800	298,500
Licenses	1,845	2,565	1,980	1,980	1,980	1,980	—%	2,000	2,000	2,000	2,000
Investment Income	5,261	11,912	11,500	11,500	11,500	11,500	—%	13,300	12,800	12,500	12,000
Developer Fees	—	—	—	—	3,748	—	—%	—	—	—	—
TOTAL SOURCE OF FUNDS	307,303	261,941	270,980	270,980	274,728	278,680	3 %	288,500	296,200	304,300	312,500
USE OF FUNDS:											
Personnel Services											
	40,947	—	—	—	—	—	—%	—	—	—	—
Current Expenses											
Operations	128,594	172,821	260,000	260,000	260,000	262,500	1 %	286,842	310,000	310,000	310,000
Developer Tree Replacement	11,136	7,690	60,000	60,000	60,000	60,000	—%	23,158	—	—	—
Capital	30,750	—	—	29,250	—	6,000	—%	—	—	42,000	—
TOTAL USE OF FUNDS	211,427	180,511	320,000	349,250	320,000	328,500	3 %	310,000	310,000	352,000	310,000
NET DIFFERENCE	95,876	81,430	(49,020)	(78,270)	(45,272)	(49,820)	2 %	(21,500)	(13,800)	(47,700)	2,500
Beginning Fund Balance	779,493	875,369	956,799	956,799	956,799	911,527	(5)%	861,707	840,207	826,407	778,707
Ending Fund Balance	875,369	956,799	907,779	878,529	911,527	861,707	(5)%	840,207	826,407	778,707	781,207
Reserved Fund Balance											
Developer Tree Replacement Balance	147,100	139,410	79,410	79,410	83,158	23,158		—	—	—	—
Available Fund Balance	728,269	817,389	828,369	799,119	828,369	838,549		840,207	826,407	778,707	781,207

Forfeiture Fund

Financial Plan Year 2024

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			2023 Budget			2024 Budget		Projected			
	2021	2022	Original	Amended	Estimate	% Chg		2025	2026	2027	2028
SOURCE OF FUNDS:											
DUI Forfeitures	35,700	1,500	25,000	25,000	700	700	(97)%	500	500	500	500
Investment Income	256	685	—	—	—	—	—%	—	—	—	—
TOTAL SOURCE OF FUNDS			25,000	25,000	700	700	(97)%	500	500	500	500
USE OF FUNDS:											
Current Expenses											
Forfeiture expense, DUI enforcement, police equipment	24,992	2,863	25,000	25,000	15,000	20,000	(20)%	1,000	1,000	1,000	1,000
TOTAL USE OF FUNDS			25,000	25,000	15,000	20,000	(20)%	1,000	1,000	1,000	1,000
NET DIFFERENCE			—	—	(14,300)	(19,300)	—%	(500)	(500)	(500)	(500)
Beginning Fund Balance	30,144	41,108	40,430	40,430	40,430	26,130	(35)%	6,830	6,330	5,830	5,330
Ending Fund Balance	41,108	40,430	40,430	40,430	26,130	6,830	(83)%	6,330	5,830	5,330	4,830
Other financial information:											
Year-end Cash Balance	41,108	40,430	40,430	40,430	26,130	6,830		6,330	5,830	5,330	4,830



City of Burnsville 2024 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 Investment Fund** - reflects development of new City parks and improvement of existing parks. Revenue is primarily from park development fees.
- **Parks Renovation Fund** - reflects renovation of existing parks. Revenue is primarily from tax levy.
- **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 Investment Fund

Financial Plan Year 2024

FUND DESCRIPTION

The Parks Investment Fund accounts for development of new capital improvement projects for the City's park and trail system.

BACKGROUND

This fund was established in 2024 to account for the development of new City parks and improvement of existing parks and park dedication fees. Prior to 2024, park improvement projects were in the Parks Capital Fund. The creation of this fund allows for the centralization of new parks and trail projects, funding and planning. In 2024, park dedication funds were transferred to this fund.

The Parks Investment Fund provides funding support for development of the City's parks and street trail system. As the City grows, 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.

Within the budget, Parks Investment Fund expenditures are allocated for improvements purposes. Improvements provide funding for new projects. Renovation of the City's parks is funded through the Parks Renovation Fund and routine maintenance of the park system is funded through the General Fund's parks maintenance budget. Renovation and maintenance of parks are not accounted for within this Fund.

SOURCE OF FUNDS

The major source of revenue to this Fund is park dedication fees. Other sources of revenue to the Parks Investment 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.

USE OF FUNDS

The City prepares a detailed five-year capital improvement plan that outlines planned improvements at City parks by park by project. Eligible uses for park dedication fees include new improvements, and cannot be used for renovation or maintenance. Parks and public works staff work to identify projects that may be eligible for Parks Investment Fund funding.

Capital improvement projects in this fund will need to be balanced with available park dedication funds.

TRANSFERS

In 2024, the Parks Renovation Fund will transfer cash to the Parks Investment fund for park dedication fees to recognize the separation of the 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 Investment Fund

Five-Year Financial Plan

	Actuals		2023 Budget			2024 Budget		Projected			
	2021	2022	Original	Amended	Estimate		% Chg	2025	2026	2027	2028
SOURCE OF FUNDS:											
Park Dedication Fees	—	—	—	—	—	305,000	0 %	100,000	100,000	100,000	100,000
Transfers from Other Funds:											
Parks Renovation Fund	—	—	—	—	—	4,962,219	— %	—	—	—	—
Interest	—	—	—	—	—	—	— %	62,000	56,000	57,000	57,000
TOTAL SOURCE OF FUNDS	—	—	—	—	—	5,267,219	0 %	162,000	156,000	157,000	157,000
USE OF FUNDS:											
Improvements	—	—	—	—	—	236,000	— %	51,000	36,000	36,000	36,000
Technology/Security	—	—	—	—	—	90,000	— %	90,000	90,000	90,000	90,000
Trail Development - City Funded	—	—	—	—	—	700,000	0 %	400,000	—	—	—
TOTAL USE OF FUNDS	—	—	—	—	—	1,026,000	0 %	541,000	126,000	126,000	126,000
NET DIFFERENCE	—	—	—	—	—	4,241,219	(388)%	(379,000)	30,000	31,000	31,000
Beginning Fund Balance	—	—	—	—	—	—		4,241,219	3,862,219	3,892,219	3,923,219
Ending Fund Balance	—	—	—	—	—	4,241,219		3,862,219	3,892,219	3,923,219	3,954,219

Parks Renovation Fund

Financial Plan Year 2024

FUND DESCRIPTION

The Parks Renovation Fund accounts for capital improvement projects for the City's existing parks and trail systems. This fund was formerly named the Parks Capital Fund.

BACKGROUND

The Parks Renovation Fund was created in 1980 to fund renovation or additions to the City's park system. More recently, the Parks Renovation 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 identified a need to separate park renovations in existing parks from new park improvements. In 2024, the park dedication fees were moved out of this fund and into a separate fund, and this fund was renamed from the Parks Renovation Fund. 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 levies property tax revenue directly 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 provided 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 (levy revenue available 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.

SOURCE OF FUNDS

The major source of revenue to this Fund is property tax levy. Other sources of revenue to the Parks Capital Fund include interest earned and donations from local organizations for specific improvements. Prior to 2024, park dedication fees were recorded in this fund.

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 at City parks by park by project. The five-year plan anticipates an increase in tax levy 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

In 2024, there is a transfer to the Parks Investment Fund for park dedication fees to recognize the separation of the fund. There are no transfers 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 Renovation Fund

Five-Year Financial Plan

	Actuals		2023 Budget			2024 Budget		Projected			
	2021	2022	Original	Amended	Estimate		% Chg	2025	2026	2027	2028
SOURCE OF FUNDS:											
Property Taxes											
Parks Capital Fund Levy	1,413,000	1,446,146	1,005,900	1,005,900	1,005,900	1,036,100	3 %	1,067,200	1,099,200	1,132,200	1,200,100
Delinquent & Other	(361)	5,431	—	—	—	—	— %	—	—	—	—
Net Collections	1,412,639	1,451,577	1,005,900	1,005,900	1,005,900	1,036,100	3 %	1,067,200	1,099,200	1,132,200	1,200,100
Park Dedication Fees	1,261,059	4,158,801	3,179,537	3,179,537	1,049,030	—	(100)%	—	—	—	—
Intergovernmental Revenue	3,305,186	250,131	300,000	300,000	39,852	—	(100)%	—	—	—	—
Bond Proceeds	—	—	3,000,000	—	—	—	— %	—	—	—	—
Host Community Fee	—	—	600,800	—	700,000	621,900	— %	643,600	666,200	689,500	710,000
Donations	5,400	75,000	—	47,980	47,980	—	— %	—	—	—	—
Miscellaneous	4,697	14,470	—	—	—	—	— %	—	—	—	—
Interest	18,125	62,290	66,800	66,800	66,800	102,000	53 %	36,000	23,000	20,000	—
TOTAL SOURCE OF FUNDS	6,007,106	6,012,269	8,153,037	4,600,217	2,909,562	1,760,000	(78)%	1,746,800	1,788,400	1,841,700	1,910,100
USE OF FUNDS:											
Renovations	2,027,821	963,913	1,880,700	1,880,700	1,880,700	1,201,000	(36)%	2,576,000	2,044,000	3,182,000	1,322,000
Improvements*	536,190	276,087	1,686,000	1,686,000	57,427	—	(100)%	—	—	—	—
Other Improvements*	—	—	2,200,000	2,200,000	750,000	—	(100)%	—	—	—	—
Technology/Security*	—	—	127,000	127,000	127,000	—	(100)%	—	—	—	—
Trail Development - City Funded*	921,944	493,052	728,000	728,000	888,416	—	(100)%	—	—	—	—
Improvements Other Funded	261,268	—	—	—	—	—	— %	—	—	—	—
Trail Development - Other Governmental Funding	1,733,216	250,431	—	—	39,852	—	— %	—	—	—	—
Transfers to Other Funds											
Parks Investment Fund	—	—	—	—	—	4,962,219	— %	—	—	—	—
TOTAL USE OF FUNDS	5,480,439	1,983,483	6,621,700	6,621,700	3,743,395	6,163,219	(7)%	2,576,000	2,044,000	3,182,000	1,322,000
NET DIFFERENCE	526,667	4,028,786	1,531,337	(2,021,483)	(833,833)	(4,403,219)	(388)%	(829,200)	(255,600)	(1,340,300)	588,100
Beginning Fund Balance	3,071,473	3,598,140	7,626,926	7,626,926	7,626,926	6,793,093		2,389,874	1,560,674	1,305,074	(35,226)
Ending Fund Balance	3,598,140	7,626,926	9,158,263	5,605,443	6,793,093	2,389,874		1,560,674	1,305,074	(35,226)	552,874
Park Dedication Fees	3,804,504	6,505,171	8,915,569	8,915,569	6,785,062	—	(100)%	—	—	—	—
* Projects funded by Park Dedication Fees	1,458,134	769,139	4,741,000	4,741,000	1,822,843	—	(100)%	—	—	—	—
Available for Future Improvements	2,346,370	5,736,032	4,174,569	4,174,569	4,962,219	—	(100)%	—	—	—	—
Available for Park Renovations	1,251,770	1,890,894	4,983,694	1,430,874	1,830,874	2,389,874	(52)%	1,560,674	1,305,074	(35,226)	552,874

Equipment & Vehicle Fund

Financial Plan Year 2024

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 is expected to be completed in 2024. 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		2023 Budget			2024 Budget		Projected			
	2021	2022	Original	Amended	Estimate		% Chg	2025	2026	2027	2028
SOURCE OF FUNDS:											
Property Taxes											
Equipment & Vehicle Tax Levy	1,879,000	1,976,341	1,551,800	1,551,800	1,551,800	1,598,400	3 %	1,646,400	1,695,800	1,746,700	1,851,500
Delinquent & Other	147	147	—	—	—	—	— %	—	—	—	—
Net Collections	1,879,147	1,976,488	1,551,800	1,551,800	1,551,800	1,598,400	3 %	1,646,400	1,695,800	1,746,700	1,851,500
Investment Income	11,281	28,543	26,000	26,000	52,000	54,353	109 %	42,000	21,000	8,000	7,000
Sale of property	104,976	42,621	100,000	100,000	100,000	100,000	— %	100,000	100,000	100,000	100,000
Intergovernmental											
LGA dedicated to Capital	—	—	—	—	—	426,380	— %	426,380	426,380	426,380	426,380
Bond Proceeds	—	1,116,630	—	—	—	—	— %	—	—	—	—
Host Community Fee	—	—	600,800	600,800	700,000	621,900	— %	643,600	666,200	689,500	713,600
Other	5,644	16,720	—	—	—	—	— %	—	—	—	—
Transfers from other funds:											
General fund											
One-time transfers:											
Community Development	96,000	32,500	—	—	—	—	— %	—	—	—	—
Communications/ Public Experience	—	80,000	—	—	—	—	— %	—	—	—	—
Police Radios	—	271,000	—	—	—	—	— %	—	—	—	—
TOTAL SOURCE OF FUNDS	2,097,048	3,564,502	2,278,600	2,278,600	5,231,820	2,801,033	23 %	2,858,380	2,909,380	2,970,580	3,098,480
USE OF FUNDS:											
Vehicles & large equipment											
Annual Replacement Schedule	1,674,020	2,702,071	2,724,960	4,466,591	4,466,591	3,599,000	32 %	4,275,200	3,768,000	3,080,500	1,467,000
Other	—	16,630	—	—	—	—	39 %	—	—	—	—
TOTAL USE OF FUNDS	1,674,020	2,718,701	2,724,960	4,466,591	4,466,591	3,599,000	32 %	4,275,200	3,768,000	3,080,500	1,467,000
NET DIFFERENCE	423,028	845,801	(446,360)	(2,187,991)	765,229	(797,967)	79 %	(1,416,820)	(858,620)	(109,920)	1,631,480
Beginning Fund Balance	1,589,454	2,012,482	2,858,283	2,858,283	2,858,283	3,623,512		2,825,545	1,408,725	550,105	440,185
Ending Fund Balance	2,012,482	2,858,283	2,411,923	670,292	3,623,512	2,825,545		1,408,725	550,105	440,185	2,071,665

Facilities Fund

Financial Plan Year 2024

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 (pay-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. Staff are expanding asset management into facilities to identify if the currently planned funding increases within the fund will support consistent sustainable facilities maintenance within existing facilities in the future.

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. Phase 3 is proposed to have three distinct projects over many years beyond the finance plan. The 2024 budget was developed with the understanding that additional information and regarding the cost, timing and funding sources for these projects along with council direction was underway.

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		2023 Budget			2024 Budget		Projected			
	2021	2022	Original	Amended	Estimate		% Chg	2025	2026	2027	2028
SOURCE OF FUNDS:											
Property Taxes											
Delinquent & Other	(1,282)	229	—	—	—	—	— %	—	—	—	—
Franchise Fees	5,144,454	5,201,782	5,170,000	5,170,000	5,200,000	5,170,000	— %	5,170,000	5,170,000	5,170,000	5,170,000
Host Fee Revenue	—	—	400,600	400,600	560,000	414,600	3 %	429,100	444,100	459,700	475,700
Investment Income	12,831	86,621	43,000	43,000	86,000	43,000	— %	95,000	72,000	61,000	57,000
Miscellaneous Revenue	—	35,573	—	—	—	—	— %	—	—	—	—
Bond Proceeds	—	—	—	—	—	26,000,000	— %	—	—	—	—
Transfers From Other Funds											
Water & Sewer Utility	110,250	71,400	105,390	105,390	105,390	151,500	44 %	618,000	156,000	9,000	151,500
Storm Water Utility	36,750	23,800	35,130	35,130	35,130	50,500	44 %	206,000	52,000	3,000	50,500
TOTAL SOURCE OF FUNDS	5,303,003	5,419,405	5,754,120	5,754,120	5,986,520	31,829,600	453 %	6,518,100	5,894,100	5,702,700	5,904,700
USE OF FUNDS:											
Improvements											
Phase II (Fire Station 1)	12,896,078	673,103	—	—	—	—	— %	—	—	—	—
Phase III (Fire Station 2/City Hall/Maint Facility)	—	—	—	—	—	26,000,000	— %	—	—	—	—
	12,896,078	673,103	—	—	—	26,000,000	— %	—	—	—	—
Maintenance & Replacement											
City Hall / Police	26,122	239,232	61,000	61,000	61,000	240,000	293 %	615,000	145,000	438,000	600,000
Civic Center City Garage	55,215	557,443	85,000	343,586	343,586	85,000	— %	75,000	355,000	30,000	505,000
Fire Stations	57,086	301,144	60,000	305,856	305,856	536,000	793 %	131,000	42,000	26,000	60,000
HOC Parking Deck/Ramp	12,152	42,902	67,500	141,533	141,533	427,000	533 %	50,000	40,000	330,000	50,000
IT Technology	—	—	—	—	—	—	— %	50,000	—	—	—
Parks Facilities	177,560	317,138	—	438,630	438,630	360,000	— %	360,000	360,000	462,700	—
Radio Buildings	—	—	—	—	—	—	— %	—	7,000	21,000	16,000
Maintenance Facility	51,842	11,950	266,300	488,350	488,350	420,000	58 %	1,985,000	165,000	—	—
Ames Center	—	27,300	250,895	708,095	708,095	349,500	39 %	845,000	985,000	550,000	805,000
Golf Course	45,144	14,506	40,000	45,494	45,494	20,000	(50)%	320,000	20,000	20,000	20,000
Ice Center	8,343	267,832	50,000	668,367	668,367	392,000	684 %	531,000	1,046,200	371,000	131,000
Annual Replacement	433,464	1,779,447	880,695	3,200,911	3,200,911	2,829,500	221 %	4,962,000	3,165,200	2,248,700	2,187,000
Total Capital Improvements	13,329,542	2,452,550	880,695	3,200,911	3,200,911	28,829,500	3,173 %	4,962,000	3,165,200	2,248,700	2,187,000
Transfer to Other Funds											
Debt Service (Phase 1)	808,140	808,470	808,840	808,840	808,840	810,040	— %	810,240	809,440	807,640	808,045
Phase 2 (Fire Station 1)	1,224,000	1,047,935	1,049,365	1,049,365	1,049,365	1,050,165	— %	1,049,965	1,048,765	1,046,565	1,048,365
Phase 3 (Fire Station 2/City Hall)	—	—	—	—	—	—	— %	1,999,300	1,999,300	1,999,300	1,999,300
TOTAL USE OF FUNDS	15,361,682	4,308,955	2,738,900	5,059,116	5,059,116	30,689,705	1,021 %	8,821,505	7,022,705	6,102,205	6,042,710
NET DIFFERENCE	(10,058,679)	1,110,450	3,015,220	695,004	927,404	1,139,895	(62)%	(2,303,405)	(1,128,605)	(399,505)	(138,010)
Beginning Fund Balance	16,394,565	6,335,886	7,446,336	7,446,336	7,446,336	8,373,740		9,513,635	7,210,230	6,081,625	5,682,120
Ending Fund Balance	6,335,886	7,446,336	10,461,556	8,141,340	8,373,740	9,513,635		7,210,230	6,081,625	5,682,120	5,544,110

Information Technology Capital Fund

Financial Plan Year 2024

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		2023 Budget			2024 Budget		Projected			
	2021	2022	Original	Amended	Estimate		% Chg	2025	2026	2027	2028
SOURCE OF FUNDS:											
Property Taxes											
IT Capital Tax Levy	334,000	344,000	412,800	412,800	412,800	495,400	20 %	554,800	621,400	696,000	835,200
Delinquent & Other	(513)	(1,881)	—	—	—	—	— %	—	—	—	—
Net Collections	333,487	342,119	412,800	412,800	412,800	495,400	20 %	554,800	621,400	696,000	835,200
Interest	8,184	20,691	20,200	20,200	30,200	15,185	(25)%	(3,000)	(5,000)	(4,300)	(4,000)
Transfers from other funds:											
General fund	—	—	—	—	—	390,000	— %	—	—	—	—
Water & Sewer	131,538	191,890	420,820	420,820	420,820	945,000	125 %	409,250	337,250	322,150	339,000
TOTAL SOURCE OF FUNDS	480,967	828,586	853,820	853,820	863,820	1,845,585	116 %	961,050	953,650	1,013,850	1,170,200
USE OF FUNDS:											
Community Development	—	998	30,000	82,002	65,343	—	(100)%	—	19,000	—	—
Document Imaging	—	—	—	25,000	4,133	—	— %	13,000	—	13,000	—
ERP System Development	—	—	215,000	255,000	215,000	2,300,000	970 %	15,000	15,000	15,000	15,000
Fire	8,200	7,988	24,900	110,368	95,688	25,000	— %	52,300	29,000	74,300	39,000
GIS	—	26,504	—	—	13,496	5,000	— %	—	—	—	30,000
IT Infrastructure	92,463	102,755	555,600	837,953	436,017	346,500	(38)%	576,500	430,500	442,500	427,500
Mobile Command	3,000	—	—	14,846	—	—	— %	—	—	—	5,000
PC Computers	14,817	35,496	226,800	608,254	306,329	362,500	60 %	360,000	325,500	320,000	347,500
Police	4,966	16,102	52,500	226,443	162,443	57,000	9 %	59,600	52,000	65,600	112,000
Recreation	—	—	50,000	100,000	—	25,000	(50)%	—	4,000	—	29,000
Security Systems	57,684	85,823	60,000	115,357	75,732	30,000	(50)%	32,000	50,000	5,000	5,000
Software Development	332	15,431	5,000	14,569	14,569	5,000	— %	5,000	5,000	5,000	5,000
City-wide	—	—	47,000	47,000	—	—	(100)%	—	—	—	—
TOTAL USE OF FUNDS	181,462	703,138	1,266,800	2,436,792	1,388,750	3,156,000	149 %	1,113,400	930,000	940,400	1,015,000
NET DIFFERENCE	299,505	125,448	(412,980)	(1,582,972)	(524,930)	(1,310,415)	(79)%	(152,350)	23,650	73,450	155,200
Beginning Fund Balance	1,112,279	1,411,784	1,537,232	1,537,232	1,537,232	1,012,302		(298,113)	(450,463)	(426,813)	(353,363)
Ending Fund Balance	1,411,784	1,537,232	1,124,252	(45,740)	1,012,302	(298,113)		(450,463)	(426,813)	(353,363)	(198,163)

Infrastructure Trust Fund

Financial Plan Year 2024

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. The present rate of reconstruction and rehabilitation is 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 2024 is set at \$2.69 million. This fund also includes the City's annual MSAS allotment, budgeted for \$2.37 million in 2024, remains steady from the 2023 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			2023 Budget			2024 Budget		Projected			
2021	2022		Original	Amended	Estimate		% Chg	2025	2026	2027	2028
SOURCE OF FUNDS:											
Property Taxes											
ITF Property Tax Levy	3,151,800	3,210,530	2,343,745	2,343,745	2,343,745	2,694,057	15 %	3,047,379	3,403,800	3,505,900	3,681,200
Delinquent & Other	373	13,775	—	—	—	—	— %	—	—	—	—
Net Collections	3,152,173	3,224,305	2,343,745	2,343,745	2,343,745	2,694,057	15 %	3,047,379	3,403,800	3,505,900	3,681,200
MSAS Funding											
Interest	230,277	1,604,015	2,375,600	2,375,600	2,314,930	2,375,600	— %	2,375,600	2,375,600	2,375,600	2,375,600
Bond Proceeds	17,707	44,129	78,000	78,000	78,000	34,500	(56)%	31,300	14,600	(3,500)	7,500
	—	2,700,000	—	—	—	—	— %	—	—	—	—
TOTAL SOURCE OF FUNDS			4,797,345	4,797,345	4,736,675	5,104,157	6 %	5,454,279	5,794,000	5,878,000	6,064,300
USE OF FUNDS:											
Capital Improvements											
Transfers to Other Funds	3,645,010	4,097,893	7,457,998	7,457,998	7,351,498	6,376,000	(15)%	7,325,000	7,064,000	5,574,000	5,939,000
Street Maintenance Fund	—	—	25,000	25,000	25,000	25,000	— %	25,000	25,000	25,000	25,000
TOTAL USE OF FUNDS			7,482,998	7,482,998	7,376,498	6,401,000	(14)%	7,350,000	7,089,000	5,599,000	5,964,000
NET DIFFERENCE			(2,685,653)	(2,685,653)	(2,639,823)	(1,296,843)	(52)%	(1,895,721)	(1,295,000)	279,000	100,300
Beginning Fund Balance											
Ending Fund Balance	2,074,137	1,493,067	4,942,623	4,942,623	4,942,623	2,302,800		1,005,957	(889,764)	(2,184,764)	(1,905,764)
	1,493,067	4,942,623	2,256,970	2,256,970	2,302,800	1,005,957		(889,764)	(2,184,764)	(1,905,764)	(1,805,464)
Beginning Fund Balance (MSA)											
MSA Allocation			4,029,473	4,029,473	4,029,473	4,058,288	1 %	4,058,288	4,058,288	4,058,288	4,058,288
MSA Expenditures			2,375,600	2,375,600	2,343,745	2,375,600	16 %	2,375,600	2,375,600	2,375,600	2,375,600
Ending Fund Balance (MSA)		4,029,473	2,375,600	2,375,600	2,314,930	2,375,600	— %	2,375,600	2,375,600	2,375,600	2,375,600
			4,029,473	4,029,473	4,058,288	4,058,288	1 %	4,058,288	4,058,288	4,058,288	4,058,288
Ending Fund Balance (ITF + MSA)											
	1,493,067	8,972,096	6,286,443	6,286,443	6,361,088	5,064,245	(55)%	3,168,524	1,873,524	2,152,524	2,252,824

Street Maintenance Fund

Financial Plan Year 2024

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. 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		2023 Budget			2024 Budget		Projected			
	2021	2022	Original	Amended	Estimate		% Chg	2025	2026	2027	2028
SOURCE OF FUNDS:											
Misc Refunds / Reimbursements	15,514	12,026	15,000	15,000	15,000	15,000	— %	15,000	15,000	15,000	15,000
Interest	6,017	14,842	15,900	15,900	15,900	8,700	(45)%	8,900	9,200	9,600	10,100
Transfers From Other Funds											
General Fund	372,000	372,000	385,000	385,000	385,000	396,600	3 %	408,500	420,800	433,400	446,400
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	206,600	3 %	212,800	219,200	225,800	232,600
Storm Sewer	60,825	60,825	60,825	60,825	60,825	62,600	3 %	64,500	66,400	68,400	70,500
Total Source of Funds	679,981	685,318	702,350	702,350	702,350	714,500	2 %	734,700	755,600	777,200	799,600
USE OF FUNDS:											
Roadway Preventative Maintenance	569,110	469,964	497,500	497,500	497,500	512,400	3 %	527,800	543,600	559,900	576,700
Pavement Marking	—	—	95,000	95,000	95,000	97,900	3 %	100,800	103,800	106,900	110,100
Right of Way Maintenance	—	—	80,000	80,000	80,000	82,400	3 %	84,900	87,400	90,000	92,700
Other	—	—	15,000	15,000	15,000	15,000	— %	15,500	16,000	16,500	17,000
Total Use of Funds	569,110	469,964	687,500	687,500	687,500	707,700	3 %	729,000	750,800	773,300	796,500
NET DIFFERENCE	110,871	215,354	14,850	14,850	14,850	6,800	(54)%	5,700	4,800	3,900	3,100
Beginning Fund Balance	572,019	682,890	898,244	898,244	898,244	913,094		919,894	925,594	930,394	934,294
Ending Fund Balance	682,890	898,244	913,094	913,094	913,094	919,894		925,594	930,394	934,294	937,394

Improvement Construction Fund

Financial Plan Year 2024

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		2023 Budget			2024		Projected			
	2021	2022	Original	Amended	Estimate		% Chg	2025	2026	2027	2028
SOURCE OF FUNDS:											
Special Assessments	347,235	271,284	1,432,827	1,432,827	1,432,827	1,605,000	12 %	1,501,000	1,508,000	739,000	1,351,000
Intergovernmental											
Dakota County	—	—	—	—	—	200,000	— %	1,400,000		1,600,000	—
MN DOT	—	—	—	—	—	250,000	— %	3,100,000	—	3,900,000	—
Federal	—	—	—	—	—	3,000,000	— %	—	—	32,000,000	—
Other Intergovernmental	2,841,468	4,224,548	415,000	415,000	415,000	415,000	— %	415,000	415,000	415,000	415,000
Bond Proceeds:											
Improvement Bonds	—	1,732,933	—	—	—	—	— %	—	—	—	—
Interest Income	(26,098)	(48,128)	(41,900)	(41,900)	(41,900)	—	(100) %	—	—	—	—
Other/Land Sales		10,000	—	—	—	—	— %	—	—	—	—
Transfers From Other Funds											
General Fund - Bridge Aesthetic	—	—	—	—	—	—	— %	—	350,000	—	—
Total Source of Funds	3,162,605	6,190,637	1,805,927	1,805,927	1,805,927	5,470,000	203 %	6,416,000	2,273,000	38,654,000	1,766,000
USE OF FUNDS:											
Capital Improvements	3,721,423	5,616,729	1,805,927	1,805,927	1,805,927	5,470,000	203 %	6,416,000	2,273,000	38,654,000	1,766,000
Other Expenses	—	70,626	—	—	—	—	— %	—	—	—	—
Total Use of Funds	3,721,423	5,687,355	1,805,927	1,805,927	1,805,927	5,470,000	203 %	6,416,000	2,273,000	38,654,000	1,766,000
NET DIFFERENCE	(558,818)	503,282	—	—	—	—	— %	—	—	—	—
Beginning Fund Balance	(68,452)	(627,270)	(123,988)	(123,988)	(123,988)	—		—	—	—	—
Ending Fund Balance*	(627,270)	(123,988)	(123,988)	(123,988)	(123,988)	—		—	—	—	—

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 2024 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 2024

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

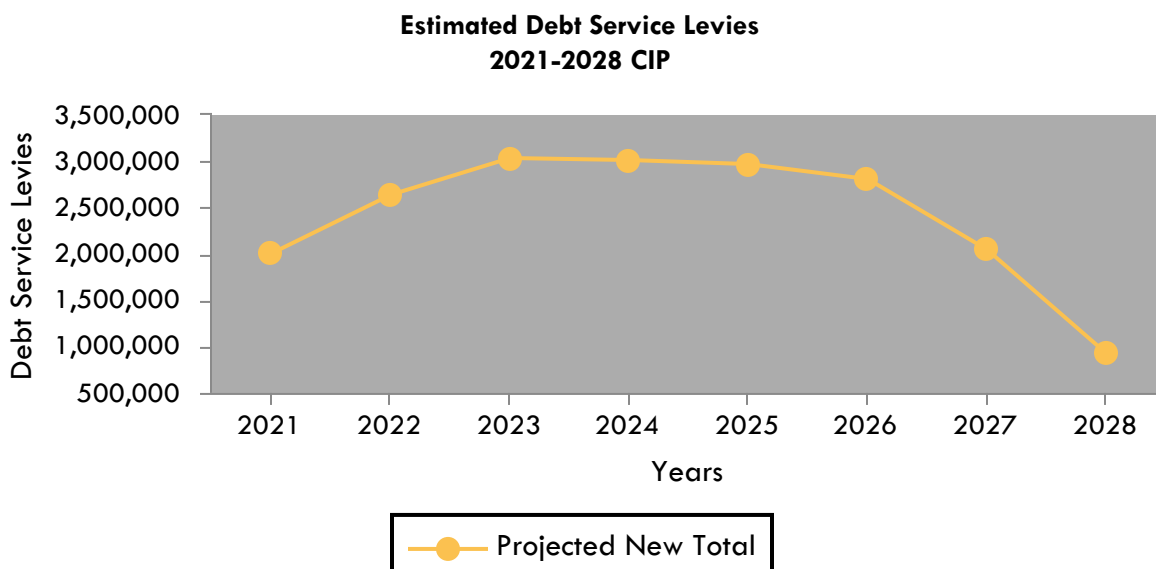
General obligations bonds are secured by the full faith and credit of the City. The City has the authority to levy property taxes for repayment of these bonds.

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 Fund 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 projected new total 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			
	2021	2022	2023	2024	2025	2026	2027	2028
Bond Issue:								
2012A GO Tax Increment (CR 5 & TH 13)	\$ 314,790	\$ 314,475	\$ 314,055	\$ 308,280	\$ 307,755	\$ 202,125	\$ 203,490	\$ —
2015B GO Tax Abatement Refunding (Ref 2008A)	200,104	199,264	664,524	1,778,949	1,740,034	1,674,274	917,949	—
2016A GO Tax Abatement Refunding (Ref 2008A)	1,125,436	1,615,945	1,135,260	—	—	—	—	—
2018A GO Tax Abatement (Ice Center Roof and Ref 2010A)	366,377	509,061	508,925	512,595	511,075	518,490	510,720	512,453
2022A GO Improvement Bonds	—	—	412,293	413,585	410,901	412,942	414,196	414,662
Total	2,006,707	2,638,745	3,035,057	3,013,409	2,969,765	2,807,831	2,046,355	927,115

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			2023 Budget			2024 Budget		Projected			
	2021	2022	Original	Amended	Estimate		% Chg	2025	2026	2027	2028
SOURCE OF FUNDS:											
Operating:											
Property Taxes											
Tax Levy	2,006,707	2,610,466	3,035,057	3,035,057	3,035,057	3,013,409	(1)%	2,969,765	2,807,832	2,046,355	927,115
Delinquent & Other	2,073	7,653	—	—	—	—	—%	—	—	—	—
Property Taxes	2,008,780	2,618,119	3,035,057	3,035,057	3,035,057	3,013,409	(1)%	2,969,765	2,807,832	2,046,355	927,115
Special Assessments	1,360,893	1,449,425	1,041,552	1,041,552	1,134,031	1,071,201	3 %	829,667	764,772	690,945	551,881
Intergovernmental	—	—	—	—	—	—	—%	—	—	—	—
Investment Income	45,942	89,909	60,076	60,076	60,076	98,974	65 %	74,327	69,306	63,610	63,076
Total Operating Sources	3,415,615	4,157,453	4,136,685	4,136,685	4,229,164	4,183,584	1 %	3,873,759	3,641,910	2,800,910	1,542,072
Non-Operating:											
Bond Proceeds	—	1,402	—	—	—	—	—%	—	—	—	—
Transfers From Other Funds											
General Fund - Ice Center	140,000	—	—	—	—	—	—%	—	—	—	—
Facilities Fund - Phase I (Police/City Hall)	808,140	808,840	808,840	808,840	808,840	810,040	—%	810,240	809,440	807,640	808,045
Facilities Fund - Phase II (Fire Station 1)	1,224,000	1,047,565	1,049,365	1,049,365	1,049,365	1,050,165	—%	1,049,965	1,048,765	1,046,565	1,048,365
Facilities Fund - Phase III (Fire Station 2 and City Hall)	—	—	—	—	—	—	—%	1,999,300	1,999,300	1,999,300	1,999,300
Infrastructure Trust Fund	311,217	—	—	—	—	—	—%	—	—	—	—
Total Non-Operating Sources	2,483,357	1,857,807	1,858,205	1,858,205	1,858,205	1,860,205	—%	3,859,505	3,857,505	3,853,505	3,855,710
TOTAL SOURCE OF FUNDS	5,898,972	6,015,260	5,994,890	5,994,890	6,087,369	6,043,789	1 %	7,733,264	7,499,415	6,654,415	5,397,782
USE OF FUNDS:											
Debt Service:											
Bond Payment - Scheduled	4,560,000	4,700,000	4,765,000	4,765,000	4,765,000	5,115,000	7 %	5,778,770	5,781,065	4,790,039	3,785,767
Interest Expense	1,514,997	1,321,828	1,351,726	1,351,726	1,351,726	1,260,928	(7)%	2,269,245	2,078,052	1,879,963	1,720,716
Fiscal Agent Fees	19,262	8,703	20,000	20,000	20,000	20,000	—%	20,000	20,000	20,000	20,000
TOTAL USE OF FUNDS	6,094,259	6,030,531	6,136,726	6,136,726	6,136,726	6,395,928	4 %	8,068,015	7,879,117	6,690,002	5,526,483
NET DIFFERENCE	(195,287)	(15,271)	(141,836)	(141,836)	(49,357)	(352,139)	148 %	(334,751)	(379,702)	(35,587)	(128,701)
Beginning Fund Balance	5,567,176	5,371,889	5,356,618	5,356,618	5,356,618	5,307,261		4,955,122	4,620,371	4,240,669	4,205,082
Ending Fund Balance	5,371,889	5,356,618	5,214,782	5,214,782	5,307,261	4,955,122		4,620,371	4,240,669	4,205,082	4,076,381



City of Burnsville 2024 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 2024

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, credit card payments, 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 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 2024 has been proposed at 3.5 percent and 7.0 percent, respectively. Updated rates are included in the 2024 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 7.44 percent in 2023, following an increase of 8.08 percent in 2023. 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 7.0 percent. In the mid-2000's, increases did not fund increased costs or inflation in most years. The Fund's cash balance continues 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 and 2023. 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 2024 are based on an average year. Revenues for 2023 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		2023 Budget			2024 Budget		Projected			
	2021	2022	Original	Amended	Estimate		% Chg	2025	2026	2027	2028
SOURCE OF FUNDS:											
Operating:											
Utility Fees - Water	6,375,036	6,286,160	6,739,671	6,739,671	6,908,163	7,143,827	6 %	7,393,861	7,652,646	7,920,489	8,197,706
Utility Fees - Sewer	6,364,290	6,703,767	6,914,326	6,914,326	7,612,317	8,147,140	18 %	8,717,440	9,327,661	9,980,597	10,280,015
Base Charges	1,951,999	2,059,695	2,194,520	2,194,520	2,231,609	2,387,387	9 %	2,554,504	2,733,319	2,924,652	3,012,391
Meter Charges	2,502,574	2,832,662	3,005,009	3,005,009	3,008,993	3,113,594	4 %	3,222,570	3,335,360	3,452,097	3,572,921
Sales to Other Cities	1,075,527	1,114,490	1,117,409	1,117,409	1,124,240	1,162,105	4 %	1,208,589	1,256,933	1,307,210	1,359,498
Total Operating Sources	18,269,426	18,996,774	19,970,935	19,970,935	20,885,322	21,954,053	10 %	23,096,964	24,305,919	25,585,045	26,422,531
Non-Operating:											
Bond proceeds *	1,337,435	3,839,434	4,450,000	4,450,000	2,650,000	5,757,500	29 %	5,243,000	3,268,000	5,354,000	3,479,500
Investment Income	58,542	163,252	244,800	244,800	350,000	166,691	(32)%	155,503	129,380	96,738	101,830
Connection Charges	1,040,049	907,130	671,072	671,072	466,872	242,692	(64)%	123,450	123,450	123,450	90,000
Other	198,307	355,511	132,059	132,059	197,085	181,988	38 %	175,000	175,000	175,000	175,000
Total Non-Op Sources	2,634,333	5,265,327	5,497,931	5,497,931	3,663,957	6,348,871	15 %	5,696,953	3,695,830	5,749,188	3,846,330
TOTAL SOURCE OF FUNDS	20,903,759	24,262,101	25,468,866	25,468,866	24,549,279	28,302,924	11 %	28,793,917	28,001,749	31,334,233	30,268,861
USE OF FUNDS:											
Personnel Services	4,424,389	4,700,247	5,465,805	5,465,805	5,494,300	6,224,481	14 %	6,473,460	6,732,398	7,001,694	7,281,762
Current Expenses	4,123,306	4,467,572	4,702,740	4,912,740	4,981,254	5,188,441	10 %	5,344,094	5,504,417	5,669,550	5,839,637
MCES	4,759,068	5,289,980	5,720,376	5,720,376	5,720,376	6,145,776	7 %	6,453,065	6,775,718	7,114,504	7,470,229
Total Operating Uses	13,306,763	14,457,799	15,888,921	16,098,921	16,195,930	17,558,698	11 %	18,270,619	19,012,533	19,785,748	20,591,628
Non-Operating:											
Water & Sewer System Mgmt	—	—	2,889,750	2,889,750	2,889,750	2,677,500	(7)%	3,793,000	2,961,500	2,055,000	2,411,500
Street Projects & Rehab	—	—	2,458,000	2,458,000	2,458,000	3,595,000	46 %	1,675,000	3,268,000	3,825,000	1,205,000
GWTP/SWTP	—	—	—	—	—	30,000	— %	1,557,000	84,000	536,000	1,193,000
Projects from Prior Year(s) CIP	—	—	—	3,569,430	2,569,430	—	— %	—	—	—	—
W&S Capital Projects	2,433,030	3,378,211	833,500	1,275,088	999,000	400,500	(52)%	295,500	516,500	297,500	433,500
Subtotal capital improvements	2,433,030	3,378,211	6,181,250	10,192,268	8,916,180	6,703,000	8 %	7,320,500	6,830,000	6,713,500	5,243,000
Debt service pmts (existing)	2,922,110	3,011,009	3,208,218	3,208,218	3,208,218	3,133,857	(2)%	2,896,370	2,326,872	2,332,945	2,150,034
Debt service pmts (new)	—	—	25,000	25,000	10,000	271,752	987 %	807,855	1,296,051	1,605,600	2,121,417
Subtotal debt	2,922,110	3,011,009	3,233,218	3,233,218	3,218,218	3,405,609	5 %	3,704,225	3,622,923	3,938,545	4,271,451
Transfers (non-debt)	442,413	463,915	726,835	726,835	726,835	1,303,100	79 %	1,240,050	712,450	556,950	723,100
Total Non-Operating Uses	5,797,553	6,853,135	10,141,303	14,152,321	12,861,233	11,411,709	13 %	12,264,775	11,165,373	11,208,995	10,237,551
TOTAL USE OF FUNDS	19,104,316	21,310,934	26,030,224	30,251,242	29,057,163	28,970,407	11 %	30,535,394	30,177,906	30,994,743	30,829,179
Net change in accruals	(2,318,820)	(537,421)									
NET DIFFERENCE	(519,377)	2,413,746	(561,358)	(4,782,376)	(4,507,884)	(667,483)	19 %	(1,741,477)	(2,176,157)	339,490	(560,318)
Other financial information:											
Year-end Cash Balance	13,128,462	15,542,208	14,980,850	10,759,832	11,034,324	10,366,841		8,625,364	6,449,207	6,788,697	6,228,379
Three months working capital	4,167,822	4,483,181	4,962,244	5,014,744	5,035,246	5,566,852		5,803,724	5,836,977	6,070,311	6,396,545
Capital replacement balance	8,960,640	11,059,027	10,018,606	5,745,088	5,999,078	4,799,989		2,821,640	612,230	718,386	(168,166)

* - 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 2024

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 and a half percent rate increase has been proposed for 2024 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 2024 monthly storm water billing for a single family dwelling is \$7.79. 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			
	2020	2021	2022	2023	2024	2025	2026	2027	2028
Annual Rate per REU	\$84.72	\$86.40	\$89.40	\$91.20	\$93.48	\$95.82	\$98.22	\$100.68	\$103.20
Annual % Increase	1.0%	2.0%	3.5%	2.0%	2.5 %	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 2024 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. No new debt is planned.

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			2023 Budget			2024 Budget		Projected			
2021	2022		Original	Amended	Estimate		% Chg	2025	2026	2027	2028
SOURCE OF FUNDS:											
Operating:											
Storm Drainage Utility Fee	4,521,217	4,641,293	4,707,000	4,707,000	4,726,168	4,844,320	3 %	4,965,700	5,090,100	5,217,500	5,348,100
Total Operating Sources	4,521,217	4,641,293	4,707,000	4,707,000	4,726,168	4,844,320	3 %	4,965,700	5,090,100	5,217,500	5,348,100
Non-Operating:											
Special Assessments	14,078	12,723	15,000	15,000	15,000	15,000	— %	15,000	10,000	10,000	10,000
Interest	38,091	85,056	120,000	120,000	135,000	108,000	(10)%	79,600	72,100	49,900	44,800
Connection Charges	139,244	—	30,000	30,000	30,000	30,000	— %	30,000	30,000	30,000	30,000
Other	192,989	120,504	12,800	12,800	12,800	12,800	— %	21,000	23,000	25,000	25,000
Total Non-Operating Sources	384,402	218,283	177,800	177,800	192,800	165,800	(7)%	145,600	135,100	114,900	109,800
TOTAL SOURCE OF FUNDS	4,905,619	4,859,576	4,884,800	4,884,800	4,918,968	5,010,120	3 %	5,111,300	5,225,200	5,332,400	5,457,900
USE OF FUNDS:											
Operating:											
Personnel Services	1,125,343	1,347,161	1,385,196	1,385,196	1,391,121	1,580,527	14 %	1,643,700	1,709,400	1,777,800	1,848,900
Current Expenses	890,461	1,009,369	1,011,496	1,011,496	989,200	1,025,528	1 %	1,056,300	1,088,000	1,120,600	1,154,200
Total Operating Uses	2,015,804	2,356,530	2,396,692	2,396,692	2,380,321	2,606,055	9 %	2,700,000	2,797,400	2,898,400	3,003,100
Non-Operating:											
Street Projects & Rehab	—	—	960,000	960,000	656,870	880,000	(8)%	1,022,000	974,000	1,092,000	1,040,000
Storm Water Management	2,813,161	1,116,716	1,017,000	1,017,000	947,000	3,262,000	221 %	1,484,000	2,821,000	1,609,000	1,121,000
Storm Water Capital Equipment	—	—	175,000	223,642	223,642	45,000	(74)%	130,000	—	—	366,000
Projects from Prior Year(s) CIP	—	—	—	52,000	200,000	—	— %	—	—	—	—
Subtotal capital improvements	2,813,161	1,116,716	2,152,000	2,252,642	2,027,512	4,187,000	95 %	2,636,000	3,795,000	2,701,000	2,527,000
Transfers (non-debt)	97,575	84,625	95,955	95,955	95,955	113,100	18 %	270,500	118,400	71,400	121,000
Total Non-Operating Uses	2,910,736	1,201,341	2,247,955	2,348,597	2,123,467	4,300,100	91 %	2,906,500	3,913,400	2,772,400	2,648,000
TOTAL USE OF FUNDS	4,926,540	3,557,871	4,644,647	4,745,289	4,503,788	6,906,155	49 %	5,606,500	6,710,800	5,670,800	5,651,100
Net change in accruals	310,920	128,503									
NET DIFFERENCE	289,999	1,430,208	240,153	139,511	415,180	(1,896,035)	(890)%	(495,200)	(1,485,600)	(338,400)	(193,200)
Other financial information:											
Year-end Cash Balance	5,355,747	6,785,955	7,026,108	6,925,466	7,201,135	5,305,100		4,809,900	3,324,300	2,985,900	2,792,700
Three months working capital	528,345	610,289	623,162	623,162	619,069	679,789		742,625	728,950	742,450	781,025
Capital replacement cash balance	4,827,402	6,175,666	6,402,946	6,302,304	6,582,066	4,625,311		4,067,275	2,595,350	2,243,450	2,011,675

Ice Center Fund

Financial Plan Year 2024

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 Apple Valley Burnsville Hockey Association, 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 included 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 was the funding source.

The City issued bonds for the roof replacement in 2019.

TRANSFERS

No transfers are planned for 2024.

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		2023 Budget			2024 Budget		Projected			
	2021	2022	Original	Amended	Estimate		% Chg	2025	2026	2027	2028
SOURCE OF FUNDS:											
Operating:											
Charges for Services	902,340	1,103,801	1,143,000	1,143,000	1,183,900	1,259,100	10 %	1,284,282	1,309,968	1,336,167	1,362,890
Other	616	5,065	—	—	—	—	— %	—	—	—	—
Non-Operating:											
Interest	4,230	9,197	17,300	17,300	17,300	17,300	— %	10,000	10,000	10,000	10,000
Total Non-Operating Sources	4,230	9,197	17,300	17,300	17,300	17,300	— %	10,000	10,000	10,000	10,000
TOTAL SOURCE OF FUNDS	907,186	1,118,063	1,160,300	1,160,300	1,201,200	1,276,400	10 %	1,294,282	1,319,968	1,346,167	1,372,890
USE OF FUNDS:											
Operating:											
Personnel Services	637,094	694,652	726,787	726,787	724,577	774,256	7 %	797,484	821,409	846,051	871,433
Current Expenses	333,825	383,758	367,100	367,100	329,150	360,425	(2)%	371,238	382,375	393,846	405,661
Total Operating Uses	970,919	1,078,410	1,093,887	1,093,887	1,053,727	1,134,681	4 %	1,168,722	1,203,784	1,239,897	1,277,094
Non-Operating:											
Purchase of Capital Assets	—	—	168,000	168,000	126,000	170,000	1 %	30,000	15,000	—	—
Total Non-Operating Uses	—	—	168,000	168,000	126,000	170,000	1 %	30,000	15,000	—	—
TOTAL USE OF FUNDS	970,919	1,078,410	1,261,887	1,261,887	1,179,727	1,304,681	3 %	1,198,722	1,218,784	1,239,897	1,277,094
NET DIFFERENCE	(63,733)	39,653	(101,587)	(101,587)	21,473	(28,281)	(72)%	95,560	101,184	106,270	95,796
Other financial information:											
Year-end Cash Balance	625,392	665,045	563,458	563,458	686,518	658,237		753,797	854,981	961,251	1,057,047
Three months operating cash estimate	242,730	269,603	315,472	315,472	294,932	326,170		299,681	304,696	309,974	319,274
Capital Replacement Cash Balance	382,662	395,442	247,986	247,986	391,586	332,067		454,116	550,285	651,277	737,773
Capital Outlay with Facilities Fund funding source	—	1,125,000	50,000	50,000	50,000	392,000		531,000	1,046,200	371,000	131,000
Annual Depreciation	402,239	404,509	408,709	408,709	408,709	412,959		413,709	414,084	414,084	414,084

Golf Course Fund

Financial Plan Year 2024

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 2024 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:

	2018	2019	2020	2021	2022	2023 Est.	2024 Budget
Income	\$230,975	\$238,221	\$327,924	\$387,770	\$396,678	\$400,850	\$386,850
Rounds	17,107	18,676	26,213	25,004	27,985	28,000	28,000

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		2023 Budget			2024 Budget		Projected			
	2021	2022	Original	Amended	Estimate		% Chg	2025	2026	2027	2028
SOURCE OF FUNDS:											
Operating:											
Charges for Services	387,770	396,678	371,350	371,350	400,850	386,850	4 %	402,300	418,400	435,100	452,500
Non-Operating:											
Investment Income	2,009	3,853	5,700	5,700	5,700	5,700	— %	2,000	2,000	2,000	2,000
Other Revenues	206	688	—	—	—	—	— %	—	—	—	—
TOTAL SOURCE OF FUNDS	389,985	401,219	377,050	377,050	406,550	392,550	— %	404,300	420,400	437,100	454,500
USE OF FUNDS:											
Operating:											
Personnel Services	239,843	250,904	262,187	262,187	266,288	281,850	7 %	293,124	304,849	317,043	329,725
Current Expenses	110,878	65,308	74,956	74,956	78,944	75,344	1 %	76,851	78,388	79,956	81,555
Total Operating Uses	350,721	316,212	337,143	337,143	345,232	357,194	6 %	369,975	383,237	396,999	411,280
Non-Operating:											
Purchase of Capital Assets	—	163,028	92,000	92,000	55,443	125,000	36 %	148,000	23,000	70,000	—
TOTAL USE OF FUNDS	350,721	479,240	429,143	429,143	400,675	482,194	12 %	517,975	406,237	466,999	411,280
NET DIFFERENCE	39,264	(78,021)	(52,093)	(52,093)	5,875	(89,644)	72 %	(113,675)	14,163	(29,899)	43,220
Other financial information:											
Year-end Cash Balance	315,170	237,149	185,056	185,056	243,024	153,380		39,705	53,868	23,969	67,189
3 months operating cash estimate	87,680	119,810	107,286	107,286	100,169	120,549		129,494	101,559	116,750	102,820
Balance above operating estimate	227,490	117,339	77,770	77,770	142,855	32,831		(89,789)	(47,691)	(92,781)	(35,631)
Capital Outlay with Facilities											
Fund funding source	20,000	20,000	40,000	40,000	40,000	20,000		320,000	20,000	20,000	20,000
Annual Depreciation	13,354	18,190	20,000	20,000	20,000	20,000		20,000	21,150	24,650	24,650

Street Lighting Fund

Financial Plan Year 2024

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 remain the same in 2024. The following is a summary of street lighting rates:

Residential Continuous Street Lighting									
Year	Adopted				Budget	Projected			
	2020	2021	2022	2023	2024	2025	2026	2027	2028
Annual Rate per Unit	\$34.32	\$34.32	\$34.32	\$35.40	\$35.40	\$35.40	\$35.40	\$35.40	\$35.40
Annual % Increase	0.0%	0.0%	0.0%	3.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Commercial Continuous Street Lighting									
Year	Adopted				Budget	Projected			
	2020	2021	2022	2023	2024	2025	2026	2027	2028
Annual Rate Per Front Ft.	\$1.632	\$1.632	\$1.632	\$1.692	\$1.692	\$1.692	\$1.692	\$1.692	\$1.692
Annual % Increase	0.0%	0.0%	0.0%	3.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Residential Major Roadway Lighting									
Year	Adopted				Budget	Projected			
	2020	2021	2022	2023	2024	2025	2026	2027	2028
Annual Rate Per Property	\$4.08	\$4.08	\$4.08	\$4.32	\$4.32	\$4.32	\$4.32	\$4.32	\$4.32
Annual % Increase	0.0%	0.0%	0.0%	3.0%	0.0%	0.0%	0.0%	0.0%	0.0%

High Density Major Roadway Lighting									
Year	Adopted				Budget	Projected			
	2020	2021	2022	2023	2024	2025	2026	2027	2028
Annual Rate Per Unit	\$2.46	\$2.46	\$2.46	\$2.55	\$2.55	\$2.55	\$2.55	\$2.55	\$2.55
Annual % Increase	0.0%	0.0%	0.0%	3.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Commercial Major Roadway Lighting									
Year	Adopted				Budget	Projected			
	2020	2021	2022	2023	2024	2025	2026	2027	2028
Annual Rate Per Property	\$38.82	\$38.82	\$38.82	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00
Annual % Increase	0.0%	0.0%	0.0%	3.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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		2023 Budget			2024 Budget		Projected			
	2021	2022	Original	Amended	Estimate		% Chg	2025	2026	2027	2028
SOURCE OF FUNDS:											
Operating:											
Street Light Fees-Residential	269,546	269,521	277,890	277,890	276,872	289,922	4 %	289,935	289,935	289,935	289,935
Street Light Fees-Commercial	184,169	184,185	186,120	186,120	190,000	180,440	(3)%	179,520	179,520	179,520	179,520
Major Roadway Lighting-Residential	61,480	61,537	61,200	61,200	63,025	61,510	1 %	61,510	61,510	61,510	61,510
Major Roadway Lighting-High Density	—	—	26,224	26,224	26,224	26,224	— %	26,322	26,322	26,322	26,322
Major Roadway Lighting-Commercial	60,383	60,782	32,027	32,027	38,498	31,716	(1)%	31,716	31,716	31,716	31,716
Total Operating Sources	575,578	576,025	583,461	583,461	594,619	589,812	1 %	589,003	589,003	589,003	589,003
Non-Operating:											
Interest	5,251	12,073	11,500	11,500	15,832	11,500	— %	8,076	8,067	7,876	7,495
Other	12,239	12,099	10,000	10,000	10,000	10,000	— %	10,000	10,000	10,000	10,000
Total Non-Operating Sources	17,490	24,172	21,500	21,500	25,832	21,500	— %	18,076	18,067	17,876	17,495
TOTAL SOURCE OF FUNDS	593,068	600,197	604,961	604,961	620,451	611,312	1 %	607,079	607,070	606,879	606,498
USE OF FUNDS:											
Operating:											
Current Expenses	385,202	398,234	400,000	400,000	401,500	409,900	2 %	422,197	434,863	447,909	461,346
Non-Operating:											
Street Light Projects	173,244	295,630	175,100	223,931	223,931	180,400	3 %	185,800	191,300	197,100	203,000
TOTAL USE OF FUNDS	558,446	693,864	575,100	623,931	625,431	590,300	3 %	607,997	626,163	645,009	664,346
Net change in accruals	6,582	77,378									
NET DIFFERENCE	41,204	(16,289)	29,861	(18,970)	(4,980)	21,012	(30)%	(918)	(19,093)	(38,130)	(57,848)
Other financial information:											
Year-end Cash Balance	807,897	791,608	821,469	772,638	786,628	807,640		806,722	787,629	749,499	691,651
Three months operating cash estimate	139,612	173,466	143,775	155,983	156,358	102,475		105,549	108,716	111,977	115,337
Capital Replacement cash balance	668,285	618,142	677,694	616,655	630,270	705,165		701,173	678,913	637,522	576,314

Ames Center Fund

Financial Plan Year 2024

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.

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 was used towards personnel expenses, utilities and operations expenses from 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 2028, 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 2024.

Transfers In From Other Funds

The financial plan shows a transfer in 2021 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			2023 Budget			2024 Budget		Projected			
	2021	2022	Original	Amended	Estimate	% Chg		2025	2026	2027	2028
OPERATIONS:											
Operating Revenue:											
Charges for Services	1,202,726	1,879,668	1,882,713	1,882,713	1,847,269	2,073,447	10 %	2,177,119	2,285,975	2,400,274	2,520,288
Sponsorships and donations	15,000	15,000	45,000	45,000	17,100	45,000	— %	45,000	47,500	50,000	52,500
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:	1,367,726	2,044,668	2,077,713	2,077,713	2,014,369	2,268,447	9 %	2,372,119	2,483,475	2,600,274	2,722,788
Operating Expense:											
Contracted labor	802,790	1,138,588	1,371,145	1,371,145	1,271,687	1,486,687	8 %	1,518,609	1,572,876	1,629,206	1,687,684
Current expenditures	499,092	716,653	631,068	631,068	662,212	659,954	5 %	706,867	742,211	779,321	818,287
Management Fee	112,093	124,227	185,709	185,709	185,709	191,280	3 %	194,759	200,601	206,619	212,818
Total Operating Expense:	1,413,975	1,979,468	2,187,922	2,187,922	2,119,608	2,337,921	7 %	2,420,235	2,515,688	2,615,146	2,718,789
Total Operating Income (Loss)	(46,249)	65,200	(110,209)	(110,209)	(105,239)	(69,474)	(37)%	(48,116)	(32,213)	(14,872)	3,999
NON-OPERATING SOURCES:											
Host fees	708,800	—	—	—	—	—	— %	—	—	—	—
Federal grant - SVOG	1,028,183	—	—	—	—	—	— %	—	—	—	—
Transfers from other funds											
General Fund	291,000	—	—	—	—	—	— %	—	—	—	—
Total Non-Op Sources	2,027,983	—	—	—	—	—	— %	—	—	—	—
NON-OPERATING USES:											
Non-Operating Uses:											
Capital outlay	313,389	58,005	174,000	174,000	174,000	305,500	76 %	175,000	130,000	165,000	204,200
Repayment of General Fund Advance	446,544	446,544	—	—	—	—	— %	—	—	—	—
Total Non-Op Uses	759,933	504,549	174,000	174,000	174,000	305,500	76 %	175,000	130,000	165,000	204,200
Total Non-Operating Income (Loss)	1,268,050	(504,549)	(174,000)	(174,000)	(174,000)	(305,500)	76 %	(175,000)	(130,000)	(165,000)	(204,200)
TOTAL INCOME (LOSS)	1,221,801	(439,349)	(284,209)	(284,209)	(279,239)	(374,974)	32 %	(223,116)	(162,213)	(179,872)	(200,201)
TOTAL SOURCE OF FUNDS	3,395,709	2,044,668	2,077,713	2,077,713	2,014,369	2,268,447	9 %	2,372,119	2,483,475	2,600,274	2,722,788
TOTAL USE OF FUNDS	2,173,908	2,484,017	2,361,922	2,361,922	2,293,608	2,643,421	12 %	2,595,235	2,645,688	2,780,146	2,922,989
NET DIFFERENCE	1,221,801	(439,349)	(284,209)	(284,209)	(279,239)	(374,974)	32 %	(223,116)	(162,213)	(179,872)	(200,201)
Other financial info:											
Year End Net Current Assets	2,256,242	2,313,497	2,029,288	2,029,288	2,034,258	1,659,284		1,436,168	1,273,955	1,094,083	893,882
Financial Policy: Three months operating needs	543,477	621,004	590,481	590,481	573,402	660,855		648,809	661,422	695,037	730,747
Available for Capital Replacement (shortage)	1,712,765	1,692,493	1,438,807	1,438,807	1,460,856	998,429		787,359	612,533	399,046	163,135
Capital Outlay with Facilities Fund funding source	—	484,500	250,895	250,895	250,895	349,500		845,000	985,000	550,000	805,000
Annual Depreciation	578,191	582,030	570,000	570,000	570,000	554,725	(3)%	545,975	539,475	531,225	521,015

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City of Burnsville 2024 Budget

Capital & Debt

Capital Improvements Plan (CIP)

Debt Analysis

City of Burnsville, Minnesota
Capital Improvements Plan
2024 thru 2028

FUNDING SOURCE SUMMARY

Source	2024	2025	2026	2027	2028	Total
Dakota County	200,000	1,400,000		1,600,000		3,200,000
Federal	3,000,000			32,000,000		35,000,000
General Fund			350,000			350,000
Host Community Grant	415,000	415,000	415,000	415,000	415,000	2,075,000
ITF	3,140,000	3,451,000	2,052,000	2,561,000	1,710,000	12,914,000
MnDOT	250,000	3,100,000		3,900,000		7,250,000
MSA	3,236,000	3,874,000	5,012,000	3,013,000	4,229,000	19,364,000
Special Assessments	1,605,000	1,501,000	1,508,000	739,000	1,351,000	6,704,000
Utility - Stormwater	4,142,000	2,506,000	3,795,000	2,701,000	2,161,000	15,305,000
Utility - Street Lighting	180,400	185,800	191,300	197,100	203,000	957,600
Utility - Water & Sewer - Sanitary Sewer	1,513,000	1,021,000	927,000	1,574,000	981,000	6,016,000
Utility - Water & Sewer - Water	4,386,500	5,083,000	5,386,500	4,842,000	3,010,500	22,708,500
Grand Total	\$ 22,067,900	\$ 22,536,800	\$ 19,636,800	\$ 53,542,100	\$ 14,060,500	\$ 131,844,100

City of Burnsville, Minnesota
Capital Improvements Plan
2024 thru 2028

PROJECTS BY FUNDING SOURCE

Source	2024	2025	2026	2027	2028	Total
Dakota County						
Hwy 13 and Nicollet Mobility Improvements				1,600,000		1,600,000
I-35W SB Exit Ramp to CSAH 42 and Buck Hill Road	200,000	1,400,000				1,600,000
Dakota County Total	200,000	1,400,000		1,600,000		3,200,000
Federal						
Hwy 13 and Nicollet Mobility Improvements	3,000,000			32,000,000		35,000,000
Federal Total	3,000,000			32,000,000		35,000,000
General Fund						
Burnsville Parkway Bridge Aesthetics			350,000			350,000
General Fund Total			350,000			350,000
Host Community Grant						
Host Landfill Grant Projects		415,000	415,000	415,000	415,000	1,660,000
I-35W SB Exit Ramp to CSAH 42 and Buck Hill Road	415,000					415,000
Host Community Grant Total	415,000	415,000	415,000	415,000	415,000	2,075,000
ITF						
Concrete Element Improvements				140,000		140,000
Greenwood Drive Sidewalk	225,000					225,000
HOC Paver Replacements		500,000				500,000
HOC Wayfinding and Branding	100,000					100,000
Host Landfill Grant Projects		50,000	50,000	50,000	50,000	200,000
Multi-Modal Transportation Improvements					90,000	90,000
Retaining Walls in ROW		50,000	1,000,000			1,050,000
Street Improvements (Recon, Reclaim, Rehab, Mtnc Overlay)	2,765,000	2,791,000	942,000	2,311,000	1,500,000	10,309,000
Traffic Calming Improvements	50,000	60,000	60,000	60,000	70,000	300,000
ITF Total	3,140,000	3,451,000	2,052,000	2,561,000	1,710,000	12,914,000
MnDOT						
Hwy 13 and Nicollet Mobility Improvements	250,000			3,900,000		4,150,000
I-35W SB Exit Ramp to CSAH 42 and Buck Hill Road		3,100,000				3,100,000
MnDOT Total	250,000	3,100,000		3,900,000		7,250,000
MSA						
City Signal Replacement					500,000	500,000
County Signals	575,000	575,000	575,000	575,000	270,000	2,570,000
CR 11/Burnsville Parkway Intersection Improvement	280,000					280,000
Hwy 13 and Nicollet Mobility Improvements	150,000	250,000	250,000	500,000		1,150,000
I-35W SB Exit Ramp to CSAH 42 and Buck Hill Road	100,000	950,000				1,050,000
Intersection Improvements					350,000	350,000
MnDOT Signal Replacement				225,000		225,000
Street Improvements (Recon, Reclaim, Rehab, Mtnc Overlay)	2,131,000	2,099,000	4,187,000	1,713,000	3,109,000	13,239,000
MSA Total	3,236,000	3,874,000	5,012,000	3,013,000	4,229,000	19,364,000
Special Assessments						
Street Improvements (Recon, Reclaim, Rehab, Mtnc Overlay)	1,605,000	1,501,000	1,508,000	739,000	1,351,000	6,704,000
Special Assessments Total	1,605,000	1,501,000	1,508,000	739,000	1,351,000	6,704,000

City of Burnsville, Minnesota
Capital Improvements Plan
2024 thru 2028

PROJECTS BY FUNDING SOURCE

Source	2024	2025	2026	2027	2028	Total
Utility - Stormwater						
Alum Treatments	100,000			70,000		170,000
Boulevard Tree Maintenance	78,000	81,000	84,000	87,000	90,000	420,000
Contract Patching	79,000	82,000	85,000	88,000	91,000	425,000
County Overlays	66,000	68,000	71,000	74,000	77,000	356,000
Deeg Pond Filter Replacement		45,000				45,000
Forest Park Heights Conservation Easement Sign Replacement	22,000					22,000
Host Landfill Grant Projects		34,000	36,000	38,000	40,000	148,000
Ice Center Parking Lot	400,000					400,000
Kelleher Wetland Study	40,000					40,000
Keller Lake Stormwater Quality Improvements					75,000	75,000
KMM Levee Inspection and Report	15,000					15,000
Lift Station Rehabilitation	200,000		213,000		226,000	639,000
Maintenance Facility Treatment Structure	75,000					75,000
Minor Drainage Improvements	132,000	136,000	141,000	146,000	151,000	706,000
MRQ Stormwater and Floodplain Study and Report		50,000				50,000
Natural Resources Grant match			28,000			28,000
Park Drainage Improvements			176,000	176,000		352,000
Park Drainage Study		60,000			70,000	130,000
Parks, Facility, and Private Turf Analysis		35,000				35,000
Pervious Parking Lots		75,000				75,000
Pond Cleanout/Outfall Imp. Program	438,000	452,000	466,000	480,000	495,000	2,331,000
Ravine Restoration and Slope Stabilization		500,000		550,000		1,050,000
Regional Pond Capacity Analysis/Study	150,000	50,000				200,000
Resiliency and Water Quality Improvements	1,500,000		1,600,000			3,100,000
Storm Sewer Condition Report	70,000					70,000
Storm Sewer Televising (for street projects)	56,000	58,000	60,000	62,000	64,000	300,000
Street Improvements (Recon, Reclaim, Rehab, Mtnc Overlay)	679,000	780,000	722,000	830,000	768,000	3,779,000
Sunset Dam EOP Update	30,000					30,000
Water Resource Management Program Update			100,000	100,000		200,000
Wood Pond StormFilter Maintenance	12,000		13,000		14,000	39,000
Utility - Stormwater Total	4,142,000	2,506,000	3,795,000	2,701,000	2,161,000	15,305,000
Utility - Street Lighting						
Street Light Replacement	180,400	185,800	191,300	197,100	203,000	957,600
Utility - Street Lighting Total	180,400	185,800	191,300	197,100	203,000	957,600
Utility - Water & Sewer - Sanitary Sewer						
County Overlays	69,000	71,000	73,000	75,000	77,000	365,000
Host Landfill Grant Projects		34,000	35,000	36,000	37,000	142,000
Lift Station Rehabilitation	600,000			540,000		1,140,000
Sanitary Sewer Rehabilitation	379,000	351,000	364,000	388,000	412,000	1,894,000
Sanitary Sewer Studies	95,000	75,000	25,000	25,000	25,000	245,000
Street Improvements (Recon, Reclaim, Rehab, Mtnc Overlay)	370,000	490,000	430,000	510,000	430,000	2,230,000
Utility - Water & Sewer - Sanitary Sewer Total	1,513,000	1,021,000	927,000	1,574,000	981,000	6,016,000

City of Burnsville, Minnesota

Capital Improvements Plan

2024 thru 2028

PROJECTS BY FUNDING SOURCE

Source	2024	2025	2026	2027	2028	Total
Utility - Water & Sewer - Water						
County Overlays	300,000	28,000	29,000	30,000	31,000	418,000
Host Landfill Grant Projects		22,000	23,000	24,000	25,000	94,000
Street Improvements (Recon, Reclaim, Rehab, Mtnc Overlay)	2,700,000	870,000	2,513,000	2,980,000	430,000	9,493,000
Street Repair of Watermain Breaks	156,000	160,000	165,000	170,000	175,000	826,000
Transmission and Storage Rehabilitation Projects	348,000	2,309,000	1,358,500	601,000	390,500	5,007,000
Water Production Projects	657,500	62,000	1,139,000	426,000	691,000	2,975,500
Water Studies	195,000	75,000	75,000	75,000	75,000	495,000
Water Treatment Rehabilitation Projects	30,000	1,557,000	84,000	536,000	1,193,000	3,400,000
Utility - Water & Sewer - Water Total	4,386,500	5,083,000	5,386,500	4,842,000	3,010,500	22,708,500
Grand Total	22,067,900	22,536,800	19,636,800	53,542,100	14,060,500	131,844,100

City of Burnsville, Minnesota
Capital Improvements Plan
2024 thru 2028

PROJECTS & FUNDING SOURCES BY DEPARTMENT

Department	2024	2025	2026	2027	2028	Total
Intersection Improvements						
City Signal Replacement						
MSA					500,000	500,000
City Signal Replacement Total					500,000	500,000
County Signals						
MSA	575,000	575,000	575,000	575,000	270,000	2,570,000
County Signals Total	575,000	575,000	575,000	575,000	270,000	2,570,000
CR 11/Burnsville Parkway Intersection Improvement						
MSA	280,000					280,000
CR 11/Burnsville Parkway Intersection Improvement Total	280,000					280,000
Intersection Improvements						
MSA					350,000	350,000
Intersection Improvements Total					350,000	350,000
MnDOT Signal Replacement						
MSA				225,000		225,000
MnDOT Signal Replacement Total				225,000		225,000
Intersection Improvements Total	855,000	575,000	575,000	800,000	1,120,000	3,925,000
Regional Improvements						
Burnsville Parkway Bridge Aesthetics						
General Fund			350,000			350,000
Burnsville Parkway Bridge Aesthetics Total			350,000			350,000
County Overlays						
Utility - Water & Sewer - Water	300,000	28,000	29,000	30,000	31,000	418,000
Utility - Water & Sewer - Sanitary Sewer	69,000	71,000	73,000	75,000	77,000	365,000
Utility - Stormwater	66,000	68,000	71,000	74,000	77,000	356,000
County Overlays Total	435,000	167,000	173,000	179,000	185,000	1,139,000
Hwy 13 and Nicollet Mobility Improvements						
Dakota County				1,600,000		1,600,000
Federal	3,000,000			32,000,000		35,000,000
MSA	150,000	250,000	250,000	500,000		1,150,000
MnDOT	250,000			3,900,000		4,150,000
Hwy 13 and Nicollet Mobility Improvements Total	3,400,000	250,000	250,000	38,000,000		41,900,000
I-35W SB Exit Ramp to CSAH 42 and Buck Hill Road						
Dakota County	200,000	1,400,000				1,600,000
MSA	100,000	950,000				1,050,000
MnDOT		3,100,000				3,100,000
I-35W SB Exit Ramp to CSAH 42 and Buck Hill Road Total	300,000	5,450,000				5,750,000
Regional Improvements Total	4,135,000	5,867,000	773,000	38,179,000	185,000	49,139,000
Routine Storm Maintenance						
Alum Treatments						
Utility - Stormwater	100,000			70,000		170,000
Alum Treatments Total	100,000			70,000		170,000
Boulevard Tree Maintenance						
Utility - Stormwater	78,000	81,000	84,000	87,000	90,000	420,000
Boulevard Tree Maintenance Total	78,000	81,000	84,000	87,000	90,000	420,000

City of Burnsville, Minnesota
Capital Improvements Plan
2024 thru 2028

PROJECTS & FUNDING SOURCES BY DEPARTMENT

Department	2024	2025	2026	2027	2028	Total
Deeg Pond Filter Replacement						
Utility - Stormwater		45,000				45,000
Deeg Pond Filter Replacement Total		45,000				45,000
Keller Lake Stormwater Quality Improvements						
Utility - Stormwater					75,000	75,000
Keller Lake Stormwater Quality Improvements Total					75,000	75,000
Lift Station Rehabilitation						
Utility - Stormwater	200,000		213,000		226,000	639,000
Lift Station Rehabilitation Total	200,000		213,000		226,000	639,000
Maintenance Facility Treatment Structure						
Utility - Stormwater	75,000					75,000
Maintenance Facility Treatment Structure Total	75,000					75,000
Minor Drainage Improvements						
Utility - Stormwater	132,000	136,000	141,000	146,000	151,000	706,000
Minor Drainage Improvements Total	132,000	136,000	141,000	146,000	151,000	706,000
Pond Cleanout/Outfall Imp. Program						
Utility - Stormwater	438,000	452,000	466,000	480,000	495,000	2,331,000
Pond Cleanout/Outfall Imp. Program Total	438,000	452,000	466,000	480,000	495,000	2,331,000
Wood Pond StormFilter Maintenance						
Utility - Stormwater	12,000		13,000		14,000	39,000
Wood Pond StormFilter Maintenance Total	12,000		13,000		14,000	39,000
Routine Storm Maintenance Total	1,035,000	714,000	917,000	783,000	1,051,000	4,500,000
Sanitary Sewer System Mgmt						
Lift Station Rehabilitation						
Utility - Water & Sewer - Sanitary Sewer	600,000			540,000		1,140,000
Lift Station Rehabilitation Total	600,000			540,000		1,140,000
Sanitary Sewer Rehabilitation						
Utility - Water & Sewer - Sanitary Sewer	379,000	351,000	364,000	388,000	412,000	1,894,000
Sanitary Sewer Rehabilitation Total	379,000	351,000	364,000	388,000	412,000	1,894,000
Sanitary Sewer Studies						
Utility - Water & Sewer - Sanitary Sewer	95,000	75,000	25,000	25,000	25,000	245,000
Sanitary Sewer Studies Total	95,000	75,000	25,000	25,000	25,000	245,000
Sanitary Sewer System Mgmt Total	1,074,000	426,000	389,000	953,000	437,000	3,279,000
Storm Studies and Plans						
Kelleher Wetland Study						
Utility - Stormwater	40,000					40,000
Kelleher Wetland Study Total	40,000					40,000
KMM Levee Inspection and Report						
Utility - Stormwater	15,000					15,000
KMM Levee Inspection and Report Total	15,000					15,000
MRQ Stormwater and Floodplain Study and Report						
Utility - Stormwater		50,000				50,000
MRQ Stormwater and Floodplain Study and Report Total		50,000				50,000
Park Drainage Study						
Utility - Stormwater		60,000			70,000	130,000
Park Drainage Study Total		60,000			70,000	130,000
Parks, Facility, and Private Turf Analysis						
Utility - Stormwater		35,000				35,000
Parks, Facility, and Private Turf Analysis Total		35,000				35,000

City of Burnsville, Minnesota
Capital Improvements Plan
2024 thru 2028

PROJECTS & FUNDING SOURCES BY DEPARTMENT

Department	2024	2025	2026	2027	2028	Total
Regional Pond Capacity Analysis/Study						
Utility - Stormwater	150,000	50,000				200,000
Regional Pond Capacity Analysis/Study Total	150,000	50,000				200,000
Storm Sewer Condition Report						
Utility - Stormwater	70,000					70,000
Storm Sewer Condition Report Total	70,000					70,000
Sunset Dam EOP Update						
Utility - Stormwater	30,000					30,000
Sunset Dam EOP Update Total	30,000					30,000
Water Resource Management Program Update						
Utility - Stormwater			100,000	100,000		200,000
Water Resource Management Program Update Total			100,000	100,000		200,000
Storm Studies and Plans Total	305,000	195,000	100,000	100,000	70,000	770,000
Stormwater/Drainage Improvement Projects						
Forest Park Heights Conservation Easement Sign Replacement						
Utility - Stormwater	22,000					22,000
Forest Park Heights Conservation Easement Sign Replacement Total	22,000					22,000
Ice Center Parking Lot						
Utility - Stormwater	400,000					400,000
Ice Center Parking Lot Total	400,000					400,000
Natural Resources Grant match						
Utility - Stormwater			28,000			28,000
Natural Resources Grant match Total			28,000			28,000
Park Drainage Improvements						
Utility - Stormwater			176,000	176,000		352,000
Park Drainage Improvements Total			176,000	176,000		352,000
Pervious Parking Lots						
Utility - Stormwater		75,000				75,000
Pervious Parking Lots Total		75,000				75,000
Ravine Restoration and Slope Stabilization						
Utility - Stormwater		500,000		550,000		1,050,000
Ravine Restoration and Slope Stabilization Total		500,000		550,000		1,050,000
Resiliency and Water Quality Improvements						
Utility - Stormwater	1,500,000		1,600,000			3,100,000
Resiliency and Water Quality Improvements Total	1,500,000		1,600,000			3,100,000
Stormwater/Drainage Improvement Projects Total	1,922,000	575,000	1,804,000	726,000		5,027,000
Street & Local Improvements						
Concrete Element Improvements						
ITF				140,000		140,000
Concrete Element Improvements Total				140,000		140,000
Contract Patching						
Utility - Stormwater	79,000	82,000	85,000	88,000	91,000	425,000
Contract Patching Total	79,000	82,000	85,000	88,000	91,000	425,000
Greenwood Drive Sidewalk						
ITF	225,000					225,000
Greenwood Drive Sidewalk Total	225,000					225,000

City of Burnsville, Minnesota
Capital Improvements Plan
2024 thru 2028

PROJECTS & FUNDING SOURCES BY DEPARTMENT

Department	2024	2025	2026	2027	2028	Total
HOC Paver Replacements						
ITF		500,000				500,000
HOC Paver Replacements Total		500,000				500,000
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	1,660,000
ITF		50,000	50,000	50,000	50,000	200,000
Utility - Water & Sewer - Water		22,000	23,000	24,000	25,000	94,000
Utility - Water & Sewer - Sanitary Sewer		34,000	35,000	36,000	37,000	142,000
Utility - Stormwater		34,000	36,000	38,000	40,000	148,000
Host Landfill Grant Projects Total		555,000	559,000	563,000	567,000	2,244,000
I-35W SB Exit Ramp to CSAH 42 and Buck Hill Road						
Host Community Grant	415,000					415,000
I-35W SB Exit Ramp to CSAH 42 and Buck Hill Road Total	415,000					415,000
Multi-Modal Transportation Improvements						
ITF					90,000	90,000
Multi-Modal Transportation Improvements Total					90,000	90,000
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 - Stormwater	56,000	58,000	60,000	62,000	64,000	300,000
Storm Sewer Televising (for street projects) Total	56,000	58,000	60,000	62,000	64,000	300,000
Street Improvements (Recon, Reclaim, Rehab, Mtn Overlay)						
ITF	2,765,000	2,791,000	942,000	2,311,000	1,500,000	10,309,000
MSA	2,131,000	2,099,000	4,187,000	1,713,000	3,109,000	13,239,000
Special Assessments	1,605,000	1,501,000	1,508,000	739,000	1,351,000	6,704,000
Utility - Water & Sewer - Water	2,700,000	870,000	2,513,000	2,980,000	430,000	9,493,000
Utility - Water & Sewer - Sanitary Sewer	370,000	490,000	430,000	510,000	430,000	2,230,000
Utility - Stormwater	679,000	780,000	722,000	830,000	768,000	3,779,000
Street Improvements (Recon, Reclaim, Rehab, Mtn Overlay) Total	10,250,000	8,531,000	10,302,000	9,083,000	7,588,000	45,754,000
Street Light Replacement						
Utility - Street Lighting	180,400	185,800	191,300	197,100	203,000	957,600
Street Light Replacement Total	180,400	185,800	191,300	197,100	203,000	957,600
Traffic Calming Improvements						
ITF	50,000	60,000	60,000	60,000	70,000	300,000
Traffic Calming Improvements Total	50,000	60,000	60,000	60,000	70,000	300,000
Street & Local Improvements Total	11,355,400	10,021,800	12,257,300	10,193,100	8,673,000	52,500,600
Water System						
Street Repair of Watermain Breaks						
Utility - Water & Sewer - Water	156,000	160,000	165,000	170,000	175,000	826,000
Street Repair of Watermain Breaks Total	156,000	160,000	165,000	170,000	175,000	826,000
Transmission and Storage Rehabilitation Projects						
Utility - Water & Sewer - Water	348,000	2,309,000	1,358,500	601,000	390,500	5,007,000
Transmission and Storage Rehabilitation Projects Total	348,000	2,309,000	1,358,500	601,000	390,500	5,007,000

City of Burnsville, Minnesota

Capital Improvements Plan

2024 thru 2028

PROJECTS & FUNDING SOURCES BY DEPARTMENT

Department	2024	2025	2026	2027	2028	Total
Water Production Projects						
Utility - Water & Sewer - Water	657,500	62,000	1,139,000	426,000	691,000	2,975,500
Water Production Projects Total	657,500	62,000	1,139,000	426,000	691,000	2,975,500
Water Studies						
Utility - Water & Sewer - Water	195,000	75,000	75,000	75,000	75,000	495,000
Water Studies Total	195,000	75,000	75,000	75,000	75,000	495,000
Water Treatment Rehabilitation Projects						
Utility - Water & Sewer - Water	30,000	1,557,000	84,000	536,000	1,193,000	3,400,000
Water Treatment Rehabilitation Projects Total	30,000	1,557,000	84,000	536,000	1,193,000	3,400,000
Water System Total	1,386,500	4,163,000	2,821,500	1,808,000	2,524,500	12,703,500
Grand Total	22,067,900	22,536,800	19,636,800	53,542,100	14,060,500	131,844,100

City of Burnsville, Minnesota

Capital Improvements Plan

2024 thru 2028

PROJECTS BY CATEGORY AND DEPARTMENT

Special Revenue Funds

Category	2024	2025	2026	2027	2028	Total
Special Revenue Fund						
<u>Cable Franchise Fee Fund</u>						
Production/Mobile Truck Equipment Updates	20,000	20,000	20,000	20,000	20,000	100,000
Mirrorless Camera Kit (X2)	40,000					40,000
EditShare Replacement	70,000					70,000
Editing computers	15,000					15,000
Cable Franchise Fee Fund Total	145,000	20,000	20,000	20,000	20,000	225,000
<u>Forestry Fund</u>						
Grapple Bucket	6,000			42,000		48,000
Forestry Fund Total	6,000	—	—	42,000	—	48,000
Special Revenue Funds Total:	151,000	20,000	20,000	62,000	20,000	273,000
GRAND TOTAL	151,000	20,000	20,000	62,000	20,000	273,000

City of Burnsville, Minnesota
Capital Improvements Plan
2024 thru 2028

PROJECTS BY CATEGORY AND DEPARTMENT

Parks Investment Capital Fund

Category	2024	2025	2026	2027	2028	Total
Parks Investment Capital Fund						
<u>Park Improvements</u>						
General park improvements / amenities	36,000	36,000	36,000	36,000	36,000	180,000
Pickleball Courts						—
Ice Center Parking Lot	200,000					200,000
Structures & Buildings		15,000				15,000
Park Improvements Total	236,000	51,000	36,000	36,000	36,000	395,000
<u>Information Technology in Parks</u>						
Fiber in Parks	60,000	60,000	60,000	60,000	60,000	300,000
Technology End Points for Parks	30,000	30,000	30,000	30,000	30,000	150,000
Parks IT Total	90,000	90,000	90,000	90,000	90,000	450,000
<u>Trail Systems - City Funded</u>						
Lake Marion Trail Gap Cost Share	100,000	400,000				500,000
HOC Pillsbury/Pleasant Connector Trail	600,000					600,000
Trail Systems - City Funded Total	700,000	400,000	—	—	—	1,100,000
Parks Dedication Capital Fund Total	1,026,000	541,000	126,000	126,000	126,000	1,945,000
GRAND TOTAL	1,026,000	541,000	126,000	126,000	126,000	1,945,000

City of Burnsville, Minnesota
Capital Improvements Plan
2024 thru 2028

PROJECTS BY CATEGORY AND DEPARTMENT

Parks Renovation Capital Fund

Category	2024	2025	2026	2027	2028	Total
Parks Renovation Capital Fund						
<u>Park Renovations</u>						
Bituminous	250,000	1,260,000	815,000	2,110,000	250,000	4,685,000
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
General park renovation / amenities	36,000	36,000	36,000	36,000	36,000	180,000
Frameworks	100,000	115,000	100,000	100,000	100,000	515,000
Structures & Buildings		150,000	360,000	565,000	565,000	1,640,000
Play Equipment	640,000	290,000	398,000	316,000	316,000	1,960,000
Fencing			200,000			200,000
Lighting systems			80,000			80,000
Oak Leaf West Park		670,000				670,000
Parks Master Plan update	120,000					120,000
Park Renovations Total	1,201,000	2,576,000	2,044,000	3,182,000	1,322,000	10,325,000
Parks Capital Fund Total	1,201,000	2,576,000	2,044,000	3,182,000	1,322,000	10,325,000
GRAND TOTAL	1,201,000	2,576,000	2,044,000	3,182,000	1,322,000	10,325,000

City of Burnsville, Minnesota
Capital Improvements Plan
2024 thru 2028

PROJECTS BY CATEGORY AND DEPARTMENT

Equipment and Vehicle Fund

Category	2024	2025	2026	2027	2028	Total
Equipment & Vehicle Fund						
<u>Equipment</u>						
Fire						
Stretchers (Cot & Stair Chair)	58,000	—	—	—	—	58,000
Extrication Equipment	50,000	50,000				100,000
Radio Replacement - 800 MHz	90,000	90,000	90,000	90,000	90,000	450,000
Thermal Imager Camera	30,000	30,000			—	60,000
Gear Wash Machine / Dryer	30,000					30,000
Cable Weight Machine	18,000					18,000
New Ambulance Equipment	200,000					200,000
Cardiac Monitor	60,000				—	60,000
Radio Encryption	50,000					50,000
Video laryngoscope replacement	25,000					25,000
Hose washer	17,500					17,500
Station Alerting	40,000					40,000
Cardiac Arrest Management (Lucas)		75,000		75,000	—	150,000
Treadmill Replacement		30,000				30,000
Fire Hose		15,000		—	—	15,000
Ventilation Fans		11,200				11,200
Fire Training Props		25,000				25,000
Medical Vaults		14,000		14,000		28,000
Body Armor			48,000			48,000
EMS Simulation Mannequins			40,000			40,000
Manual Treadmill Replacement			20,000			20,000
Gas Monitor Hazmat			18,000			18,000
Controlled Medical Supply Storage				20,000		20,000
Elliptical Replacement					20,000	20,000
Fire Total	668,500	340,200	216,000	199,000	110,000	1,533,700
Police						
Evidence Drying Chamber	20,000					20,000
Glue Chamber			15,000			15,000
Fuming Hood			16,000			16,000
Warning Sirens	40,000	40,000				80,000
Police Total	60,000	40,000	31,000	—	—	131,000
Public Works						
Radio Replacement 800 MHz	30,000	30,000	30,000			90,000
Public Works Total	30,000	30,000	30,000	—	—	90,000
Engineering						
Survey Equipment - Total Station and Data Collector	12,000					12,000
Engineering Total	12,000	—	—	—	—	12,000

City of Burnsville, Minnesota
Capital Improvements Plan
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PROJECTS BY CATEGORY AND DEPARTMENT

Equipment and Vehicle Fund

Category	2024	2025	2026	2027	2028	Total
Equipment & Vehicle Fund						
Community Engagement						
Community Engagement Vehicle Equipment Replacement				10,000		10,000
Community Engagement Total	—	—	—	10,000	—	10,000
Equipment Subtotal	770,500	410,200	277,000	209,000	110,000	1,776,700
<u>Vehicles</u>						
Community Development						
Vehicle Replacements	96,000		48,000		50,000	194,000
Organizational Analysis Implementation vehicle		47,000				47,000
Community Development Total	96,000	47,000	48,000	—	50,000	241,000
Engineering						
Vehicle Replacements	45,000	70,000	48,000	74,000		237,000
Engineering Total	45,000	70,000	48,000	74,000	—	237,000
Facilities Maintenance						
Vehicle Replacements	65,000	—	95,000	—	—	160,000
Facilities Maintenance Total	65,000	—	95,000	—	—	160,000
Fire						
Vehicles for Organizational Analysis implementation	85,000	—	—	—		85,000
Truck	72,000					72,000
Fire Engine			1,400,000			1,400,000
Boat	15,000					15,000
Side-by-side with trailer	22,000					22,000
Ambulances	364,000	400,000	440,000	480,000	500,000	2,184,000
Truck				81,000		81,000
Fire Total	558,000	400,000	1,840,000	561,000	500,000	3,859,000
Forestry						
Stump Grinder			8,000			8,000
Forestry Total	—	—	8,000	—	—	8,000
Maintenance Facility						
Tire Recycler	7,000					7,000
Maintenance Facility Total	7,000	—	—	—	—	7,000
Parks						
Truck (Class 2B)		60,000	65,000		—	125,000
Truck (Class 7)			315,000			315,000
Trailer		11,500	39,500	26,000		77,000
Equipment Attachments	12,500	11,500	7,500		—	31,500
Field striper				33,500		33,500
Groomer	10,000					10,000
Mower	195,000		69,000		—	264,000
Rotary Mower	175,000	180,000				355,000

City of Burnsville, Minnesota
Capital Improvements Plan
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PROJECTS BY CATEGORY AND DEPARTMENT

Equipment and Vehicle Fund

Category	2024	2025	2026	2027	2028	Total
Equipment & Vehicle Fund						
Truck (Class 4)	113,000					113,000
Truck (Class 2B)		70,000				70,000
Skid Loader and Attachments	128,000					128,000
Modd Brushcat			16,000			16,000
Trail and Sidewalk Maintenance Tractor				269,000		269,000
Parks Total	633,500	333,000	512,000	328,500	—	1,807,000
Police						
Patrol Squad Vehicles	370,000	385,000	400,000	415,000	516,000	2,086,000
Vehicles for Organizational Analysis implementation	60,000	52,000				112,000
Patrol Transport Vehicle	60,000					60,000
CSO Vehicle			80,000			80,000
Speed Trailer					15,000	15,000
Armored Vehicle	300,000					300,000
Mobile Command Center		1,500,000				1,500,000
Investigation Vehicles	52,000	108,000		58,000	—	218,000
Admin. Vehicle Replacement	52,000			58,000		110,000
Police Total	894,000	2,045,000	480,000	531,000	531,000	4,481,000
Streets						
Equipment attachments		—		9,000	10,000	19,000
Truck (Class 7)	395,000	890,000	460,000	880,000	—	2,625,000
Truck (Class 5)				163,000	266,000	429,000
Loader				325,000		325,000
Blower	80,000					80,000
Patch Box Recycler	55,000	65,000				120,000
Snow Blower		15,000				15,000
Streets Total	530,000	970,000	460,000	1,377,000	276,000	3,613,000
Vehicles Subtotal	2,828,500	3,865,000	3,491,000	2,871,500	1,357,000	14,413,000
Equipment & Vehicle Fund Total	3,599,000	4,275,200	3,768,000	3,080,500	1,467,000	16,189,700
GRAND TOTAL	3,599,000	4,275,200	3,768,000	3,080,500	1,467,000	16,189,700

City of Burnsville, Minnesota

Capital Improvements Plan

2024 thru 2028

PROJECTS BY CATEGORY AND DEPARTMENT

Facilities Fund

Category	2024	2025	2026	2027	2028	Total
Facilities Fund						
<u>Deferred Maintenance and Annual Replacement:</u>						
City Hall/Police						
Acoustical Ceiling Replacement	10,000		10,000		10,000	30,000
VCT Tile and Countertop Replacement			32,000			32,000
Generator Coolant and Hose Replacement	10,000					10,000
Fire Panel Replacement		20,000				20,000
Chairs - Community Room			18,000			18,000
Wallpaper City Hall/Police		6,000		6,000		12,000
Community Television Broadcast Center		500,000				500,000
Exhaust Fans Roof Top				40,000		40,000
Amenities	30,000	30,000	30,000	30,000	30,000	150,000
ADA Compliance				15,000		15,000
Electrical Panel Replacements				70,000		70,000
Energy Management Upgrades				15,000		15,000
VAV boxes				150,000		150,000
Recaulk expansion joints				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
Chilled Water Pump			55,000			55,000
City Hall Water Heaters					30,000	30,000
VFC Replacement Chiller, AHU1, AHU2					30,000	30,000
Gun Range MAU					150,000	150,000
Replace Air Handler 1 and 2					350,000	350,000
Outdoor Readerboard LED/Software replacement		40,000				40,000
Council Chambers Equipment Update	180,000					180,000
City Hall/Police Total	240,000	615,000	145,000	438,000	600,000	2,038,000
Civic Center City Garage						
Acoustical Ceiling Tile Replacement	5,000	5,000	5,000	5,000	5,000	25,000
Cabinet Heater Replacement		70,000				70,000
Carpet replacement - Youth Center				17,000		17,000
Furnace replacement in Youth Center				8,000		8,000
Roof					500,000	500,000
Parking Lot Replacement			350,000			350,000
Recable Facility	80,000					80,000
Civic Center City Garage Total	85,000	75,000	355,000	30,000	505,000	1,050,000
Fire Stations						
Station 1 Amenities	10,000	10,000	10,000	10,000	10,000	50,000
Station 2 Amenities	10,000	10,000	10,000	10,000	10,000	50,000
Plymovent Exhaust System	90,000					90,000
Station Alerting Room Remotes	50,000					50,000
Lobby Ballistic Protection	270,000					270,000
Garage Door Opener Replacement	6,000	6,000	6,000	6,000	6,000	30,000

City of Burnsville, Minnesota
Capital Improvements Plan
2024 thru 2028

PROJECTS BY CATEGORY AND DEPARTMENT

Facilities Fund

Category	2024	2025	2026	2027	2028	Total
Facilities Fund						
ABLE Wall Replacement	100,000					100,000
Carpet Replacement - FS2		25,000				25,000
Apparatus Bay Lighting Replacement		20,000				20,000
HVAC Replacement		30,000				30,000
Office Furniture		30,000				30,000
HVAC Bay Heater Replacement			16,000			16,000
Seal Exterior					14,000	14,000
Security Fence for Townhomes					20,000	20,000
Fire Stations Total	536,000	131,000	42,000	26,000	60,000	795,000
<u>HOC Parking Deck/Ramp</u>						
Ramp Mechanical Systems	212,000					212,000
Ramp Exterior Recaulk	35,000					35,000
Roof					50,000	50,000
Ramp Concrete Sealant				35,000		35,000
Deck Traffic Membrane	180,000			295,000		475,000
Deck Relamp			40,000			40,000
Deck Concrete Sealant		50,000				50,000
HOC Parking Deck/Ramp Total	427,000	50,000	40,000	330,000	50,000	897,000
<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>Radio Buildings</u>						
Colonial Hills Radio Building - Roofing					10,000	10,000
Buck Hill Radio Building						
Condensing Units (2)			7,000			7,000
Electrical Panels and Transformer				13,000		13,000
Furnace				8,000		8,000
Roofing					6,000	6,000
Radio Buildings Total	—	—	7,000	21,000	16,000	44,000
<u>Maintenance Facility</u>						
Hoist Twin Post Truck Replacement	375,000					375,000
Salt Shed and Brine Making System Replacement		1,000,000				1,000,000
Carpet Replacement		35,000				35,000
Air Compressor System Replacement		40,000				40,000
Paint Walls and Ceiling		25,000				25,000
Roof Top Unit Replacements			70,000			70,000

City of Burnsville, Minnesota
Capital Improvements Plan
2024 thru 2028

PROJECTS BY CATEGORY AND DEPARTMENT

Facilities Fund

Category	2024	2025	2026	2027	2028	Total
Facilities Fund						
Co-Ray Vac Heating Systems Phase 1 Replacement			95,000			95,000
Def. Dispenser		35,000				35,000
Roof Membrane Replacement		750,000				750,000
Seal Vehicle Storage Bay Floors		50,000				50,000
Door, Frames, Hardware - Phase 1		50,000				50,000
Exterior Enclosure	45,000					45,000
Maintenance Facility Total	420,000	1,985,000	165,000	—	—	2,570,000
<u>Ames Center</u>						
Plaza Concrete Replacement		425,000				425,000
Office Renovation - Transition CVB Office Space				50,000		50,000
Overhead Roll-Up Door Replacements			180,000			180,000
Marquee Sign - Nicollet Ave	100,000					100,000
Water Softener	14,500					14,500
Replace Stage Floors	40,000					40,000
Lobby Ceiling Tile and Lighting Replacement					250,000	250,000
Theatrical Lighting LED Conversion	—	200,000	200,000	200,000		600,000
Food and Beverage Build-Out and Equipment- Kitchen			400,000			400,000
Water Heater replacement		20,000		20,000		40,000
Fire System Replacement	50,000					50,000
Security System Replacement	15,000					15,000
Boiler Stack		70,000				70,000
VFD Replacement			75,000			75,000
Flooring - Carpet Replacement					200,000	200,000
Flooring - Refinish Wood and Concrete Floors				75,000		75,000
Boiler #2 Replacement					125,000	125,000
Generator Transfer Switch					100,000	100,000
Wind Block - North Doors				75,000		75,000
Maintenance and annual repair	100,000	100,000	100,000	100,000	100,000	500,000
Amenities	30,000	30,000	30,000	30,000	30,000	150,000
Ames Center Total	349,500	845,000	985,000	550,000	805,000	3,534,500
<u>Golf Course</u>						
Irrigation Improvements		300,000				300,000
Amenities	20,000	20,000	20,000	20,000	20,000	100,000
Golf Course Total	20,000	320,000	20,000	20,000	20,000	400,000
<u>Ice Center</u>						
Exterior Door Replacement - Rink 2	11,000					11,000
Heating System for Rink 2	50,000					50,000
Variable speed drive motors	11,000	11,000	11,000	11,000	11,000	55,000
Compressor replacement			60,000			60,000
Parking Lot			570,000			570,000
Bleacher Replacement				140,000		140,000
Locker Room Modifications				200,000		200,000
Wood Exterior Maintenance					100,000	100,000

City of Burnsville, Minnesota

Capital Improvements Plan

2024 thru 2028

PROJECTS BY CATEGORY AND DEPARTMENT

Facilities Fund

Category	2024	2025	2026	2027	2028	Total
Facilities Fund						
Amenities	20,000	20,000	20,000	20,000	20,000	100,000
Cooling System		500,000				500,000
Parking Lot - Poles and LED Lights			35,200			35,200
Rubber Flooring Replacement			350,000			350,000
Boiler Replacement	300,000					300,000
Ice Center Total	392,000	531,000	1,046,200	371,000	131,000	2,471,200
Total Deferred Maintenance and Annual Replacement	2,829,500	4,962,000	3,165,200	2,248,700	2,187,000	15,392,400
Improvements:						
Facilities Plan						
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	28,829,500	4,962,000	3,165,200	2,248,700	2,187,000	41,392,400
GRAND TOTAL	28,829,500	4,962,000	3,165,200	2,248,700	2,187,000	41,392,400

City of Burnsville, Minnesota
Capital Improvements Plan
2024 thru 2028

PROJECTS BY CATEGORY AND DEPARTMENT

I.T. Capital Fund

Category	2024	2025	2026	2027	2028	Total
IT Capital Fund						
<u>Community Development</u>						
Mobile App Tablets (3 yr lc)	—		19,000			19,000
2 IPlan - Large format plan review stations (5 yr lc)						—
Community Development Total	—	—	19,000	—	—	19,000
<u>Document Imaging/Management</u>						
EDMS Scanner Additions		3,500		3,500		7,000
EDMS Scanner Replacements (5 yr lc)		7,000		7,000		14,000
EDMS Rio Named User License Additions		2,500		2,500		5,000
Document Imaging/Management Total	—	13,000	—	13,000	—	26,000
<u>ERMS System Development</u>						
ERP Misc Modules for Adl Dev w/Finance System	2,300,000	15,000	15,000	15,000	15,000	2,360,000
ERMS System Development Total	2,300,000	15,000	15,000	15,000	15,000	2,360,000
<u>Fire Computer Equipment</u>						
MDC Replacements with Dell Rugged - Lease	25,000	27,000	29,000	29,000	29,000	139,000
Mounting Equipment Replacements		1,800		1,800		3,600
EMS Tablet Replacements (2 yr lc)		20,000		20,000		40,000
Broadband Mobile Modem spare (5 yr lc)		3,500		3,500		7,000
CAD/AVL Monitor Replacements (7 yr lc)				5,000		5,000
Plotter replacement for FS1 (5 yr lc)					10,000	10,000
IPlan Plan review station replacement for FS1 (5 yr lc)				15,000		15,000
Fire Computer Equipment Total	25,000	52,300	29,000	74,300	39,000	219,600
<u>GIS Equipment & Software:</u>						
Plotter Replacements (5 yr lc)					30,000	30,000
GIS Strategic Plan - GPS/Tablets	5,000					5,000
GIS Equipment & Software Total:	5,000	—	—	—	30,000	35,000
<u>IT Infrastructure</u>						
Cisco Replacements (48 month capital lease in 2025)	10,000	330,000	330,000	330,000	330,000	1,330,000
Palo Alto Security Firewall replacements - 3 yr - lease to own	144,000	144,000				288,000
A/V on-line Meeting Improvements		20,000		20,000		40,000
A/V VITEC STB replacements for Comcast STB's	15,000	10,000	10,000			35,000
WLC Replacement (36 month Lease to own, 5 yr lc)			15,000	15,000	15,000	45,000
AV Video Encode/Decode Component Repl in PD	45,000					45,000
UPS MF APC 10KVM UPS Battery Replacement	5,000			5,000		10,000
IP Clocks for City Facilities	2,500	2,500	2,500	2,500	2,500	12,500
APC Galaxy (FS1) UPS Batteries Replacement			8,000			8,000
IT Rack Replacements		5,000		5,000		10,000
SAN Node Additions - Tier 1 and 2	55,000	55,000	55,000	55,000	55,000	275,000
UPS misc Scheduled Replacements (7 yr lc)	5,000	5,000	5,000	5,000	5,000	25,000

City of Burnsville, Minnesota
Capital Improvements Plan
2024 thru 2028

PROJECTS BY CATEGORY AND DEPARTMENT

I.T. Capital Fund

Category	2024	2025	2026	2027	2028	Total
IT Capital Fund						
UPS CH APC 40KVM batteries Replacement (4 yr lc)	10,000				10,000	20,000
VM Software Licensing	25,000		5,000			30,000
Wireless AP Replacements		5,000		5,000		10,000
Phone System Add-Ons	10,000				10,000	20,000
PDU replacements in CH MER & MF MER	20,000					20,000
IT Infrastructure Total:	346,500	576,500	430,500	442,500	427,500	2,223,500
Mobile Command IT Equipment						
UPS Replacements (assumes new MCP in 2025)					5,000	5,000
Mobile Command IT Equipment Total	—	—	—	—	5,000	5,000
PC Computers						
Host Server Replacements - Capital Lease (7 yr lc)	50,000	50,000				100,000
Server Additions - CJIS requirement	—					—
Printer Replacements (7 yr lc)	2,000				2,000	4,000
Tablet/Smartphones Replacements	5,000	5,000	5,000	5,000	5,000	25,000
Dell Replacement Project	275,000	300,000	310,000	310,000	310,000	1,505,000
Mounting Options	7,500		7,500		7,500	22,500
Monitor Replacements		5,000		5,000		10,000
City Council Tablets + Clerks Office (4 yr lc)	20,000				20,000	40,000
PC Replacements - VDI Zero/Thin Clients	3,000		3,000		3,000	9,000
PC Computers Total	362,500	360,000	325,500	320,000	347,500	1,715,500
Police Computer						
MDC Replacements - Capital Lease	45,000	47,000	50,000	53,000	60,000	255,000
MDC Mounting Equipment Replacements		3,600		3,600		7,200
Broadband Mobile Modems (5 yr lc)		7,000		7,000		14,000
Mobile Printer Replacements/Adds (5 yr lc)	2,000	2,000	2,000	2,000		8,000
CAD/AVL AV Displays (10 yr lc)	10,000				45,000	55,000
Forensics Recovery of Evidence Device (FRED)					7,000	7,000
Police Computer Total	57,000	59,600	52,000	65,600	112,000	346,200
Recreation Software						
POS Replacements/Additions (5 yr lc)	21,000				25,000	46,000
ID Badge Printers (7 yr lc)	4,000		4,000		4,000	12,000
Recreation Software Total	25,000	—	4,000	—	29,000	58,000
Security Systems						
Camera Replacements	5,000		5,000		5,000	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

City of Burnsville, Minnesota
Capital Improvements Plan
2024 thru 2028

PROJECTS BY CATEGORY AND DEPARTMENT

I.T. Capital Fund

Category	2024	2025	2026	2027	2028	Total
IT Capital Fund						
Camera Replacements - Maintenance Facility			45,000			45,000
Facilities Camera and Prox. Readers		5,000		5,000		10,000
Security Systems Total	30,000	32,000	50,000	5,000	5,000	122,000
Software						
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
IT Capital Fund Total	3,156,000	1,113,400	930,000	940,400	1,015,000	7,154,800
GRAND TOTAL	3,156,000	1,113,400	930,000	940,400	1,015,000	7,154,800

City of Burnsville, Minnesota
Capital Improvements Plan
2024 thru 2028

PROJECTS BY CATEGORY AND DEPARTMENT

Enterprise Funds

Category	2024	2025	2026	2027	2028	Total
Enterprise Funds						
<u>Ames Center</u>						
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
Technology Replacement				35,000		35,000
Soft Goods - Curtains MDT	40,000					40,000
Snow Removal Machine	38,500					38,500
Window Shades and Motors		25,000				25,000
Replace Pit Staging and Fill					34,200	34,200
Radios	15,000					15,000
Commercial Washer/Dryer	5,000					5,000
Audio Upgrades - Wireless Mics	20,000					20,000
Rigging Inspection - Equipment Replacement		20,000				20,000
Website Replacement	50,000					50,000
Replace Follow Spots					40,000	40,000
Maintenance and annual replacement		100,000	100,000	100,000	100,000	400,000
Amenities	30,000	30,000	30,000	30,000	30,000	150,000
Ames Center Total	305,500	175,000	130,000	165,000	204,200	979,700
<u>Golf Course</u>						
Utility Cart		40,000				40,000
Greens Mower		73,000				73,000
Mower	70,000					70,000
Aerator/Spiker		35,000				35,000
Blower			10,000			10,000
Bunker Rake			13,000			13,000
Tractor				60,000		60,000
Turf Truckster	40,000					40,000
Golf Cart	15,000			10,000		25,000
Golf Course Total	125,000	148,000	23,000	70,000	—	366,000
<u>Ice Center</u>						
Ice Resurfacer	170,000					170,000
Floor Scrubbber			15,000			15,000
Water Heater		30,000				30,000
Ice Center Total	170,000	30,000	15,000	—	—	215,000

City of Burnsville, Minnesota
Capital Improvements Plan
2024 thru 2028

PROJECTS BY CATEGORY AND DEPARTMENT

Enterprise Funds

Category	2024	2025	2026	2027	2028	Total
<u>Storm Water Management</u>						
Street Projects & Rehab	880,000	1,022,000	974,000	1,092,000	1,040,000	5,008,000
Storm Water Management	3,262,000	1,484,000	2,821,000	1,609,000	1,121,000	10,297,000
Storm Water Capital Equipment						
Natural Resources Vehicle	45,000					45,000
Truck		130,000				130,000
Sweeper					366,000	366,000
Storm Water Capital Equipment subtotal	45,000	130,000	—	—	366,000	541,000
Storm Water Management Total	4,187,000	2,636,000	3,795,000	2,701,000	2,527,000	15,846,000
<u>Street Lighting</u>						
Public Works Projects - Street Lighting	180,400	185,800	191,300	197,100	203,000	957,600
Street Lighting Total	180,400	185,800	191,300	197,100	203,000	957,600
<u>Water & Sewer</u>						
Street Projects	3,595,000	1,675,000	3,268,000	3,825,000	1,205,000	13,568,000
Water Production Projects	657,500	62,000	1,139,000	426,000	691,000	2,975,500
Water Treatment Rehabilitation Projects	30,000	1,557,000	84,000	536,000	1,193,000	3,400,000
Transmission & Storage Rehabilitation Projects	348,000	2,309,000	1,358,500	601,000	390,500	5,007,000
Lift Station Rehabilitation	600,000	—	—	540,000	—	1,140,000
Distribution System Rehabilitation & Replacement	403,000	921,000	—	—	818,000	2,142,000
Water Studies	195,000	75,000	75,000	75,000	75,000	495,000
Sanitary Sewer Studies	95,000	75,000	25,000	25,000	25,000	245,000
Sanitary Sewer Rehabilitation	379,000	351,000	364,000	388,000	412,000	1,894,000
Equipment and Vehicles	140,000	88,000	91,000	—	163,000	482,000
IT Capital Projects	260,500	207,500	425,500	297,500	270,500	1,461,500
Water & Sewer Total	6,703,000	7,320,500	6,830,000	6,713,500	5,243,000	32,810,000
Enterprise Funds Total	11,670,900	10,495,300	10,984,300	9,846,600	8,177,200	51,174,300
GRAND TOTAL	11,670,900	10,495,300	10,984,300	9,846,600	8,177,200	51,174,300

City of Burnsville, Minnesota

Capital Improvements Plan

2024 thru 2028

NARRATIVE

GENERAL FUND

Burnsville Parkway Bridge Aesthetics - MnDOT is currently planning a pavement and bridge replacement project on I-35W, which includes replacing the bridges at Cliff Road, Highway 13, and Burnsville Parkway. During the early design phases, MnDOT convened a Visual Quality Committee to obtain feedback for visual quality and aesthetic bridge treatments. There are some elements that will go above the standard for MnDOT cost participation and the City will be requested to cost share in elements that are above the normal MnDOT standard. This budget item provides a budget for this future cost participation.

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 not budgeted at this time.

REGIONAL IMPROVEMENTS

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.

I-35W Southbound Exit Ramp to CSAH 42 & 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 exit 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 2025 and 2026.

Highway 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 has been awarded federal grants and state funding and continues to seek additional federal grant funding for this project with an anticipated construction year of 2027-2028.

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 2024 and onward, the budget includes funding for up to two signal replacements, 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.

Intersection Improvements - A placeholder has been added to CIP year 2028 in the event that MnDOT completes any intersection improvements that require City cost-participation.

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. 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 Elements 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) Action Items - In 2022, the City Council approved an update to the HOC Framework, called the HOC Public Space Guidelines. This document included short term action items to complete and there are two upcoming: 1) a wayfinding planning effort in 2024; and 2) phased replacement of pavers with standard concrete.

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. 2023 and 2024 allocation will be going to the Savage LS rehab.

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 project seeks to rehabilitate one percent of the gravity system per year. 2023 and 2024 allocation will go to a combined larger lining project.

STORMWATER IMPROVEMENT PROJECTS

Forest Park Heights Conservation Easement Sign Replacement - The Forest Park Height development contains portions of several wetlands listed at the highest protection status in the City's wetland protection plan. Most properties in this development have a conservation easement on their property which provides a natural, unimpacted buffer area adjacent to these wetlands. This conservation easement line was marked and signed when the development was originally put in but many of these signs have not been removed or are worn from the elements and no longer readable. This project will allow for re-surveying the conservation easement line and installation of new conservation easement signage.

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.

STORMWATER 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 stormwater 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 Stormwater 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.

STORMWATER 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.

Kelleher Wetland Study - Kelleher Park contains a large, 58.9 acre wetland complex that is unique in the metro area due to its substantial size, quality and type. It contains high quality plant communities with multiple rare plant species present, as well as portions that are more degraded. The wetland was also recently designated as a fen by the State of Minnesota, a very rare class of wetland. The study will allow more information to be gathered on how this wetland complex functions, what long term threats it faces and potential options to protect this unique natural feature.

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) Stormwater and Floodplain Study and Report - This study will analyze the overall stormwater 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.

Regional Pond Capacity Analysis/Study - The City has a number of regional ponds that serve existing developments. Oftentimes, developers ask if there is capacity in these existing ponds that would allow the development to use the regional ponds to satisfy stormwater management requirements. Since the time many of these ponds were constructed, requirements have changed. This study would analyze existing City pond infrastructure based on current requirements to determine if there is capacity that would allow for developments to use the existing pond infrastructure.

Sunset Dam EOP Update - The City updated its Emergency Operations Plan in 2023. The Sunset Dam Emergency Operations Plan is required to be updated in conjunction with the Citywide plan, as it is a referenced document. The last update was completed in 2016 and this budget item will provide for a consultant to complete an update in 2024.

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 2024 allocation will support water and sewer work needed along with the County Road 11 and Burnsville Parkway roundabout.

Street Repairs of Watermain 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.

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 2024 allocation is for rehabilitation of Nicollet Reservoir HSP2 rehab, Nicollet Reservoir altitude valve rehab and inspection of the WTP clearwell.

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 2024 two groundwater wells, a groundwater well natural gas motor and a surface water intake pump are planned for rehabilitation. This will include purchasing a shelf spare for the surface water intakes.

Water Studies - This project is for testing and feasibility studies for watermain replacement in future project areas. This project also funds the water portion the annual mini rate studies. The 2024 project includes fund for a comprehensive watermain replacement study.

Water Treatment Repairs and Rehabilitation - This project includes repairs and rehabilitation within the Ground Water Treatment Plant (GWTP) and Surface Water Treatment Plant (SWTP) and annual replacement of a hypochlorite cell replacement for our disinfection system.

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 2024 include:

- Adding general amenities, such as park benches, bleachers, and small recreational equipment to existing parks
- Adding fiber and technology, such as end points, security, and fiber in community parks
- Trail systems including Lake Marion Trail Gap Cost Share and Heart of City Pillsbury Pleasant Connector Trail

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 2024 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
- Bleacher replacement
- Play equipment replacement
- Replacement of various concrete around park buildings and facilities
- Framework plans with the community to remove or relocate existing, underused amenities to reduce long-term capital needs and ongoing maintenance costs
- Parks master plan

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, Ames Center, Golf Course, Ice Center as well as Radio Buildings, Parking Lots, Decks and Ramps. The City is undergoing a Facilities Inventory and Assessment Study which will inform future capital needs. Also, a Police/City Hall Renovation may impact which projects will be moved forward or done in combination with a major renovation. 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 council chambers equipment updates.
- 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, Seal Exterior Brick and Crack and Asphalt Sealing, Security Fence, Garage Door Opener replacement, office furniture replacement and general facility upkeep. Continue work on FS 2 Phase 3 pending Council direction
- Fire Station No. 1 - Projects for this facility include ballistic wall in lobby for additional protection.
- Fire Apple Valley Burnsville Lakeville Eagan (ABLE) Training Facility Wall Replacement
- 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.
- Acoustical Ceiling (Old Garage) - This line item is used for lighting renovations and ceiling repair. Switching to LED lighting will save the City on energy use.
- Generator Coolant and Hose Replacement (City Hall) - Coolant and Hose Replacement on Generator at City Hall. Manufacturer recommends replacing the coolant and hoses every 5 years on the Generator. They are showing signs of cracks and wear and need to be replaced. The generator is a critical piece of equipment for City Hall.
- Transformer Replacement (City Hall) - The replacement of the electrical transformers is important for the infrastructure of our building.
- Ramp Mechanical System (HOC Ramp) - The HVAC System is vital to the HOC Ramp infrastructure
- Re-Caulk Expansion Joints (City Hall) - The re-caulking of the expansion joints should be done every 10 years.
- Cabinet Heater Replacement (Old Garage) - The eight Cabinet Heaters are vital to the HVAC System of the Civic Center Maintenance Building.
- Carpet Replacement (Old Garage) - Replacement of old carpet.
- Furnace Replacement (Old Garage) - The furnace is vital to the HVAC System at the Youth Center.
- Roof (Old Garage) - The roof is vital to the infrastructure of the facility.
- Roof (HOC Ramp) - This line item will be used to replace the roof at the HOC Ramp that has reached their expected life cycle.

AMES CENTER

Funding for Ames Center capital is supported by the the Ames Center Enterprise Fund and the Facilities Capital Fund. Facilities Fund support is necessary for facility improvements. A facility study is underway to evaluate the facility needs and timing.

Enterprise Funded Capital -

- Redesign Ames Center website
- Replace wireless radios used during all events

- Replace washer and dryer, commercial grade
- Replace wireless mics used in MDT and lobbies
- Rigging inspection and associated equipment repairs/replacement in Masquerade Dance Theater
- Purchase a high-capacity carpet extractor to help maintain and extend the life of the new carpet.
- Replace truss battens in Masquerade Dance Theater

Facilities Improvements - Facilities Funded projects at the Ames Center include:

- Replace fire alarm system. The life expectancy is 15 years. This system needs to be updated to a voice activated systems because of the building occupancy.
- Replace security system. The current system is outdated and will need a new dial system. We are currently using a stopgap solution provided for the dial process.
- Flooring - Stage floors need to be replaced with a stronger surface to protect against the rigors dance competitions use and the taping down of Marley. Refinish all non-carpeted floors. Replace all carpet in lobbies and theater.
- Equipment replacement at end of useful life. Replace water softener, water heater and boiler. Will wait for failure to replace.
- Misc. Facilities expenses – General replacement and repairs for motors, pumps, technology, HVAC, doors and structural.
- Marquee sign is using outdated technology with parts that are no longer being manufactured. Will work with the city as other marquee sign replacements take place.
- The boiler stack is showing signs of leaks and will be inspected for recommendations.
- Phase 1, 2 and 3 conversion and replacement of theatrical lighting to LED.
- Replace concrete in Plaza. This is a City project being managed by City Facilities staff.
- Replace overhead doors in theater, scene shop and dock. Doors are original and have a life span of 14 years.
- Update kitchen with proper ventilation and equipment to meet our catering and F&B needs.
- The variable frequency drive motors for our air handler units have a life span of 15 years. We anticipate needing to replace all 15 of them in 2026.
- Office renovation - Update and equip staff office areas, including carpet replacement and painting
- Install wind block at North Doors
- Lobby Ceiling Replacement - Replace the ceiling tiles and lights in our lobbies. The tiles are no longer manufactured, and the lighting is outdated technology.
- Replace the outside generator transfer switch for the building.

ICE CENTER

Funding for Ice Center capital is supported by the the Ice Center Enterprise Fund and the Facilities Capital Fund. Facilities Fund support is necessary for facility improvements. A facility study is underway to evaluate the facility needs and timing.

- Boiler Project - The project will replace six “throw away” units with one large enough capacity and will be a commercial grade boiler. The City will also apply the Energy Block Grant to partially fund this project.

- Replacement of Ice Resurfacer - This will complete our vehicle replacement cycle on the resurfacers. Due to a timeline of 18 months for delivery and to receive 2023 pricing, this item was presented at a May 2023 City Council meeting to order the resurfacer already.
- Variable Speed Drive Motors - This project will begin the process of replacing the VFD motors each year for the next 5 years to get them into a replacement cycle based on life expectancy. All of these motors were installed at the same time in 2010, so getting them on staggered years will help down the road for replacing them.
- Exterior Rink 2 Doors is priority #4. This project will replace the doors and frame of the east double emergency exit doors that are original from 1985.
- Heating System – Co-Ray-O-Vac - This project will replace the current Co-Ray-O-Vac system that is in place now. The current system was salvaged from the old Maintenance Center when the new one was built so it was used when it was installed at the Ice Center.

COMMUNICATIONS AND COMMUNITY ENGAGEMENT - CABLE

- Production/Truck Equipment Updates - Like most business units, Burnsville's Multimedia group leans heavily on technology to create meaningful output. Our shared TV truck is no exception. Software and hardware upgrades ensure that staff workflow evolves at the pace of industry advancements and best practices.
- Mirrorless Camera Kit (x2) - Video technology is improving at a rapid pace. To stay competitive, the City's Multimedia group needs to have the right tools. Adding two 4K camera packages completes the videographers' kit and helps us become leaders among our peers.
- EditShare Replacement - Our EditShare video storage system has served us well, but needs replacement. The system comprises an on-premises server and management software.
- Editing Computers (x3) - Ultra-High-Definition 4K video is no longer just appreciated—it's expected. 4K cameras demand editing systems that aren't slowed down by an increase in picture quality. Using professional editing computers means staff spend less time waiting and more time creating.
- Council Chambers Equipment Updates - Audio System - People began attending our public meetings virtually in March 2020. The audio system was jury-rigged to accommodate this feature. Multimedia has added microphones for eight additional seats at work sessions to accommodate the Leadership Team. A new audio system would more reliably integrate these added features into its design. Crestron System - The Crestron presentation system requires upgrades to integrate the audio features listed above. ADA features like live caption display could be included in this project.
- Wiring of Facilities for Mobile Productions - Bringing live entertainment, civic engagement and cultural events to residents' and businesses-owners' phones and TVs is something Burnsville Community Media does best. But setting up and tearing down equipment on-site for these live programs takes hours. We can cut set-up and tear-down time in half by installing permanent wiring in our most-televised venues. Eliminating this repetitive, time-consuming and physically-intensive burden lets staff focus on generating better content that connects with our community.
- Outdoor Readerboard Replacement - The outdoor message board on Civic Center Parkway and Nicollet Avenue is reaching the end of its lifespan and needs to be replaced to ensure the City can continue to promote community message to commuters on Nicollet. A new board will also bring better picture quality for more effective messaging.

- **Community Engagement Vehicle Equipment Updates** - Burnsville's Community Engagement Vehicle relies on technology to provide high-quality service. Software and hardware upgrades ensure that the vehicle can continue to meet the community's needs.

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.

- Vehicles are taking longer to be delivered. Fire trucks are taking 42 months and ambulances are 30 months. Smaller vehicles are also limited by dealerships.
- Replacement vehicles for code enforcement. The code enforcement team currently has four assigned fleet vehicles—3 Prius hybrids and 1 Mitsubishi hybrid. The three Toyota Prius are not currently serving the needs of the department and are overdue for replacement.

INFORMATION TECHNOLOGY

Personal Computers (PCs), Laptops, and Servers Replacements - This annual project replaces desktops, laptops, and tablet equipment on a scheduled and staggered basis. Currently, there are several hundred devices that are replaced every four to five years. Server hardware infrastructure is replaced every four to five years.

Police Department Systems - These items represent projects that replace various Police specific equipment on a scheduled basis. New on officer-worn body cameras (BWC) and conducted electrical devices (CED) were deployed to Police staff in early 2020 and became an operating expense utilizing a five-year subscription plan.

Fire Department Systems - These projects represent new and replacement of various Fire systems and equipment on a scheduled basis. Implementation of new firefighter-worn cameras for inspections, investigations, and incident command occurred in 2020. Similar to Police, this item is now a five-year subscription service plan moved into the operating budget.

Document Imaging and Management – These projects continue to expand the Electronic Document Management System (EDMS) throughout the organization and replaces existing scanner workstations on a scheduled basis. Document imaging includes upgrades to functionality and the continued integration with multiple City systems. The City received a “Run Smarter” National award for an Elections Judge hiring workflow improvement project in 2019.

IT Infrastructure - This project addresses core network capacity and functions for 70 City facilities with rotating replacement over five to seven years, annual network storage additions and replacements, modifications and enhancements to the phone system as well as audio/visual replacements and enhancements for conference rooms. Projects in 2021 included the continued transition to hosted cloud storage for data backups, local data storage replacements, and audio/visual improvements for various conference rooms to accommodate remote work. Significant network infrastructure upgrades and replacements are expected in 2024.

Security Systems - This project addresses physical security systems for City assets, facilities, and public areas through the use of cameras, door access controls, and supporting systems.

Software - This is an ongoing project for server licenses and license renewals.

Enterprise Resource Planning (ERP) System Development - This is an ongoing project to develop, enhance interfaces, and data exchanges among City systems. This includes document management access to payroll files, accounts payable, and utility reports as well as data integration with the Community Development system for account balances and payment history.

Geographic Information System (GIS) Software – The City continues to move forward with GIS strategic initiatives and integrations with existing GIS systems like: Public Safety, Community Development, Asset Management, and Utility Billing. A recent 2019 initiative called Datalink is 100% developed and being utilized by staff. The addition of a new GIS Coordinator position in 2018 enabled the City to design, implement, and leverage a new hybrid in-house and cloud-hosted GIS platform.

Recreation Management System (RMS) - Staff continue to utilize the RMS system for Recreation programming, league scheduling, facility scheduling, and Point of Sale (POS) concessions at the Ice Center, Crystal Lake, Lac Lavon, and Birnamwood golf course.

Parks Investment Funds for IT Projects - The Parks Investment fund includes funds for extending fiber infrastructure into popular parks to improve security, services and amenities.

Other IT Capital Project highlights include:

- City Council Tablet + Clerks Office - 6 new iPads, accessories and training options for City Council and Clerks office, replacing items from 2020
- ERP system replacement project - New product platform for Financial Mgmt, HR/Payroll, Utility Billing, Employee portal, Customer portal, banking integrations and others
- Palo Alto Firewall lease years 2&3 - Capital lease to own for hardware and software subscription through 2025. For two high available (HA) firewalls. 5-7 year life cycle
- Dell Replacement Project (New 5yr lease for all staff devices) - All new staff devices across the organization using a 5 year market value lease. Common capabilities, software, features & security. Org Analysis increases are included in the total
- MDC replacements for Police - Replacement of all MDC's in 2023. 5 year lease amount increased due to additional fleet units and staff in the Organizational Analysis
- MDC replacements for Fire - Replacement of all MDC's in 2023. 5 year lease increased due to additional fleet units and Organization Analysis
- A/V VITEC STB replacements for Comcast STB's - Expansion of use and replacement of Comcast set top boxes at City facilities with new IPTV STB to deliver CATV, Burnsville specific digital signage and employee engagement info
- EMS PCR Tablets replacements - 2 year replacement cycle for EMS patient care reporting tables
- Cisco network replacements - All new network infrastructure switches for 65+ City facilities. Security requirements, features and bandwidth enhancement. Increases in equipment costs, implementation costs and supply chain issues. 7-10 year replacement cycle last completed in 2017
- Mobile Tablet replacements for CD staff - Tablets to run mobile CD app in the field. First available in 2023. 3 year life cycle of devices expected
- Scanning equipment replacements, additions for Laserfiche - Scheduled replacements and possible additions of equipment and software licensing in support of our Lacherfiche electronic content management platform

IT Project highlights funded by the Water & Sewer Fund include:

- SCADA cabinet improvements, mitigation - Several outdoor cabinets need better ventilation to lengthen the life of electronics/network gear
- City facilities/water sites gates inspection and repair project - A project set a base line of automatic security gates conditions, functions and CIP needs
- Rugged laptop capital lease for Water Utility staff - Increased to accommodate 16 staff and a spare identified in the organization analysis 5 year life cycle
- Increased funding of fiber projects each year - Increased annual amount for fiber projects to water utility sites based on cost increases in industry
- SCADA software upgrade - Ensure we are on the latest secure and supported version(s) of products to manage and control utilities
- Security camera replacements @ water sites - Life cycle of security cameras was 10 years, this has decreased in recent years, but this is the 10 year mark for most water sites
- Security camera replacements at WTP - This is the 10 year mark for the WTP/SWTP for camera replacements

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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 - No debt was issued in 2023. 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.*
- *2024 Budget Year - All debt proposed for 2024 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.

	2022 Actual	2023 Budget	2024 Budget
GO Debt as a percentage of Total Taxable Market Value	0.5%	0.4%	0.6%

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.

	2022 Actual	2023 Budget	2024 Budget
Net debt as a percentage of Total Taxable Market Value	0.3%	0.2%	0.5%

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:

	2022 Actual	2023 Budget	2024 Budget
Total Debt as a percentage of Total Tax Capacity	70.6%	55.4%	76.7%
Debt per Capita	\$1,057	\$944	\$1,400

Debt Analysis
Debt Summary - 2024 through 2028

	2024	2025	2026	2027	2028
Debt Currently Existing at January 1					
Balance, Beginning of Year	\$61,000,000	\$53,337,000	\$45,994,000	\$39,175,000	\$33,315,000
Principal Payments	(7,663,000)	(7,343,000)	(6,819,000)	(5,860,000)	(4,691,000)
Balance, End of Year	53,337,000	45,994,000	39,175,000	33,315,000	28,624,000
Future Debt to be Issued					
Proposed New Debt, Beginning of Year	\$ —	\$37,212,500	\$42,166,065	\$44,746,581	\$48,319,772
Proposed New Issues					
Special Assessments	2,805,000	1,501,000	1,508,000	739,000	1,351,000
Facilities Improvements Bonds	26,000,000	—	—	—	—
Water and Sewer Utility Bonds	8,407,500	5,243,000	3,268,000	5,354,000	3,479,000
Total Proposed New Issues	37,212,500	6,744,000	4,776,000	6,093,000	4,830,000
Estimated Principal Payments - Proposed New Issues	—	(1,790,435)	(2,195,484)	(2,519,809)	(2,916,128)
Proposed New Debt, End of Year	37,212,500	42,166,065	44,746,581	48,319,772	50,233,644
Total Existing and Proposed Debt, End of Year	\$90,549,500	\$88,160,065	\$83,921,581	\$81,634,772	\$78,857,644

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							
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		1,038
2018	64.4		64.4	82.1	0.9		1,028
2019	61.1		61.1	73.7	0.9		973
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
2023	61.0		61.0	55.4	0.6		944
Projected							
2024	53.3	37.2	90.5	76.7	0.9		1,400
2025	46.0	42.2	88.2	74.8	0.9		1,365
2026	39.2	44.7	83.9	71.1	0.8		1,298
2027	33.3	48.3	81.6	69.2	0.8		1,263
2028	28.6	50.2	78.8	66.8	0.8		1,219

(1) This column lists outstanding amounts of existing debt each year. Note that 53% of the amount of outstanding debt at December 31, 2023 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 2024-2028 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 2024 Budget

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Administration Fees & Charges

City of Burnsville 2024 Budget

ITEM - ACTIVITY	2024
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 2024 Budget

ITEM - ACTIVITY	2024
Birnamwood Golf Course Advertising	
Tunnel Signs: (Minimum three-year contract)	\$320 / year
Tee Signs: (Minimum three-year contract) or one-time fee for six years	\$425 / year
Sign Installation: (One-time fee for tunnel or tee signs)	\$55
Score Card Advertising	\$220
Ice Center Advertising	
Ice Resurfacers	\$2,000-\$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
Recreation Event Sponsorship	
Thursday Rockin' Lunch Hour	
Presenting (10 concerts)	\$2,000
Community (per concert)	\$250
Party on the Plaza	
Booth Sponsor	\$25-\$100
Community Sponsor	\$500-\$1,250
Presenting Sponsor	\$1,000-\$2,500
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 5K	
Presenting	\$500

Advertising & Sponsorship Fees & Charges

City of Burnsville 2024 Budget

ITEM - ACTIVITY	2024
Community	\$250
Halloween Fest	
Presenting	\$500
Community	\$250

Ames Center Fees & Charges

City of Burnsville 2024 Budget

ITEM - ACTIVITY	2024	2024 Non-Profit
Masquerade Dance Theatre		
Rent - Per Day - Ticketed Event	\$3,065	\$2,755
Rent - Per Day - Non-Ticketed	\$2,760	\$2,450
Additional Performance(s) on same day	\$1,550	\$1,350
Load In Day/Rehearsal Day	\$1,615	\$1,460
Custodial Services (per performance)	\$650	\$650
Custodial Services (Dance Competition, per Competition Day)	\$1,000	\$1,000
Ticketing Services (per event)	\$375 vs 5% Net Sales whichever is greater	\$375 vs 5% Net Sales whichever is greater
Credit Cards - percent of Box office sales	4%	4%
Facility Fee (per ticket)	\$3	\$3
Staffing & Equipment		
Technical Director (as required) per hour, 4 hour minimum	\$42	\$42
House Manager (per performance)	\$375	\$375
Security (per hour) (2 person minimum)	\$28	\$28
Spotlights (per performance, labor not included)	\$75	\$75
Stage Labor (per hour) (3 technician minimum, plus Technical Director) 4 hour minimum per person	\$38	\$38
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)	\$275	\$275
Merchandise Commissions	Negotiated Per Event	Negotiated Per Event
Additional Spaces per day with Masquerade Dance Theatre Rental		
Black Box Theater	\$565	\$515
Second Floor Atrium	\$565	\$515
Art Gallery	\$565	\$515
Rehearsal Hall	\$565	\$515
Meeting Rooms	\$360	\$310
Black Box Theater		
Rent (per performance)	\$800	\$550
Additional Performance(s) on same day	\$400	\$275
Load In Day/Rehearsal Day	\$400	\$275
Custodial Services (per performance)	\$375	\$375
Ticketing Services (per event)	\$375 vs 5% Net Sales	\$375 vs 5% Net Sales
Credit Cards - percent of Box office sales	4%	4%
Facility fee (per ticket)	\$3	\$3
Staffing & Equipment		
Technical Director (per hour)	\$42	\$42
House Manager (per performance)	\$200	\$200

Ames Center Fees & Charges

City of Burnsville 2024 Budget

ITEM - ACTIVITY	2024	2024 Non-Profit
Security (per hour)	\$28	\$28
Stage Labor (per hour) (4 hour minimum) *Rates do not include Technical Labor *All rates subject to change and negotiation	\$38	\$38
Second Floor Atrium		
Rent, Hourly	\$135	\$125
House Manager, hourly	\$32	\$32
Custodial Services (depending on event type & attendance, includes setup/strike of equipment and post event clean up)	\$350-\$650 est	\$350-\$650 est
Second Floor Atrium Wedding Information		
Wedding packages Include: -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
Lower Lobby		
Rent, hourly	\$185	\$175
Art Gallery		
Rent, hourly	\$185	\$175
Rehearsal Room		
Rent, hourly	\$185	\$175
Meeting Rooms		
Rent, hourly	\$180	\$170
Green Room		
Rent, hourly	\$175	\$165
VIP Suite		
Rent, hourly	\$135	\$125
Additional Items, Equipment Rental, and Applicable Fees		
Bar Set Up (per bar)	\$135	\$135
Staging/Platforming (per day, labor not included)	\$175	\$175
Dance Floor (per day, labor not included)	\$325	\$325
Coat Check (per person, per hour)	\$28	\$28
Catering Services	Call for Pricing	Call for Pricing
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 100 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.

*20% Service Charge applies to all F&B service - 100% of this Service Charge is retained by Ames Center.

Antenna Site Rental Fees & Charges

City of Burnsville 2024 Budget

ITEM - ACTIVITY	2024
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)	\$1,084
2 - Antennas (includes 1 - 2' x 2' Floor Space in building)	\$1,833
Additional Antenna	\$750
Microwave Dish or Satellite Dish up to 2' (includes 1 - 2' x 2' Floor Space in building)	\$1,442
Up to 3' Microwave or Satellite Dish (add to Dish Rate)	\$154
Up to 4' Microwave or Satellite Dish (add to Dish Rate)	\$295
Limit One Coaxial Transmission, Hybrid or Other line per Antenna or other equipment	
Additional Coaxial, Hybrid or Other line	\$161
Additional 2' x 2' Floor Space w/Antenna Lease	\$168
2' x 2' Foot Floor Space in Communications Building w/o Antenna Lease (City Pays for all Electricity in Building unless usage is excessive)	\$335
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)	\$2,221
Microwave or Satellite Dish up to 2' (add to monthly rate)	\$110
Microwave or Satellite Dish up to 3' (add to monthly rate)	\$154
Microwave or Satellite Dish up to 4' (add to monthly rate)	\$184
Limit 1 Coaxial Transmission, Hybrid or Other line per Antenna or other equipment	
Additional Coaxial Transmission Cable, Hybrid or Other line	\$443
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	\$335
Additional Coaxial Transmission Cable, Hybrid or Other line	\$480
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	\$517
Additional Coaxial Transmission Cable, Hybrid or Other line	\$517
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	\$517
Panel or Omni Directional Antenna - New Location	\$738
Up to 2' Dish or Other Similar Size Antenna	\$1,108
Up to 3' Dish or Other Similar Size Antenna	\$1,255
Up to 4' Dish or Other Similar Size Antenna	\$1,403
Additional Coaxial Transmission Cable, Hybrid or Other line	\$480
Additional Equipment Occupying a Potential Antenna Mount Example: RRU or other type equipment (per RRU/other per month)	\$738

Antenna Site Rental Fees & Charges

City of Burnsville 2024 Budget

ITEM - ACTIVITY	2024
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)	\$116
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.	\$1,340
...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	\$65.00 per mile/month
Public to Private per Strand	\$92.50 per mile/month

Birnamwood Golf Course Fees & Charges

City of Burnsville 2024 Budget

ITEM - ACTIVITY	2024
GREEN FEES	
Weekdays (Monday-Thursday)	\$16.25
Weekends/Holidays (Friday, Saturday, and Sunday)	\$17.00
Second Nine	50% Off first round
Early Rate (before 7am on Mondays-Thursdays)	\$13.25
Senior Rate (62+, Mondays-Thursdays all day)	\$15.00
Junior Rate (15 & under, Mondays-Thursdays all day)	\$15.00
Large Group Rate/Outside League (Adult)	\$15.75
Large Group Rate/Outside League (Junior and Senior)	\$14.50
Large Group Rate/Outside League (Weekend)	\$16.50
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	\$140
20 Round	\$265
ANNUAL PASSES (Usable all times)	
1 Junior	\$415
1 Senior	\$415
1 Adult	\$440
FAMILY PASSES (Usable all times)	
2 People	\$595
Additions (each)	\$130
LEAGUES	
Adult	\$335
Senior	\$310
Junior	\$180
Annual Pass Holder	\$95
Junior League Annual Pass Holder	\$42
Sunday Fall	\$105
Sunday Fall Annual Pass Holder	\$20
Fall Adult	\$110
Fall Senior	\$97
Fall Annual Pass Holder	\$15
USGA Handicap fee-pass thru to USGA. Included in the 2024 league fee.	\$35
TOURNAMENTS	
Fire Muster	\$20
Fall Scramble	\$30
Women's Scramble	\$25
Men's Scramble	\$25

Birnamwood Golf Course Fees & Charges

City of Burnsville 2024 Budget

ITEM - ACTIVITY	2024
RENTALS	
Gas Cart	\$15
Senior Gas Cart	\$13
Gas Cart, 2nd Nine	\$8
Pull Cart	\$2
Clubs, Adult	\$5
Clubs, Junior	\$4
Locker Rental	\$38
15 Round Cart Rental	\$180

Burnsville Community TV Fees & Charges

City of Burnsville 2024 Budget

ITEM - ACTIVITY		2024
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
PRODUCTION SERVICES (for other Government/Non-Profit)		
Staff Assistance with Production/Filming/Editing		\$56 hr/person
EQUIPMENT RENTAL (for other Government/Non-Profit)		
Camera/Tripod System		\$100/day-event

Facilities Room Rental Fees & Charges

City of Burnsville 2024 Budget

ITEM - ACTIVITY	2024
Council Chambers	
City Sponsored	No charge
Local Non-Profit (3 hour min.)	
Monday-Friday 7am-12am and Saturday 8am-4:30pm	\$23/hour
Saturday after 4:30pm and all day Sunday	\$47/hour
Local Resident/Business (3 hour min.)	\$68/hour \$378/day
Non-Resident Individual/Business (3 hour min.)	\$78/hour \$452/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.)	\$36/hour
Saturday after 4:30pm and all day Sunday (3 hour min.)	\$94/hour
Local Resident/Business (3 hour min. after 4:30pm Saturday, all day Sunday)	\$166/hour \$996/day
Non-Resident Individual/Business (3 hour min. after 4:30pm Saturday, all day Sunday)	\$186/hour \$1,105/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.)	\$27/hr
Saturday after 4:30pm and all day Sunday (3 hour min.)	\$47/hr
Local Resident/Business (3 hour min. after 4:30pm Sat., all day Sunday)	\$139/hr \$758/day
Non-Resident Individual/Business (3 hour min. after 4:30pm Saturday, all day Sunday)	\$135/hr \$800/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.)	\$24/hr
Saturday after 4:30pm and all day Sunday (3 hour min.)	\$47/hr
Local Resident/Business (3 hour min. after 4:30pm Saturday, all day Sunday)	\$54/hr \$336/day
Non-Resident Individual/Business (3 hour min. after 4:30pm Saturday, all day Sunday)	\$65/hr \$416/day

Facilities Room Rental Fees & Charges

City of Burnsville 2024 Budget

ITEM - ACTIVITY	2024
Conference Rooms A, B, D	
City Sponsored	No charge
Local Non-Profit (3 hour min.)	
Monday-Friday 5pm-midnight (3 hour min.)	\$17/hr
Saturday after 4:30pm and all day Sunday (3 hour min.)	\$47/hr
Local Resident/Business (3 hour min.)	
Monday-Friday 5pm-midnight (3 hour min.)	\$28/hr
Saturday after 4:30pm and all day Sunday (3 hour min.)	\$47/hr
Non-Resident Individual/Business (3 hour min.)	
Monday-Friday 5pm-midnight (3 hour min.)	\$32/hr
Saturday after 4:30pm and all day Sunday (3 hour min.)	\$47/hr
Fire Station 1 Conference Rooms 1, 2 (M - F 5 p.m. - 9 p.m. only)	
City Sponsored	No charge
Local Youth athletic associations (3 hour minimum)	\$50/hr
Local Non-Profit (3 hour minimum) Monday- Friday 5 p.m. - 9 p.m.	\$50/hr
Local Resident/Business (3 hour minimum) Monday- Friday 5 p.m. - 9 p.m.	\$75/hr
Non-Resident Individual/Business (3 hour minimum) Monday- Friday 5 p.m. - 9 p.m.	\$85/hr
Fire Station 1 Classroom (M - F 5 p.m. - 9 p.m. only)	
City Sponsored	No charge
Local Youth athletic associations (3 hour minimum)	\$125/hr
Local Non-Profit (3 hour minimum) Monday- Friday 5 p.m. - 9 p.m.	\$125/hr
Local Resident/Business (3 hour minimum) Monday- Friday 5 p.m. - 9 p.m.	\$150/hr
Non-Resident Individual/Business (3 hour minimum) Monday- Friday 5 p.m. - 9 p.m.	\$160/hr
Damage Deposit	
Community Rooms & Fire Station 1 Rentals	\$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
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

Facilities Room Rental Fees & Charges

City of Burnsville 2024 Budget

ITEM - ACTIVITY	2024
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 2024 Budget

ITEM - ACTIVITY	2024
PARAMEDIC AMBULANCE FEES AND CHARGES	
Basic Life Support	\$1,872
Advanced Life Support 1	\$1,872
Advanced Life Support 2	\$2,290
Treatment/No Transport	\$568
Treatment/No Transport - Cardiac Arrest	\$1,170
Mileage	\$27
SERVICES/STAND-BY	
Chief Officer/Vehicle	\$111/hour
Firefighter	\$91/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	\$234/hour
Brush Truck	\$167/hour
Water Tender	\$222/hour
Fire Engine/Rescue Company	\$334/hour
Ladder Truck	\$557/hour
ADMINISTRATION FEES	
Fire Report	No charge until threshold of \$2, then \$.25/sheet
CD Copy with Pictures	\$20
Instructor Fee	\$60 -\$120/hour
Ambulance Report	No charge until threshold of \$2.00, then \$.25 per sheet
Sign-Off on Form Provided by Outside Entity	\$38
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 2024 Budget

ITEM - ACTIVITY		2024
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 \$125 to \$200 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 \$125 to \$200 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 \$125 to \$200 per person per hour
SERVICE FEES		
Vehicle Extrication Fee		\$530
Gas Line Encroachment		Services/Standby Rate based on hours at scene (rounded up to next 1/2 hour)
Chief Officer/Vehicle		\$111/hour
Ambulance		\$234/hour
Brush Truck		\$167/hour
Water Tender		\$222/hour
Fire Engine/Rescue Company		\$334/hour
Ladder Truck		\$557/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		\$111/hour
Ambulance		\$234/hour
Brush Truck		\$167/hour
Water Tender		\$222/hour
Fire Engine/Rescue Company		\$334/hour
Ladder Truck		\$557/hour
		Minimum 1 Hour Services/ Standby Rate per vehicle
Foam Use of More Than Three 5-Gallon Pails		\$150 - \$180 per 5-gallon pail

Fire/EMS Fees & Charges

City of Burnsville 2024 Budget

ITEM - ACTIVITY		2024
PERMIT / INSPECTION FEES		
<i>Fire Alarm - Sprinkler - Cooking Hood Systems, Storage Tanks, & Fireworks require a final inspection from Staff.</i>		
Fire Suppression Permit		Minimum \$90 (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 \$90 (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		\$111/hour
Ambulance		\$234/hour
Brush Truck		\$167/hour
Water Tender		\$222/hour
Fire Engine/Rescue Company		\$334/hour
Ladder Truck		\$557/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		\$267
Residential: Storage Tank Removal/Installation (per tank), Above Ground and Below Ground - All tanks except septic		\$69
Fire Department Special and Miscellaneous Inspections		\$138
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		\$54 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		\$106
<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 2024 Budget

ITEM - ACTIVITY		2024
FALSE FIRE ALARMS		
First 3 Alarms		No Charge
4th	4th	\$160
5th	5th	\$185
6th	6th	\$210
7th	7th	\$235
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		\$100/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 2024 Budget

ITEM - ACTIVITY	2024
HOURLY ICE RENTAL	
Spring/Summer Ice (Mar 15, 2024 - Sept 14, 2024)	\$175-\$230
Winter, Prime Time (Sept 15, 2024 - Dec 31, 2024)	\$260
Winter, Non-Prime Time (Sept 15, 2024 - Dec 31, 2024)	\$175-\$230
Winter, Non-Prime Weekday Morning (school year only -Jan 1, 2024-Dec 31, 2024)	\$120
High School Games and Ice Center Ticket Sales Split	50%/50% with a guarantee of \$1,700 per game
BMVFSC and Ice Center Ticket Split for Annual Ice Show	50% / 50%
<i>Manager has authority to negotiate within range per market demand</i>	
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	\$124 - \$216
General Group Lessons	\$62 - \$139
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 2024 Budget

ITEM - ACTIVITY	2024
SKATING SHOW	
Participant, 1st Show Number	\$123
Participant, 2nd Show Number	\$103
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 Neighborhood Services Fees & Charges

City of Burnsville 2024 Budget

ITEM - ACTIVITY	License Renewal Period	2024
TOBACCO LICENSE		
July 1 - June 30		
Tobacco License		\$400
LIQUOR, BEER AND WINE		
July 1 - June 30		
ON-SALE LIQUOR		
License		\$8,100
Investigation Fee		\$500
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		\$500
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 Neighborhood Services Fees & Charges

City of Burnsville 2024 Budget

ITEM - ACTIVITY	License Renewal Period	2024
THERAPEUTIC MASSAGE		
July 1 - June 30		
Annual Enterprise License (includes 1 individual license)		\$215
Annual Individual Therapist License		\$80
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)		\$197
RESELLER FEES		
July 1 - June 30		
License		\$345
Investigation Fee/Change in Operating Manager/Officer Fee		\$530
Reseller Transaction Fee		\$1.10 per transaction
ADULT BUSINESS FEES		
Jan 1 - Dec 31		
License		\$5,500
Investigation Fee		\$1,550
Change in Operating Manager/Officer		\$260
GAMBLING FEES		
1-4 days		
Gambling Premises Permit Fee		\$265
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)		\$180
Rental license fee per Dwelling Unit (in addition to base fee)		\$17 per dwelling unit
Property Manager's License	Annual	\$0
Serious code violation observed at annual inspection, per unit		\$21
Serious code violations that remain uncorrected after first compliant date, per unit		\$41
Serious code violations that remain uncorrected		Refer to City Code 3-15-14(C)(3). Potential civil penalties. Could include adverse
Manufactured Home Park (only if park owns and rents dwelling units)		\$293
Manufactured Home Park per Unit (only for dwelling units owned and rented by the park)		\$62
Rental License Reinspection Fee (for any type of unit)		\$190
Rental License Reinstatement Fee (per unit or building)		\$216
Common Area Annual Fire Inspection (per building)		\$170
Common Area - Fire Reinspection Fee. This fee will be charged for each reinspection, initial, 2nd, 3rd, etc., no maximum.		\$197
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 Neighborhood Services Fees & Charges

City of Burnsville 2024 Budget

ITEM - ACTIVITY	License Renewal Period	2024
Commercial/Licensed Property		\$300
Rental Conversion Fee (new or over one year since expiration)		\$515
Short-Term Rental Permit Fee		\$60
PROPERTY MAINTENANCE		
Initial Inspection and 1st Re-inspection (no charge if resolved at 1st re-inspection)		No Charge
Final Inspection (2nd re-inspection) and Citation		\$180
Final Inspection (2nd re-inspection) and Administrative Citation		\$130
Any Subsequent Inspections		\$130
Weed Control and Other Property Clean-Up Administration Fee (per service)		\$55
PROPERTY REPAIR		
Property Repair Expense Assessment Request		\$432
Temporary Construction Noise Permit		\$185
CODE ENFORCEMENT FEES		
Administrative Citations		\$130
Missed Scheduled Inspection Fee (i.e. "No Show")		\$55
PUBLIC HEARING FEES		
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		\$106
Temporary Banner Sign		\$212
SPECIAL EVENT PERMITS		
Special Sales Event - Home Occupation		\$0
Special Events		\$160
Special Events (Outdoor one day event with same day on site advertising only)		\$160
BUSINESS PERMITS		
Special Event Right-of-Way Permit		\$125

Permits & Inspections Fees & Charges

City of Burnsville 2024 Budget

ITEM - ACTIVITY	2024
BUILDING PERMITS	
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	\$80
Plan Review Fee	65% of permit fee
Foundation Inspection Fee	\$750
Final Grade and Stabilization	\$620
BUILDING PERMITS - RESIDENTIAL	
Investigation Fee (e.g., stop work, building without permit, visit of site of violation, and other similar according to code)	Minimum \$105 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
Residential Roofing	\$105
Residential Siding/Soffit/Fascia	\$105
Residential Windows/Doors	\$105
BUILDING PERMITS - COMMERCIAL	
Investigation Fee (e.g., stop work, building without permit, visit of site of violation, and other similar according to code)	Minimum \$105 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
PLUMBING AND MECHANICAL PERMITS - RESIDENTIAL*	
Plumbing - New Single Family Residential	\$242
Plumbing Remodel	\$105
Plumbing Permits Residential Minimum Fee	\$80
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	\$35
New Installation	\$69
HVAC - New Single Family	\$242
HVAC Remodel	\$105
Heating Permits Residential Minimum Fee	\$80

Permits & Inspections Fees & Charges

City of Burnsville 2024 Budget

ITEM - ACTIVITY	2024
Investigation Fee (e.g., stop work, building without permit, visit of site of violation, and other similar according to code)	Minimum \$105 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)	\$35
Water and Sewer - Residential	\$187
Private Disposal System	\$620
Fireplace	\$80
Water Softener, Water Heater, Air Conditioner, Furnace, or Single Fixture Replacement Only	\$80
PLUMBING AND MECHANICAL PERMITS - COMMERCIAL	
Plumbing - Non-Residential	.0263 of Contr.
Heating - Non-Residential	.0263 of Contr.
Commercial 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 \$105 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)	\$35
Water and Sewer - Commercial	\$280
Commercial Fire Line	\$280
Utility	.0263 of Contr.
ELECTRICAL PERMITS - RESIDENTIAL*	
Complete wiring of new construction (includes service)	\$242
Upgraded electrical services and sub-panels	\$80
Wiring of additions/remodeling/rewiring	\$105
Minor work only (Installation, replacement, alteration, or repair limited to one inspection only)	\$80
Saver switch (installation verification inspection)	\$50
Investigation Fee (e.g., stop work, building without permit, visit of site of violation, and other similar according to code)	Minimum \$105 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.

Permits & Inspections Fees & Charges

City of Burnsville 2024 Budget

ITEM - ACTIVITY	2024
Investigation Fee (e.g., stop work, building without permit, visit of site of violation, and other similar according to code)	Minimum \$105 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 MISCELLANEOUS	
Quarterly Basis Facility Maintenance	.0263 of Contr.
0 - 200 Amps temporary service during construction	\$80
Over 200 Amp temporary service during construction	\$150
Elevators and/or Moving Stairs	\$80
Carnival/Amusement Rides	\$242
Swimming Pools	\$145
Minimum fee for all permits	\$80
MISCELLANEOUS	
Lead Certification Verification	\$5
STATE SURCHARGE ON COMMERCIAL BUILDING, AND MECHANICAL PERMITS	
Surcharge	\$.0005 of value
Minimum fee	Minimum \$1
GRADING PERMIT FEES	
50 cu. yds. or less	No charge
51 - 100 cu. yds.	\$50
101-1,000 cu. yds.	\$50/1st 100 yds. + \$24/per additional 100 yds. or fraction
1,001-10,000 cu. yds.	\$266/1st 1,000 yds. + \$20/ additional 1,000 yds. or fraction
10,001-100,000 cu. yds.	\$446.00/1st 10,000 yds. + \$82.00/additional 10,000 yds. or fraction
100,001 cu. yds. or more	\$1,184.00/1st 100,000 yds. + \$45.00/additional 10,000 yds. or fraction
GRADING PLAN REVIEW FEES	
50 cu. yds. or less	No charge
51 - 1,000 cu. yds.	\$50
1001-10,000 cu. yds.	\$66
10,001-100,000 cu. yds.	\$66/1st 10,000 yds. + \$33/ additional 10,000 yds. or fraction
100,001-200,000 cu. yds.	\$363/1st 100,000 yds. + \$20/ additional 10,000 yds. or fraction
200,001 cu. yds. or more	\$543/1st 200,000 yds. + \$9/ additional 10,000 yds. or fraction

Permits & Inspections Fees & Charges

City of Burnsville 2024 Budget

ITEM - ACTIVITY	2024
BUILDING COMPLIANCE REQUESTS	
Sign-Off on Form Provided by Outside Entity	\$40
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 2024 Budget

ITEM - ACTIVITY	2024
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)	\$795 + \$5,000 escrow
Planned Unit Development- Concept and/or Development Stage Amendments	\$795 + \$5,000 escrow
Interim Use Permit-New and Amendments	\$795 + \$5,000 escrow
Rezoning Request	\$795 + \$5,000 escrow
Comprehensive Plan Amendments	\$795 + \$5,000 escrow
Preliminary Plat and Final Plat	\$795 + \$5,000 escrow
Zoning Ordinance Amendment	\$795 + \$5,000 escrow
Appeals	\$5,000 escrow
Review - cell tower/antenna on City property	\$795 + \$5,000 escrow
Environmental Review (EAW, EIS) (If the City is the Regulatory Government Unit (RGU))	\$795 + \$25,000 escrow
Environmental Review (EAW, EIS) (If the City is Not the RGU)	\$795 + \$5,000 escrow
Variance	\$795 + \$1,000 escrow
Variance, Single Family Home	\$398 Fee + \$ 1,000 escrow
Concept Plan Review	\$5,000 escrow
Grant Application Review	\$5,000 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	\$795 + \$5,000 escrow
SERVICE FEES	
Waiver of Subdivision	\$535
Tree Removal Application	\$280
Temp/Seasonal Outdoor Sales Permit, New	\$345
Temp/Seasonal Outdoor Sales Permit, Renewal	\$280
New Vehicle Temporary Storage	\$5,300
SIGN PERMITS Temporary and Special Events	
Pylon Sign Permit	\$283
Monument Sign Permit	\$283
Freestanding Sign Permit	\$283
Wall Sign Permit	\$196
Sign Face Change Permit	\$196
Awning Signs (per building) and signs must all be the same	\$196
Temporary Decal Installation	\$283

Planning Fees & Charges

City of Burnsville 2024 Budget

ITEM - ACTIVITY		2024
ZONING COMPLIANCE REQUESTS		
Full Site Review and Compliance Letter		\$370
Flood Letters		\$73
Zoning Letters		\$73
Sign-Off, Form Provided by Outside Entity		\$40
City Written Compliance Letter		\$73
Additional Public Hearing Sign		\$25
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 2024 Budget

ITEM - ACTIVITY	2024
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	\$34
Fingerprinting	\$39
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	\$31 per hour (\$31 deposit)
Registration fee (peddlers, solicitors, transient merchants, and mobile vending)	\$118
Dangerous dog registration	\$268
Temporary animal event permit	\$133
Permanent animal exhibition permit	\$250
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	\$27
First pick-up within 12 month period	\$37
Second pick-up within 12 month period	\$59
Third pick-up within 12 month period	\$111 plus citation
Confinement of rabid animal	\$450
KENNEL LICENSE FEES - PER CALENDAR YEAR	
Commercial	\$237
Residential	\$63
CONTRACTED OVERTIME	
Contracted Overtime for Police Security	100/hour
CRIME SCENE CLASS	
Crime Scene Class	\$850
FALSE POLICE ALARMS	
First 3 Alarms	\$0/No Charge
4th and Successive Alarm(s)	\$170

*Fees collected and retained by animal control contractor.

Public Works Fees & Charges

City of Burnsville 2024 Budget

ITEM - ACTIVITY	2024
Street Reconstruction, Reclamation & Rehabilitation Assessment Policy 40% of the 3-year average of recon/reclamation/rehab construction costs	
LAND USE:	Recon/Reclamation/Rehab
Single Family, Parks/Rec. & Open Space Land Uses *Single family (detached and attached) are assessed a per-unit assessment based on these established rates	\$41.25/\$24.08/\$20.89 Per ft
Multi-Family Residential and Manufactured Housing Land Uses	\$57.74/\$36.12/\$27.16 Per ft
All Other Land Uses	\$74.24/\$48.16/\$33.43 Per ft
STORM SEWER AREA CHARGES	
Single Family & Two Family (All R-1 & R-2 Zoning)	\$.28/Sq Ft
Multiple (All R-3 Zoning)(Mixed Use)	\$.38/Sq Ft
Commercial-Industrial (All B & I Zoning)	\$.41/Sq Ft
HOC 1 & 2	\$.40/Sq Ft
City Sanitary Sewer Connection Charges (SAC)	
Single Family, Duplex, Townhouse, Manufactured Home	\$661/SAC unit
Multiple (80% of Single Family), includes assisted living	\$529/SAC unit
Commercial	\$661/SAC unit
Industrial	\$661/SAC unit
Institutional: Churches, Schools, Hospitals, Nursing Homes	\$661/SAC unit
Mixed Use	Total of the applicable mixed use fee
City Water Connection Charges (WAC)	
Single Family, Duplex, Townhouse, Mobile Home	\$2,048/SAC unit
Multiple (80% of Single Family) includes assisted living	\$1,638/SAC unit
Commercial	\$2,048/SAC unit
Industrial	\$2,048/SAC unit
Institutional: Churches, Schools, Hospitals, Nursing Homes	\$2,048/SAC unit
Mixed Use	Total of the applicable mixed use fees
CONSTRUCTION IN PUBLIC RIGHT-OF-WAY (ROW)	
Curb Cuts	\$122
Excavation Permit	\$329 First 300 feet, \$.25/each add'l ft
Obstruction Permit	\$129
ROW Permit Delay Fee	2 X ROW fee assessed (two times right-of-way fee assessed)
BUS BENCHES	
Bus Benches	\$42
Bus Benches License Renewal	\$185

Public Works Fees & Charges

City of Burnsville 2024 Budget

ITEM - ACTIVITY	2024
MISC. DEVELOPMENT COSTS	
Street Signs	\$409
Combined Street & Stop Sign	\$520
Regulatory/Warning Signs	\$318
Topo Mapping (Final Plat)	\$51.50/acre
Large Format Prints	\$16/sheet
LICENSES & PERMITS	
Solid Waste License Fee	\$365
Tree Contractor License Fee	\$50
Wetland Permit Fee	\$360
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	\$586
Vacation of Easements	\$586
Online Bidding Downloads (Quest Fee, subject to change)	\$15/per download
Quest Online Bidding Fee Selection (Quest Fee, subject to change)	\$15/per download
EROSION CONTROL	
Single Family (per lot)	\$82
Multi-Family (per acre)	\$108
Commercial (per acre)	\$121
MAILBOX DAMAGED DUE TO WINTER STREET MAINTENANCE	
Mail Box Only	\$55
Post Only	\$58

Public Works Fees & Charges

City of Burnsville 2024 Budget

ITEM - ACTIVITY	2024
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	\$182
3/4 inch	\$408
1 inch Meter Only	\$281
1 inch	\$523
1 1/2 inch R2	\$961
1 1/2 Inch C2	\$1,973
2 inch R2	\$1,261
2 inch T2	\$1,662
2 inch C2	\$2,234
3 inch T2	\$2,040
3 inch C2	\$2,821
4 inch T2	\$3,756
4 inch C2	\$4,735
6 inch T2	\$5,869
6 inch C2	\$7,354
Other and Specialty Meters	Actual + 10%
Tampered/Damaged/Frozen Meter Replacement	Meter cost pls \$75 service call fee
Meter Horn 3/4 inch with swivel	\$172
Meter Horn 3/4 inch	\$132
Meter Horn 1 inch with swivel	\$236
Meter Horn 1 inch	\$196
Pressure Reducing Valve (3/4 Inch Wilkins)	\$167
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.)	\$61.50 per Hydrant
Private Hydrant Electronic Reporting Fee	\$20
Hydrant Replacement - Materials, Equipment, and Labor Rate	Cost plus 20% Overhead

Public Works Fees & Charges

City of Burnsville 2024 Budget

ITEM - ACTIVITY		2024
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		\$180
Pickup - Per Hour		\$81
Weed Wrench-Buckthorn Removal		\$200 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 2024 Budget

ITEM - ACTIVITY	2024 Resident	2024 Non-Resident
RECREATION BUILDINGS		
Recreation Building Rental Damage Deposit for park building rentals		
Neill, Terrace Oaks West, Vista View, Red Oak, North River Hills	\$300	\$300
Nicollet Commons Park	\$300	\$300
RECREATION BUILDINGS AND SHELTERS REFUND/CANCELLATION POLICY		
Notice received 30days in advance	\$10	\$10
Notice received 14-29 days in advance	50% of fee charged	50% of fee charged
Notice received 0-10 days in advance	no refund available	no refund available
In the event of inclement weather, a refund will not be given, but an alternate date may be reserved at no additional charge.		
TERRACE OAKS / NEILL / VISTA VIEW		
Per Day - Fri, Sat, Sun and Holidays	\$160	\$180
Per Day - Mon through Thurs	\$120	\$140
RED OAK / NRH		
Per Day - Fri, Sat, Sun and Holidays	\$113	\$139
Per Day - Mon through Thurs	\$90	\$110
TIMBERLAND / KNOB HILL / HIGHLAND FOREST / TERRACE OAKS EAST / SOUTH RIVER HILLS / PAHA SAPA		
Per Day - Fri, Sat, Sun and Holidays	\$82	\$91
Per Day - Mon through Thurs	\$60	\$75
Picnic Shelters		
Large - Per Day - Fri, Sat, Sun and Holidays	\$144	\$175
Large - Per Day - Mon through Thurs	\$110	\$140
Small - Per Day - Fri, Sat, Sun and Holidays	\$93	\$113
Small - Per Day - Mon through Thurs	\$70	\$90
Park Rental (without Shelter) per day		
Tyacke Park / Lake Park	\$139	\$144
Civic Center Amphitheater per day	\$93	\$108
Bicentennial Garden - per hour	\$31	\$32
Nicollet Commons Park - per 4 hours	\$237	\$278
Lac Lavon Concession		
Concession Stand Rent	\$160	\$160
Field Rental (Non Leagues)		
Camp/Non-Local Youth Tournament/per Day	\$58	\$61
SB/BB/FB/Soccer - per Hour	\$23	\$25
Youth Tournament Fees	\$43 per day per field \$258 Max per day	N/A

Recreation Fees & Charges

City of Burnsville 2024 Budget

ITEM - ACTIVITY	2024 Resident	2024 Non-Resident
TOURNAMENTS *		
Lac Lavon		
Saturday	\$415	\$455
Sunday	\$310	\$340
Other Sites - Sue Fischer, Neill, Alimagnet SB		
Friday - per Field after 4pm	\$26	\$29
Saturday - per Field	\$54	\$67
Sunday - per Field (off at 4pm)	\$42	\$50
Tournament Staff Reimbursement	\$18	\$18
Seasonal employee per hour		
Tournament Cancellation Fee (inside 30 days)	\$100	\$100
Enhanced Service Fee - Ball Fields		
Burnsville Athletic Club	\$11,900	N/A
Valley Athletic Association	\$600	N/A
League Play *		
Adult Softball		
(Public) - per Game	\$16	\$18
(Public) - per Game	\$18	\$20
(Public) - per field playoffs	\$54	\$56
Adult BB/High School - per Game	\$61	\$61
Adult Soccer - per Game	\$61	\$61
Volleyball - per Game	\$12	\$12
Adult Ice Sports - per Game	\$17	\$17
BA 191 - per Game	\$12	N/A
RED OAK DISC GOLF COURSE		
Tournament Rate- 6 Hr block of time	\$167	\$177
League Rate - Per 12 week league	\$56	\$67
HOCKEY RINKS		
Per Hour During Open Hours	\$17	\$19
Per hour during non-staffed hours[staff provided]	\$27	\$32
Per day/per rink	\$88	\$106
PARK RENTALS & PERMITS		
Tennis Courts		
per hour	\$10	\$11
per day\per court	\$23	\$28
per complex\per day	\$90	\$100
Volleyball Courts (No Ball)		
per hour	\$12	\$14
Canoe Rack Rental - per year	\$64	\$81
Canoe Rental - per hour (Crystal Beach Concession)	\$17	\$21

Recreation Fees & Charges

City of Burnsville 2024 Budget

ITEM - ACTIVITY	2024 Resident	2024 Non-Resident
Canoe Rental - add'l hour (Crystal Beach Concession)	\$12	\$12
Canoe Rental Deposit - (refundable upon return of canoe in acceptable condition)	\$25	\$25
Paddleboard Rental - first hour (Crystal Beach Concession)	\$17	\$21
Paddleboard Rental - add'l hour (Crystal Beach Concession)	\$12	\$12
Paddleboard Rental Deposit - (refundable upon return of canoe in acceptable condition)	\$25	\$25
Garden Plot - per year		
12' X 10' + 8' Plot	\$47	\$47
20' X 20' Plot	\$47	\$47
20' x 10' Plot	\$22	\$22
<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	\$60
per year	\$200-\$500	\$200-\$500
per City Sponsored Event - flat fee	\$52-\$260	\$52-\$260
per City Sponsored Event - revenue share	Varies per agreement	Varies per agreement
Dog Park Permit		
per year	\$28	\$28
Lac Lavon Boat Launch	\$12	\$12
Memorial Bench Fee- Partnership with Burnsville Community Foundation	\$1,800	\$1,800
Civic Center Parking Lot - per day (Lots B & C Only)	\$160	\$222
YOUTH PROGRAMS & INDIVIDUAL SESSION FEES		
Camp Explore - Full Summer	\$265	\$265
Camp Explore - Individual Sessions	\$150	\$150
Summer Day Camps	\$20-\$160	\$20-\$160
Field Trips	\$20-\$130	\$20-\$130
Non-School Day Activities	\$20-\$130	\$20-\$130
Family programs and Special Events	\$7-\$23	\$7-\$23
Preschool programs	\$43-\$50	\$43-\$50
ADULT TEAM PROGRAM FEES (All rates are per team)		
Softball		
Summer	\$530-\$970	\$530-\$970
Fall	\$360-\$800	\$360-\$800
Broomball	\$160-\$250	\$160-\$250
Sand Volleyball	\$125-\$185	\$125-\$185
Bean Bag League	\$55-\$120	\$55-\$120
Indoor Volleyball League	\$135-\$230	\$135-\$230

Recreation Fees & Charges

City of Burnsville 2024 Budget

ITEM - ACTIVITY	2024 Resident	2024 Non-Resident
CROSS COUNTRY SKI		
Cross Country Ski Trails - per day	\$117	\$121

* 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 2024 Budget

(Utility rates billed on monthly utility bills go in effect for all billings processed after January 31, 2024)

ITEM - ACTIVITY	2024
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	\$2.46/1,000 Gal
Tier 2 - Over 5,000 gallons per month up to 15,000 gallons per month	\$3.06/1,000 Gal
Tier 3 - Over 15,000 gallons per month	\$3.84/1,000 Gal
Commercial	
Tier 1 - up to 15,000 gallons per month	\$2.46/1,000 Gal
Tier 2 - over 15,000 gallons per month up to 105,000 gallons per month	\$3.06/1,000 Gal
Tier 3 - Over 105,000 gallons per month	\$3.84/1,000 Gal
Irrigation (Includes Commercial, Apartment, Manufactured Home,& Association Sprinkler/Irrigation Meters)	
All usage	\$3.84/1,000 Gal
Off-Peak Seasonal Snow Making	
All usage	\$2.73/1,000 Gal
SEWER USAGE RATES-Monthly Charges	
Residential, Apartments, & Manufactured Homes (Apartments & Manufactured Homes Base charges are per unit)	
Base Charge - Sewer - per meter	\$7.05
Base Charge - Sewer Only - not metered	\$29.93
Usage - Sewer Based on 100% Metered Water for Winter Months	\$4.57/1,000 Gal
Commercial/Industrial	
Base Charge - Sewer - per meter	\$7.05
Base Charge - Sewer Only - not metered	\$29.93
Usage - Sewer Based on 100% Metered Water for Winter Months	\$4.57/1,000 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	\$9.82
1 inch	\$24.55
1 1/2 inch R2	\$49.10
1 1/2 inch T2	\$58.92
1 1/2 inch C2	\$58.92
2 inch R2	\$78.56
2 inch T2	\$93.29
2 inch C2	\$78.56

Utility Fees & Charges

City of Burnsville 2024 Budget

(Utility rates billed on monthly utility bills go in effect for all billings processed after January 31, 2024)

ITEM - ACTIVITY	2024
3 inch T2	\$214.08
3 inch C2	\$171.85
4 inch T2	\$368.25
4 inch C2	\$294.60
6 inch T2	\$785.60
6 inch C2	\$662.85
8 inch Buck Hill	\$1,374.80
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	\$7.79 R.E.U.
SIDEWALK SNOWPLOWING	
Charged only to benefiting properties	
Residential (R1 and R2 Zoning) Monthly Charge (per unit)	\$1.93
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	\$0.21
High Density - Monthly Charge per Unit (60% of Residential Rate)	\$0.10
Commercial/Industrial - Monthly Charge	\$1.87

Utility Fees & Charges

City of Burnsville 2024 Budget

(Utility rates billed on monthly utility bills go in effect for all billings processed after January 31, 2024)

ITEM - ACTIVITY		2024
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

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 Council members 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)

	2022 Budget	2023 Budget	2024 Budget
GENERAL FUND			
Organizational Services			
Administration / City Manager	2.0	3.0	3.0
Human Resources	4.0	4.0	5.0
Strategic Initiatives/Organizational Development	1.0	3.0	3.0
City Clerk / Elections	2.0	3.0	3.0
Finance	5.9	7.0	8.0
Information Technologies	9.0	10.0	10.0
Licensing	0.5	0.5	0.5
Communications and Community Engagement	—	4.0	4.0
Public Experience	4.0	4.0	4.0
	28.4	38.5	40.5
Community Development			
Development & Redevelopment	3.0	3.0	3.0
Planning	3.0	3.0	3.0
Protective Inspections	9.0	9.0	10.0
Licensing & Neighborhood Services	5.0	5.0	5.0
	20.0	20.0	21.0
Public Safety			
Police	91.1	99.1	103.0
Fire & Emergency Services	45.0	48.0	52.0
	136.1	147.1	155.0
Recreation & Facilities			
Recreation & Community Services	6.0	6.0	6.0
Facilities	6.5	6.5	6.5
	12.5	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	273.1	284.0
SPECIAL REVENUE FUND			
Cable Franchise Fee Fund			
Public Affairs / Communications and Community Engagement	4.0	—	—
BCTV	3.0	3.0	3.0
	7.0	3.0	3.0
Forestry Fund			
Forestry Fund	—	—	—
Sustainability Fund			
Sustainability Fund	2.5	2.5	2.5
Total Special Revenue Funds	9.5	5.5	5.5
ENTERPRISE FUNDS			
Public Works Utilities			
Public Works Utilities	14.0	16.0	17.0
Finance			
Finance	3.0	3.0	3.0
	17.0	19.0	20.0
Water & Sewer Fund			
Water & Sewer Fund	17.0	19.0	20.0
Storm Water Fund			
Storm Water Fund	4.5	4.5	4.5
Ice Center Fund			
Ice Center Fund	6.0	6.0	6.0
Golf Course Fund			
Golf Course Fund	1.5	1.5	1.5
Total Enterprise Funds	29.0	31.0	32.0
Total All Fund Types	290.5	309.6	321.5

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

		2022 Budget	2023 Budget	2024 Budget
GENERAL FUND				
Organizational Services				
Administration - Strategic Initiatives	New - Exec Asst to City Manager	—	1.0	—
Human Resources	New - HR Partner	—	—	1.0
Strategic Initiatives/ Org Development	New - Org Dev Manager	—	1.0	—
Strategic Initiatives/ Org Development	New - Org Dev Coordinator	—	1.0	—
Deputy City Clerk - Elections	New - began as one year appointment	—	1.0	—
City Clerk - Licensing Specialist	Moved to Public Experience	(0.5)	—	—
Finance	Vacancy reallocated to Cable	(1.0)	—	—
Finance	New - Accounting Specialist	—	1.0	—
Finance	Adjust to 1 full FTE - mid-year change	—	0.1	—
Finance	New - Budget Manager	—	—	1.0
IT Specialist	New	—	1.0	—
Communications and Community Engagement	Moved from Cable Fund	—	4.0	—
Public Experience	Moved from City Clerk - Licensing	0.5	—	—
Public Experience	New - Community Liason	0.5	—	—
		(0.5)	10.1	2.0
Community Development				
Protective Inspections	New - Assistant Building Official	—	—	1.0
Public Safety				
Police	New	—	8.0	3.9
Fire	New	—	3.0	4.0
		—	11.0	7.9
Recreation & Facilities				
Facilities Maintenance	Moved from Ice Center	0.5	—	—
Total General Fund		—	21.1	10.9
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	—	—
		1.4	(4.0)	—
Forestry Fund				
Nat. Resources and Forestry Technician	Moved to Stormwater Fund	(0.5)	—	—
Sustainability Fund				
Sustainability Coordinator	Moved to Stormwater Fund	(0.5)	—	—
		(0.5)	—	—
Total Special Revenue Funds		0.4	(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)

		2022 Budget	2023 Budget	2024 Budget
ENTERPRISE FUNDS				
Ice Center Maintenance	Moved to General Fund	(0.5)	—	—
Public Works Utilities	New	—	2.0	1.0
Storm Water Fund - Forestry	Moved from Forestry Fund	0.5	—	—
Storm Water Fund - Sustainability Coord.	Moved from Sustainability Fund	0.5	—	—
		0.5	2.0	1.0
Total Enterprise Funds		0.5	2.0	1.0
Total All Fund Types		0.9	19.1	11.9

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