



2020 Annual Budget

Adopted Budget
Burnsville
City Council
December 3, 2019



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City Council

Burnsville City Council

Term Expires

Mayor	Elizabeth B. Kautz	December 31, 2020
Council Member	Dan Gustafson	December 31, 2020
Council Member	Dan Kealey	December 31, 2022
Council Member	Cara Schulz	December 31, 2020
Council Member	Vince Workman	December 31, 2022



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Guide to Using the Budget Document

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

1) **Introductory Section**

This section provides a summary overview of the proposed budget and a budget message from the City Manager. Includes basic information on the budget process, the City's organizational structure and the City Council's vision and goals.

2) **Budget Summary**

An overview of the total budgeted revenue and expenditures for all funds. Also included is an overall financial summary of total proposed 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 years 2017 and 2018; the 2019 budget and projected year-end estimate; the 2020 proposed budget; and projections for years 2021 through 2024.

4) **Capital Improvement Program (CIP) & Debt**

The five year 2020-2024 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 proposed 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 specific direction on the maximum amount of property taxes that the Council will consider. The Council also provided direction concerning fees, especially utility fees.

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

7) **Supplemental Information**

This section includes additional statistical tables and comparison information.

8) TIF Financial Plans (Economic Development Authority)

Five-year financial plans for each of the City’s Economic Development Authority’s (EDA) TIF Districts. Each finance plan includes a narrative summary of the financial condition of the fund, including an explanation of major sources and uses of funds. Following the narrative summary is a single page of financial data. The financial data includes actual data for the year 2018; the 2019 projected year-end estimate; the 2020 proposed budget; and projections for years 2021 through 2024.

2020 City Manager's Message



Hello!

I am pleased to present the 2020 budget for the City of Burnsville. A budget is a reflection of an organization's priorities and the 2020 budget invests in sustainable efforts to enhance the vitality, safety, and livability of our community. The City Council has outlined ambitious priorities and the staff has created a budget to meet those needs. From investment in infrastructure to an emphasis on community connections, the budget tells a story about our organization and how we can serve the community.

In 2019, the City underwent a comprehensive branding initiative and this was a great opportunity to hear what people think about when they think Burnsville. What did we hear? People feel safe and connected. People enjoy our robust park and trail system. People find value in the unique culture of Burnsville. In recognition of that feedback, we adopted the brand "You Belong Here" and we are weaving that into our operations and relationships.

We understand the importance of being wise stewards of public dollars, and have adopted a strategic approach for long-term financial management. We have developed five-year financial plans that allows us to understand the future impacts of today's decisions and how they

align with the Council's overall community vision.

Whether you are a resident or business owner, have lived here for many years or are a recent community member, we welcome you and thank you for your investment in the community. You Belong Here!

- **Sustainable economic vitality** is key to our community and while we cannot mandate future redevelopment, we can spur investment through establishment of tools and policies that encourage redevelopment. The City Council continues to support execution of the Center Village Plan vision, which is the vision for the Burnsville Center mall and surrounding parcels.
- **Investment in City facilities** ensures that we are respecting the buildings and space that allow us to fulfill essential responsibilities like police, fire, and public services such as streets, parks, and recreational opportunities. The use of gas/electric franchise fees to fund a new Fire Station and future renovations to City Hall and Public Works ensures that all properties share in the cost of supporting these services. The 2020 Budget sets up a long term framework to ensure these facilities are adequately maintained in a respectful way.

- **Community value and amenities** are key reasons people choose communities. Our parks and recreational opportunities help our residents and businesses know that we understand how important aesthetics and amenities are to community livability. The 2020 budget supports continued investment in creative natural resources and event programming for many interests.
- **As a service organization**, the largest portion of our budget goes to supporting our staff investment. For 2020, this includes

implementation of a phased compensation plan. As we rightfully expect high level of service from our staff, we have an equal obligation to provide a reasonable compensation and benefit structure that allows us to be an employer of choice. Our staff takes the responsibility to provide creative, innovative, and responsive services seriously in a way that is respectful to our taxpayer investment.

2019 Budget Story

Burnsville’s overall market value grew 6.8% for 2020 with both residential and commercial properties increasing by about the same amount. The 2020 budget includes a \$35.6 million levy, which reflects a six percent increase over the 2019 budget. For a \$267,500 median valued home, that results in an increase of \$39 which is attributable to both increase in property valuation as well as the City’s levy.

Within this document, you will find a “Budget at a Glance”, basic information about the services provided, an overview of budget projections, long-term financial plans and Capital Improvement Plan, and individual department budget information. Successful City operations and preparation of a budget are the result of collaborative work by many individuals. My sincere appreciation to the City Council for their leadership and vision, our staff for their expertise and dedication, and the community for allowing us to serve.

Melanie Mesko Lee
City Manager



City Council's 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 desired ENDS & OUTCOMES, seeking to ask the questions: What Good, for Which People, at What Cost? Following are the adopted expectations of the Burnsville City Council.

In reviewing the 2020 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 2020, striving to fulfill the Council's broadest and highest policy directive:

City of Burnsville Mega END Statement -

People find Burnsville an attractive, well-balanced city of residences and businesses, which through a combination of amenities and public/private partnerships, provides a wide range of opportunities for citizens to live, work, learn and play, for a reasonable investment.



Community Themes

Within this framework, the City Council has adopted eight community themes and defined the desired ENDS & OUTCOMES within each theme. The themes are safety, community enrichment, neighborhoods, development, environment, transportation, City services, and financial management.

The City Council's ENDS & OUTCOMES document is included in the following pages.



City Council and Management Team

Shared Values Statement



We believe in and are committed to upholding these values.

Our Citizens

We identify the residents and business taxpayers of Burnsville as our citizens. Working together with organizations and institutions, our citizens provide the character, commitment, and authenticity of our community and the resources necessary to define Burnsville's quality of life. In partnership with others who serve our citizens, we will:

- Provide a variety of opportunities for input and feedback from our citizens
- Provide the best possible service to the extent our resources allow

Our Employees

City employees have dedicated themselves to providing professional service to our community. We will create a work environment that:

- Is supportive
- Optimizes employees' abilities to perform their jobs
- Prepares employee to function in a changing workplace

Fairness and Justice

Fairness and justice are fundamental to good government. We will seek to:

- Balance the merits of an individual issue against the common good of the total community
- Apply rules and regulations in a manner that assure justice and equal application of the law
- Behave in a way that is ethical both in substance and appearance

Effective Decision Making

An effective decision-making process is critical to getting the City's work accomplished. We believe that:

- Reaching a decision by consensus is positive
- Consensus can often be reached through working together and having open debate
- Decisions should be based on factual information, community goals, policies, and input from affected parties
- There will be times when compromise or split votes will occur
- Decision-makers have the right to vote according to their conscience and political philosophy

Honesty and Integrity

Honesty and integrity are the cornerstone of our values and are essential for building trust. We will:

- Tell the truth
- Be candid and open
- Listen without becoming defensive or retaliatory
- Relate all salient, pertinent factual information
- Do what we say we will do

Mutual Respect

Mutual respect is essential to building relationships. We will treat each other with mutual respect and recognize that:

- People are continually growing
- People are diverse
- People have different levels of tolerance for change
- Decisions and problem-solving discussions should focus on issues and not on individual personalities
- People need to listen carefully to each other

Achieving Results

We are a results-oriented organization. We will:

- Define a clear direction
- Define the roles of the positions we fill
- Maximize the use of available tools and resources
- Achieve defined goals in a timely manner
- Be held responsible and accountable for our actions

BURNSVILLE CITY COUNCIL ENDS AND OUTCOMES

(Updated through February 2019)

SAFETY

END STATEMENT:

People find Burnsville a safe community, participate in Homeland Security, and are willing to prevent fire and crime.

OUTCOMES:

1. People have an overall feeling of safety. Neighborhood Watch groups are provided improved training, networking and organizational opportunities.
2. Customers and employees feel safe in a shopping environment. Licensing and regulation of businesses provides safe and healthy environments for residents and visitors that meet community expectations.
3. People feel safe using the parks.
4. People trust in public safety response and service rendered.
 - a. Fire and Emergency Medical Services (EMS) will reach 80 percent of the emergency calls in nine minutes or less (inclusive of dispatch processing, turnout, and travel times).
 - b. Fire and EMS Services are provided in the most cost effective manner, through partnerships with surrounding communities when necessary.
 - c. Fire and EMS Services are reliably provided to the community.
5. Residents are active participants in community safety.
 - a. People are proactive in reporting suspicious/unusual activity.
 - b. People are aware of and adhere to safe driving practices.
 - c. Residents participate in public safety “force multiplier” activities such as Community Emergency Response Team (CERT) training and the Mobile Volunteer Network (MVN).
 - d. Public safety works with community partners to proactively address drug-related crimes with an emphasis on heroin and methamphetamine use.
6. Pedestrian safety is preserved and enhanced through engineering, enforcement, and education.

ENVIRONMENT

END STATEMENT:

People find Burnsville is an environmentally sensitive community ensuring preservation and enhancement of its natural resources.

OUTCOMES:

1. Burnsville is an environmentally sensitive community and individuals understand their role in pursuing this result.
2. Development and redevelopment occurs in an environmentally sensitive manner, preserving and restoring natural resources.
3. The City encourages business to employ best practices for sustainability and climate resiliency.
4. People find Burnsville to be an attractive, clean city and are willing to keep it that way.
5. Residents value all bodies of water and green spaces and recognize the importance of preserving them.
6. The City maintains critical raw water sources and infrastructure necessary for the delivery of safe drinking water.
7. The City employs feasible sustainable practices that promote development and maintain or enhance economic opportunity and community well-being while protecting and restoring the natural environment upon which people and economies depend.

BURNSVILLE CITY COUNCIL ENDS AND OUTCOMES

(Updated through February 2019)

NEIGHBORHOODS

END STATEMENT:

People feel connected to their neighborhoods.

OUTCOMES:

1. People have pride and ownership in their neighborhoods.
 - a. The City implements plans and strategies to collaboratively advance the viability of residential neighborhoods.
 - b. The City proactively canvasses neighborhoods checking for property maintenance compliance to maintain and/or enhance housing stock and property values.
 - c. Public recognition is given to neighborhoods solving problems and creating celebrations in their neighborhood.
2. Neighborhoods are enjoyable, safe and stable places to live, work, and recreate.
3. People feel Burnsville has quality housing by:
 - a. Having a diverse mix of housing types throughout the City, including amenity rich multi-family development.
 - b. Promoting and encouraging the upgrade, enhancement and maintenance of existing housing stock.
 - c. Partnering with organizations to achieve home ownership at different income levels.
 - d. Through rental licensing initiatives including engagement of community and agency partnerships to improve quality of life and enhance health and safety in rental housing.
4. Monuments at Key City Entrances.

DEVELOPMENT/REDEVELOPMENT

END STATEMENT:

People find Burnsville a balanced city of residential and business development enhanced by redevelopment.

OUTCOMES:

1. Job creation, retention and an enhanced tax base are assured by growth, redevelopment and sustained viability of commercial and industrial property. Promotion of skilled workforce initiatives.
2. Economic development and redevelopment initiatives are implemented, including creating and capturing opportunities, partnering with private property owners and other agencies and engaging the public. Specific initiatives include:
 - a. Ensure sustainability of the Burnsville Shopping Center/County Road 42 Corridor
 - b. Improving the image of ISD#191 and the City
 - c. Continue development within Heart of the City
 - d. Enhance and build awareness around the City's existing housing and commercial programs and develop new programs as appropriate
 - e. Promote the City's position as a regional destination
 - f. Minnesota River Quadrant
3. Specific development or redevelopment assistance will provide for business and residential projects consistent with established policies.

BURNSVILLE CITY COUNCIL ENDS AND OUTCOMES

(Updated through February 2019)

COMMUNITY ENRICHMENT

END STATEMENT:

Community members are actively engaged and have access to quality parks, facilities, programs and services that meet the changing needs of the community and create positive experiences for all.

OUTCOMES:

1. Burnsville is a preferred community with a great quality of life.
2. City parks and recreational facilities offer a variety of events and activities throughout the year to build community and stimulate economic activity for local businesses.
 - a. Residents participate in a wide variety of physical and artistic activities.
 - b. A coordinated media plan effectively promotes community-wide involvement in health building activities.
3. Youth find Burnsville a nurturing and supportive community.
 - a. Youth are involved in community decisions including active participation on City Boards and Commissions wherever possible.
 - b. Youth are aware of community activities, programs, facilities, and support systems.
 - c. The City is an active partner in the development/redevelopment of an after-school youth program addressing academic, social development, recreation and nutritional needs of the City's youth from elementary to high school ages.
4. Community partnerships have significant impact on reducing or even eliminating youth tobacco, substance, and alcohol use.
5. Community members have the opportunity to participate in a broad range of programs, community service and facilities that are built on strong, sustainable partnerships.
6. The City practices a philosophy that encourages employees to learn from, build relationships with and facilitate the participation of residents in identifying needs, addressing challenges, and affecting change in their community. This includes making meaningful connections with diverse populations in the City through active community partnerships and participation in community celebrations.
7. The City fosters community partnerships to provide targeted services and facilities to community members of all ages.
8. People are aware of the volunteer opportunities available in our community and volunteers are recognized for the services they provide.

TRANSPORTATION

END STATEMENT:

People find Burnsville a community with an effective, multi-modal transportation system connecting people and goods with destination points.

OUTCOMES:

1. People feel that the transportation system is effective for connecting them to destination points. Advocate for collaborative efforts and shared resources for intra-city transit services.
2. People feel that multiple methods of transportation are easily available, safe and convenient. Support implementation of Bus Rapid Transit in the I-35W Corridor.
3. People feel that the community roadway system is well maintained at a reasonable cost.
 - a. Leverage alternative Local, State and Federal funding options for planned capital improvements.

BURNSVILLE CITY COUNCIL ENDS AND OUTCOMES

(Updated through February 2019)

- b. Define community quality standards for residential and heavier volume streets and adequately fund the maintenance required to achieve these standards.
- c. The safety, longevity and quality of residential neighborhood streets are maintained, improved or enhanced.
4. Transportation system adequately serves city businesses.
 - a. Advocate adequate access from County, State and Federal roadways to ensure a viable business community.
 - b. Efforts will be made to obtain funding for significant safety and mobility improvements on TH 13 and County Road 42.
 - c. Efforts will be made to obtain funding for public transportation improvements supporting economic development efforts on City, County and State corridors.
5. Seek and support new initiatives for transportation funding by MnDOT and Dakota County when City and County businesses are not disadvantaged.

CITY SERVICES

END STATEMENT:

People find the City of Burnsville delivers quality essential services in a cost effective, timely manner.

OUTCOMES:

1. Residents and businesses recognize City services as a positive value.
2. Residents perceive City employees as customer service oriented.
3. City services focus on and City employees are increasingly involved in community building.
4. Residents are informed about issues, feel positive about City services and are aware of opportunities for increased involvement in community initiatives.
5. Businesses and residents are attracted to Burnsville because of a visible commitment to technology that supports an enhanced quality of life.
 - a. Burnsville facilitates community-wide accessibility to broadband technology.
 - b. Burnsville provides effective community-wide electronic-government (E-Gov.) services.
 - c. Burnsville provides and supports local Public, Education and Government (PEG) television programming.
6. Burnsville is an organization that provides a supportive and collaborative environment encouraging employee learning and participation in the decision-making process.
7. Continued implementation of service consolidations and partnerships with Dakota County and other cities.
8. Burnsville strives to promote and support diversity and inclusion.
9. Burnsville continues to operate a first class potable water system and sewage disposal collection system and provides these services as effectively as possible.

FINANCIAL MANAGEMENT

END STATEMENT:

People find the City of Burnsville managed in a cost-effective responsible manner, maintaining the highest standards of service to enhance the community's quality of life for a reasonable investment.

OUTCOMES:

1. Residents perceive the cost of City services as reasonable compared with other cities.
2. Grant opportunities are pursued to identify innovative solutions that will assist in the reduction of costs to provide service to the community.
3. Burnsville follows a consistent compensation philosophy which guides compensation and benefit decisions for employees.

Organization of City Services and Departments

'Plan B' Form of Government

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.



Management Team, Coordinators and Supervisors

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

Management 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 - Melanie Mesko Lee
- Deputy City Manager - Gregg Lindberg
- Public Works Director - Ryan Peterson
- Fire Chief - BJ Jungmann
- Police Chief - Tanya Schwartz
- Community Development Director - Jenni Faulkner
- Finance Director - Kelly Strey
- Director of Parks, Recreation & Facilities - Garrett Beck
- Human Resources Director - Jill Hansen
- Information Technology Director - Tom Venables
- Communications & Community Engagement Director - Marty Doll

Coordinators

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

- City Engineer - Jen Desrude
- Assistant Public Works Director - Jeff Radick
- Recreation and Facilities Superintendent - JJ Ryan
- City Clerk - Macheal Collins
- Assistant Finance Director - Jenny Rhode
- Economic Development Coordinator - Skip Nienhaus
- Building Official - Chris Faste
- Licensing and Code Enforcement Coordinator - Chris Forslund
- Assistant Fire Chief - Brian Carlson
- Assistant Fire Chief - Terry Ritchie
- Assistant Fire Chief - Doug Nelson
- Police Captain - Jef Behnken
- Police Captain - Don Stenger
- Police Captain - Matt Smith

Supervisors

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

Community Profile

The City of Burnsville is a southern second-tier suburb in the Twin Cities metropolitan area just twenty minutes from the downtown areas of both Minneapolis and St. Paul and a short distance from the Minneapolis / St. Paul International Airport. It was incorporated in 1964 and covers 27 square miles.

The City is a Plan B Statutory City with a City Council / City Manager form of government. The City Council consists of a Mayor and four Council Members elected at-large. The City has 283.6 full-time equivalents (FTE) in full-time and regular part-time positions, as well as seasonal employees and volunteers.

With a population of approximately 62,657, Burnsville is the second largest city in Dakota County, tenth largest suburb, and the fifteenth largest city in Minnesota. In August 2019, an estimated 35,447 residents were employed in the labor force which was 594 more than the 34,853 at the end of 2018. The unemployment rate increased over the past year, it was estimated at 3.1 percent in August 2019 compared to 2.6 percent at the end of 2018 (Minnesota Department of Employment & Economic Development). The state-wide unemployment rate was 3.0 percent for August while the U.S. unemployment rate was 3.8 percent.

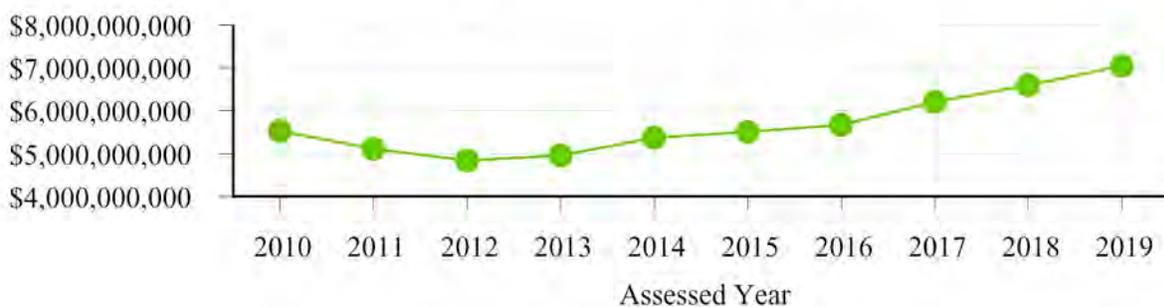
BOND RATING

S&P Global Ratings has assigned the City's bonds a rating of AAA. The rating is the highest rating available from S&P Global Ratings and is held by less than 200 municipalities in the nation.

TAX BASE

Burnsville's tax base is balanced between residential and commercial property. Total market value has fluctuated over the past 10 years consistent with the state-wide and nation-wide trend in the housing market. The total taxable market value has increased 27.3 percent over the past ten years from \$5.5 billion in 2010 to \$7.0 billion in 2019. In the six years 2013-2019, the market value growth averaged 6.0 percent per year. Burnsville continues to monitor valuation trends.

Taxable Market Value 2009-2019



Businesses contribute 35 percent of the City's total tax base. Approximately 2,500 businesses are located in Burnsville. The County Road 42 shopping corridor includes Burnsville Center, one of the largest shopping centers in the Midwest with roughly 1.4 million square feet. Burnsville Center maintains an average occupancy rate of close to 85 percent and attracts 8 million visitors per year. Other popular retailers are also located in the corridor making it a regional drawing area. While the city is known for retail shopping, ranking eighth in Minnesota, the City also ranks tenth in manufacturing and health care, ninth in information, and twelfth in scientific companies.

DEVELOPMENT / REDEVELOPMENT

After a phase of rapid and extensive development, the city continues to grow but has attained many of its development objectives. Burnsville is now considered over 98 percent developed, however, the City continues to promote development and redevelopment.

There are 26,152 housing units in Burnsville and about 61 percent are owner occupied. Just over 65% of the City's housing stock was constructed between 1970 and 1990. The City is proactively addressing the needs for redevelopment and housing maintenance as the City ages to continue to maintain the City's healthy property value growth.

The City's Northwest River Quadrant along the Minnesota River (MRQ) is the city's largest area for future development and redevelopment. The City has been preparing for the long-term future development of this 1,700 acre area for several years. The City has received special legislation from the State for Tax Increment Financing (TIF) districts in this area. The City estimates future construction value for this area will exceed \$1.0 billion. Construction improvements will happen over the next 10-15 years.

Burnsville has initiated a redevelopment plan to address the evolving County Road 42 retail corridor and the Burnsville Center. The City contracted with a consultant to lead this initiative and develop the Center Village Vision, which was adopted by the City Council in 2018. The plan outlines short, mid- and long-range goals for redevelopment of the retail area west of I-35W, south of McAndrews Road, east of Burnhaven Drive and north of Southcross Drive - including the Burnsville Center. It is meant to help guide future policy decisions and spark reinvestment into the area. The plan envisions new neighborhoods and housing mixed with retail uses; as well as other uses such as parks, hotels, clinics, co-sharing work places, start-up offices, brew pubs and maker spaces. The Center Village Vision Plan was developed through a collaborative effort with the consultant and their team of industry experts, along with City representatives, area stakeholders and property owners. The draft plan calls for a future mixed-use pedestrian friendly area. Implementation and setting the table for redevelopment will be planning and economic development priorities.

PUBLIC SAFETY

The City's public safety services include a police department employing 75 police officers and a fire department employing 43 full-time firefighters/paramedics to provide fire protection and emergency medical ambulance service for the City of Burnsville.

PARKS

The City has 1,750 acres of parkland which is developed into 76 parks, playgrounds, and playing fields. A splash pad opened in 2015. The City also operates the Burnsville Ice Center and Birnamwood Golf Course.

WATER

The City's Water & Sewer public utility provides water to over 16,700 residential and business accounts. The City operates 17 wells and two surface water intakes along with ground water and surface water treatment plants to provide more than 3 billion gallons of potable water annually. The surface water treatment plant completed in 2009 was a public/private partnership to use ground water that seeps into a Burnsville quarry. Previously, the water was pumped out of the quarry into the Minnesota River. As part of this partnership, the City provides more than 600 million gallons of water annually to the City of Savage, which accounts for more than 80% of their annual water use. Wastewater treatment and disposal is provided by the Metropolitan Council Environmental Services (MCES).

SCHOOLS

The City of Burnsville is served primarily by the Burnsville - Eagan - Savage School District (ISD 191), which has a 2018/2019 K-12 enrollment of 8,346 students. A portion of the City on the south end is served by ISD 194 (Lakeville) and ISD 196 (Rosemount - Apple Valley - Eagan).

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. Following is an overview of relevant financial management practices and year-end reporting.

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. It addresses policies in the following areas:

Revenue management	Capital Improvements Plan	Debt management
Cash and investments	Infrastructure Trust Fund	Accounting, auditing and financial reporting
Fund Balance/Net Position	Economic Development Authority Fund	Risk management
Operating budget and compensation philosophy		

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 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. 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 Comprehensive Annual Financial Report at the fund statement level.

The full accrual basis of accounting is utilized 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.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)

The City operates on a calendar fiscal year and reports its year-end financial position in a Comprehensive Annual Financial Report (CAFR), prepared by the City's Finance staff. Copies of the 2019 CAFR will be available to the public upon completion in June 2020, and a summary of results will be published in the official newspaper.

The 2019 CAFR will be audited upon completion by an independent auditing firm to ensure accuracy and compliance with federal and state laws and regulations. State law provides that the City may arrange for examination of its books, records, accounts and affairs, or any part thereof, by the State Auditor, or by Certified Public Accountants. It has been a long-standing policy of the City to provide for a complete annual audit of the City records by independent Certified Public Accountants.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement of Excellence in Financial Reporting to the City of Burnsville for its CAFR for the fiscal year ended December 31, 2017. The City has submitted the 2018 CAFR to the GFOA to determine its eligibility for another certificate. The Certificate of Achievement is a national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

BUDGETARY CONTROLS

A budgetary system of accounts is maintained for the all budgeted funds. Control is maintained by the use of a purchase order system and the monthly review of actual expenditures compared to budgeted amounts. Budgetary activity is monitored to ensure that total expenditures are within budgetary allocations. For the past several years, budgeted expenditures have been within approximately 98 percent of budget. The budgetary level of control is at the fund and department levels. There is a budget amendment process for unplanned expenditures and revenues. The amendments are presented to the City Council throughout the year for approval, at the direction of the City Manager.

INTERNAL CONTROLS

In developing and altering the City's accounting system, consideration is given to the adequacy of internal accounting controls. These controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes the cost of a control should not exceed the benefits likely to be derived, and the evaluation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within the above framework. As a part of the annual audit the City's auditors review internal controls and annually City Finance Staff review procedures to ensure controls are updated as needed. The Finance Department believes the City's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

CASH MANAGEMENT

The investment portfolio of the City is designed to attain an average rate of return regularly exceeding the average return on three month U.S. Treasury bills, while seeking to augment returns above this threshold consistent with budgetary cycles, economic conditions, risk limitations, and prudent investment principles. Portfolio diversification is considered so that investments are not concentrated in one institution, in one type of investment, or purchased from one dealer. Pursuant to this policy, cash temporarily idle during the year was invested in those investments authorized by law (short-term and long-term including, U.S. Government and Agency bonds and notes and the money market funds invested in U.S. Government securities).

RISK MANAGEMENT

The City has a risk management policy, the purpose of which is to maintain the integrity and financial stability of the City, protect its employees from injury, and reduce overall costs of operations. To avoid and reduce risk, the City maintains an active safety committee comprised of employees who periodically conduct educational safety and risk-avoidance programs within City departments. The City has insurance coverage through the League of Minnesota Cities Insurance Trust to insure City property and assets against loss. The blanket policy includes coverage for buildings, personal property, contractors and miscellaneous equipment, crime, employee performance bonds, autos and general liability. General liability coverage amounts to \$2,000,000 per occurrence (and aggregate), with a \$50,000 per occurrence, \$300,000 aggregate deductible.

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 all financial transactions not properly accounted for in any other fund, including most of the basic governmental services. The expenditures from the General Fund account for the majority of primary services provided by the City in the areas of public safety, parks and public works, recreation, planning, engineering and general government.

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 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 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 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 to 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 six budgeted funds in this category. The Capital Project Funds use the modified accrual basis for both financial statement and budgeting purposes.

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

DEBT SERVICE FUNDS

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

TAX INCREMENT CAPITAL PROJECTS AND DEBT SERVICE FUNDS

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

INTERNAL SERVICE FUND

The City has an internal service fund for the City’s vested compensated absence balances. There is not an annual budget for this fund. 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.

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.

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

Budget Process and Calendar

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

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



The City's budget process is built on a strong foundation of financial policies and goal setting. The City's budget process begins with a review of the City's Financial Management Plan which is the policy document that provides the framework for financial decision making. The City Council's ENDS & OUTCOMES define the Council's goals within each of the community themes (safety, transportation, community enrichment, neighborhoods, environment, development/redevelopment, City services and financial management).

In June and September, the City Council reviewed information on projections for the 2020 budget. The Finance Director presented an overview of the financial challenges and a multi-year summary of demands and pressures on the City's property tax levy.

With these actions providing the foundation, the City Manager leads the budget development through each of the various steps, including a number of opportunities for adjusting the course of the budget. With completion of this

budget document, the City has aligned department budget appropriations with the City Council priorities (ENDS & OUTCOMES), 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 the September 10 City Council work session, each City department presented information on the activities and budget pressures of the department. The City Council will meet on Oct. 29 and Nov. 12 to review the recommended 2020 budget in preparation for the final adoption of the budget. The meetings are open to the public and the public is invited to comment on the budget at each meeting. Community Communications and Engagement will be created to help provide residents with information regarding the City budget and services. The public may comment on the 2020 Budget on the City’s website or at any of the public meetings.

On December 3, the City Council will consider adoption of the final budget.

City of Burnsville 2020 Financial Planning and Budget Calendar

Meeting Dates	Discussion Topics
June 11	Audit Presentation Financial Management Plan Review Budget Pressures Franchise Fee Discussion
September 10	Review of Max Tax Proposal/CIP/Department Presentations
September 17	Council Adopts Maximum Tax Levy (City & EDA)
September 30	Proposed Budget Book to Council
October	Community Communications & Engagement
October 29 November 12	Council Work Sessions on the Budget: Review of all funds & CIP Follow-up Discussion as needed
December 3	Council Adopts Tax Levies and Budget

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City of Burnsville 2020 Budget Budget Summary



2020 Budget Summary



What's on the Menu for the 2020 Budget?

Upcoming 2020 Budget Meetings (Dates are subject to change)

- Tuesday, Oct. 29 . . . Review all funds and capital improvements
- Tuesday, Nov. 12 . . . Follow-up discussion (if necessary)
- Tuesday, Dec. 3 . . . Consider adoption of the 2020 budget

Meetings start at 5:30 p.m. at Burnsville City Hall.

Can't make it? Watch live at www.burnsvillemn.gov/meetings.

For more information visit www.burnsvillemn.gov/budget.



The Burnsville City Council approves a budget each year to pay for important services such as police and fire protection; parks and activities; roads, buildings, vehicles and equipment; and much more. This menu highlights what's in the works for 2020.

Property Taxes

A property tax levy increase does not directly equate to an increase in property taxes. Property taxes are impacted by multiple factors, including changes in residential and commercial property values; the amount of new construction coming on the tax rolls; property class rates and taxes imposed by other entities.

City - 34% School - 43%



County - 20% Other - 3%

Percentage of Property Tax
Received per Agency

Proposed 2020 Budget

Utility Franchise Fees

The City of Burnsville collects a franchise fee from the City's utility providers (gas and electric) to allow them to operate in the rights-of-way. Utility companies typically pass that fee through to their customers.

Currently, the residential franchise fee is \$1 per month, per account on both gas and electric bills. The City is proposing an increase up to \$4 per month, per account.

2020 Highlights

Infrastructure (Roads & Utilities)	\$12.9 million
New Fire Station	\$14.6 million
Personnel	\$37 million
Economic Development	\$615,000

Increasing the franchise fee, rather than further increasing the property tax levy ensures that ALL properties (even those exempt from property taxes) contribute to maintaining City facilities. It also ensures that ALL revenue collected is reinvested in the community.

Impact of Proposed 6% Max Property Tax Levy Increase

2019 Median Value Home	\$254,800
Assumed Home Value Increase	5%
Estimated 2020 Median Value Home	\$267,500

Monthly City Property Tax Based on Median Value Home

2019 City Property Tax	\$88.67
Estimated 2020 City Property Tax (With 5% Value Increase)	\$91.92
Increase Due to Levy & Value	\$3.25 (+3.7%)

The increase in City property taxes for a median value home is about the cost of a cup of coffee per month



Estimated Cost per Home per Month for City Services (Median Value Home)

Police Protection for a Safe Community

Highly trained officers responding to changing community needs; community policing partnerships with schools, community and other agencies.

\$33.81

\$10.14

Fire Protection & Ambulance Service

Fast and reliable 24-hour fire protection and emergency medical response by full-time career firefighter/paramedics.

Efficient & Effective Service

Leveraging technology to improve efficiency; attracting and retaining a high-quality workforce; emphasizing strong financial management and community engagement.

\$8.91

\$8.50 Maintaining Roads, Parks & Vehicles

Year-round roadway maintenance, and snow removal providing safe travel for motorists and pedestrians. Ensuring City parks, vehicles, buildings and infrastructure remain in good repair.

Premium Quality Services at a Value!

Improving and Replacing Roads

Repairing/replacing aging streets to help maintain neighborhood values and keep traffic flowing safely and efficiently throughout the City. Improving infrastructure and connections to provide for enhanced public transportation options.

\$8.59

\$12.30 Enhancing Park Amenities & Natural Resources

Developing trails to promote walkability, safety and alternative transportation. Protecting high-quality natural amenities. Ongoing investment in park and playground development and updates.

Promoting Strong Neighborhoods & Property Values

Emphasizing housing options, building safety and aesthetics to maintain home/business values. Investing in attracting new development and residents.

\$2.54

\$3.95

Recreation Opportunities & Amenities

Providing opportunities for youth, adults and seniors. Hosting festivals to promote connections. Maintaining the community's investments in City facilities.

**City of Burnsville
2020 Budget Summary
All Budgeted Funds**

	2017	2018	2019			2020	
			Original	Amended	Estimate	Budget	% Chg
Revenues / Sources							
Property Taxes	32,695,634	34,072,367	35,456,974	35,456,974	35,455,874	37,647,874	6 %
Other Taxes	2,760,728	2,641,861	2,668,000	2,668,000	2,571,500	6,268,000	135 %
Special Assessments	1,868,158	1,762,297	3,125,764	3,125,764	1,374,637	2,557,219	(18)%
License & Permits	2,061,946	2,466,914	2,101,389	2,101,389	2,730,649	2,283,257	9 %
Fines & Forfeits	422,347	359,347	343,300	343,300	360,800	363,660	6 %
Investment Income	821,637	1,340,919	725,917	725,917	983,559	796,506	10 %
Rents	832,537	936,103	905,480	905,480	895,480	947,957	5 %
Intergovernmental	5,077,504	5,363,484	11,098,928	11,103,876	11,155,862	5,703,235	(49)%
Charges for Services	29,599,843	30,707,221	30,886,150	30,886,150	30,364,759	31,447,431	2 %
Sale of Capital Assets	231,840	87,794	117,000	117,000	117,000	100,000	(15)%
Other Revenues	3,057,000	2,352,497	1,274,334	1,544,587	4,042,848	1,960,663	54 %
Bond Proceeds	19,178,637	9,772,656	3,790,000	3,790,000	8,686,399	14,600,000	285 %
Transfers from other funds	7,420,327	6,426,499	5,377,604	5,377,604	5,377,604	2,879,274	(46)%
Total Revenues / Sources	106,028,138	98,289,959	97,870,840	98,146,041	104,116,971	107,555,076	10 %
Expenditures / Uses							
Employee Services	32,099,631	33,886,044	35,711,760	35,899,218	35,960,530	38,307,874	7 %
Current Expenditures	22,183,150	21,983,853	25,230,725	25,535,978	25,165,593	26,463,029	5 %
Capital Outlay	2,257,709	2,407,321	2,160,500	3,059,077	3,031,112	3,327,138	54 %
Capital Improvements	28,422,290	23,712,349	30,448,890	35,476,100	36,461,277	31,237,008	3 %
Transfers to other funds	7,420,327	6,426,499	5,377,604	5,377,604	5,377,604	2,879,274	(46)%
Interest / Debt	6,985,141	24,910,095	7,247,185	7,247,185	8,343,035	8,265,194	14 %
Total Expenditures / Uses	99,368,248	113,326,161	106,176,664	112,595,162	114,339,151	110,479,517	4 %
Change in Fund Balance	6,659,890	(15,036,202)	(8,305,824)	(14,449,121)	(10,222,180)	(2,924,441)	(65)%

**City of Burnsville
2020 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	28,570,667	497,500	6,573,000	35,641,167	2,006,707	—	37,647,874
Other Taxes	380,000	1,008,000	4,880,000	6,268,000	—	—	6,268,000
Special Assessments	—	—	1,623,225	1,623,225	913,994	20,000	2,557,219
License & Permits	2,281,277	1,980	—	2,283,257	—	—	2,283,257
Fines & Forfeits	338,660	25,000	—	363,660	—	—	363,660
Investment Income	445,000	14,000	96,432	555,432	58,016	183,058	796,506
Rents	947,957	—	—	947,957	—	—	947,957
Intergovernmental	1,968,248	372,025	3,329,670	5,669,943	33,292	—	5,703,235
Charges for Services	6,364,884	6,600	15,000	6,386,484	—	25,060,947	31,447,431
Sale of Capital Assets	—	—	100,000	100,000	—	—	100,000
Other Revenues	61,400	—	511,463	572,863	—	1,387,800	1,960,663
Bond Proceeds	—	—	14,600,000	14,600,000	—	—	14,600,000
Transfers from other funds	185,000	288,476	1,165,458	1,638,934	949,340	291,000	2,879,274
Total Revenues / Sources	41,543,093	2,213,581	32,894,248	76,650,922	3,961,349	26,942,805	107,555,076
Expenditures / Uses							
Employee Services	31,013,252	998,501	—	32,011,753	—	6,296,121	38,307,874
Current Expenditures	10,259,156	1,488,058	665,000	12,412,214	20,375	14,030,440	26,463,029
Capital Outlay	—	106,000	2,909,138	3,015,138	—	312,000	3,327,138
Capital Improvements	—	—	25,414,008	25,414,008	—	5,823,000	31,237,008
Transfers to other funds	1,298,476	185,000	884,340	2,367,816	—	511,458	2,879,274
Interest / Debt	—	—	—	—	5,016,248	3,248,946	8,265,194
Total Expenditures / Uses	42,570,884	2,777,559	29,872,486	75,220,929	5,036,623	30,221,965	110,479,517
Use of Fund Balance	(1,027,791)	(563,978)	3,021,762	1,429,993	(1,075,274)	(3,279,160)	(2,924,441)

**City of Burnsville
2020 Budget Summary
Special Revenue Funds**

	2020 Budget							Special Revenue Total
	Cable Franchise	Youth Center	Sustainability	Grant	EDA Fund	Forestry	Forfeiture	
Revenues / Sources								
Property Taxes	—	—	—	—	197,500	300,000	—	497,500
Other Taxes	1,008,000	—	—	—	—	—	—	1,008,000
Special Assessments	—	—	—	—	—	—	—	—
License & Permits	—	—	—	—	—	1,980	—	1,980
Fines & Forfeits	—	—	—	—	—	—	25,000	25,000
Investment Income	7,000	—	—	—	7,000	—	—	14,000
Rents	—	—	—	—	—	—	—	—
Intergovernmental	—	53,000	309,525	9,500	—	—	—	372,025
Charges for Services	6,600	—	—	—	—	—	—	6,600
Sale of Capital Assets	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—
Bond Proceeds	—	—	—	—	—	—	—	—
Transfers from other funds	—	—	288,476	—	—	—	—	288,476
Total Revenues / Sources	1,021,600	53,000	598,001	9,500	204,500	301,980	25,000	2,213,581
Expenditures / Uses								
Employee Services	631,335	—	318,790	—	—	48,376	—	998,501
Current Expenditures	303,844	63,000	99,211	9,500	615,503	372,000	25,000	1,488,058
Capital Outlay	106,000	—	—	—	—	—	—	106,000
Capital Improvements	—	—	—	—	—	—	—	—
Transfers to other funds	185,000	—	—	—	—	—	—	185,000
Interest / Debt	—	—	—	—	—	—	—	—
Total Expenditures / Uses	1,226,179	63,000	418,001	9,500	615,503	420,376	25,000	2,777,559
Change in Fund Balance	(204,579)	(10,000)	180,000	—	(411,003)	(118,396)	—	(563,978)

**City of Burnsville
2020 Budget Summary
Capital Projects Funds**

	2020 Budget							Capital Projects Total
	Parks Capital	Equipment & Vehicle	Facilities	I.T. Capital Fund	Infra- structure	Street Maintenance	Improvement Construction	
Revenues / Sources								
Property Taxes	1,365,000	1,824,000	—	324,000	3,060,000	—	—	6,573,000
Other Taxes	—	—	4,880,000	—	—	—	—	4,880,000
Special Assessments	—	—	—	—	—	—	1,623,225	1,623,225
License & Permits	—	—	—	—	—	—	—	—
Fines & Forfeits	—	—	—	—	—	—	—	—
Investment Income	31,000	14,000	21,500	4,000	18,932	7,000	—	96,432
Rents	—	—	—	—	—	—	—	—
Intergovernmental	—	—	—	—	2,179,670	—	1,150,000	3,329,670
Charges for Services	—	—	—	—	—	15,000	—	15,000
Sale of Capital Assets	—	100,000	—	—	—	—	—	100,000
Other Revenues	511,463	—	—	—	—	—	—	511,463
Bond Proceeds	—	—	14,600,000	—	—	—	—	14,600,000
Transfers from other funds	50,000	70,000	155,200	94,808	—	795,450	—	1,165,458
Total Revenues / Sources	1,957,463	2,008,000	19,656,700	422,808	5,258,602	817,450	2,773,225	32,894,248
Expenditures / Uses								
Employee Services	—	—	—	—	—	—	—	—
Current Expenditures	—	—	—	—	—	665,000	—	665,000
Capital Outlay	—	2,909,138	—	—	—	—	—	2,909,138
Capital Improvements	1,474,383	—	15,514,700	547,925	4,953,775	150,000	2,773,225	25,414,008
Transfers to other funds	—	—	859,340	—	25,000	—	—	884,340
Interest / Debt	—	—	—	—	—	—	—	—
Total Expenditures / Uses	1,474,383	2,909,138	16,374,040	547,925	4,978,775	815,000	2,773,225	29,872,486
Change in Fund Balance	483,080	(901,138)	3,282,660	(125,117)	279,827	2,450	—	3,021,762

**City of Burnsville
2020 Budget Summary
Enterprise Funds**

	2020 Budget						
	Water & Sewer	Storm Water	Ice Center	Golf Course	Street Lighting	Ames Center	Enterprise Total
Revenues / Sources							
Property Taxes	—	—	—	—	—	—	—
Other Taxes	—	—	—	—	—	—	—
Special Assessments	—	20,000	—	—	—	—	20,000
License & Permits	—	—	—	—	—	—	—
Fines & Forfeits	—	—	—	—	—	—	—
Investment Income	128,141	45,417	1,000	3,500	5,000	—	183,058
Rents	—	—	—	—	—	—	—
Intergovernmental	—	—	—	—	—	—	—
Charges for Services	16,434,455	4,363,080	1,130,940	275,000	568,467	2,289,005	25,060,947
Sale of Capital Assets	—	—	—	—	—	—	—
Other Revenues	375,000	42,800	—	—	10,000	960,000	1,387,800
Bond Proceeds	—	—	—	—	—	—	—
Transfers from other funds	—	—	—	—	—	291,000	291,000
Total Revenues / Sources	16,937,596	4,471,297	1,131,940	278,500	583,467	3,540,005	26,942,805
Expenditures / Uses							
Employee Services	4,296,851	1,094,590	690,230	214,450	—	—	6,296,121
Current Expenditures	9,017,831	947,244	394,840	71,604	393,000	3,205,921	14,030,440
Capital Outlay	—	—	62,000	15,000	—	235,000	312,000
Capital Improvements	2,611,000	3,042,000	—	—	170,000	—	5,823,000
Transfers to other funds	411,833	99,625	—	—	—	—	511,458
Interest / Debt	3,248,946	—	—	—	—	—	3,248,946
Total Expenditures / Uses	19,586,461	5,183,459	1,147,070	301,054	563,000	3,440,921	30,221,965
Change in Fund Balance	(2,648,865)	(712,162)	(15,130)	(22,554)	20,467	99,084	(3,279,160)

**City of Burnsville
2020 Budget Summary
Projected Changes in Fund Balance**

Fund	Estimated Fund Balance January 1	2020 Revenues	2020 Expenditures	Fund Balance December 31	Increase (Decrease)	% Change in Fund Balance	Greater than Ten Percent Variance
General Fund	22,388,961	41,543,093	42,570,884	21,361,170	(1,027,791)	(4.6)%	
Special Revenue Funds							
Cable Franchise	902,084	1,021,600	1,226,179	697,505	(204,579)	(22.7)%	A
Youth Center	17,644	53,000	63,000	7,644	(10,000)	(56.7)%	A
Sustainability	53,434	598,001	418,001	233,434	180,000	336.9 %	B
Grant	11,978	9,500	9,500	11,978	—	— %	
EDA	553,607	204,500	615,503	142,604	(411,003)	(74.2)%	A
Forestry	441,815	301,980	420,376	323,419	(118,396)	(26.8)%	A
Forfeiture	27,655	25,000	25,000	27,655	—	— %	
Capital Projects Funds							
Parks Capital	3,286,298	1,957,463	1,474,383	3,769,378	483,080	14.7 %	C
Equipment & Vehicle	1,436,859	2,008,000	2,909,138	535,721	(901,138)	(62.7)%	C
Facilities	8,596	19,656,700	16,374,040	3,291,256	3,282,660	38,188.2 %	C
I.T. Capital Fund	419,246	422,808	547,925	294,129	(125,117)	(29.8)%	C
Infrastructure	1,893,228	5,258,602	4,978,775	2,173,055	279,827	14.8 %	C
Street Maintenance Improvement Construction	473,589 (172,561)	817,450 2,773,225	815,000 2,773,225	476,039 (172,561)	2,450 —	0.5 % — %	
Debt Funds							
G.O. Debt Funds	5,867,658	3,961,349	5,036,623	4,792,384	(1,075,274)	(18.3)%	D
Enterprise Funds							
Water & Sewer	66,472,439	16,937,596	19,586,461	63,823,574	(2,648,865)	(4.0)%	
Storm Water	39,982,086	4,471,297	5,183,459	39,269,924	(712,162)	(1.8)%	
Ice Center	4,363,381	1,131,940	1,147,070	4,348,251	(15,130)	(0.3)%	
Golf Course	937,666	278,500	301,054	915,112	(22,554)	(2.4)%	
Street Lighting	1,694,831	583,467	563,000	1,715,298	20,467	1.2 %	
Ames Center	15,905,148	3,540,005	3,440,921	16,004,232	99,084	0.6 %	
Total All Funds	166,965,642	107,555,076	110,479,517	164,041,201	(2,924,441)	(1.8)%	

Reason for Greater than Ten Percent Variance:

A: Planned use of fund balance for operations.

B: Planned increase in fund balance to provide for cash flow.

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: According to State Statute, proceeds from the debt service levies and fund balance can only be used for redemption of debt. The fund balance varies due to timing of bond issuances and debt service payments.

2020 Budget Overview & Analysis

City of Burnsville, Minn.

A budget is a reflection of a community's priorities, and staff has prepared a preliminary budget that aligns with the Council's priorities including our Ends & Outcomes. Specifically, the City Council has provided direction and resources to expand our economic development investment and overall Citywide placemaking initiatives through additional festivals and adoption of our new branding efforts. The 2020 preliminary levy and budget also recognizes the investment of our personnel services and includes priorities in organizational development, a diversity and inclusion initiative, and continued staffing adjustments to best meet the community and organization's needs.

The City's overall tax capacity increased 6.8% for Pay 2020 with both residential and commercial properties increasing by roughly the same percentage.

The City Council reviewed a preliminary review of the 2020 budget at the June Work Session, where staff presented a high-level analysis of continuing current operations and discussed a preliminary 6% levy increase. The Council also discussed future facilities needs and expanded use of franchise fees. The proposed budget includes a number of changes to clarify our funds, retire debt, and provide sustainable services. Upon further review and refinement of department requests, the preliminary general fund budget proposed remains at a 6% levy, the EDA proposed levy is \$197,500, and an increase in franchise fees is proposed.

Schedule

The Council adopted a Max Tax at the City Council meeting September 17. A proposed budget work book will be made available to the Council September 30 which includes the 5 year Capital Improvement Plan (CIP), Fees & Charges Schedule and detailed five year financial plans for all of the City's funds.

Staff will present the proposed budget information for Council discussion at the Council's work session on Oct 28. A second meeting is scheduled for November 12 if the Council wishes further discussion. Budget adoption is scheduled for the December 3 Council meeting.

Vision

The Council's Ends & Outcomes has a Mega Ends Statement or Vision as follows:

People find BURNSVILLE an attractive, well-balanced city of residences and businesses, which through a combination of amenities and public/private partnerships, provides a wide range of opportunities for citizens to live, work, learn and play, for a reasonable investment.

The budget has been crafted to ensure continued alignment with this vision.

Legislative Impacts

There are no state-imposed levy limits for 2020. However, the 2020 budget does include priorities such as Center Village TIF, which does need legislative approval.

Personnel Services Estimates

Personnel investment accounts for over 70% of our budget and reinforces that we are service-driven and our staff are a critical component of our organization. We have a vision to be an employer of choice, where we can provide a high level, innovative, creative, and rewarding experience where we serve the public and our initiatives coalesce around that vision.

We continue to evaluate our operations and analyze the most effective staffing. For 2020, the budget proposes some incremental increased staffing, expanded organizational development initiatives, and investment in diversity and inclusion efforts. We continue to implement the Compensation Study the Council adopted earlier this year and are evaluating our non-compensation packages as well.

Current Services

The cost to provide high level, responsive services at the current level expected by the Council have some inflationary increases overall. We continually identify opportunities for cost savings and process improvement to offset some inflationary pressures. At the budget work session, staff will highlight 2020 operational changes in their presentations. Current expenses used to determine the maximum tax levy remain consistent with prior projections at this time.

Unmet Needs: Council Priorities

The 2020 budget does include some funding available in the EDA Fund for the Center Village Plan.

Diversity and Inclusion

initiative focused on developing an organizational culture of inclusion, an environment where every individual is valued and empowered to bring their best to work and provide great service to the diverse people of Burnsville.

Funding Projections

Non-tax revenues that offset the General Fund are projected to increase by a net of approximately \$400,000 in 2020. This is largely due to the continued development/redevelopment permits and increasing ambulance service. .

Use of Fund Balance

City Policy 1.250 identifies a goal for 35% of the following year's expenditure budget to be reserved as fund balance for cash flow purposes. The City also maintains an additional minimum of five percent for operating contingency to handle unanticipated, emergency expenditures (e.g., excess snow removal or storm damage). Within the 2020 budget, the five year plan projects the fund balance to be above the minimum thresholds for all plan years.

Fund balance use for 2020 has been identified, consistent with priors years. Use includes Ice Center debt funding, sustainability program funding, and 2020 election 2020 Election funding

Franchise Fees

As part of the 2020 budget discussion, the Council directed staff to further explore the long-term City facility needs and the current franchise fee revenue. Franchise fees were established by the City Council in 2016 for the purpose of funding necessary facility needs. The recent Police Department renovation and the proposed new construction of Fire Station #1 are examples of facilities funded by the franchise fees.

Franchise fees are currently \$1 for residential electric and gas (\$2 total/month) and are on a tiered scale for commercial properties (small/medium/large). The City's tiered structure is consistent with our market cities, however the pricing structure is significantly below our market cities. City policy calls for our fees to be in the upper quartile, and the current franchise fee does not meet that factor.

Based on staff analysis of future needs and current structure, the Council is requested to increase the Franchise Fee in 2020. This adjustment would position the City to achieve its long-term facility needs with a stable funding source. If adopted by the City Council, our projections indicate that this structure would remain a stable funding source for these needs.

Additionally, this allows host fees to be redirected to the Ames Center to reduce General Fund subsidy and repay the advance from the General Fund earlier than planned. Additionally, this will consolidate Ames Center Debt funding from multiple levies and transfers between four funds to just one debt service levy in the debt service fund. This will be a more transparent picture of the funding of the Ames Center operations, capital and the Ames Center debt. This lowers the EDA levy for 2020 as an offset but gives the City capacity to use the EDA levy for other economic development initiatives in the future.

Funding Changes

The proposed budget includes some changes to various City operations/facilities to simplify accounts, retire some debt, and reduce reliance on unsustainable revenue sources.

Reallocating personnel costs from EDA fund to General Fund

The budget recommends reallocating personnel costs from the EDA fund to General Fund, allowing the EDA levy to support economic development projects. The General Fund levy would increase.

The EDA levy decrease would be offset by the planned funding increase identified for the EDA fund to continue to be sustainable. The 2019 budget identified that the fund was using fund balance to implement the economic development initiatives and would need additional funding to continue to be sustainable.

Community Development Block Grant (CDBG) Changes

The 2020 budget recommends redirecting the CDBG funds currently received in the General Fund for the senior and youth services programs. There is no proposed decrease to senior and youth services programs which would continue in the General Fund as recreation programs. The funds would be redirected to the CDA to expand the housing rehabilitation program for which the Council has expressed support. CDBG funds are federally restricted to a specific use and administrative costs, which are charged by the CDA for administration of our rehabilitation programs, are eligible expenses. Eliminating the federal funding of the youth and senior programs eliminates the administrative overhead allowing staff time to go directly to programming.

Increase funding for Infrastructure Trust Fund (ITF)

The finance plan for the ITF Fund includes a \$50,000 increase as planned. For the past decade the annual ITF increase has been a flat \$50,000; for 2020 staff is proposing \$50,000 with conversion to a similar percentage increase in future years to keep pace with inflationary pressures to maintain our infrastructure.

The ITF fund policy directs 10% of the ITF levy to fund park renovations. Staff proposes including this amount directly in the Parks Capital levy and eliminating the \$300,000 transfer of funds between the ITF and Parks Capital funds. The Parks Capital fund will ultimately be allocated the same resources as projected under the transfer proposal.

Change to Levy for the Parks Capital Fund

Our recent branding and marketing study reinforced the value of the City's parks, trails, and open spaces to the livability of Burnsville. The City's adopted plan addresses the need for increased investment to maintain the existing complement of park facilities in the future. Continued funding of this fund as well as an expansion of projects eligible for rehabilitation from our facilities fund will ensure that our parks remain a strong community amenity.

Property Taxes

The adopted tax levy is \$37,786,174, a 6.0 percent increase over the 2019 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 6.0 percent increase.

The table that follows provides a comparison of the 2020 adopted property tax levy to the 2019 adopted levy.

2020 Adopted Tax Levy

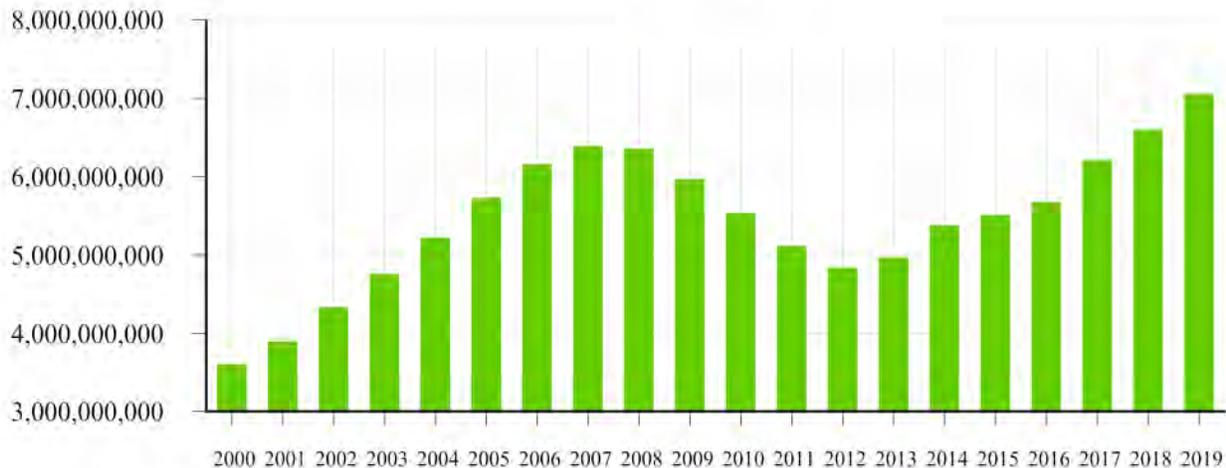
Tax Levies by Fund	2019 Levy	2020 Levy - Adopted	\$ Change	% Change
General Fund	27,025,000	28,708,967	1,683,967	4.7 %
Debt	1,126,674	2,006,707	880,033	2.5 %
Infrastructure Trust Fund	3,350,000	3,060,000	(290,000)	(0.8)%
Forestry	300,000	300,000	—	— %
Equipment & Vehicle Capital	1,624,000	1,824,000	200,000	0.6 %
IT Capital	446,000	324,000	(122,000)	(0.3)%
Parks Capital	1,025,000	1,365,000	340,000	1.0 %
Total City Levy	34,896,674	37,588,674	2,692,000	7.6 %
EDA	742,500	197,500	(545,000)	(1.5)%
Total City + EDA Levy	35,639,174	37,786,174	2,147,000	6.0 %

Broad Indicators

Assessed Market Value

One of the most significant indicators of Burnsville’s success is demonstrated in the consistent growth in total assessed market value.

Assessed Market Value



The total assessed market value increased 6.9 percent in 2019. Residential values increased 6.7 percent while commercial/industrial values increased 7.7 percent. Like other cities in Dakota County and the entire metro area, the City was impacted by the national downturn in the housing market for several years with market values declining for 2009-2012.

Values increased 31.2 percent during the past five years and have surpassed the peak market value of 10 years ago before the recession. The market value for each year is determined as of January 1 based on prior year sales.

Bond Rating



An important indicator of financial stability is the credit rating assigned by independent rating agencies.

In 2019, Standard & Poor’s Rating Services (S&P) reaffirmed its “AAA” rating for the City of Burnsville. This is the highest bond rating an organization can receive from S&P. Additionally, Moody’s conducted a surveillance rating of the City and also rated the City as “Aaa.” Independent evaluation of a municipalities' credit risk is one of the single most important indicators of prudent financial and administrative management.

The evaluation considers many factors including property value information, tax capacity rates, outstanding debt, fund balances, budget results and other financial information. Population and demographic statistics of employment and wealth are also considered.

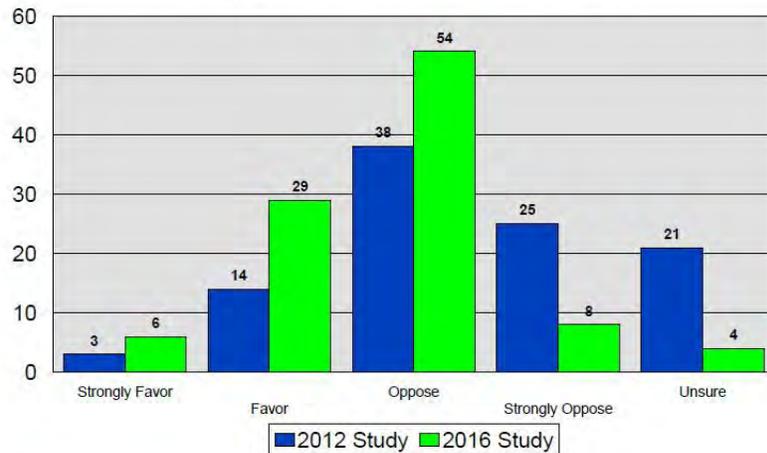
Residential and Business Surveys

Feedback from residents and businesses is also an important indicator for the City. The City of Burnsville conducts a statistically valid residential and business survey every four years. The next survey will be conducted in 2020.

In the most recent residential survey (2016), more respondents indicated support for cuts in City services to reduce taxes. Respondents that oppose or strongly oppose cuts in services to reduce taxes remained consistent with the prior year.

Cuts in Service to Reduce Taxes

2016 Burnsville Residential Study



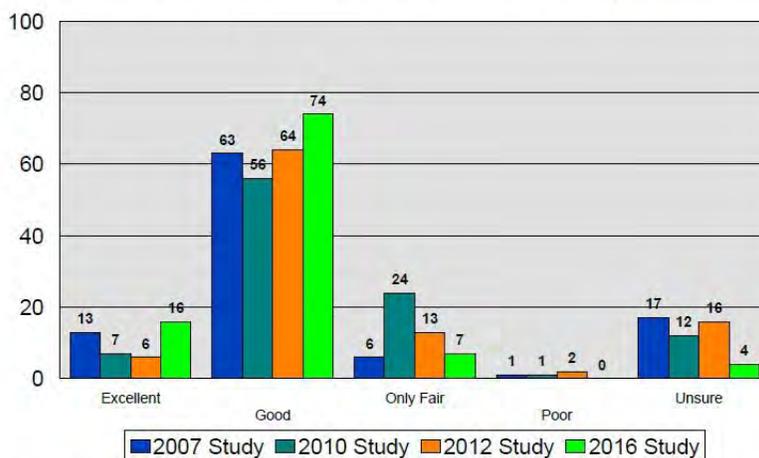
The Morris Leatherman Company

Residential and Business Surveys cont.

The percentage of residents responding “excellent” or “good” when asked how they value City services improved to 90 percent. The number of 2016 survey respondents that rated City property taxes as very high or somewhat high compared to nearby areas increased from 39 to 50 percent.

General Value of City Services

2016 Burnsville Residential Study

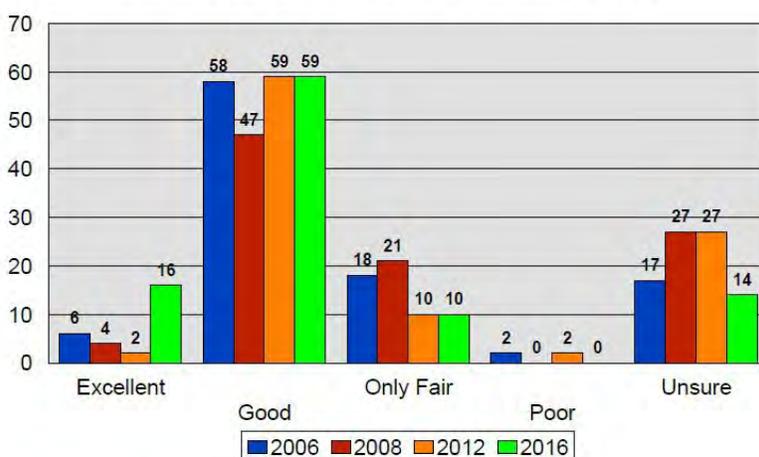


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The most recent business survey (2016) also indicated a jump in the value of City services for property taxes paid. Respondents rating the value as “Good” or “Excellent” jumped from 61 percent to 75 percent in 2016.

Value of City Services

2016 City of Burnsville Business Study

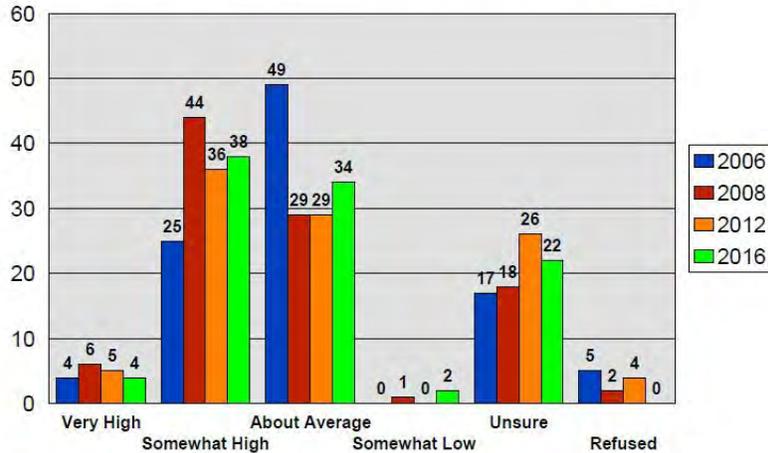


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The number of 2016 Business survey respondents that rated City property taxes as very high or somewhat high compared to nearby areas was 42 percent, consistent with the last survey.

Property Taxes in Comparison

2016 City of Burnsville Business Study

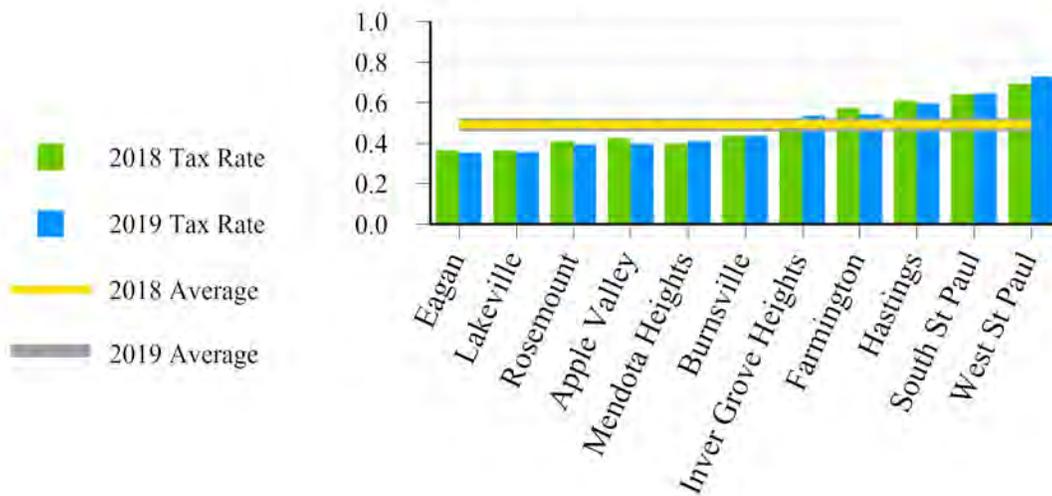


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City Tax Rates

The following table shows a comparison of city tax rates, as adopted, with other Dakota County cities. Burnsville's tax rate is below the average for other Dakota County cities. Proposed rates for 2020 are not available at this time. The following charts reflect only the City tax levies and do not include special levies, such as Housing Redevelopment Authority (HRA) or Economic Development Authority (EDA) levies that cities may also certify.

Tax Rate Comparisons



The table to the right shows a comparison of Burnsville's 2019 adopted city tax rate for City services with other market cities. Burnsville's tax rate was the third highest out of the ten market cities. This information will be collected for 2020 when the information is available. Burnsville's comparison to metro market cities will likely remain similar for the year 2020.

<u>Metro Market Cities</u>	<u>Adopted 2018 Tax Rate</u>	<u>Adopted 2019 Tax Rate</u>
1 Brooklyn Park	51.16	52.69
2 St. Louis Park	46.38	46.37
3 Burnsville	43.55	43.59
4 Coon Rapids	42.48	41.23
5 Apple Valley	42.37	39.60
6 Lakeville	36.42	35.61
7 Eagan	36.38	35.23
8 Minnetonka	35.71	34.96
9 Edina	27.75	27.49
10 Plymouth	26.34	26.36
Average of Ten Market Cities	38.85	38.31

Grants and Donations

City of Burnsville, Minn.

The City of Burnsville has many partnerships to help fund services. We appreciate the community partners and agencies for their investment and support. Following are the major grants and donations received over the past two years:

Safety

- Bulletproof vest grant:
 - \$7,282 (Fiscal Year 2018)
- Dakota County Traffic Safety Grants (DCTSP):
 - Annual partnership - average of \$19,000 per year
- Staffing for Adequate Fire and Emergency Response (SAFER)
 - \$1,120,328 to fund four firefighter/paramedics (2016 award, 2017-2019 performance period)
- CDBG - EMS grants to low-income patients
 - \$5,000-\$10,000 (annually)
- Firefighter board training reimbursement grant
 - \$10,155 (2019)
- Dakota County/Task force training
 - \$12,395 fire personnel reimbursement (2018)
 - \$10,482 fire personnel reimbursement (2019)
 - \$1,287 police personnel reimbursement (2018)
 - \$25,985 (value) police Rescue Throw Phone (2018)
- Byrne Jag Grant funds
 - \$11,093 (2018)
- Arbors at Ridges
 - \$2,525 for Honor Guard training, equipment and travel for police department (2018)
 - \$3,385 for Honor Guard for fire department (2018)
 - \$3,100 for fire gear for fire department (2019)
- Anonymous Donors
 - \$1,000 for 12 Days of Christmas - police department gift cards to pass out (2018)
 - \$640 for K-9 (2018)
 - \$495 for Honor Guard (2018)

Transportation

- Transportation Advisory Board
 - \$1,450,000 for Lake Marion Greenway - 2019 Construction (2015)

Neighborhoods

- CDBG funds used in partnership with Dakota County CDA in projects for senior citizens and low/moderate income residents
 - \$20,000-25,000 annually for home remodeling grants
 - \$35,000-45,000 annually for senior services

Youth - THE GARAGE, BYC

- CDBG
 - \$45,000 average annual allocation

Development/Redevelopment

- DEED Host Community Grant
 - \$415,625 Travelers Trail/Heart of the City Street Improvements (2018)
 - \$415,625 Burnsville Infrastructure Studies/Upgrade (2019)
- Metropolitan Council
 - \$60,000 Livable Communities LCDA - TOD Grant (2018)

Environment

- Dakota County Grant - Dakota Valley Recycling Program
 - \$179,000 annually
- Dakota County Curly-leaf Pondweed Control Grant
 - Crystal Lake
 - \$12,500 (2018)
 - \$13,200 (2019)
 - Keller Lake
 - \$2,200 (2018)
 - \$2,300 (2019)
- Dakota County Crystal Lake Watercraft Inspection Program
 - \$7,072 (2018)
 - \$7,072 (2019)

Parks

- Lions Club
 - \$20,000 for shade structure (2018)
 - \$20,000 for AED's (2018)
 - \$10,000 for a drinking fountain at the skate park (2018)
 - \$140,000 for Red Oak Inclusive Playground (2019)

Community

- Dakota County Statewide Health Improvement Partnership (SHIP) Grant
 - \$1,200 (2019)

Cost Saving Partnerships

City of Burnsville, Minn.

Partnerships are a vital element for cost effectiveness and community building. The City has pursued partnerships with a variety of other government agencies as well as private groups to collaborate to achieve results in each of the community themes. All City departments take advantage of many opportunities to join forces and interact with different agencies and groups on an on-going basis, however this is a list of many partnerships that have had and will continue to have an impact on City operations:

Partnering Organization

Partnership Focus

Safety

- | | |
|--|--|
| • Dakota Communications Center (DCC) | Consolidated 9-1-1 dispatch for Dakota County |
| • Dakota County | Radio Workgroup - 800 MHz radio |
| • Dakota County Drug Task Force | Multi-city partnership formed to fight illegal drugs |
| • County/Cities/Bloomington/Savage | Public safety regional mutual aid |
| • Dakota County | Domestic preparedness - Special Operations Team |
| • Dakota County Special Operations Team | Specialty responses such as HAZMAT, structural collapse |
| • Dakota County Electronic Crimes Task Force | Multi-city partnership formed to fight electronic crimes |
| • Dakota County Fire Chiefs Association | Mutual aid chief officers assist long or complex incidents |
| • Lakeville, Apple Valley, Eagan | Fire training site |
| • Dakota County Cities, Bloomington & Savage | Fire Department automatic mutual aid |
| • Dakota County | EMS Consortium - EMS Services, planning and coordination |
| • Scott County | SCALE initiative - public safety training facility |
| • Dakota County & Cities | CJINN - improve efficiency/access to information |
| • Upper Midwest AMSC/Coast Guard/MN HSEM | Emergency responses on area rivers |
| • Fairview Ridges Emergency Room Physicians | Online medical control |
| • State Duty Officer (MN Dept of Public Safety) | Regional response to incidents requiring special expertise |
| • State Fire Marshal's Office | Code enforcement, fire investigation and fire operation |
| • Metropolitan Emergency Services Board | Planning and coordination of metro-wide EMS services |
| • Police/Fire Chaplains | Provide support for responders and citizens |
| • Minnesota Incident Management Team | Provide support for large scale emergency responses |
| • Minnesota Fire Chiefs Association-FAST (Fire Chiefs Assistance and Support Team) | Provide support for both emergency and non-emergency situations |
| • Minnesota Chiefs Association | Best practices and training and legislative initiatives |
| • Dakota County | Septic Systems Program Administration |
| • Independent School District 191 | High School Pathways EMT Program |
| • Independent School District 191 | Operation Warm - providing coats to all kids in school |
| • Dakota County Sheriff | Sky Oaks (2018), Vista View (2019)
'Safe Summer Nights' grill out |

Partnering Organization

Community Enrichment

- BAC/VAA/LAA
- Burnsville Hockey Club (BHC)
- Burnsville MN Valley Figure Skating Club
- BA 191 Baseball
- South of the River Recreators
- Independent School District 191 (ISD 191)
- ISD 191/Burnsville YMCA/Twin Cities Catalyst Music (TCCM)
- Burnsville Rotary Clubs (Breakfast & Noon)
- Burnsville Lions Club Plaza
- People of Alimagnet Caring for K-9s
- Burnsville Softball Council
- ISD 191
- Augustana Care
- Zombie Board Shop
- 3rd Lair
- International Festival of Burnsville Committee
- Fire Muster Board
- Heart of the City Race Committee
- Art & All That Jazz Committee
- Dakota County Library
- Ebenezer
- FireFly Credit Union
- Share Point Credit Union

Neighborhood

- DARTS
- 360 Communities

- Burnsville Rotary/ Breakfast Rotary
- BA #191 Baseball

Development/Redevelopment

- Dakota County CDA
- Burnsville Community Foundation
- Chamber of Commerce
- Burnsville Commercial Real Estate Council
- Experience Burnsville
- MN Marketing Partnership
- Dakota County CDA and Cities
- Minnesota DEED
- Dakota Scott County WDB
- City/ISD 191/Chamber Partnership Group

Partnership Focus

- Youth athletic programs
- Ice Center hockey program & BHC training facility
- Ice Center figure skating program
- Alimagnet Park baseball field improvements
- Joint recreation programming
- Youth Relations Officers
- Burnsville Youth Collaborative programs

- Kids of Summer program, GARAGE studio
- Red Oak Playground/Halloween Fest/Party on the

- Dog Park improvements
- Field and facility improvements
- Senior Center
- Fitness Party in the Park
- Skate Park programming
- Skate Park programming
- International Festival of Burnsville
- Burnsville Fire Muster
- Heart of the City Race
- Art & All That Jazz
- Story Walk
- Senior Safety Academy/Egg-celent Adventure
- Third Grade Essay Contest
- Party on the Plaza

- Chore services for seniors
- Domestic Abuse Response Team (DART) assistance,
- Food shelf
- Flags in Heart of the City (HOC)
- Flags in Heart of the City (HOC)

- Housing and economic development
- Heart of the City (HOC)
- Promote economic development
- Promote economic development
- Promote economic development
- Promote economic development
- Open to Business initiative
- Promote economic development
- Workforce Initiatives
- Promote economic development and branding

Partnering Organization

Environment

- Cities of Apple Valley/Eagan/Lakeville
- Cities of Apple Valley/Lakeville
- Cities of Lakeville/Savage/Eagan
- Metropolitan Council
- Dakota County
- MN Department of Natural Resources
- Dakota County
- Dakota Co. Soil & Water Conservation District
- Dakota Co. Soil & Water Conservation District
- School Districts 191 & 196
- Three Rivers Park District

Transportation

- MVTA
- North Dakota County
- I-35W Alliance
- Dakota County
- City of Savage, Scott County
- Twelve Dakota and Scott County Cities

- Lakeville
- Dakota County
- Scott and Carver Counties

City Services and Financial Management

- ISD 191
- Dakota County/Dakota County Cities

- People of Alimagnet Caring For K-9's
- Burnsville Softball Council
- Lakeville/Apple Valley
- City of Eagan
- ISD 191
- MVTA
- State of MN and Dakota County

- City of Savage, Dakota County and State of MN
- Dakota County and City of St. Louis Park
- Dakota County Office of GIS
- MN New World Systems User Group
- Dakota County and Dakota County Cities
- Burnsville Community Foundation

Partnership Focus

Multi-city partnership - recycling programs
Lake management programs
Potable water sharing
Lake-Monitoring Program (CLMP and CAMP)
Citizen wetland health evaluation project
Fishing in the Neighborhood program
Septic Monitoring JPA
Landscaping for Clean Water Workshops
Water Quality Education and Erosion Control
Water Quality Education
Deer Management Program

Heart of the City (HOC) parking ramp
Public Works Directors (CONDAC)
I-35W Transportation issues
County Rd 42 improvements
County Rd 42 frontage road project
Street maintenance materials and services
Joint Powers Agreement Bidding
Share snow plowing services on city streets
Regional Trail Projects
Joint Powers Agreement for Fleet Maintenance System

Burnsville Community Television (BCTV) studio
HiPP- cost savings/service enhancing opportunities:
IT, HR, public safety, agenda management software
Alimagnet Dog Park improvements
Lac Lavon, Neill, Alimagnet ball field improvement
Shared maintenance of a sanitary sewer lift station
BCTV mobile production truck
Co-location of institutional network equip and fiber
Dark fiber connecting transit station, mntnc garage
Shared fiber optics; MN Workforce Center and Co Rd 42 traffic management system
Joint Powers Agreement for Fiber connection redundancy for networks and 800MHz radio sites
Joint training and Life/LTD insurance
Joint Powers Agreement for shared GIS support
Financial software user information sharing
County-wide Broadband Study
Memorial Donation Program/ Vanderlaan Garden Area/ Nicollet Commons Park Sculptures, 2017
Homage project/sculpture

An Award-Winning City

City of Burnsville, Minn.

One way to consider the effectiveness of city services is through independent awards received by the City and its departments over the past three years:

Safety

- VFW Officer of the Year
 - Officer Erin Holznagel (2018)
- National Police Week Proclamation (2018)
- Department of Minnesota Veterans of Foreign Wars (VFW) - statewide Gold Medal
 - Chris Walker (2018)
 - Luke Miller (2019)

Neighborhood

- National Night to Unite Award (annual award)

Environment

- Birnamwood Golf Course is certified as an Audubon Cooperative Sanctuary by Audubon International - one of 22 courses in Minnesota with the certification

Development/Redevelopment

- American Society of Landscape Architects (ASLA) - Center Village Award

City Services & Financial Management

- Minnesota Association of Government Communicators
 - Northern Lights Award - 1st Place
 - Online Communications (Website Design/Redesign): BurnsvilleMN.gov Website Redesign (2019)
 - Bronze Award - 3rd Place
 - Agency, Event, Program or Service Video: Experience Burnsville: Celebrating 30 Years! (2018)
 - Interview, Talk Show or News Magazine Show: South Suburban Spotlight | Burnsville Spring Sports (2018)
 - Video -Promotional Video: Sustainability Man Ep. 26 - Buckthorn-Munching Goats (2019)
 - Award of Merit
 - One Page Publication - City of Burnsville Parks Pocket Map (2018)
 - Special Event - Grand Opening of Minnesota Riverfront Park (2018)
 - Video (Video Short or Social Media Campaign) - No Overnight Parking PSA (2019)
- International 2018 Laserfiche Run Smarter® Award: Minnesota South Suburban Election Judge Initiative (2019)
- Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting, Comprehensive Annual Financial Report (CAFR) (annual award)
- Government Finance Officers Association Distinguished Budget Presentation Award (2018)
- Highest Possible Bond Rating Aaa - Standard & Poor's

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City of Burnsville 2020 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 2020 Budget
Five-Year Financial Plan



General Fund

General Fund

Five-Year Financial Plan

	Actuals		2019			2020		Projected			
	2017	2018	Original	Amended	Estimate	Budget	% Chg	2021	2022	2023	2024
SOURCE OF FUNDS:											
Property Taxes											
General Fund Tax Levy	27,029,000	24,850,000	27,025,000	27,025,000	27,025,000	28,708,967	6 %	29,896,300	31,085,300	32,321,300	33,607,300
Delinquent & Other	(220,056)	129,887	(182,200)	(182,200)	(183,300)	(138,300)	(24)%	(183,300)	(183,300)	(183,300)	(183,300)
Net Collections	26,808,944	24,979,887	26,842,800	26,842,800	26,841,700	28,570,667	6 %	29,713,000	30,902,000	32,138,000	33,424,000
Other taxes (Lodging)	365,555	389,019	400,000	400,000	350,000	380,000	(5)%	383,800	387,638	391,514	395,429
Licenses and permits	2,060,186	2,464,794	2,099,629	2,099,629	2,728,889	2,281,277	9 %	2,143,303	2,186,169	2,229,892	2,274,490
Fines and forfeits	338,953	340,484	318,300	318,300	335,800	338,660	6 %	341,037	344,447	347,891	351,370
Investment income	241,298	452,301	375,000	375,000	445,000	445,000	19 %	449,450	453,945	458,484	463,069
Rents	832,537	936,103	905,480	905,480	895,480	947,957	5 %	957,437	967,011	976,681	986,448
Intergovernmental	2,218,985	2,354,659	2,048,778	2,048,778	2,134,764	1,968,248	(4)%	1,686,920	1,609,789	1,625,887	1,642,146
Charges for services	6,330,958	6,926,738	6,011,505	6,011,505	6,006,610	6,364,884	6 %	6,500,944	6,650,466	6,803,427	6,959,906
Other	100,495	86,197	56,900	57,373	56,072	61,400	8 %	62,014	62,634	63,260	63,893
Transfer from Other Funds	185,000	185,000	185,000	185,000	185,000	185,000	0 %	185,000	185,000	185,000	185,000
SOURCE OF FUNDS	39,482,911	39,115,182	39,243,392	39,243,865	39,979,315	41,543,093	6 %	42,422,905	43,749,099	45,220,036	46,745,751
USE OF FUNDS:											
Personnel Services	26,000,704	27,395,677	28,744,085	28,882,889	28,908,937	31,013,252	8 %	31,944,000	32,902,000	33,889,000	34,906,000
Current Expense	8,253,373	8,174,237	9,206,507	9,376,980	9,177,798	9,898,156	8 %	10,096,000	10,298,000	10,504,000	10,714,000
Total Operating Uses	34,254,077	35,569,914	37,950,592	38,259,869	38,086,735	40,911,408	8 %	42,040,000	43,200,000	44,393,000	45,620,000
Non-Operating:											
Burnsville CVB	347,277	369,568	380,000	380,000	360,000	361,000	(5)%	361,000	361,000	361,000	361,000
Transfer to other funds	4,640,100	2,627,000	1,783,000	1,783,000	1,783,000	1,298,476	(27)%	1,163,703	1,186,977	1,210,717	1,234,931
Total Non-Operating	4,987,377	2,996,568	2,163,000	2,163,000	2,143,000	1,659,476	(23)%	1,524,703	1,547,977	1,571,717	1,595,931
TOTAL USE OF FUNDS	39,241,454	38,566,482	40,113,592	40,422,869	40,229,735	42,570,884	6 %	43,564,703	44,747,977	45,964,717	47,215,931
NET CHANGE IN FUND BALANCE	241,457	548,700	(870,200)	(1,179,004)	(250,420)	(1,027,791)		(1,141,798)	(998,878)	(744,681)	(470,180)
OTHER CHANGES TO FUND BALANCE:											
Net change in fair value of investments	—	—	—	—	—	—		—	—	—	—
Beginning Fund Balance	21,849,224	22,090,681	22,639,381	22,639,381	22,639,381	22,388,961		21,361,170	20,219,372	19,220,494	18,475,813
Ending Fund Balance	22,090,681	22,639,381	21,769,181	21,460,377	22,388,961	21,361,170		20,219,372	19,220,494	18,475,813	18,005,633
Planned Use of Fund Balance:											
Use of Restricted for Landfill			165,200	165,200	165,200	167,791		172,824.73	178,009.47	183,349.75	188,850.24
Sustainability Fund Balance						180,000		19	6057		873871
Ice Center Debt Service			140,000	140,000	140,000	140,000					
One-time Uses of Unreserved Fund Balance:											
Police Radios			400,000	400,000	400,000	—					
Comprehensive Plan			165,000	165,000	165,000	—					
Elections			—	—	—	220,000					
Comm. Dev. Software			—	—	—	135,000					
Equip & Vehicle CD			—	—	—	35,000					
Monuments			—	—	—	150,000					
			870,200	870,200	870,200	1,027,791					

General Fund

Departmental Use of Funds

	2017	2018	2019			2020	
			Original	Amended	Estimate	Budget	% Chg
USE OF FUNDS							
Police	13,571,053	14,296,009	14,824,709	14,827,167	14,841,828	15,368,100	4 %
Fire & EMS	6,998,939	7,317,973	7,551,808	7,555,993	7,559,993	8,066,019	7 %
Public Safety	20,569,993	21,613,982	22,376,517	22,383,160	22,401,821	23,434,119	5 %
Development and Redevelopment	—	—	—	—	—	441,953	100 %
Planning	460,133	437,363	506,254	506,890	487,965	391,931	(23)%
Comp Plan Update	297,979	162,886	165,000	165,000	105,000	60,000	(64)%
Protective Inspections	546,322	622,474	665,715	679,585	683,979	867,958	30 %
Licensing & Code Enforcement	578,184	605,972	689,201	692,564	648,744	684,507	(1)%
Community Development	1,882,618	1,828,694	2,026,170	2,044,039	1,925,688	2,446,349	21 %
Engineering	1,191,731	1,146,064	1,287,938	946,003	952,283	1,042,247	(19)%
Streets & Utilities	1,602,086	1,796,434	2,040,361	2,160,920	2,195,521	2,194,557	8 %
Fleet Maintenance	233,597	320,547	293,423	296,233	289,733	349,739	19 %
Public Works	3,027,414	3,263,045	3,621,722	3,403,156	3,437,537	3,586,543	(1)%
Parks & Natural Resources	3,270,282	3,345,215	3,562,937	3,975,380	3,917,803	4,072,530	14 %
Recreation	1,078,363	1,109,993	1,226,592	1,251,245	1,247,205	1,348,681	10 %
Facilities	541,799	578,372	643,465	651,748	659,280	687,671	7 %
Parks, Natural Resources, Recreation & Facilities	4,890,445	5,033,580	5,432,994	5,878,373	5,824,288	6,108,882	12 %
City Council	109,092	112,255	134,578	134,578	138,628	149,868	11 %
Administration	268,321	169,763	295,139	299,305	300,179	316,868	7 %
Legal Services	578,409	541,469	573,004	573,004	581,804	595,568	4 %
Human resources	341,670	366,587	496,642	503,736	508,788	622,953	25 %
Leadership & Leadership Development	1,297,491	1,190,074	1,499,363	1,510,623	1,529,399	1,685,257	12 %
City Clerk	143,607	144,885	163,291	165,409	163,397	171,037	5 %
Elections	11,125	169,614	21,831	21,831	19,656	212,188	872 %
Finance	590,339	586,213	611,198	652,847	650,437	711,008	16 %
Insurance	558,350	405,199	510,000	510,000	508,160	530,720	4 %
Information Technologies	1,282,695	1,334,629	1,687,506	1,690,431	1,626,352	2,025,305	20 %
Administrative Services	2,586,115	2,640,540	2,993,826	3,040,518	2,968,002	3,650,258	22 %
Total Operating Uses	34,254,077	35,569,915	37,950,592	38,259,869	38,086,735	40,911,408	8 %
Convention Visitors Bureau	347,277	369,568	380,000	380,000	360,000	361,000	(5)%
Transfer to other funds	4,640,100	2,627,000	1,783,000	1,783,000	1,783,000	1,298,476	(27)%
Total Non-Operating Uses	4,987,377	2,996,568	2,163,000	2,163,000	2,143,000	1,659,476	(23)%
TOTAL USE OF FUNDS	39,241,454	38,566,482	40,113,592	40,422,869	40,229,735	42,570,884	6 %

General Fund

Source of Funds

	2017	2018	2019			2020	
			Original	Amended	Estimate	Budget	% Chg
SOURCE OF FUNDS							
Property Taxes & Fiscal Disparities	26,808,944	24,979,887	26,842,800	26,842,800	26,841,700	28,570,667	6 %
Other Taxes - lodging	365,555	389,019	400,000	400,000	350,000	380,000	(5)%
Building	1,306,142	1,688,635	1,337,600	1,337,600	1,994,116	1,526,000	14 %
Business	464,286	467,058	468,784	468,784	442,778	465,607	(1)%
Alcohol	286,963	301,791	290,995	290,995	290,995	288,770	(1)%
Other	2,795	7,310	2,250	2,250	1,000	900	(60)%
Licenses & Permits	2,060,186	2,464,794	2,099,629	2,099,629	2,728,889	2,281,277	9 %
Fines & Forfeits	338,953	340,484	318,300	318,300	335,800	338,660	6 %
Investment Income	241,298	452,301	375,000	375,000	445,000	445,000	19 %
Rents	832,537	936,103	905,480	905,480	895,480	947,957	5 %
Police & Fire Aid	913,708	1,001,520	962,000	962,000	962,575	1,001,000	4 %
MSA Maintenance	641,138	697,256	700,000	700,000	693,749	725,000	4 %
Federal & State Grants	428,436	550,772	207,446	207,446	291,704	67,296	(68)%
Other Intergovernmental	235,703	105,111	179,332	179,332	186,736	174,952	(2)%
Intergovernmental Revenue	2,218,985	2,354,659	2,048,778	2,048,778	2,134,764	1,968,248	(4)%
Recreation Fees	295,218	307,175	329,802	329,802	329,283	311,653	(6)%
General Gov't Charges	110,004	101,039	114,289	114,289	114,139	111,089	(3)%
EMS Charges	2,777,990	3,215,566	3,188,600	3,188,600	3,204,124	3,463,928	9 %
Other Public Safety Charges	282,598	265,563	372,226	372,226	352,430	374,526	1 %
Engineering Project Fees	1,686,663	1,823,283	1,805,000	1,805,000	1,805,000	1,900,000	5 %
Other Public Works & Engineering	183,078	222,488	201,588	201,588	201,634	203,688	1 %
Host Fees	995,406	991,624	—	—	—	—	— %
Charges for Services	6,330,958	6,926,738	6,011,505	6,011,505	6,006,610	6,364,884	6 %
Other Miscellaneous Revenue	100,495	86,197	56,900	57,373	56,072	61,400	8 %
Transfers From Other Funds	185,000	185,000	185,000	185,000	185,000	185,000	— %
TOTAL SOURCE OF FUNDS	39,482,911	39,115,183	39,243,392	39,243,865	39,979,315	41,543,093	6 %

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City of Burnsville 2020 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 2020

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 is valid through September 2021, with an optional five-year renewal. 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 newly remodeled space within Burnsville High School. This partnership has resulted in significantly lower operating costs for community television by eliminating building maintenance and rent expense and reducing the number of employees. Capital costs have also been reduced and some costs are shared with ISD 191. 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 remain constant in future years and does not make any assumptions for changes in revenue with the franchise agreements with Comcast and Frontier.

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 accumulate goes toward reducing the tax levy in the City's General Fund. 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 Eagan. The PEG fees are used for BCTV purposes.

DEBT & TRANSFERS

This Fund transfers revenue into the General Fund in the amount of \$185,000 per year.

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		2019 Budget			2020 Budget		Projected			
	2017	2018	Original	Amended	Estimate		% Chg	2021	2022	2023	2024
SOURCE OF FUNDS:											
Cable Franchise Fees	786,816	736,818	728,000	728,000	700,000	700,000	(4)%	700,000	700,000	700,000	700,000
PEG Fees	278,218	280,624	320,000	320,000	301,500	308,000	(4)%	320,000	320,000	320,000	320,000
Investment Income	10,979	20,216	7,000	7,000	7,000	7,000	— %	5,000	5,000	5,000	5,000
Charges for Services	7,487	5,683	8,600	8,600	9,050	6,600	(23)%	6,500	6,500	6,500	6,500
Other	—	380	—	—	—	—	— %	—	—	—	—
TOTAL SOURCE OF FUNDS	1,083,500	1,043,721	1,063,600	1,063,600	1,017,550	1,021,600	(4)%	1,031,500	1,031,500	1,031,500	1,031,500
USE OF FUNDS:											
Personnel	513,861	552,046	594,072	613,034	610,284	631,335	6 %	650,275	669,783	689,877	710,573
Current Expenses	190,014	175,720	262,097	262,097	260,760	303,844	16 %	306,882	309,951	313,051	316,181
Capital Outlay	9,163	399,950	33,000	147,465	119,500	106,000	221 %	29,000	72,500	70,000	24,500
Transfer to General Fund	185,000	185,000	185,000	185,000	185,000	185,000	— %	185,000	185,000	185,000	185,000
TOTAL USE OF FUNDS	898,038	1,312,716	1,074,169	1,207,596	1,175,544	1,226,179	(5)%	1,171,157	1,237,234	1,257,928	1,236,254
NET DIFFERENCE	185,462	(268,995)	(10,569)	(143,996)	(157,994)	(204,579)		(139,657)	(205,734)	(226,428)	(204,754)
Beginning Fund Balance	1,143,611	1,329,073	1,060,078	1,060,078	1,060,078	902,084		697,505	557,848	352,114	125,686
Ending Fund Balance	1,329,073	1,060,078	1,049,509	916,082	902,084	697,505		557,848	352,114	125,686	(79,068)

Youth Center Fund

Financial Plan Year 2020

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 a combination of CDBG funds, other government grants and private foundation funding. The CDBG allocation is anticipated to be reduced for the 2019-20 and future years; however, the amount is unknown at this time.

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.

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. Beginning in 2016 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. Operating efficiencies and additional grant revenue resulted in a higher than expected remaining fund balance. This funding was intended for and was made available to support BYC operations. Now that the operating commitment to the BYC is complete, the current expense activity and any remaining fund balance will be absorbed into other existing funds.

Youth Center Fund

Five-Year Financial Plan

	Actuals		2019 Budget			2020 Budget		Projected			
	2017	2018	Original	Amended	Estimate		% Chg	2021	2022	2023	2024
SOURCE OF FUNDS:											
Intergovernmental											
CDBG Grant	60,269	77,606	57,000	57,000	57,000	53,000	(7)%	50,000	50,000	50,000	50,000
Other Revenue											
Grants - Private programs	36,110	—	—	—	—	—	— %	—	—	—	—
Youth Center Building Fund	—	—	500	500	—	—	(100)%	—	—	—	—
Non-Operating											
Investment Income	1,073	663	—	—	—	—	— %	—	—	—	—
Transfers from General Fund	56,000	56,000	5,000	5,000	5,000	—	(100)%	—	—	—	—
TOTAL SOURCE OF FUNDS	153,452	134,269	62,500	62,500	62,000	53,000	1 %	50,000	50,000	50,000	50,000
USE OF FUNDS:											
Burnsville Youth Collaborative (BYC)											
Operations -											
City funded	39,450	19,454	—	—	—	—	— %	—	—	—	—
CDBG Grant	60,269	77,606	57,000	57,000	57,000	53,000	(7)%	50,000	50,000	50,000	50,000
Private Grants	34,364	—	—	—	—	—	— %	—	—	—	—
Youthprise	—	—	—	5,000	5,000	—	— %	—	—	—	—
Building Maintenance - City funded	8,493	8,449	10,000	10,000	10,000	10,000	— %	7,644	—	—	—
Total Operating	142,576	105,509	67,000	72,000	72,000	63,000	(33)%	57,644	50,000	50,000	50,000
Transfer Out:											
Transfer to Facility Fund - Roof	48,000	48,000	—	—	—	—	— %	—	—	—	—
TOTAL USE OF FUNDS	190,576	153,509	67,000	72,000	72,000	63,000		57,644	50,000	50,000	50,000
NET DIFFERENCE	(37,124)	(19,240)	(4,500)	(9,500)	(10,000)	(10,000)		(7,644)	—	—	—
Beginning Fund Balance	84,008	46,884	27,644	27,644	27,644	17,644		7,644	—	—	—
Ending Fund Balance	46,884	27,644	23,144	18,144	17,644	7,644		—	—	—	—

Sustainability Fund

Financial Plan Year 2020

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 and implementation of the strategies identified in the City's Sustainability Plan adopted by Council in 2008. The Sustainability Plan is in the process of being updated. 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 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. 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 \$108,476 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 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 will be 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		2019 Budget			2020 Budget		Projected			
	2017	2018	Original	Amended	Estimate		% Chg	2021	2022	2023	2024
SOURCE OF FUNDS:											
Intergovernmental											
Dakota County	238,000	247,416	247,416	252,364	252,364	309,525	25%	311,073	312,628	314,191	315,762
Transfers from other funds											
General Fund	75,000	75,000	75,000	75,000	75,000	108,476		113,304	118,252	123,322	128,517
General Fund - one-time cashflow	—	—	—	—	—	180,000		—	—	—	—
Total transfers (from reserved solid waste fees)	75,000	75,000	75,000	75,000	75,000	288,476	285%	113,304	118,252	123,322	128,517
Investment Income	3,152	4,215	—	—	—	—	—%	—	—	—	—
TOTAL SOURCE OF FUNDS	316,760	326,631	322,416	327,364	327,364	598,001	—%	424,377	430,880	437,513	444,279
USE OF FUNDS:											
Dakota Valley Recycling											
Personnel Services	190,640	185,276	199,700	204,648	204,648	240,214	20%	240,376	240,517	240,638	240,738
Current Expenses	47,360	62,140	47,716	47,716	47,716	69,311	45%	70,697	72,111	73,553	75,024
	238,000	247,416	247,416	252,364	252,364	309,525	6%	311,073	312,628	314,191	315,762
Burnsville Sustainability											
Personnel Services	62,847	74,839	66,067	79,066	79,066	78,576	19%	84,790	91,152	97,664	104,330
Current Expenses	16,939	19,480	27,900	27,900	27,900	29,900	7%	28,514	27,100	25,658	24,187
Capital Outlay	—	55,314	—	3,750	3,750	—		—	—	—	—
	79,786	149,633	93,967	110,716	110,716	108,476	26%	113,304	118,252	123,322	128,517
TOTAL USE OF FUNDS	317,786	397,049	341,383	363,080	363,080	418,001	3%	424,377	430,880	437,513	444,279
NET DIFFERENCE	(1,026)	(70,418)	(18,967)	(35,716)	(35,716)	180,000		—	—	—	—
Beginning Fund Balance	160,594	159,568	89,150	89,150	89,150	53,434		233,434	233,434	233,434	233,434
Ending Fund Balance	159,568	89,150	70,183	53,434	53,434	233,434		233,434	233,434	233,434	233,434

Grant Fund

Financial Plan Year 2020

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. This fund accounts for CDBG funding for 360 Communities and EMS Grant programs administered directly by Burnsville. 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.

It is anticipated that the CDBG allocation will remain the same for the upcoming program year July 2020-June 2021; however, the amount is undetermined at this point. The CDBG program allocates funding on a fiscal year of July through June and unspent funds may be carried forward to the next year. For the calendar year 2020, the plan assumes the funding will stay the same. If funding changes, programming would be adjusted and funds reallocated. A summary of CDBG program allocations is included following the Grant Fund Five-Year Financial Plan. The City's annual budget is a blended estimate of two fiscal years and future years are estimated to be constant.

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

USE OF FUNDS

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

FUND BALANCE

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

**Community Development Block Grant (CDBG)
Recommendations for Allocation
Application for Fiscal year July 1, 2020-June 30, 2021**

The City receives federal CDBG funds administered through an agreement with the Dakota County CDA. The allocation for the fiscal year July 1, 2019-June 30, 2020 time period is \$273,004, which is a two percent decrease from FY 2018-2019. In Fiscal Year 2018-19 the city received an allocation of \$278,244 which included \$12,294 from the CDA as a result of a reduction of their administrative costs to the City of Burnsville.

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

For the fiscal year July 1, 2020 - June 20, 2021 (Fiscal Year 2020-2021) the City intends to fund 360 Communities, Senior Services and EMS Grants projects through General Fund Tax levy and focus the available funds for Housing and Rehabilitation Projects. The CDBG allocation to the City for Fiscal Year 2020-2021 is unknown at this time.

PROJECT	2018-2019	2019-20	Fund
Public Service Projects Recommended for Funding			
Burnsville Youth Collaborative Funding to provide staffing expenses to support the Burnsville Youth Collaborative after-school programming.	57,000	51,558	Youth Center
360 Communities Continued support for the Family Support Worker for Burnsville city wide services.	6,800	6,000	Grant Fund
Senior Services Funding to continue .6 FTE Community Services Specialist to provide outreach to seniors and coordinate the Senior Volunteer Program. Includes sub-award to DARTS for \$2,000 for Chore Services.	57,000	50,588	General Fund
EMS Grants Funding to reimburse all or a portion of expenses of low to moderate income persons using Burnsville EMS or Fire services.	9,100	3,500	Grant Fund
TOTAL PUBLIC SERVICE	\$129,900	\$111,646	
Housing and Rehabilitation Projects Recommended for Funding			
Home Remodeling Grants Funds to offer low to moderate income homeowners funds to make code violation improvements to their homes.	22,750	21,340	Pass-through
CDA Rehab Loans Low interest loans for Burnsville residents meeting low to moderate income qualifications.	113,300	128,018	Pass-through
TOTAL HOUSING & REHABILITATION	136,050	149,358	
Administrative Expenses Recommended for Funding			
Administrative Costs Costs to administer CDBG program.	12,294	12,000	General Fund
TOTAL ADMINISTRATIVE	\$12,294	\$12,000	
TOTAL FUNDING	\$278,244	\$273,004	

Grant Fund

Five-Year Financial Plan

	Actuals		2019 Budget			2020 Budget		Projected			
	2017	2018	Original	Amended	Estimate		% Chg	2021	2022	2023	2024
SOURCE OF FUNDS:											
Intergovernmental											
CDBG	15,562	18,920	14,000	14,000	14,000	9,500	(32)%	9,500	9,500	9,500	9,500
Interest	117	194	—	—	—	—	— %	—	—	—	—
TOTAL SOURCE OF FUNDS	15,679	19,114	14,000	14,000	14,000	9,500	4 %	9,500	9,500	9,500	9,500
USE OF FUNDS:											
Programming	15,562	18,920	14,000	14,000	14,000	9,500	(32)%	9,500	9,500	9,500	9,500
TOTAL USE OF FUNDS	15,562	18,920	14,000	14,000	14,000	9,500	4 %	9,500	9,500	9,500	9,500
NET DIFFERENCE	117	194	—	—	—	—		—	—	—	—
Beginning Fund Balance	11,667	11,784	11,978	11,978	11,978	11,978		11,978	11,978	11,978	11,978
Ending Fund Balance	11,784	11,978	11,978	11,978	11,978	11,978		11,978	11,978	11,978	11,978

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 2020

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 2019 was estimated at \$1.1 million. In September 2019, the EDA and City Council set the maximum at \$197,500 for Tax Payable Year 2020, 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. ELF Grant funds must be spent by September 2020.

The finance plan shows an annual increase in the EDA levy for years 2020 through 2022. The long-term plan for the fund has been an annual increase of \$50,000 to rebuild 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.

In 2018, the Council voted to increase the EDA levy max tax by \$100,000 for the year 2018. This increase brought the EDA levy to a level sufficient to fund the annual on-going economic development activities and preserves 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 2020 include Economic Development related marketing and department expenses, partnership activities of MCCD as well as EDA lobbyist efforts on special legislative initiatives such as the host fee and TIF 7. The 2020 budget moved funding for the Economic Development staff positions to the General Fund. The 2019 budget was expanded to provide for an additional staff position for project management and consulting fees for marketing to expand economic development efforts. The 2020 budget eliminates 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 2020, \$(411,003) is a planned use of fund balance.

OTHER FINANCIAL INFORMATION

In 2011, the Council approved the creation of the Angel Fund 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 EDA has contributed matching funds to promote donations, up to \$50,000. The EDA contributed matching funds of \$20,000 in 2011, \$17,000 in 2012, and \$13,000 in 2013. The EDA funds are in the form of a loan to the Ames Center Fund and are therefore not included as expense. Repayment of the EDA loan by the Ames Center of \$10,000 per year began in 2016 and is reflected in the five-year plan.

Economic Development Authority

Five-Year Financial Plan

	Actuals		2019 Budget			2020 Budget		Projected			
	2017	2018	Original	Amended	Estimate		% Chg	2021	2022	2023	2024
SOURCE OF FUNDS:											
Property Taxes											
EDA Tax Levy	617,500	717,500	742,500	742,500	742,500	197,500	(73)%	247,500	297,500	297,500	297,500
Delinquent & Other	(6,279)	1,406	—	—	—	—	— %	—	—	—	—
Net Collections	611,221	718,906	742,500	742,500	742,500	197,500	(73)%	247,500	297,500	297,500	297,500
Intergovernmental Revenue											
Environmental Legacy Fund (ELF) Grant	—	—	1,150,000	1,150,000	1,150,000	—	(100)%	—	—	—	—
Investment Income	4,813	7,603	7,000	7,000	7,000	7,000	— %	3,500	1,300	1,400	1,600
TOTAL SOURCE OF FUNDS	616,034	726,509	1,899,500	1,899,500	1,899,500	204,500	4 %	251,000	298,800	298,900	299,100
USE OF FUNDS:											
Personnel Services	118,810	123,107	246,800	246,800	246,800	—	(100)%	—	—	—	—
Current Expenses											
Operations	64,100	65,912	337,245	337,245	333,550	615,503	83 %	269,513	273,603	277,775	282,031
Land Acquisition & Demo	—	—	1,150,000	1,150,000	1,150,000	—	(100)%	—	—	—	—
Transfer to Ames Center for debt	479,642	498,828	410,000	410,000	410,000	—	(100)%	—	—	—	—
TOTAL USE OF FUNDS	662,552	687,847	2,144,045	2,144,045	2,140,350	615,503	5 %	269,513	273,603	277,775	282,031
NET DIFFERENCE	(46,518)	38,662	(244,545)	(244,545)	(240,850)	(411,003)	8 %	(18,513)	25,197	21,125	17,069
Beginning Fund Balance	802,313	755,795	794,457	794,457	794,457	553,607		142,604	124,091	149,288	170,413
Ending Fund Balance	755,795	794,457	549,912	549,912	553,607	142,604		124,091	149,288	170,413	187,482
Other Financial Information											
Balance of Angel Fund loan	30,000	20,000	10,000	10,000	10,000	—		—	—	—	—

Forestry Fund

Financial Plan Year 2020

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 have 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 once the EAB arrives in the City. 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 of our 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 and the plan is reviewed each year. With incremental increases to the levy over the past several years the current annual levy is \$300,000. 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		2019 Budget			2020 Budget		Projected			
	2017	2018	Original	Amended	Estimate		% Chg	2021	2022	2023	2024
SOURCE OF FUNDS:											
Property Taxes											
Forestry Fund Tax Levy	250,000	300,000	300,000	300,000	300,000	300,000	— %	300,000	300,000	300,000	300,000
Delinquent & Other	(1,650)	(1,316)	—	—	—	—	— %	—	—	—	—
Net Collections	248,350	298,684	300,000	300,000	300,000	300,000	— %	300,000	300,000	300,000	300,000
Licenses	1,760	2,120	1,760	1,760	1,760	1,980	13 %	1,500	1,500	1,500	1,500
Investment Income	5,464	10,252	—	—	—	—	— %	—	—	—	—
Developer Fees	187,708	8,050	—	—	—	—	— %	—	—	—	—
TOTAL SOURCE OF FUNDS	443,282	319,106	301,760	301,760	301,760	301,980	— %	301,500	301,500	301,500	301,500
USE OF FUNDS:											
Personnel Services	18,901	34,266	43,809	46,467	46,967	48,376	10 %	49,827	51,322	52,862	54,448
Current Expenses											
EAB Program	225,793	237,901	302,500	302,500	302,500	302,000	— %	265,608	256,800	224,600	250,000
Developer Tree Replacement	—	—	70,000	70,000	70,000	70,000	— %	55,758	—	—	—
Capital	67,347	40,144	—	—	—	—	— %	—	—	—	—
TOTAL USE OF FUNDS	312,041	312,311	416,309	418,967	419,467	420,376	11 %	371,193	308,122	277,462	304,448
NET DIFFERENCE	131,241	6,795	(114,549)	(117,207)	(117,707)	(118,396)	43 %	(69,693)	(6,622)	24,038	(2,948)
Beginning Fund Balance	421,486	552,727	559,522	559,522	559,522	441,815	(21)%	323,419	253,726	247,104	271,142
Ending Fund Balance	552,727	559,522	444,973	442,315	441,815	323,419	(27)%	253,726	247,104	271,142	268,194
Reserved Fund Balance											
Developer Tree Replacement Balance	187,708	195,758	125,758	125,758	125,758	55,758		—	—	—	—
Available Fund Balance	365,019	363,764	319,215	316,557	316,057	267,661		253,726	247,104	271,142	268,194

Forfeiture Fund

Financial Plan Year 2020

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 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. DUI forfeitures must be spent on DUI enforcement activities, training and equipment. Narcotics forfeitures are limited to police capital items.

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		2019 Budget			2020 Budget		Projected			
	2017	2018	Original	Amended	Estimate	% Chg	2021	2022	2023	2024	
SOURCE OF FUNDS:											
DUI Forfeitures	83,394	18,863	25,000	25,000	25,000	25,000	—%	25,000	25,000	25,000	25,000
Investment Income	429	788	—	—	—	—	—%	—	—	—	—
TOTAL SOURCE OF FUNDS	83,823	19,651	25,000	25,000	25,000	25,000	—%	25,000	25,000	25,000	25,000
USE OF FUNDS:											
Current Expenses											
Forfeiture expense, DUI enforcement, police equipment	60,086	34,523	25,000	25,000	25,000	25,000	—%	25,000	25,000	25,000	25,000
TOTAL USE OF FUNDS	60,086	34,523	25,000	25,000	25,000	25,000	—%	25,000	25,000	25,000	25,000
NET DIFFERENCE	23,737	(14,872)	—	—	—	—	—	—	—	—	—
Beginning Fund Balance	18,790	42,527	27,655	27,655	27,655	27,655	—%	27,655	27,655	27,655	27,655
Ending Fund Balance	42,527	27,655	27,655	27,655	27,655	27,655	—%	27,655	27,655	27,655	27,655
Other financial information:											
Year-end Cash Balance	42,527	27,655	27,655	27,655	27,655	27,655		27,655	27,655	27,655	27,655



City of Burnsville 2020 Budget Five-Year Financial Plan

Capital Projects Funds

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

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

Parks Capital Fund

Financial Plan Year 2020

FUND DESCRIPTION

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

BACKGROUND

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

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

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

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

SOURCE OF FUNDS

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

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

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

Prior to 2018, the balance of the property tax support came from the General Fund. This was replaced with a direct property tax levy in the Parks Capital Fund in 2018. The 2019 financial plan includes annual increases to the property

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

USE OF FUNDS

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

TRANSFERS

Prior to 2020, the Infrastructure Trust Fund (ITF) transferred cash from the ITF property tax levy in to the Parks Capital Fund. Prior to 2018, the General Fund levied property taxes and transferred funds to the Parks Capital Fund to support capital purchases. This transfer was replaced with a property tax levied directly into this fund.

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. The increase for 2019-2022 is currently planned to be \$50,000 per year which is more of an inflationary increase rather than a restorative increase as in 2017. Parks and public works staff are expanding asset management into the parks system to identify if the currently planned increase in transfers within the fund will support consistent sustainable renovation within the system in the future.

FUND BALANCE

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

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

Parks Capital Fund

Five-Year Financial Plan

	Actuals		2019 Budget			2020 Budget		Projected			
	2017	2018	Original	Amended	Estimate		% Chg	2021	2022	2023	2024
SOURCE OF FUNDS:											
Property Taxes											
Parks Capital Fund Levy	—	975,000	1,025,000	1,025,000	1,025,000	1,365,000	33 %	1,413,000	1,462,000	1,513,000	1,566,000
Delinquent & Other	—	(6,741)	—	—	—	—	0 %	—	—	—	—
Net Collections	—	968,259	1,025,000	1,025,000	1,025,000	1,365,000	33 %	1,413,000	1,462,000	1,513,000	1,566,000
Park Dedication Fees	233,980	925,688	468,000	468,000	1,954,672	511,463	9 %	821,000	—	220,000	—
Transfers from Other Funds:											
Facilities Fund			—	—	—	50,000	0 %	50,000	50,000	50,000	50,000
General Fund	925,000	360,000	—	—	—	—	0 %	—	—	—	—
Infrastructure Trust Fund	325,000	330,000	335,000	335,000	335,000	—	(100)%	—	—	—	—
Intergovernmental Revenue	96,029	439,382	5,012,572	5,012,572	5,012,572	—	(100)%	—	—	—	—
Donations	40,690	21,320	—	140,000	140,000	—	0 %	—	—	—	—
Miscellaneous	591,750	—	—	—	—	—	0 %	—	—	—	—
Interest	32,785	45,293	10,000	10,000	10,000	31,000	210 %	38,000	36,000	35,000	28,000
TOTAL SOURCE OF FUNDS	2,245,234	3,089,942	6,850,572	6,990,572	8,477,244	1,957,463	(71)%	2,322,000	1,548,000	1,818,000	1,644,000
USE OF FUNDS:											
Renovations	395,000	1,389,957	1,617,412	2,087,465	2,087,465	1,349,383	(17)%	678,339	744,953	1,142,005	970,693
Bituminous Surfaces	427,030	—	48,401	48,401	48,401	—	(100)%	936,350	758,020	1,031,939	465,689
Improvements*	296,085	491,680	50,000	66,522	66,522	125,000	150 %	477,844	167,520	110,000	158,678
Technology/Security*	—	—	100,000	129,435	129,435	—	(100)%	—	—	—	—
Trail Development - City Funded*	—	238,803	218,300	406,186	406,186	—	(100)%	400,000	—	250,000	250,000
Trail Development - Other Governmental Funding	—	439,381	5,012,572	5,012,572	5,012,572	—	(100)%	—	—	—	—
TOTAL USE OF FUNDS	1,118,115	2,559,821	7,046,685	7,750,581	7,750,581	1,474,383	(79)%	2,492,533	1,670,493	2,533,944	1,845,060
NET DIFFERENCE	1,127,119	530,121	(196,113)	(760,009)	726,663	483,080	(346)%	(170,533)	(122,493)	(715,944)	(201,060)
Beginning Fund Balance	902,395	2,029,514	2,559,635	2,559,635	2,559,635	3,286,298		3,769,378	3,598,845	3,476,352	2,760,408
Ending Fund Balance	2,029,514	2,559,635	2,363,522	1,799,626	3,286,298	3,769,378		3,598,845	3,476,352	2,760,408	2,559,348
Reserved Donations Balance											
Skate Park Phase 3	3,581	1,320	—	—	1,680	—		—	—	—	—
Available Fund Balance	2,025,933	2,558,315	2,363,522	1,799,626	3,284,618	3,769,378		3,598,845	3,476,352	2,760,408	2,559,348
Parks Dedication Fees	233,980	925,688	663,205	663,205	2,149,877	2,059,197		2,755,197	1,877,353	1,929,833	1,569,833
* Projects funded by Park Dedication Fees	296,085	730,483	368,300	602,143	602,143	125,000		877,844	167,520	360,000	408,678
Available for Future Improvements	—	195,205	294,905	61,062	1,547,734	1,934,197		1,877,353	1,709,833	1,569,833	1,161,155
Available for Park Renovations	2,025,933	2,363,110	2,068,617	1,738,564	1,736,884	1,833,501		1,719,812	1,764,839	1,188,895	1,396,513

Equipment & Vehicle Fund

Financial Plan Year 2020

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 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 not 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 ten to twenty 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.

TRANSFERS

The enterprise funds transfer in an amount for a proportional share of vehicles with multiple uses. Prior to 2018, the General Fund levied property taxes and transferred funds to the Equipment & Vehicle Capital Fund to support general government equipment capital purchases. This transfer was replaced with a property tax levied directly into this fund. A one-time transfer was made in 2018 to provide cash flow associated with the property tax moving from the General Fund to this 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's new fleet management software will assist City staff in determining the right fleet size and replacement needs for the future. The City will need to address funding source options or other cost reduction options for fleet to address the projected negative fund balances in the later years of the plan.

Equipment & Vehicle Fund

Five-Year Financial Plan

	Actuals		2019 Budget			2020 Budget		Projected			
	2017	2018	Original	Amended	Estimate		% Chg	2021	2022	2023	2024
SOURCE OF FUNDS:											
Property Taxes											
Equipment & Vehicle Tax Levy	—	1,451,000	1,624,000	1,624,000	1,624,000	1,824,000	12 %	1,879,000	1,935,000	1,993,000	2,053,000
Delinquent & Other	—	(9,715)	—	—	—	—	— %	—	—	—	—
Net Collections	—	1,441,285	1,624,000	1,624,000	1,624,000	1,824,000	12 %	1,879,000	1,935,000	1,993,000	2,053,000
Investment Income	12,516	21,799	10,000	10,000	10,000	14,000	40 %	5,000	2,000	7,000	1,000
Sale of property	38,336	87,794	117,000	117,000	117,000	100,000	(15)%	100,000	100,000	100,000	100,000
Contributions and Donations	40,000	20,000	—	—	—	—	— %	—	—	—	—
Intergovernmental											
LGA dedicated to Capital	2,313	6,318	—	—	—	—	— %	—	—	—	—
Other	—	6,318	—	—	—	—	— %	—	—	—	—
Transfers from other funds:											
General fund											
Annual pay-go transfer	1,382,000	—	—	—	—	—	— %	—	—	—	—
One-time transfers:											
Community Development	—	—	—	—	—	70,000		—	—	—	—
SAFER Grant Equipment	116,000	200,000	—	—	—	—	— %	—	—	—	—
Property tax cashflow funding	—	500,000	—	—	—	—	— %	—	—	—	—
Police Radios	—	—	400,000	400,000	400,000	—	(100)%	243,000	—	—	—
Sidewalk Snowplowing Utility Fund	10,000	169,490	—	—	—	—	— %	—	—	—	—
Storm Water Utility fund	—	165,000	—	—	—	—	— %	—	—	—	—
TOTAL SOURCE OF FUNDS	1,601,165	2,618,004	2,151,000	2,151,000	2,151,000	2,008,000	(7)%	2,227,000	2,037,000	2,100,000	2,154,000
USE OF FUNDS:											
Vehicles & large equipment											
Annual Replacement Schedule	2,072,199	1,844,832	1,860,500	2,313,337	2,313,337	2,909,138	56 %	2,515,150	1,559,600	2,766,400	1,401,000
TOTAL USE OF FUNDS	2,072,199	1,844,832	1,860,500	2,313,337	2,313,337	2,909,138	56 %	2,515,150	1,559,600	2,766,400	1,401,000
NET DIFFERENCE	(471,034)	773,172	290,500	(162,337)	(162,337)	(901,138)	(410)%	(288,150)	477,400	(666,400)	753,000
Beginning Fund Balance	1,297,058	826,024	1,599,196	1,599,196	1,599,196	1,436,859		535,721	247,571	724,971	58,571
Ending Fund Balance	826,024	1,599,196	1,889,696	1,436,859	1,436,859	535,721		247,571	724,971	58,571	811,571

Facilities Fund

Financial Plan Year 2020

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, host fees, bond proceeds, transfers from other funds and interest earned on cash balances in the fund.

The plan uses pay-as-you-go funding, when possible, through the use of utility franchise fees, enterprise fund transfers, and use of fund balance. Prior to 2018 the property tax was levied in the General Fund and transferred to the Facilities Fund for capital maintenance and a capital levy was levied in the Facilities Fund to begin Phase 1 of the Facilities Plan. In 2018 the property tax was combined into one levy directly in the Facilities Fund.

The 2020 budget proposes an increase in franchises fees for a long-term sustainable Facilities Fund. 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 plans can be found in the CIP in the capital section of this document. A detailed listing of capital facilities improvements is included in the capital section of this document. The City also maintains a longer facilities capital plan to project the replacement needs over the next ten to twenty years. The Financial Management Plan includes a policy specifying the facilities covered by this fund.

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

TRANSFERS

The General Fund transfers cash into this fund to pay for annual on-going purchases that are for the benefit of General Fund departments. The enterprise funds transfer in an amount for a proportional share of facilities with multiple

uses. Prior to 2018, the General Fund levied property taxes and transferred funds to the Facilities Capital Fund to support general government facilities capital maintenance. This transfer was replaced with a property tax levied directly into this 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. The City has completed a facility study and has identified upcoming facility maintenance and replacement needs in the future years that exceed the resources planned in this fund at this time.

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. The City will need to address funding source options or other cost reduction options for facilities to address the projected negative fund balances in the later years of the plan.

Facilities Capital Fund

Five-Year Financial Plan

	Actuals		2019 Budget			2020 Budget		Projected			
	2017	2018	Original	Amended	Estimate		% Chg	2021	2022	2023	2024
SOURCE OF FUNDS:											
Property Taxes											
Facilities Fund Tax Levy	420,000	807,000	—	—	—	—	—	—	—	—	—
Delinquent & Other	(4,177)	(2,337)	—	—	—	—	—	—	—	—	—
Net Collections	415,823	804,663	—	—	—	—	—	—	—	—	—
Franchise Fees	1,330,139	1,235,400	1,220,000	1,220,000	1,220,000	4,880,000	300 %	4,880,000	4,880,000	4,880,000	4,880,000
Host Fee Revenue	—	—	570,000	570,000	570,000	—	(100)%	—	—	—	—
Investment Income	23,307	50,638	12,984	12,984	29,546	21,500	66 %	32,900	41,900	56,100	79,000
Bond Proceeds	10,169,230	1,212,895	—	—	—	14,600,000	—	—	—	—	5,000,000
Donations	3,000	—	—	—	—	—	—	—	—	—	—
Transfers From Other Funds											
General Fund	400,000	—	—	—	—	—	—	—	—	—	—
Youth Center (Roof)	48,000	48,000	—	—	—	—	—	—	—	—	—
Water & Sewer Utility	6,700	46,500	242,970	242,970	242,970	116,400	(52)%	51,090	62,400	13,889	62,700
Storm Water Utility	205,522	15,500	80,990	80,990	80,990	38,800	(52)%	17,030	20,800	4,630	20,900
TOTAL SOURCE OF FUNDS	12,601,721	3,413,596	2,126,944	2,126,944	2,143,506	19,656,700	824 %	4,981,020	5,005,100	4,954,619	10,042,600
USE OF FUNDS:											
Improvements											
Phase 1 (Police/City Hall)	9,644,810	3,520,849	—	—	—	—	—	—	—	—	—
Phase 2 (Fire Station 1)	—	—	—	—	2,100,000	14,600,000	—	—	—	—	—
Phase 3 (Fire Station 2/City hall)	—	—	—	—	—	—	—	—	—	—	12,000,000
	9,644,810	3,520,849	—	—	2,100,000	14,600,000	—	—	—	—	12,000,000
Maintenance & Replacement											
City Hall / Police	—	80,051	86,000	138,000	138,000	124,700	45 %	36,000	168,000	79,000	99,000
Civic Center City Garage	21,685	—	46,900	56,900	56,900	188,000	301 %	782,500	8,000	—	—
Fire Stations	75,793	39,119	—	10,435	10,435	94,000	—	235,000	280,700	26,000	98,000
HOC Parking Deck/Ramp	33,402	90,717	245,000	245,000	245,000	105,000	(57)%	52,500	32,500	180,000	155,000
Parking Lots	—	—	—	—	—	—	—	—	—	—	—
Parks Facilities & Trail Repl	—	—	—	—	—	—	—	250,000	250,000	250,000	250,000
Maintenance Facility	120,726	143,428	87,500	87,500	87,500	200,000	129 %	170,300	200,000	46,298	209,000
Ames Center	—	5,211	—	—	—	—	—	425,000	—	—	100,000
Golf Course	—	—	—	—	—	188,000	—	20,000	—	20,000	—
Ice Center	—	19,000	—	1,181,100	1,181,100	15,000	—	50,000	575,000	—	200,000
Annual Replacement	251,606	377,526	465,400	1,718,935	1,718,935	914,700	97 %	2,021,300	1,514,200	601,298	1,111,000
Total Capital Improvements	9,896,416	3,898,375	465,400	1,718,935	3,818,935	15,514,700	3,234 %	2,021,300	1,514,200	601,298	13,111,000
Bond Issuance Costs	57,965	12,814	—	—	—	—	—	—	—	—	—
Transfer to Other Funds											
Debt Service (Phase 1)	—	808,921	809,790	809,790	809,790	809,340	—	808,140	806,140	808,340	809,540
Phase 2 (Fire Station 1)	—	—	—	—	—	—	—	1,207,440	1,207,440	1,207,440	1,207,440
Parks Capital Fund	—	—	—	—	—	50,000	—	50,000	50,000	50,000	50,000
TOTAL USE OF FUNDS	9,954,381	4,720,110	1,275,190	2,528,725	4,628,725	16,374,040	1,184 %	4,086,880	3,577,780	2,667,078	15,177,980
NET DIFFERENCE	2,647,340	(1,306,514)	851,754	(401,781)	(2,485,219)	3,282,660	285 %	894,140	1,427,320	2,287,541	(5,135,380)
Beginning Fund Balance	1,152,989	3,800,329	2,493,815	2,493,815	2,493,815	8,596		3,291,256	4,185,396	5,612,716	7,900,257
Ending Fund Balance	3,800,329	2,493,815	3,345,569	2,092,034	8,596	3,291,256		4,185,396	5,612,716	7,900,257	2,764,877

Information Technology Capital Fund

Financial Plan Year 2020

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 a major replacement of IT infrastructure was 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. An additional replacement is planned for 2017.

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. Prior to 2018, the General Fund levied property taxes and transferred funds to the IT Capital Fund to support general government IT capital purchases. This transfer was replaced with a property tax levied directly into this 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 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		2019 Budget			2020 Budget		Projected			
	2017	2018	Original	Amended	Estimate		% Chg	2021	2022	2023	2024
SOURCE OF FUNDS:											
Property Taxes											
IT Capital Tax Levy	—	433,000	446,000	446,000	446,000	324,000	(27)%	334,000	344,000	354,000	365,000
Delinquent & Other	—	(3,982)	—	—	—	—	— %	—	—	—	—
Net Collections	—	429,018	446,000	446,000	446,000	324,000	(27)%	334,000	344,000	354,000	365,000
Interest	12,457	16,378	1,000	1,000	10,000	4,000	300 %	3,000	3,000	2,000	1,000
Capital Leases	193,504	—	—	—	—	—	— %	—	—	—	—
Transfers from other funds:											
General fund	447,100	165,000	—	—	—	—	— %	—	—	—	—
Water & Sewer	229,970	223,360	217,423	217,423	217,423	94,808	(56)%	111,738	107,288	71,588	159,528
TOTAL SOURCE OF FUNDS	883,031	833,756	664,423	664,423	673,423	422,808	(36)%	448,738	454,288	427,588	525,528
USE OF FUNDS:											
Public Safety											
Police	40,233	40,229	44,900	99,714	99,714	71,500	59 %	20,900	7,700	166,300	7,700
Fire	59,359	28,299	25,800	63,524	63,524	35,300	37 %	19,000	77,400	17,000	10,900
Mobile Command	1,048	—	5,400	47,198	47,198	—	(100)%	17,000	2,500	15,500	12,000
PC Computers	162,968	84,597	103,200	141,977	141,977	121,725	18 %	157,925	177,925	155,925	90,725
IT Infrastructure	340,948	135,670	189,700	268,972	268,972	185,500	(2)%	164,500	137,500	121,500	402,500
Security systems	54,672	45,407	64,600	154,758	154,758	56,600	(12)%	17,000	42,000	30,000	5,000
Document Imaging	14,343	933	11,400	36,967	36,967	12,700	11 %	2,200	12,700	2,200	12,700
Community Development	20,805	—	21,000	93,080	93,080	26,600	27 %	—	18,000	—	—
Software Development	15,102	3,900	20,500	68,077	68,077	10,000	(51)%	12,500	9,500	5,000	9,500
ERP System Development	10,132	—	10,000	41,665	41,665	10,000	— %	10,000	10,000	10,000	10,000
GIS	—	49,666	10,000	25,632	25,632	—	(100)%	5,000	25,000	—	5,000
Recreation	(455)	4,295	—	10,705	10,705	18,000	— %	—	2,500	5,000	—
Capital Lease	237,804	237,804	237,805	237,805	237,805	—	(100)%	—	—	—	—
TOTAL USE OF FUNDS	956,959	630,800	744,305	1,290,074	1,290,074	547,925	(26)%	426,025	522,725	528,425	566,025
NET DIFFERENCE	(73,928)	202,956	(79,882)	(625,651)	(616,651)	(125,117)	(79)%	22,713	(68,437)	(100,837)	(40,497)
Beginning Fund Balance	906,869	832,941	1,035,897	1,035,897	1,035,897	419,246		294,129	316,842	248,405	147,568
Ending Fund Balance	832,941	1,035,897	956,015	410,246	419,246	294,129		316,842	248,405	147,568	107,071

Infrastructure Trust Fund

Financial Plan Year 2020

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. In 2008, the legislature passed an increase to the gas tax which provided more MSAS funds to cities for road improvements. 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. This rating value or “Pavement Condition Index” (PCI) is then used to assist staff in formulating the recommended approach to rebuilding or maintaining the city 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, etc.) to make this determination. The majority of the streets within Burnsville were constructed during the 1960’s, 1970’s and 1980’s (about 180 miles out of the 225 total miles of streets or 80 percent). 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.

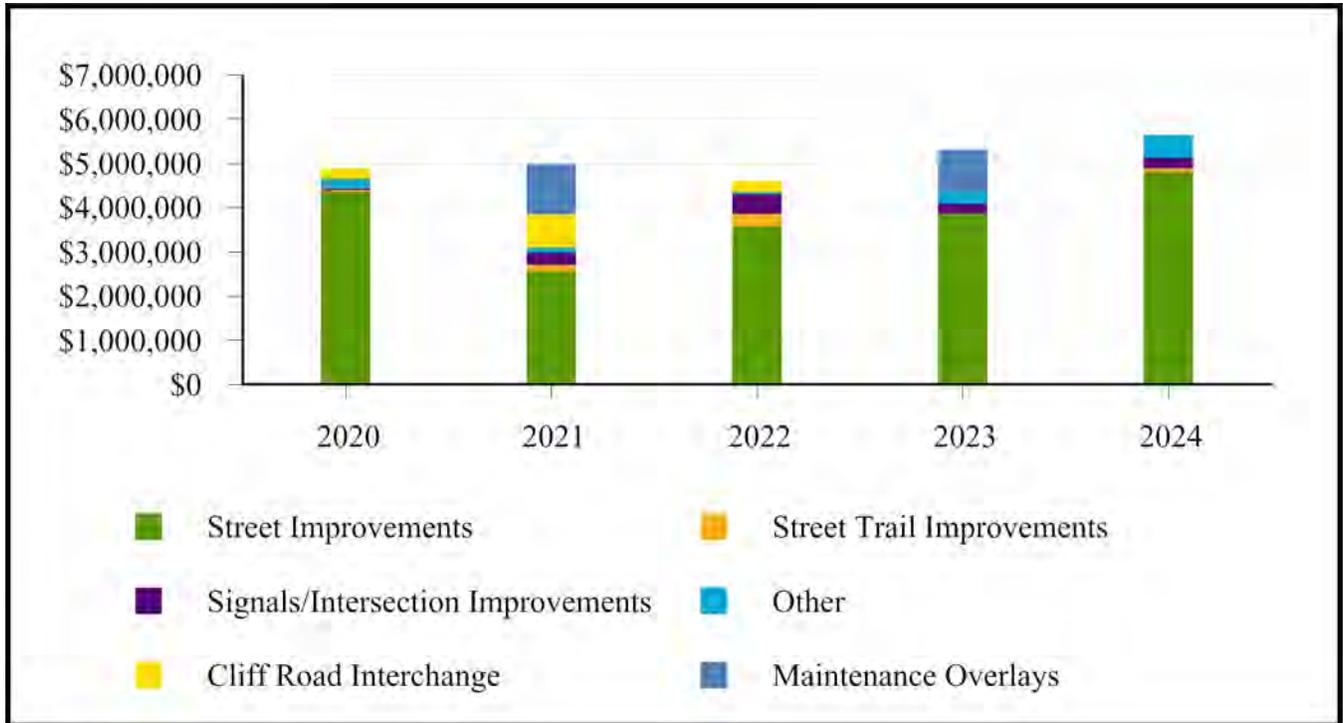
As noted above, the majority of the streets in the City were constructed in two decades. This means that the majority of streets will reach the end of their useful life in a similar time span. This is a problem that the PMP also attempts to address. The City has reconstructed approximately 118 miles of streets and has rehabilitated approximately 39 miles since the program began in 1990. At the present rate of reconstruction and rehabilitation, approximately five miles per year and one and one half 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 with whatever resources are available.

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 2020 is proposed at \$3.4 million. This fund also includes the City’s \$2.1 million annual MSAS allotment.

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		2019 Budget			2020 Budget		Projected			
	2017	2018	Original	Amended	Estimate		% Chg	2021	2022	2023	2024
SOURCE OF FUNDS:											
Property Taxes											
ITF Property Tax Levy	3,250,000	3,300,000	3,350,000	3,350,000	3,350,000	3,060,000	(9)%	3,151,800	3,246,354	3,343,745	3,444,057
Delinquent & Other	(38,872)	2,810	—	—	—	—	— %	—	—	—	—
Net Collections	3,211,128	3,302,810	3,350,000	3,350,000	3,350,000	3,060,000	(9)%	3,151,800	3,246,354	3,343,745	3,444,057
MSAS Funding	1,549,984	1,514,987	2,115,000	2,115,000	2,081,000	2,179,670	3 %	2,100,000	2,100,000	2,100,000	2,100,000
Interest	53,385	90,027	50,324	50,324	73,230	18,932	(62)%	21,731	21,313	25,598	26,545
TOTAL SOURCE OF FUNDS	4,814,497	4,907,824	5,515,324	5,515,324	5,504,230	5,258,602	(5)%	5,273,531	5,367,667	5,469,343	5,570,602
USE OF FUNDS:											
Capital Improvements	3,989,470	3,043,432	8,055,000	8,055,000	7,781,953	4,953,775	(39)%	4,979,057	4,601,456	5,311,759	5,642,875
Transfers to Other Funds											
Parks Capital Fund	325,000	330,000	335,000	335,000	335,000	—	(100)%	—	—	—	—
Street Maintenance Fund	25,000	25,000	25,000	25,000	25,000	25,000	— %	25,000	25,000	25,000	25,000
Debt Service Funds	359,101	353,122	351,081	351,081	351,081	—	(100)%	311,217	312,743	37,880	—
TOTAL USE OF FUNDS	4,698,571	3,751,554	8,766,081	8,766,081	8,493,034	4,978,775	(43)%	5,315,274	4,939,199	5,374,639	5,667,875
NET DIFFERENCE	115,926	1,156,270	(3,250,757)	(3,250,757)	(2,988,804)	279,827	(109)%	(41,743)	428,468	94,704	(97,273)
Beginning Fund Balance	3,609,836	3,725,762	4,882,032	4,882,032	4,882,032	1,893,228		2,173,055	2,131,312	2,559,780	2,654,484
Ending Fund Balance	3,725,762	4,882,032	1,631,275	1,631,275	1,893,228	2,173,055		2,131,312	2,559,780	2,654,484	2,557,211
OTHER FINANCIAL INFORMATION:											
Year-end Cash Balance	3,725,762	4,882,032	1,631,275	1,631,275	1,893,228	2,173,055		2,131,312	2,559,780	2,654,484	2,557,211

Street Maintenance Fund

Financial Plan Year 2020

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 and other smaller roadway, right of way and traffic control improvements. 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 which further extend the life of existing streets are funded primarily by the Infrastructure Trust Fund.

In addition to street maintenance activities, small right of way replacements (i.e. sidewalks, small retaining walls, and 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 increase up to four percent per year in 2020 and continuing over the next four years in order to account for the expanded use of preventative maintenance to extend the life of other city bituminous assets. Additionally, transfers from the General fund totaling \$90,000 to \$160,000 annually, are planned from 2020 through 2022 to fund entrance monuments. The amount of transfers in from other funds is evaluated annually based on actual project costs that are incurred in the prior year.

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

Annual transfers in from the Infrastructure Trust Fund 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.

The 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. The current year budget is estimated to be an “average” year. 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		2019 Budget			2020 Budget		Projected			
	2017	2018	Original	Amended	Estimate		% Chg	2021	2022	2023	2024
SOURCE OF FUNDS:											
Misc Refunds / Reimbursements	17,746	17,543	15,000	15,000	15,000	15,000	— %	15,000	15,000	15,000	15,000
Interest	8,942	15,858	7,000	7,000	7,000	7,000	— %	5,000	5,000	5,000	5,000
Transfers From Other Funds											
General Fund	333,000	333,000	346,000	346,000	346,000	359,000	4 %	372,000	385,000	398,000	411,000
General Fund - Monuments	—	—	—	—	—	150,000	— %	160,000	85,000	—	—
Infrastructure Trust Fund	25,000	25,000	25,000	25,000	25,000	25,000	— %	25,000	25,000	25,000	25,000
Water & Sewer Fund	200,625	200,625	200,625	200,625	200,625	200,625	— %	200,625	200,625	200,625	200,625
Storm Sewer	60,825	60,825	60,825	60,825	60,825	60,825	— %	60,825	60,825	60,825	60,825
Total Source of Funds	646,138	652,851	654,450	654,450	654,450	817,450	25 %	838,450	776,450	704,450	717,450
USE OF FUNDS:											
Roadway Preventative Maintenance	438,003	426,522	467,500	467,500	467,500	475,000	2 %	482,500	490,000	497,500	505,000
Pavement Marking	69,022	88,681	95,000	95,000	95,000	95,000	— %	95,000	95,000	95,000	95,000
Right of Way Maintenance	90,346	79,290	80,000	80,000	80,000	80,000	— %	80,000	80,000	80,000	80,000
Monuments	50,704	—	—	—	—	150,000	— %	160,000	85,000	—	—
Other	—	—	15,000	15,000	15,000	15,000	— %	15,000	15,000	15,000	15,000
Total Use of Funds	648,075	594,493	657,500	657,500	657,500	815,000	24 %	832,500	765,000	687,500	695,000
NET DIFFERENCE	(1,937)	58,358	(3,050)	(3,050)	(3,050)	2,450	(180)%	5,950	11,450	16,950	22,450
Beginning Fund Balance	470,922	468,985	527,343	527,343	527,343	524,293		526,743	532,693	544,143	561,093
Ending Fund Balance	468,985	527,343	524,293	524,293	524,293	526,743		532,693	544,143	561,093	583,543
Other financial information:											
Year-end Cash Balance	468,985	527,343	524,293	524,293	524,293	526,743		532,693	544,143	561,093	583,543

Improvement Construction Fund

Financial Plan Year 2020

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.

SOURCE OF FUNDS

Major funding sources for improvement construction projects include special assessments, bond proceeds and intergovernmental revenue. Projects that are assessed wholly or in part to the benefited property owners and/or have general tax levy funding are generally bonded. 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 these dollars is to fund 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.

Please see the CIP for specific project detail.

Improvement Construction Fund

Five-Year Financial Plan

	Actuals		2019 Budget			2020		Projected			
	2017	2018	Original	Amended	Estimate		% Chg	2021	2022	2023	2024
SOURCE OF FUNDS:											
Special Assessments	499,484	445,198	2,180,000	2,180,000	325,000	1,623,225	(26)%	906,943	1,057,544	1,522,241	1,558,125
Intergovernmental:											
Dakota County	—	31,731	—	—	—	735,000	— %	850,000	200,000	—	—
Federal	—	—	—	—	—	—	— %	670,000	2,632,000	—	2,500,000
Other Intergovernmental	850,204	624,480	415,000	415,000	415,000	415,000	— %	415,000	415,000	415,000	415,000
Intergovernmental	850,204	656,211	415,000	415,000	415,000	1,150,000	177 %	1,935,000	3,247,000	415,000	2,915,000
Bond Proceeds:											
Improvement Bonds	—	1,004,556	—	—	1,775,000	—	— %	—	—	—	—
Interest Income	(13,082)	(47,048)	—	—	—	—	— %	—	—	—	—
Transfers From Other Funds											
General Fund	—	—	—	—	—	—	— %	—	350,000	—	—
Total Source of Funds	1,336,606	2,072,917	2,595,000	2,595,000	2,515,000	2,773,225	7 %	2,841,943	4,654,544	1,937,241	4,473,125
USE OF FUNDS:											
Capital Improvements	2,004,116	1,399,795	2,595,000	2,595,000	2,515,000	2,773,225	7 %	2,841,943	4,654,544	1,937,241	4,473,125
Other Expenses	—	4,804	—	—	—	—	— %	—	—	—	—
Total Use of Funds	2,004,116	1,404,599	2,595,000	2,595,000	2,515,000	2,773,225	7 %	2,841,943	4,654,544	1,937,241	4,473,125
NET DIFFERENCE	(667,510)	668,318	—	—	—	—	— %	—	—	—	—
Beginning Fund Balance	(173,369)	(840,879)	(172,561)	(172,561)	(172,561)	—	—	—	—	—	—
Ending Fund Balance*	(840,879)	(172,561)	(172,561)	(172,561)	(172,561)	—	—	—	—	—	—

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 2018 will be offset by deferred special assessments collections in future years.



City of Burnsville 2020 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 2020

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.

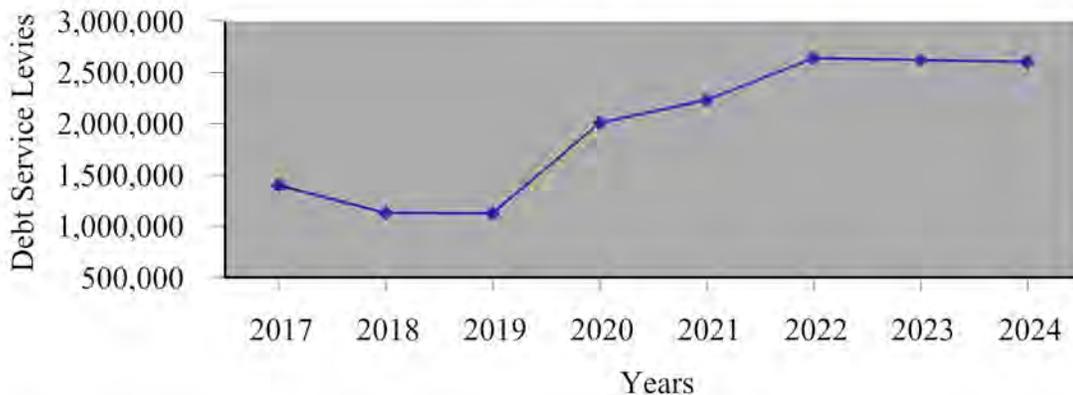
For this plan, the amounts projected in the Capital Improvement Program (CIP) to be funded by General Obligation Improvement Bonds are assumed to be bonded. The proposed debt structure is consistent with the City's debt management policies. Interest rates are estimated conservatively.

SOURCE OF FUNDS

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

The following graph shows the amount of existing and projected debt service levies for the next five years. The increase in 2020 through 2022 is due to the consolidation of the debt service levies into the debt service funds. The existing debt levy on the graph represents the total levy that will be needed to fund the ad valorem bonding currently outstanding. Future bonding included in the CIP for facilities, assessment and other improvement projects will not require a debt levy. Planned facility improvements included in the CIP will 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.

Estimated Debt Service Levies
2020-2024 CIP



Existing Debt Levies

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	Adopted Levies			Budget	Projected			
	2017	2018	2019	2020	2021*	2022	2023	2024
Bond Issue:								
2008A GO Tax Abatement (Ames Ctr)	\$ 94,950	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
2008C GO Capital Improvement Plan	107,940	109,200	—	—	—	—	—	—
2010A EDA Lease Revenue (Ice Ctr)	278,190	275,881	278,666	—	—	—	—	—
2010E GO Crossover Refunding	159,838	—	—	—	—	—	—	—
2011D GO Improvement Crossover Refunding	165,296	132,694	122,633	—	—	—	—	—
2012A GO Tax Increment (CR 5 & TH 13)	320,460	315,210	320,460	315,000	314,790	314,475	314,055	308,280
2015B GO Tax Abatement Refunding (Ref 2008A)	—	134,964	201,784	200,944	200,104	199,264	664,524	1,778,949
2016A GO Tax Abatement Refunding (Ref 2008A)	—	158,725	203,131	1,125,950	1,349,640	1,615,945	1,135,260	—
2018A GO Tax Abatement (Ice Center Roof and Ref 2010A)	—	—	—	364,813	366,377	509,061	508,925	512,594
Total	\$1,126,674	\$1,126,674	\$1,126,674	\$2,006,707	\$2,230,911	\$2,638,745	\$2,622,764	\$2,599,823

* - 2021 is final year of transfer from General Fund to Ice Center bonds.

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		2019 Budget			2020 Budget		Projected			
	2017	2018	Original	Amended	Estimate		% Chg	2021	2022	2023	2024
SOURCE OF FUNDS:											
Operating:											
Property Taxes											
Tax Levy	1,126,674	1,126,674	1,126,674	1,126,674	1,126,674	2,006,707	78 %	2,230,911	2,638,745	2,622,764	2,599,823
Delinquent & Other	273,494	2,181	—	—	—	—	— %	—	—	—	—
Net Collections	1,400,168	1,128,855	1,126,674	1,126,674	1,126,674	2,006,707	78 %	2,230,911	2,638,745	2,622,764	2,599,823
Special Assessments	1,344,221	1,296,104	925,764	925,764	1,029,637	913,994	(1)%	860,050	802,868	704,814	663,389
Intergovernmental	46,158	41,667	39,162	39,162	39,162	33,292	(15)%	27,196	20,878	14,256	7,326
Investment Income	191,669	192,567	49,531	49,531	56,075	58,016	17 %	47,924	43,421	41,404	36,197
Total Operating Sources	2,982,216	2,659,193	2,141,131	2,141,131	2,251,548	3,012,009	41 %	3,166,081	3,505,912	3,383,238	3,306,735
Non-Operating:											
Bond Proceeds*	—	3,382,538	—	—	—	—	— %	—	—	—	—
Transfers From Other Funds											
General Fund - Ames Center	328,000	335,000	342,000	342,000	342,000	—	(100)%	—	—	—	—
General Fund - Ice Center	140,000	140,000	140,000	140,000	140,000	140,000	— %	140,000	—	—	—
Facilities Fund - Phase I (Police/City Hall)	—	808,921	809,790	809,790	809,790	809,340	— %	808,140	806,140	808,340	809,540
Facilities Fund - Phase II (Fire Station 1)	—	—	—	—	—	—	— %	1,207,440	1,207,440	1,207,440	1,207,440
Infrastructure Trust Fund	359,101	353,122	351,081	351,081	351,081	—	(100)%	311,217	312,743	37,880	—
Ice Center Fund	—	—	90,000	90,000	90,000	—	(100)%	—	—	—	—
Ames Center Fund	644,842	669,328	585,900	585,900	585,900	—	(100)%	—	—	—	—
Total Non-Operating Sources	1,471,943	5,688,909	2,318,771	2,318,771	2,318,771	949,340	(59)%	2,466,797	2,326,323	2,053,660	2,016,980
TOTAL SOURCE OF FUNDS	4,454,159	8,348,102	4,459,902	4,459,902	4,570,319	3,961,349	(11)%	5,632,878	5,832,235	5,436,898	5,323,715
USE OF FUNDS:											
Debt Service:											
Bond Payment - Scheduled	2,653,661	3,877,525	3,175,952	3,175,952	3,197,358	4,005,000	26 %	4,821,490	4,910,545	4,975,279	5,065,712
Bond Payment - Refunding*	—	16,781,136	—	—	—	—	— %	—	—	—	—
Interest Expense	1,457,577	1,444,685	1,005,182	1,005,182	1,104,586	1,011,248	1 %	1,253,483	1,115,175	974,121	827,011
Fiscal Agent Fees	12,533	46,561	8,200	8,200	35,300	20,375	148 %	8,200	8,200	8,200	8,200
TOTAL USE OF FUNDS	4,123,771	22,149,907	4,189,334	4,189,334	4,337,244	5,036,623	20 %	6,083,173	6,033,920	5,957,600	5,900,923
NET DIFFERENCE	330,388	(13,801.805)	270,568	270,568	233,075	(1,075,274)	(497)%	(450,295)	(201,685)	(520,702)	(577,208)
Beginning Fund Balance	19,106,000	19,436,388	5,634,583	5,634,583	5,634,583	5,867,658		4,792,384	4,342,089	4,140,404	3,619,702
Ending Fund Balance	19,436,388	5,634,583	5,905,151	5,905,151	5,867,658	4,792,384		4,342,089	4,140,404	3,619,702	3,042,494

* Crossover refunding bonds issued in 2015 and 2016 will refund the 2008 GO Tax Abatement Bonds on February 1, 2018.



City of Burnsville 2020 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)
- **Sidewalk Snowplowing Fund** - receives its revenues from charges to property owners to fund snow removal from sidewalks and trails.

Water and Sewer Fund

Financial Plan Year 2020

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 comprehensive review of rates is completed to ensure financial stability of the utility. Over the past several years, the City experienced changing capital improvement needs in addition to decreased water demand due to seasonal precipitation. To address ongoing changes in the utilities, a formal rate study is anticipated to occur in 2020. The study will analyze the rate system structure to determine the appropriate base rate (fixed) and usage rate (variable due to usage fluctuations), for implementation beginning during the 2021 budget process, to adequately provide resources for the continued sustainable operation of the utilities.

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

Utility bills are generated on a monthly basis to encourage water conservation. Monthly bills notify customers of their water usage each month, assisting with a better understanding of water usage and leak detection. Payments are received by check, electronic automatic withdrawal through bank drafting, bank transfer, or credit card payments through an interactive voice response (IVR), or through an on-line credit card or bank transfer option. Unpaid bills are the responsibility of the property owner and are certified to the property taxes in the 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 on-line. In early 2021, the City anticipates having a customer portal available, with a direct link to the on-line bill pay system, that will allow customers to monitor their usage and receive alerts if usage abnormalities are occurring. This will allow customers to both monitor their usage and pay their bills on-line.

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 effect high water users. High water usage is usually caused from lawn sprinkling or leaks. For residential users, the base rate is charged for the first 15,000 gallons used each month. A second tier surcharge of 25 percent is added for water used up to 50,000 gallons and a third tier surcharge of an additional 25 percent is added for usage over 50,000 per month. For commercial users, the base rate is charged for the first 2,000,000 gallons used each month.

Again a 25 percent surcharge will be added for usage up to 3 million gallons and another 25 percent surcharge for usage over 3 million gallons each month.

Additionally, a monthly meter replacement charge, based on meter size and actual replacement cost, was implemented for 2015. The revenues collected will be used to support debt service for the meter replacement project that occurred in 2017 and 2018.

A basic administrative charge for each service of water, city sewer, and metro sewer is also assessed for access to water and sewer services. The basic charge is \$2.00 per month per service and has remained level for the last several years. 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 2020 is proposed at 4.5 percent. Rate increases of 4.5 percent for water and sewer are proposed over 2021 to 2024 to cover inflation, infrastructure replacement, increased sewer treatment (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 5.2 percent in 2020, following two years of smaller increases and decreases: 2.3 percent decrease for 2018 and 2.6 percent increase for 2019. Increases of 4.0 percent are projected in the plan over the next several years.

The table below provides a summary of the proposed water and sewer rates. Rate increases have remained constant over the last several years. In the mid-2000’s, increases did not fund increased costs or inflation in most years. The Fund’s cash balance continued on a downward trend during this period, which was an intentional decision to lower fund balance. 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, a major maintenance for the Heather Hills water tower, 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.

Water Rates									
Year	Adopted				Budget	Projected			
	2016	2017	2018	2019	2020	2021	2022	2023	2024
Rate (Per 1,000 gallons)	\$2.77	\$2.89	\$3.02	\$3.16	\$3.30	\$3.45	\$3.61	\$3.77	\$3.94
Annual % Increase	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%

Sanitary Sewer Rates									
Year	Adopted				Budget	Projected			
	2016	2017	2018	2019	2020	2021	2022	2023	2024
Rate (Per 1,000 gallons)	\$3.47	\$3.63	\$3.79	\$3.96	\$4.14	\$4.33	\$4.52	\$4.72	\$4.93
Annual % Increase	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%

Base Charges for Water, City Sewer, and Metro Sewer Service									
Year	Adopted				Budget	Projected			
	2016	2017	2018	2019	2020	2021	2022	2023	2024
Rate (Per 1,000 gallons)	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00
Annual % Increase	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Estimated revenues for 2020 are based on a typical weather year. Dry summer conditions result in higher revenue and wet summers result in lower revenue. Increased revenue in dry summers is partially offset by the increased costs of additional chemicals, electricity and natural gas costs for pumping, and increased maintenance from heavier use on our equipment. Revenues for 2019 are expected to be less than budgeted amounts due to the wet summer weather.

USE OF FUNDS

Expenditures 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 Capital Improvements Plan (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 City’s 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 City’s CIP includes a \$3.4 million project to rehabilitate the entire exterior and interior coating system of Heather Hills water tower in 2020-2021. The plan also 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 City's 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. New debt of approximately \$6.9 million in 2019 includes approximately \$3.4 million in MN Public Facilities Authority (PFA) Loan proceeds to fund the Heather Hills water tower rehabilitation and \$3.0 million bond proceeds to fund the water and sewer portion of the street reconstruction program. This PFA loan is expected to result in decreased borrowing costs over the life of the loan.

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 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.

Water & Sewer Fund

Five-Year Financial Plan

	Actuals		2019 Budget			2020 Budget		Projected			
	2017	2018	Original	Amended	Estimate	% Chg	2021	2022	2023	2024	
SOURCE OF FUNDS:											
Operating:											
Utility Fees - Water	6,335,234	6,390,979	6,636,000	6,636,000	6,300,000	6,765,000	2 %	7,245,000	7,761,500	8,294,000	9,062,000
Utility Fees - Sewer	5,790,861	5,844,740	6,320,160	6,320,160	6,036,053	6,455,295	2 %	6,874,308	7,175,952	7,493,472	7,920,045
Base Charges	1,929,381	1,932,257	1,930,000	1,930,000	1,933,550	1,933,560	— %	1,933,560	1,933,560	1,933,560	1,933,560
Meter Charges	299,505	298,741	299,855	299,855	285,530	285,600	(5)%	285,600	285,600	285,600	285,600
Sales to Other Cities	899,789	937,633	935,600	935,600	941,825	995,000	6 %	1,034,800	1,065,844	1,097,819	1,130,754
Total Operating Sources	15,254,770	15,404,350	16,121,615	16,121,615	15,496,958	16,434,455	2 %	17,373,268	18,222,456	19,104,451	20,331,959
Non-Operating:											
Bond proceeds *	9,009,407	4,172,667	3,790,000	3,790,000	6,911,399	—	(100)%	3,505,000	1,727,000	2,490,000	3,230,000
Investment Income	132,651	296,023	138,015	138,015	222,145	128,141	(7)%	100,013	101,011	91,103	68,687
KMM Contract	398,984	101,406	—	—	—	—	— %	—	—	—	—
Connection Charges	149,434	222,782	110,000	110,000	900,000	175,000	59 %	110,000	110,000	100,000	100,000
Other	301,826	271,352	204,032	223,382	215,772	200,000	(2)%	200,000	200,000	200,000	200,000
Total Non-Op Sources	9,992,302	5,064,230	4,242,047	4,261,397	8,249,316	503,141	(88)%	3,915,013	2,138,011	2,881,103	3,598,687
TOTAL SOURCE OF FUNDS	25,247,072	20,468,580	20,363,662	20,383,012	23,746,274	16,937,596	(17)%	21,288,281	20,360,467	21,985,554	23,930,646
USE OF FUNDS:											
Personnel Services	3,512,225	3,724,556	3,928,274	3,928,274	3,960,598	4,296,851	9 %	4,425,757	4,558,530	4,695,286	4,836,145
Current Expenses	3,862,630	3,587,801	4,138,624	4,157,974	4,019,876	4,111,175	(1)%	4,234,510	4,361,545	4,492,391	4,627,163
MCES	4,652,246	4,557,693	4,666,200	4,666,200	4,663,378	4,906,656	5 %	5,102,922	5,307,039	5,519,321	5,740,094
Total Operating Uses	12,027,101	11,870,050	12,733,098	12,752,448	12,643,852	13,314,682	5 %	13,763,189	14,227,114	14,706,998	15,203,402
Non-Operating:											
Water & Sewer System Mgmt	—	—	4,410,000	4,410,000	4,310,000	1,085,000	(75)%	2,755,000	1,343,000	2,490,000	1,493,000
Street Projects & Rehab	—	—	3,790,000	3,790,000	3,560,000	790,000	(79)%	750,000	1,727,000	2,863,000	1,737,000
GWTP/SWTP	—	—	125,000	125,000	200,000	570,000	356 %	—	210,000	—	—
Meter Replacement	—	—	—	300,000	80,436	—	— %	—	—	—	—
Projects from Prior Year(s) CIP	—	—	—	1,398,131	1,240,469	—	— %	—	—	—	—
W&S Capital Projects	6,891,331	10,172,738	447,500	489,455	468,146	166,000	(63)%	324,000	10,000	218,000	57,500
Subtotal capital improvements	6,891,331	10,172,738	8,772,500	10,512,586	9,859,051	2,611,000	(70)%	3,829,000	3,290,000	5,571,000	3,287,500
Debt service pmts (existing)	2,211,983	2,068,256	2,089,494	2,089,494	2,090,493	2,348,286	12 %	2,331,761	2,328,836	2,318,846	2,061,826
Debt service pmts (new)	—	—	266,955	266,955	299,539	547,466	105 %	547,466	841,068	991,015	1,207,209
Debt service pmts (meter)	257,410	384,409	425,262	425,262	351,819	353,194	(17)%	353,580	353,914	353,200	353,446
Subtotal debt	2,469,393	2,452,665	2,781,711	2,781,711	2,741,851	3,248,946	17 %	3,232,807	3,523,818	3,663,061	3,622,481
Transfers (non-debt)	435,620	470,485	661,018	661,018	661,018	411,833	(38)%	363,453	310,313	286,102	422,853
Total Non-Operating Uses	9,796,344	13,095,888	12,215,229	13,955,315	13,261,920	6,271,779	(49)%	7,425,260	7,124,131	9,520,163	7,332,834
TOTAL USE OF FUNDS	21,823,445	24,965,938	24,948,327	26,707,763	25,905,772	19,586,461	(21)%	21,188,449	21,351,245	24,227,161	22,536,236
Net change in accruals	470,777	(617,391)									
NET DIFFERENCE	3,894,404	(5,114,749)	(4,584,665)	(6,324,751)	(2,159,498)	(2,648,865)	(42)%	99,832	(990,778)	(2,241,607)	1,394,410
Other financial information:											
Year-end Cash Balance	19,924,395	14,809,646	10,224,981	8,484,895	12,650,148	10,001,283		10,101,115	9,110,337	6,868,730	8,263,140
Three months working capital	3,733,028	3,698,300	4,043,957	4,048,794	4,011,680	4,243,865		4,339,862	4,515,311	4,664,040	4,812,184
Capital replacement balance	16,191,367	11,111,346	6,181,024	4,436,101	8,638,468	5,757,418		5,761,253	4,595,026	2,204,690	3,450,956

* - The 2018 estimated column include 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 2020

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 2018. The WRMP addresses key issues related to water resources facing the City over a ten to twenty 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 City's long range plan, a one percent increase is proposed for 2020 to adequately cover inflation and the continued support of the water resources management plan. Inflationary rate increases are projected around one to two percent for the next few years. The proposed 2020 monthly storm water billing for a single family dwelling will be \$7.06. A commercial user located on a one acre parcel will be at \$93.18 per month.

The following table is a summary of the annual rates:

Storm Water Rates									
Year	Adopted				Budget	Projected			
	2016	2017	2018	2019	2020	2021	2022	2023	2024
Annual Rate per REU	\$82.17	\$82.17	\$82.99	\$83.88	\$84.72	\$85.99	\$87.71	\$89.90	\$92.15
Annual % Increase	1.0%	0.0%	1.0%	1.0%	1.0%	1.5%	2.0%	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 proposed budget. Spending requirements are requested and reviewed during the annual budget process. For 2020, 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. Our 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 minimized. Currently, debt is limited to the repayment of bonds that were issued as part of the on-going reconstruction of the storm water collection system. The current finance plan includes the refunding of both issues of Storm Water Bonds outstanding with available cash in order to save interest and other administrative costs. No new debt is being proposed for 2020-2024.

TRANSFERS

Transfers of funds from the storm water fund are currently limited to reimbursing other city funds for specific expenditure allocations or capital project expenditures. 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 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.

Storm Water Fund

Five-Year Financial Plan

	Actuals		2019 Budget			2020 Budget		Projected			
	2017	2018	Original	Amended	Estimate		% Chg	2021	2022	2023	2024
SOURCE OF FUNDS:											
Operating:											
Storm drainage utility fee	4,215,558	4,271,185	4,299,966	4,299,966	4,316,345	4,363,080	1 %	4,428,485	4,517,065	4,629,850	4,745,725
Total Operating Sources	4,215,558	4,271,185	4,299,966	4,299,966	4,316,345	4,363,080	1 %	4,428,485	4,517,065	4,629,850	4,745,725
Non-Operating:											
Special Assessments	24,453	20,995	20,000	20,000	20,000	20,000	— %	20,000	20,000	15,000	15,000
Interest	77,470	123,427	48,563	48,563	97,063	45,417	(6)%	38,295	34,347	29,464	31,399
Connection Charges	61,407	116,633	30,000	30,000	100,000	30,000	— %	30,000	30,000	30,000	30,000
Other	441,877	48,434	19,902	130,332	130,332	12,800	(36)%	21,259	23,088	25,000	25,000
Total Non-Operating Sources	605,207	309,489	118,465	228,895	347,395	108,217	(9)%	109,554	107,435	99,464	101,399
TOTAL SOURCE OF FUNDS	4,820,765	4,580,674	4,418,431	4,528,861	4,663,740	4,471,297	1 %	4,538,039	4,624,500	4,729,314	4,847,124
USE OF FUNDS:											
Operating:											
Personnel Services	882,497	937,888	1,026,976	1,026,976	1,038,666	1,094,590	7 %	1,149,320	1,183,800	1,219,314	1,255,893
Current Expenses	783,540	723,736	944,534	1,054,964	882,322	947,244	— %	975,661	1,004,931	1,035,079	1,066,131
Total Operating Uses	1,666,037	1,661,624	1,971,510	2,081,940	1,920,988	2,041,834	4 %	2,124,981	2,188,731	2,254,393	2,322,024
Non-Operating:											
Street Projects & Rehab	—	—	690,000	680,000	680,000	830,000	20 %	900,000	835,000	905,000	835,000
Storm Water Management	—	—	1,715,000	1,725,000	1,725,000	1,980,000	15 %	1,555,000	1,990,000	1,174,000	1,960,000
Storm Water Capital Projects	3,309,435	1,882,232	195,000	195,000	195,000	232,000	19 %	275,000	37,500	137,000	30,000
Projects from Prior Year(s) CIP	—	—	—	739,080	630,839	—	— %	—	—	—	—
Subtotal capital improvements	3,309,435	1,882,232	2,600,000	3,339,080	3,230,839	3,042,000	17 %	2,730,000	2,862,500	2,216,000	2,825,000
Debt service payments (existing)	404,510	349,280	284,340	284,340	1,299,240	—	(100)%	—	—	—	—
Transfers (non-debt)	268,022	241,325	141,815	141,815	141,815	99,625	(30)%	77,855	61,625	65,455	81,725
Total Non-Operating Uses	3,981,967	2,472,837	3,026,155	3,765,235	4,671,894	3,141,625	4 %	2,807,855	2,924,125	2,281,455	2,906,725
TOTAL USE OF FUNDS	5,648,004	4,134,461	4,997,665	5,847,175	6,592,882	5,183,459	4 %	4,932,836	5,112,856	4,535,848	5,228,749
Net change in accruals	(1,219,448)	546,521									
NET DIFFERENCE	(2,046,687)	992,734	(579,234)	(1,318,314)	(1,929,142)	(712,162)	23 %	(394,797)	(488,356)	193,466	(381,625)
Other financial information:											
Year-end Cash Balance	5,478,110	6,470,844	5,891,610	5,152,530	4,541,702	3,829,540		3,434,743	2,946,387	3,139,853	2,758,228
Three months working capital	584,642	563,057	599,416	627,024	840,511	535,365		550,709	562,589	579,962	600,937
Capital replacement cash balance	4,893,468	5,907,787	5,292,194	4,525,506	3,701,191	3,294,175		2,884,034	2,383,798	2,559,891	2,157,291

Ice Center Fund

Financial Plan Year 2020

FUND DESCRIPTION

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

BACKGROUND

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

Financial challenges for this fund include establishing an acceptable operating cash balance and identifying a source of funds to pay for capital improvements. The Center's ice making plant was replaced in 2010, financed with the issuance of Economic Development Authority (EDA) Lease Revenue Bonds and federal grant funds. The debt does not appear within this fund because of the authority used to issue. As the facility continues to age, the need for additional equipment replacement and other improvements are required to maintain the current level of operations and for safety. The City has been planning for these major capital improvements. Plans for the next five years include a new roof 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 comprehensive review of rates is completed each year 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 G.O. debt service levy or the facilities fund.

USE OF FUNDS

Expenditures 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 ten-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 G.O. debt service levy or the facilities fund.

DEBT

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

The City issued bonds for the roof replacement in 2019.

TRANSFERS

No transfers are planned for 2020.

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 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.

Ice Center Fund

Five-Year Financial Plan

	Actuals		2019 Budget			2020 Budget		Projected			
	2017	2018	Original	Amended	Estimate		% Chg	2021	2022	2023	2024
SOURCE OF FUNDS:											
Operating:											
Charges for Services	1,054,278	1,132,528	1,151,010	1,151,010	1,106,991	1,130,940	(2)%	1,153,559	1,176,630	1,200,163	1,224,166
Non-Operating:											
Interest	10,788	19,968	1,000	1,000	1,000	1,000	— %	1,000	1,000	1,000	1,000
Other Revenues	121	—	—	—	—	—	— %	—	—	—	—
Total Non-Operating Sources	10,909	19,968	1,000	1,000	1,000	1,000	— %	1,000	1,000	1,000	1,000
TOTAL SOURCE OF FUNDS	1,065,187	1,154,709	1,152,010	1,152,010	1,107,991	1,131,940	(2)%	1,154,559	1,177,630	1,201,163	1,225,166
USE OF FUNDS:											
Operating:											
Personnel Services	596,763	619,794	666,245	675,272	668,772	690,230	4 %	710,937	732,265	754,233	776,860
Current Expenses	346,451	451,464	398,395	398,395	397,089	394,840	(1)%	406,685	418,886	431,453	444,397
Total Operating Uses	943,214	1,071,258	1,064,640	1,073,667	1,065,861	1,085,070	2 %	1,117,622	1,151,151	1,185,686	1,221,257
Non-Operating:											
Purchase of Capital Assets	—	—	—	—	—	62,000	— %	137,000	220,000	190,000	167,000
Capital Improvements	35,362	—	—	—	—	—	— %	—	—	—	—
Transfers Out	—	—	90,000	90,000	90,000	—	(100)%	—	—	—	—
Total Non-Operating Uses	35,362	—	90,000	90,000	90,000	62,000	(31)%	137,000	220,000	190,000	167,000
TOTAL USE OF FUNDS	978,576	1,071,258	1,154,640	1,163,667	1,155,861	1,147,070	(1)%	1,254,622	1,371,151	1,375,686	1,388,257
NET DIFFERENCE	86,611	83,451	(2,630)	(11,657)	(47,870)	(15,130)	475 %	(100,063)	(193,521)	(174,523)	(163,091)
Other financial information:											
Year-end Cash Balance	955,352	1,038,803	1,036,173	1,027,146	990,933	975,803		875,740	682,219	507,696	344,605
Three months operating cash estimate	244,644	267,815	288,660	290,917	288,965	286,768		313,655	342,788	343,922	347,064
Capital Replacement Cash Balance	710,708	770,988	747,513	736,229	701,968	689,035		562,085	339,431	163,774	(2,459)
Annual Depreciation	345,530	348,674	348,674	348,674	348,674	350,224		353,649	359,149	363,899	368,074

Golf Course Fund

Financial Plan Year 2020

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 includes 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 comprehensive review of rates is completed each year to ensure they are in the upper quartile of the market with similar nine-hole operations. Consistent with the golf course industry as a whole, the number of rounds has trended downward over the past few years. Weather patterns impact the number of rounds golfed each season. Staff is cautiously expecting rounds for 2020 to be comparable to average years. The following is a summary of the last six years of the operating revenues and rounds:

	2014	2015	2016	2017	2018	2019 Est.	2020 Budget
Income	\$253,706	\$280,502	\$270,900	\$257,031	\$230,975	\$239,000	\$275,000
Rounds	20,851	23,775	23,059	20,725	17,107	18,500	22,500

USE OF FUNDS

Expenditures 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. Golf cart and mower replacement were planned for 2019. A significant capital improvement being planned is the replacement of the parking lot in 2020 at an estimated cost of \$180,000. This expense is included in financial projections and will be paid from the Facilities Fund.

DEBT & 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 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.

Golf Course Fund

Five-Year Financial Plan

	Actuals		2019 Budget			2020 Budget		Projected			
	2017	2018	Original	Amended	Estimate		% Chg	2021	2022	2023	2024
SOURCE OF FUNDS:											
Operating:											
Charges for Services	257,031	230,975	279,000	279,000	239,000	275,000	(1)%	280,500	286,110	291,832	297,669
Non-Operating:											
Investment Income	3,814	6,022	3,500	3,500	3,500	3,500	— %	3,500	3,500	3,500	3,500
Other Revenues	40	737	—	—	—	—	— %	—	—	—	—
TOTAL SOURCE OF FUNDS	260,885	237,734	282,500	282,500	242,500	278,500	— %	284,000	289,610	295,332	301,169
USE OF FUNDS:											
Operating:											
Personnel Services	202,383	238,595	195,732	195,792	195,792	214,450	10 %	220,884	227,511	234,336	241,366
Current Expenses	61,356	68,992	71,604	71,604	64,789	71,604	— %	73,752	75,965	78,244	80,591
Total Operating Uses	263,739	307,587	267,336	267,396	260,581	286,054	7 %	294,636	303,476	312,580	321,957
Non-Operating:											
Purchase of Capital Assets	—	—	32,000	32,000	32,000	15,000	(53)%	24,000	34,000	22,000	18,000
TOTAL USE OF FUNDS	263,739	307,587	299,336	299,396	292,581	301,054	1 %	318,636	337,476	334,580	339,957
NET DIFFERENCE	(2,854)	(69,853)	(16,836)	(16,896)	(50,081)	(22,554)	34 %	(34,636)	(47,866)	(39,248)	(38,788)
Other financial information:											
Year-end Cash Balance	319,388	249,535	232,699	232,639	199,454	176,900		142,264	94,398	55,150	16,362
3 months operating cash estimate	65,935	76,897	74,834	74,849	73,145	75,263		79,659	84,369	83,645	84,989
Balance above operating estimate	253,453	172,638	157,865	157,790	126,309	101,637		62,605	10,029	(28,495)	(68,627)
Annual Depreciation	20,233	16,194	20,000	20,000	20,000	20,000		20,000	21,700	22,800	23,700

Street Lighting Fund

Financial Plan Year 2020

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 adequate fund balance and the long range Street Lighting Plan, rates are not proposed to increase in 2020. The following is a summary of street lighting rates:

Residential Continuous Street Lighting									
Year	Adopted				Budget	Projected			
	2016	2017	2018	2019	2020	2021	2022	2023	2024
Annual Rate per Unit	\$34.32	\$34.32	\$34.32	\$34.32	\$34.32	\$35.35	\$36.41	\$37.5	\$38.63
Annual % Increase	0.0%	0.0%	0.0%	0.0%	0.0%	3.0%	3.0%	3.0%	3.0%

Commercial Continuous Street Lighting									
Year	Adopted				Budget	Projected			
	2016	2017	2018	2019	2020	2021	2022	2023	2024
Annual Rate / Front Ft	\$1.632	\$1.632	\$1.632	\$1.632	\$1.632	\$1.681	\$1.731	\$1.783	\$1.836
Annual % Increase	0.0%	0.0%	0.0%	0.0%	0.0%	3.0%	3.0%	3.0%	3.0%

Residential Major Roadway Lighting									
Year	Adopted				Budget	Projected			
	2016	2017	2018	2019	2020	2021	2022	2023	2024
Annual Rate Per Property	\$4.08	\$4.08	\$4.08	\$4.08	\$4.08	\$4.20	\$4.33	\$4.46	\$4.59
Annual % Increase	0.0%	0.0%	0.0%	0.0%	0.0%	3.0%	3.0%	3.0%	3.0%

High Density Major Roadway Lighting									
Year	Adopted				Budget	Projected			
	2016	2017	2018	2019	2020	2021	2022	2023	2024
Annual Rate Per Unit	\$2.46	\$2.46	\$2.46	\$2.46	\$2.46	\$2.53	\$2.61	\$2.69	\$2.77
Annual % Increase	0.0%	0.0%	0.0%	0.0%	0.0%	3.0%	3.0%	3.0%	3.0%

Commercial Major Roadway Lighting									
Year	Adopted				Budget	Projected			
	2016	2017	2018	2019	2020	2021	2022	2023	2024
Annual Rate Per Property	\$38.82	\$38.82	\$38.82	\$38.82	\$38.82	\$39.98	\$41.18	\$42.42	\$43.69
Annual % Increase	0.0%	0.0%	0.0%	0.0%	0.0%	3.0%	3.0%	3.0%	3.0%

USE OF FUNDS

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

TRANSFERS

There are no transfers proposed for this fund.

NET ASSETS

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

Street Lighting Fund

Five-Year Financial Plan

	Actuals		2019 Budget			2020 Budget		Projected			
	2017	2018	Original	Amended	Estimate		% Chg	2021	2022	2023	2024
SOURCE OF FUNDS:											
Operating:											
Street Light Fees-Residential	269,389	269,499	266,838	266,838	270,519	271,128	2 %	279,265	287,639	296,250	305,177
Street Light Fees-Commercial	180,182	181,131	175,766	175,766	179,296	177,888	1 %	183,229	188,679	194,347	200,124
Major Roadway Lighting-Residential	61,148	61,208	61,200	61,200	61,200	61,200	0 %	63,000	64,950	66,900	68,850
Major Roadway Lighting-High Density	—	—	26,224	26,224	26,224	26,224	0 %	26,970	27,823	28,675	29,528
Major Roadway Lighting-Commercial	58,374	58,461	31,444	31,444	32,027	32,027	2 %	32,984	33,974	34,997	36,044
Total Operating Sources	569,093	570,299	561,472	561,472	569,266	568,467	1 %	585,448	603,065	621,169	639,723
Non-Operating:											
Interest	6,118	11,191	5,000	5,000	5,000	5,000	0 %	6,235	6,543	6,950	7,461
Other	5,089	5,718	10,000	10,000	6,000	10,000	0 %	10,000	10,000	10,000	10,000
Total Non-Operating Sources	11,207	16,909	15,000	15,000	11,000	15,000	0 %	16,235	16,543	16,950	17,461
TOTAL SOURCE OF FUNDS	580,300	587,208	576,472	576,472	580,266	583,467	1 %	601,683	619,608	638,119	657,184
USE OF FUNDS:											
Operating:											
Current Expenses	400,565	387,883	403,001	403,001	387,860	393,000	(2)%	400,860	408,877	417,055	425,396
Non-Operating:											
Street Light Projects	170,382	125,156	170,000	214,844	214,844	170,000	0 %	170,000	170,000	170,000	170,000
TOTAL USE OF FUNDS	570,947	513,039	573,001	617,845	602,704	563,000	(2)%	570,860	578,877	587,055	595,396
Net change in accruals	42,662	5,624									
NET DIFFERENCE	52,015	79,793	3,471	(41,373)	(22,438)	20,467	490 %	30,823	40,731	51,064	61,788
Other financial information:											
Year-end Cash Balance	545,656	625,449	628,920	584,076	603,011	623,478		654,301	695,032	746,096	807,884
Three months operating cash estimate	142,737	128,260	143,250	154,461	150,676	98,250		100,215	102,219	104,264	106,349
Capital Replacement cash balance	402,919	497,189	485,670	429,615	452,335	525,228		554,086	592,813	641,832	701,535

Ames Center Fund

Financial Plan Year 2020

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 finance 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 of cash from the General Fund, begins to exceed total use of funds. The negative cash balance is covered through an inter-fund loan. 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 provide additional needed revenue to cover debt service transfer expense. 2014 was the first year of a naming rights agreement that will bring in \$100,000 each year for ten years. 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 covering operating expenses annually.

Host fee revenue from the landfill deposited into the Ames Center Fund fluctuates from year to year depending on volume at the Burnsville Sanitary Landfill. Over the life of the agreement with Waste Management that sets the host fee at \$1.00 per ton of waste collected, the City anticipates collecting nearly \$10 million in revenue. The timing of this cash flow will depend 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.

Facility capital needs at the Ames Center are eligible for funding by the Facilities Fund.

In 2011, the Council approved the creation of the Angel Fund 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 finance plan. The Economic Development Authority (EDA) has contributed matching funds to promote donations. The EDA funds are in the form of a loan from the EDA Fund and are therefore not included as revenue. Repayment of the EDA loan began 2016 and is reflected in the five-year plan.

	Private Contributions	EDA Match	Completed Show Results	Available Angel Funds at end of Season
2011-2012 Season	30,000	30,000	7,527	67,527
2012-2013 Season	7,000	7,000	14,571	96,098
2013-2014 Season	17,500	13,000	622	127,220
2014-2015 Season	10,000	—	5,386	142,606
2015-2016 Season	9,000	(10,000)	20,978	162,584
2016-2017 Season	9,000	(10,000)	21,500	183,084
2017-2018 Season	9,000	(10,000)	40,990	223,074
2018-2019 Season	9,000	(10,000)	18,666	240,740
Total	\$100,500	\$10,000	\$130,240	

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 2019-2023.

As required by the contract, the management company has submitted an updated five-year budget plan. This plan is reflected in the Five-Year Financial Plan the City has prepared for this fund. The business plan is submitted annually and reviewed by the Ames Center Commission for recommendation 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. Although the facility is fairly new, an annual capital outlay will be 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, as required. 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 will be used to refund the 2008 bonds on the crossover date of February 1, 2018 in the debt service fund. 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 both transfers in from other funds and transfers out to other funds.

Transfers In From Other Funds

The finance plan anticipates a transfer in from the General Fund to cover any revenue shortfall and capital needs. Prior to 2020, there was an annual transfer in of funds from the Economic Development Authority 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		2019 Budget			2020 Budget		Projected			
	2017	2018	Original	Amended	Estimate		% Chg	2021	2022	2023	2024
OPERATIONS:											
Operating Revenue:											
Charges for Services	1,809,675	2,064,692	1,867,982	1,867,982	2,035,539	2,289,005	23 %	2,352,009	2,428,695	2,507,927	2,589,790
Sponsorships and donations	36,860	56,155	50,000	50,000	50,000	65,000	30 %	75,000	75,000	80,000	87,250
Naming Rights	100,000	125,000	150,000	150,000	150,000	150,000	— %	150,000	150,000	150,000	50,000
Total Operating Revenue:	1,946,535	2,245,847	2,067,982	2,067,982	2,235,539	2,504,005	21 %	2,577,009	2,653,695	2,737,927	2,727,040
Operating Expense:											
Contracted labor	1,031,576	1,095,585	1,186,954	1,186,954	1,241,627	1,430,695	21 %	1,474,809	1,520,306	1,567,230	1,615,628
Current expenditures	740,732	901,501	690,748	690,748	831,947	876,431	27 %	899,196	922,593	946,731	971,541
Management Fee	173,000	175,000	165,000	165,000	132,681	143,795	(13)%	148,109	152,552	157,129	161,843
Total Operating Expense:	1,945,308	2,172,086	2,042,702	2,042,702	2,206,255	2,450,921	20 %	2,522,114	2,595,451	2,671,090	2,749,012
Total Operating Income (Loss)	1,227	73,761	25,280	25,280	29,284	53,084	110 %	54,895	58,244	66,837	(21,972)
NON-OPERATING SOURCES:											
Host fees	327,021	326,432	175,000	175,000	340,000	745,000	326 %	515,000	—	—	—
Transfers from other funds											
General Fund	425,000	450,000	475,000	475,000	475,000	291,000	(39)%	291,000	291,000	291,000	291,000
EDA Fund	479,642	498,828	410,000	410,000	410,000	—	(100)%	—	—	—	—
Total Non-Op Sources	1,231,663	1,275,260	1,060,000	1,060,000	1,225,000	1,036,000	(2)%	806,000	291,000	291,000	291,000
NON-OPERATING USES:											
Non-Operating Uses:											
Capital outlay	109,000	67,081	235,000	562,525	562,525	235,000	— %	392,892	255,000	500,000	309,558
Repayment of EDA Angel Fund Loan	10,000	10,000	10,000	10,000	10,000	10,000	— %	—	—	—	—
Repayment of General Fund Advance	—	—	—	—	—	745,000	— %	446,544	—	—	—
Transfers to other funds:											
Debt Service Fund	644,842	669,328	585,900	585,900	585,900	—	(100)%	—	—	—	—
Total Non-Op Uses	763,842	746,409	830,900	1,158,425	1,158,425	990,000	19 %	839,436	255,000	500,000	309,558
Total Non-Operating Income (Loss)	467,821	528,851	229,100	(98,425)	66,575	46,000	(80)%	(33,436)	36,000	(209,000)	(18,558)
TOTAL INCOME (LOSS)	469,048	602,612	254,380	(73,145)	95,859	99,084	(61)%	21,459	94,244	(142,163)	(40,530)
TOTAL SOURCE OF FUNDS	3,178,198	3,521,107	3,127,982	3,127,982	3,460,539	3,540,005	13 %	3,383,009	2,944,695	3,028,927	3,018,040
TOTAL USE OF FUNDS	2,709,150	2,918,495	2,873,602	3,201,127	3,364,680	3,440,921	20 %	3,361,550	2,850,451	3,171,090	3,058,570
NET DIFFERENCE	469,048	602,612	254,380	(73,145)	95,859	99,084	(61)%	21,459	94,244	(142,163)	(40,530)
Other financial info:											
Year-End Cash Balance/Due to General Fund	762,705	(1,191,427)	(937,047)	(1,264,572)	(1,095,568)	(996,484)		(975,025)	(880,781)	(1,022,944)	(1,063,474)
Financial Policy: Three months operating needs	677,288	729,624	718,400	800,282	841,170	860,230		840,388	712,613	792,773	764,642
Available for Capital Replacement (shortage)	85,417	(1,921,051)	(1,655,447)	(2,064,854)	(1,936,738)	(1,856,714)		(1,815,413)	(1,593,394)	(1,815,717)	(1,828,116)
Annual Depreciation	556,439	558,435	556,455	556,455	556,455	558,755	— %	557,083	558,883	548,433	547,505
Balance of Advance from General Fund	1,191,544	1,191,544	1,191,544	1,191,544	1,191,544	446,544		—	—	—	—

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Capital Improvements Plan (CIP)

Debt Analysis

City of Burnsville, Minnesota

Capital Improvements Plan

2020thru 2024

FUNDING SOURCE SUMMARY

Source	2020	2021	2022	2023	2024	Total
Dakota County	735,000	850,000	200,000			1,785,000
Federal		670,000	2,632,000		2,500,000	5,802,000
General Fund	150,000	160,000	435,000	—	—	745,000
Host Community Grant	415,000	415,000	415,000	415,000	415,000	2,075,000
Infrastructure Trust Funds	3,086,825	3,057,073	2,025,368	4,445,806	1,777,370	14,392,442
MSAS Funds	1,866,950	1,921,984	2,576,088	865,953	3,865,505	11,096,480
Special Assessments	1,623,225	906,943	1,057,544	1,522,241	1,558,125	6,668,078
Utility - St. Lighting	170,000	170,000	170,000	170,000	170,000	850,000
Utility - Storm Water	2,810,000	2,455,000	2,825,000	2,079,000	2,795,000	12,964,000
Utility - Water & Sewer - Sanitary Sewer	650,000	1,610,000	825,000	1,765,000	825,000	5,675,000
Utility - Water & Sewer - Water	1,795,000	1,895,000	2,455,000	3,588,000	2,405,000	12,138,000
GRAND TOTAL	\$ 13,302,000	\$ 14,111,000	\$ 15,616,000	\$ 14,851,000	\$ 16,311,000	\$ 74,191,000

City of Burnsville, Minnesota

Capital Improvements Plan

2020thru 2024

PROJECTS BY FUNDING SOURCE

Source	2020	2021	2022	2023	2024	Total
Dakota County						
Cty Rd 42 / Grand Right Turn Lane	35,000					35,000
Cliff Road Trail - TH 13 to Cinn Ridge	650,000	400,000				1,050,000
Cliff Road Interchange Freight Improvements	50,000	450,000	200,000			700,000
Dakota County Total	735,000	850,000	200,000	—	—	1,785,000
Federal						
Cliff Road Trail - TH 13 to Cinn Ridge		670,000				670,000
Cliff Road Interchange Freight Improvements			2,632,000			2,632,000
Nicollet / 13 Ped Bridge					2,500,000	2,500,000
Federal Total	—	670,000	2,632,000	—	2,500,000	5,802,000
General Fund						
35W/Burnsville Parkway Aesthetics Renovations			350,000			350,000
Monument Signs	150,000	160,000	85,000	—	—	395,000
General Fund Total	150,000	160,000	435,000	—	—	745,000
Host Community Grant						
Host Landfill Grant Projects	415,000	415,000	415,000	415,000	415,000	2,075,000
Host Community Grant Total	415,000	415,000	415,000	415,000	415,000	2,075,000
Infrastructure Trust Funds						
Street Improvements (Recon, Reclaim, Rehab)	2,393,825	1,803,073	1,975,368	2,957,806	1,607,370	10,737,442
Maintenance Overlays		1,134,000		943,000		2,077,000
Concrete Elements Improvements	100,000				120,000	220,000
Cty Rd 42 / Grand Right Turn Lane	15,000					15,000
Multi-Modal Transportation		70,000		75,000		145,000
Host Landfill Grant Projects	50,000	50,000	50,000	50,000	50,000	250,000
Southwest Burnsville Street Improvements	480,000			420,000		900,000
County Rd 42 Corridor Study	48,000					48,000
Infrastructure Trust Funds Total	3,086,825	3,057,073	2,025,368	4,445,806	1,777,370	14,392,442
MSAS Funds						
City Signal Replacement			350,000			350,000
County Signals	30,000	40,000	96,000	230,000	240,000	636,000
Street Improvements (Recon, Reclaim, Rehab)	1,476,950	756,984	1,600,088	485,953	3,195,505	7,515,480
Cliff Road Trail - TH 13 to Cinn Ridge	110,000	75,000				185,000
Street Trail Rehabilitation		70,000	280,000		80,000	430,000
Cliff Road Interchange Freight Improvements	250,000	750,000	250,000			1,250,000
Nicollet/13 Ped Bridge				150,000	350,000	500,000
Cty Rd 11 / Burnsville Pkwy Intersection Improvement		230,000				230,000
MSAS Funds Total	1,866,950	1,921,984	2,576,088	865,953	3,865,505	11,096,480

City of Burnsville, Minnesota

Capital Improvements Plan

2020thru 2024

PROJECTS BY FUNDING SOURCE

Source	2020	2021	2022	2023	2024	Total
Special Assessments						
Street Improvements (Recon, Reclaim, Rehab)	1,203,225	856,943	1,007,544	1,192,241	1,508,125	5,768,078
Cty Rd 42 / Grand Right Turn Lane	50,000					50,000
Host Landfill Grant Projects	50,000	50,000	50,000	50,000	50,000	250,000
Southwest Burnsville Street Improvements	320,000			280,000		600,000
Special Assessments Total	1,623,225	906,943	1,057,544	1,522,241	1,558,125	6,668,078

Utility - St. Lighting Total						
Street light Replacement	170,000	170,000	170,000	170,000	170,000	850,000
Utility - St. Lighting Total	170,000	170,000	170,000	170,000	170,000	850,000

Utility - Storm Water						
Street Improvements (Recon, Reclaim, Rehab)	620,000	620,000	620,000	620,000	620,000	3,100,000
Minor Drainage Improvements	120,000	120,000	120,000	130,000	130,000	620,000
Pond Cleanout/Outfall Improvement Program	345,000	360,000	360,000	375,000	375,000	1,815,000
Maintenance Overlays		70,000		70,000		140,000
Keller Lake UAA	35,000					35,000
Host Landfill Grant Projects	30,000	30,000	30,000	30,000	30,000	150,000
County Overlays	60,000	60,000	65,000	65,000	65,000	315,000
Lift Station Rehabilitation SW	250,000		250,000		300,000	800,000
WRMP Update	25,000	50,000				75,000
Wood Pond StormFilter Maintenance	10,000		10,000		10,000	30,000
MRQ Stormwater & Floodplain Study/Report			50,000			50,000
Ravine Restoration & Slope Stabilization		500,000		500,000		1,000,000
Street Project Storm Sewer Televising	50,000	50,000	50,000	50,000	50,000	250,000
Contract Patching	70,000	70,000	70,000	70,000	70,000	350,000
Maintenance Facility Treatment Structure				75,000		75,000
Resiliency & Water Quality Improvements	960,000	350,000	1,100,000		1,100,000	3,510,000
Alum Treatment			60,000			60,000
KMM Levee Inspection & Report		10,000				10,000
Private Pond Maint Options Study/Report	20,000					20,000
Park Drainage Improvements	125,000	125,000				250,000
Trout Stream #4 Restoration Dev Cost Sharing	10,000					10,000
Boulevard Tree Maintenance	40,000	40,000	40,000	45,000	45,000	210,000
Keller Lake Stormwater Quality Impr				4,000		4,000
Deeg Pond Filter Replacement				45,000		45,000
Crystal Lake Shoreline Restoration	40,000					40,000
Utility - Storm Water Total	2,810,000	2,455,000	2,825,000	2,079,000	2,795,000	12,964,000

Utility - Water & Sewer - Sanitary Sewer						
Lift Station Rehabilitation - SS		750,000		900,000		1,650,000
Sanitary Sewer Rehabilitation	215,000	385,000	385,000	385,000	385,000	1,755,000
Street Improvements (Recon, Reclaim, Rehab)	345,000	345,000	345,000	345,000	345,000	1,725,000

City of Burnsville, Minnesota

Capital Improvements Plan

2020thru 2024

PROJECTS BY FUNDING SOURCE

Source	2020	2021	2022	2023	2024	Total
Maintenance Overlays		40,000		40,000		80,000
Host Landfill Grant Projects	30,000	30,000	30,000	30,000	30,000	150,000
County Overlays	60,000	60,000	65,000	65,000	65,000	315,000
Utility - Water & Sewer - Sanitary Sewer Total	650,000	1,610,000	825,000	1,765,000	825,000	5,675,000
Utility - Water & Sewer - Water						
Street Improvements (Recon, Reclaim, Rehab)	175,000	75,000	1,102,000	2,178,000	1,112,000	4,642,000
Maintenance Overlays		20,000		20,000		40,000
Distribution System Repair/Rehab	100,000	1,500,000	473,000	50,000	463,000	2,586,000
Water Production Rehab	220,000	110,000		345,000	220,000	895,000
Host Landfill Grant Projects	20,000	20,000	20,000	20,000	20,000	100,000
Transmission & Storage Rehab	550,000	10,000	485,000	810,000	425,000	2,280,000
County Overlays	20,000	20,000	25,000	25,000	25,000	115,000
Water Treatment Repairs & Rehab	570,000		210,000			780,000
Street Repair of WM Breaks & Contract Patching	140,000	140,000	140,000	140,000	140,000	700,000
Utility - Water & Sewer - Water Total	1,795,000	1,895,000	2,455,000	3,588,000	2,405,000	12,138,000
GRAND TOTAL	13,302,000	14,111,000	15,616,000	14,851,000	16,311,000	74,191,000

City of Burnsville, Minnesota

Capital Improvements Plan

2020thru 2024

PROJECTS & FUNDING SOURCES BY DEPARTMENT

Department	2020	2021	2022	2023	2024	Total
Collector\Thoroughfare Improv.						
City Rd 42 / Grand Right Turn Lane	100,000					100,000
<i>Dakota County</i>	35,000					35,000
<i>Infrastructure Trust Funds</i>	15,000					15,000
<i>Special Assessments</i>	50,000					50,000
Cliff Road Trail - TH to Cinn Ridge	760,000	1,145,000				1,905,000
<i>Dakota County</i>	650,000	400,000				1,050,000
<i>Federal</i>		670,000				670,000
<i>MSAS Funds</i>	110,000	75,000				185,000
County Overlays	140,000	140,000	155,000	155,000	155,000	745,000
<i>Utility - Storm Water</i>	60,000	60,000	65,000	65,000	65,000	315,000
<i>Utility - Water & Sewer - Sanitary Sewer</i>	60,000	60,000	65,000	65,000	65,000	315,000
<i>Utility - Water & Sewer - Water</i>	20,000	20,000	25,000	25,000	25,000	115,000
35W/Burnsville Parkway Aesthetics Renovation			350,000			350,000
<i>General Fund</i>			350,000			350,000
Monument Signs	150,000	160,000	85,000			395,000
<i>General Fund</i>	150,000	160,000	85,000			395,000
Street Trail Rehabilitation		70,000	280,000		80,000	430,000
<i>MSAS Funds</i>		70,000	280,000		80,000	430,000
Cliff Road Interchange Freight Improvements	300,000	1,200,000	3,082,000			4,582,000
<i>Dakota County</i>	50,000	450,000	200,000			700,000
<i>Federal</i>			2,632,000			2,632,000
<i>MSAS Funds</i>	250,000	750,000	250,000			1,250,000
Nicollet/13 Ped Bridge				150,000	2,850,000	3,000,000
<i>Federal</i>					2,500,000	2,500,000
<i>MSAS Funds</i>				150,000	350,000	500,000
County Rd 42 Corridor Study	48,000					48,000
<i>Infrastructure Trust Funds</i>	48,000					48,000
Collector\Thoroughfare Improv. Total	1,498,000	2,715,000	3,952,000	305,000	3,085,000	11,555,000
Intersection Improvement						
City Signal Replacement			350,000			350,000
<i>MSAS Funds</i>			350,000			350,000
County Signals	30,000	40,000	96,000	230,000	240,000	636,000
<i>MSAS Funds</i>	30,000	40,000	96,000	230,000	240,000	636,000
City Rd 11/Burnsville Pkwy Intersection Improvement		230,000				230,000
<i>MSAS Funds</i>		230,000				230,000
Intersection Improvement Total	30,000	270,000	446,000	230,000	240,000	1,216,000
Sanitary Sewer System Mgmt						
Lift Station Rehabilitation - SS		750,000		900,000		1,650,000
<i>Utility - Water & Sewer - Sanitary Sewer</i>		750,000		900,000		1,650,000
Sanitary Sewer Rehabilitation	215,000	385,000	385,000	385,000	385,000	1,755,000
<i>Utility - Water & Sewer - Sanitary Sewer</i>	215,000	385,000	385,000	385,000	385,000	1,755,000
Sanitary Sewer System Mgmt Total	215,000	1,135,000	385,000	1,285,000	385,000	3,405,000

City of Burnsville, Minnesota

Capital Improvements Plan

2020thru 2024

PROJECTS & FUNDING SOURCES BY DEPARTMENT

Department	2020	2021	2022	2023	2024	Total
Storm Water Management						
Minor Drainage Improvements	120,000	120,000	120,000	130,000	130,000	620,000
<i>Utility - Storm Water</i>	<i>120,000</i>	<i>120,000</i>	<i>120,000</i>	<i>130,000</i>	<i>130,000</i>	<i>620,000</i>
Pond Cleanout/Outfall Improvement Program	345,000	360,000	360,000	375,000	375,000	1,815,000
<i>Utility - Storm Water</i>	<i>345,000</i>	<i>360,000</i>	<i>360,000</i>	<i>375,000</i>	<i>375,000</i>	<i>1,815,000</i>
Keller Lake UAA	35,000					35,000
<i>Utility - Storm Water</i>	<i>35,000</i>					<i>35,000</i>
Lift Station Rehabilitation - SW	250,000		250,000		300,000	800,000
<i>Utility - Storm Water</i>	<i>250,000</i>		<i>250,000</i>		<i>300,000</i>	<i>800,000</i>
WRMP Update	25,000	50,000				75,000
<i>Utility - Storm Water</i>	<i>25,000</i>	<i>50,000</i>				<i>75,000</i>
Wood Pond StormFilter Maintenance	10,000		10,000		10,000	30,000
<i>Utility - Storm Water</i>	<i>10,000</i>		<i>10,000</i>		<i>10,000</i>	<i>30,000</i>
MRQ Stormwater & Floodplain Study/Report			50,000			50,000
<i>Utility - Storm Water</i>			<i>50,000</i>			<i>50,000</i>
Ravine Restoration & Slope Stabilization		500,000		500,000		1,000,000
<i>Utility - Storm Water</i>		<i>500,000</i>		<i>500,000</i>		<i>1,000,000</i>
Street Project Storm Sewer Televising	50,000	50,000	50,000	50,000	50,000	250,000
<i>Utility - Storm Water</i>	<i>50,000</i>	<i>50,000</i>	<i>50,000</i>	<i>50,000</i>	<i>50,000</i>	<i>250,000</i>
Contract Patching	70,000	70,000	70,000	70,000	70,000	350,000
<i>Utility - Storm Water</i>	<i>70,000</i>	<i>70,000</i>	<i>70,000</i>	<i>70,000</i>	<i>70,000</i>	<i>350,000</i>
Maintenance Facility Treatment Structure				75,000		75,000
<i>Utility - Storm Water</i>				<i>75,000</i>		<i>75,000</i>
Resiliency & Water Quality Improvements	960,000	350,000	1,100,000		1,100,000	3,510,000
<i>Utility - Storm Water</i>	<i>960,000</i>	<i>350,000</i>	<i>1,100,000</i>		<i>1,100,000</i>	<i>3,510,000</i>
Alum Treatment			60,000			60,000
<i>Utility - Storm Water</i>			<i>60,000</i>			<i>60,000</i>
KMM Levee Inspection & Report		10,000				10,000
<i>Utility - Storm Water</i>		<i>10,000</i>				<i>10,000</i>
Private Pond Maint Options Study/Report	20,000					20,000
<i>Utility - Storm Water</i>	<i>20,000</i>					<i>20,000</i>
Park Drainage Improvements	125,000	125,000				250,000
<i>Utility - Storm Water</i>	<i>125,000</i>	<i>125,000</i>				<i>250,000</i>
Trout Stream #4 Restoration Dev Cost Sharing	10,000					10,000
<i>Utility - Storm Water</i>	<i>10,000</i>					<i>10,000</i>
Boulevard Tree Maintenance	40,000	40,000	40,000	45,000	45,000	210,000
<i>Utility - Storm Water</i>	<i>40,000</i>	<i>40,000</i>	<i>40,000</i>	<i>45,000</i>	<i>45,000</i>	<i>210,000</i>
Keller Lake Stormwater Quality Impr				4,000		4,000
<i>Utility - Storm Water</i>				<i>4,000</i>		<i>4,000</i>
Deeg Pond Filter Replacement				45,000		45,000
<i>Utility - Storm Water</i>				<i>45,000</i>		<i>45,000</i>
Crystal Lake Shoreline Restoration	40,000					40,000
<i>Utility - Storm Water</i>	<i>40,000</i>					<i>40,000</i>
Storm Water Management Total	2,100,000	1,675,000	2,110,000	1,294,000	2,080,000	9,259,000

City of Burnsville, Minnesota

Capital Improvements Plan

2020thru 2024

PROJECTS & FUNDING SOURCES BY DEPARTMENT

Department	2020	2021	2022	2023	2024	Total
Street Projects						
Street Improvements (Recon, Reclaim, Rehab)	6,214,000	4,457,000	6,650,000	7,779,000	8,388,000	33,488,000
<i>Infrastructure Trust Funds</i>	2,393,825	1,803,073	1,975,368	2,957,806	1,607,370	10,737,442
<i>MSAS Funds</i>	1,476,950	756,984	1,600,088	485,953	3,195,505	7,515,480
<i>Special Assessments</i>	1,203,225	856,943	1,007,544	1,192,241	1,508,125	5,768,078
<i>Utility - Storm Water</i>	620,000	620,000	620,000	620,000	620,000	3,100,000
<i>Utility - Water & Sewer - Sanitary Sewer</i>	345,000	345,000	345,000	345,000	345,000	1,725,000
<i>Utility - Water & Sewer - Water</i>	175,000	75,000	1,102,000	2,178,000	1,112,000	4,642,000
Street Light Replacement	170,000	170,000	170,000	170,000	170,000	850,000
<i>Utility - St. Lighting</i>	170,000	170,000	170,000	170,000	170,000	850,000
Maintenance Overlays		1,264,000		1,073,000		2,337,000
<i>Infrastructure Trust Funds</i>		1,134,000		943,000		2,077,000
<i>Utility - Storm Water</i>		70,000		70,000		140,000
<i>Utility - Water & Sewer - Sanitary Sewer</i>		40,000		40,000		80,000
<i>Utility - Water & Sewer - Water</i>		20,000		20,000		40,000
Concrete Elements Improvements	100,000				120,000	220,000
<i>Infrastructure Trust Funds</i>	100,000				120,000	220,000
Multi-Modal Transportation		70,000		75,000		145,000
<i>Infrastructure Trust Funds</i>		70,000		75,000		145,000
Host Landfill Grant Projects	595,000	595,000	595,000	595,000	595,000	2,975,000
<i>Host Community Grant</i>	415,000	415,000	415,000	415,000	415,000	2,075,000
<i>Infrastructure Trust Funds</i>	50,000	50,000	50,000	50,000	50,000	250,000
<i>Special Assessments</i>	50,000	50,000	50,000	50,000	50,000	250,000
<i>Utility - Storm Water</i>	30,000	30,000	30,000	30,000	30,000	150,000
<i>Utility - Water & Sewer - Sanitary Sewer</i>	30,000	30,000	30,000	30,000	30,000	150,000
<i>Utility - Water & Sewer - Water</i>	20,000	20,000	20,000	20,000	20,000	100,000
Southwest Burnsville Street Improvements	800,000			700,000		1,500,000
<i>Infrastructure Trust Funds</i>	480,000			420,000		900,000
<i>Special Assessments</i>	320,000			280,000		600,000
Street Projects Total	7,879,000	6,556,000	7,415,000	10,392,000	9,273,000	41,515,000
Water System						
Distribution System Repair/Rehab	100,000	1,500,000	473,000	50,000	463,000	2,586,000
<i>Utility - Water & Sewer - Water</i>	100,000	1,500,000	473,000	50,000	463,000	2,586,000
Water Production Rehab	220,000	110,000		345,000	220,000	895,000
<i>Utility - Water & Sewer - Water</i>	220,000	110,000		345,000	220,000	895,000
Transmission & Storage Rehab	550,000	10,000	485,000	810,000	425,000	2,280,000
<i>Utility - Water & Sewer - Water</i>	550,000	10,000	485,000	810,000	425,000	2,280,000
Water Treatment Repairs & Rehab	570,000		210,000			780,000
<i>Utility - Water & Sewer - Water</i>	570,000		210,000			780,000
Street Repair of WM Breaks & Contract Patching	140,000	140,000	140,000	140,000	140,000	700,000
<i>Utility - Water & Sewer - Water</i>	140,000	140,000	140,000	140,000	140,000	700,000
Water System Total	1,580,000	1,760,000	1,308,000	1,345,000	1,248,000	7,241,000
GRAND TOTAL	13,302,000	14,111,000	15,616,000	14,851,000	16,311,000	74,191,000

City of Burnsville, Minnesota

Capital Improvements Plan

2020thru 2024

PROJECTS BY CATEGORY AND DEPARTMENT

Department

Category	2020	2021	2022	2023	2024	Total
Special Revenue Fund						
<i>Cable Franchise Fee Fund</i>						
BCTV Equipment			50,000			50,000
Computer Equipment - PC		9,000	2,500		4,500	16,000
Studio / Mobile Truck Upgrades			20,000	20,000	20,000	60,000
HD Studio Camera	80,000					80,000
Video Archival	20,000					20,000
Nicollet Avenue Readerboard				30,000		30,000
Computer Equipment	6,000					6,000
Council Chambers Equipment Updates				20,000		20,000
Studio Lighting Replacement		20,000				20,000
Category Sub-Total	106,000	29,000	72,500	70,000	24,500	302,000
Department Total:	106,000	29,000	72,500	70,000	24,500	302,000
GRAND TOTAL	106,000	29,000	72,500	70,000	24,500	302,000

City of Burnsville, Minnesota

Capital Improvements Plan

2020thru 2024

PROJECTS BY CATEGORY AND DEPARTMENT

Department

Category	2020	2021	2022	2023	2024	Total
Parks Capital Fund						
<u>Park Renovation</u>						
General Park Renovation/Amenities	25,000	25,000	25,000	25,000	25,000	125,000
Borders		84,887			21,012	105,899
Fencing	20,500	53,346	93,742	278,227	223,608	669,423
Hockey Rinks	75,000	75,000	75,000	75,000	75,000	375,000
Irrigation System	160,000		120,000		160,000	440,000
Lighting Systems	50,000	184,733	48,679	189,289	97,358	570,059
Play Equipment		143,720	280,580	205,000	323,720	953,020
Resurface Park Trails		141,663	605,472	263,370	237,601	1,248,106
Signs	174,133					174,133
Structures & Buildings	780,000	30,000	57,275	241,547	30,000	1,138,822
Tennis Court Resurfacing	—	44,799	11,845		41,457	98,101
Landscaping		51,250				51,250
Scoreboards				113,074		113,074
Bleacher Replacement - Annual	15,000	15,000	15,000	15,000	15,000	75,000
Frameworks - Parks Master Plan	49,750	15,503	29,680			94,933
Park Renovation Total	1,349,383	864,901	1,362,273	1,405,507	1,249,756	6,231,820
<u>Bituminous Surfaces</u>						
Bituminous/Concrete Surfaces		749,788	140,698	768,437	186,626	1,845,549
<u>Park Improvements</u>						
Basic Park Amenities	20,000	20,000	20,000	20,000	20,000	100,000
Day Park - New Entrance					48,678	48,678
Crystal Beach Play Equipment		250,000				250,000
Crystal West Lighting System - Boat Ramp Parking Lot			36,509			36,509
Sunset Pond - Drinking Fountain	15,000					15,000
Tennisioux - Sidewalk			21,013			21,013
Terrace Oaks West - Remodel Concession Stand Area		50,000				50,000
Park Improvements Total	35,000	320,000	77,522	20,000	68,678	521,200
<u>Technology / Security</u>						
Neill Park Security Improvements		50,883				50,883
Terrace Oaks Security Improvements		16,961				16,961
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
Technology/Security Total	90,000	157,844	90,000	90,000	90,000	517,844
<u>Trail System Development - City Funded</u>						
Crystal Lake West Park Trail		400,000				400,000
Regional Trail Expansion and Improvements				250,000	250,000	500,000
Trail System Development Total	—	400,000	—	250,000	250,000	900,000
Parks Capital Fund Total	1,474,383	2,492,533	1,670,493	2,533,944	1,845,060	10,016,413
GRAND TOTAL	1,474,383	2,492,533	1,670,493	2,533,944	1,845,060	10,016,413

City of Burnsville, Minnesota

Capital Improvements Plan

2020thru 2024

PROJECTS BY CATEGORY AND DEPARTMENT

Department	2020	2021	2022	2023	2024	Total
Equipment & Vehicle Fund						
<i>Equipment</i>						
Fire						
AED's		10,000				10,000
Body Armor	16,000	16,000				32,000
Cardiac Arrest Management (Lucas)		48,000	48,000			96,000
Cardiac Monitor	120,000	90,000				210,000
Extrication Equipment E-12			38,000		40,000	78,000
Hazmat Gas Monitors			18,000			18,000
Hose	12,000					12,000
Radio Replacement - 800 MHZ	53,600	53,600	53,600	53,600	53,600	268,000
SCBA's	391,500					391,500
Stretchers (Cot & Stair Chair)		21,000		21,000		42,000
Thermal Imager					15,000	15,000
SCBA Compressor			60,000	60,000		120,000
Water/Ice Rescue Equipment					30,600	30,600
Ventilation Fans				11,200		11,200
Stairmill Machine			18,000			18,000
Gear Wash Machine/Dryer - FS1			15,000			15,000
Fire Training Props	25,000					25,000
EMS Simulation Mannequins		20,000				20,000
Blitz Nozzles			10,000			10,000
Med Vaults			14,000			14,000
Treadmill FS1	12,000					12,000
Treadmill FS2	12,000					12,000
Fire Total	642,100	258,600	274,600	145,800	139,200	1,460,300
Police						
Police Mobile Radios w/ encryption		243,000				243,000
Fuming Hood					16,000	16,000
Radars		18,550			9,300	27,850
OSHA Gas Masks	31,000					31,000
Evidence Drying Chamber		20,000				20,000
EAG Tactical Vests	50,000					50,000
EAG Helmets				21,600		21,600
Glue Chamber			15,000			15,000
Alternative Light Source		10,500				10,500
Crime Scanner 3D		75,000				75,000
Warning Sirens	30,000	30,000	30,000	30,000	30,000	150,000
Police Total	111,000	397,050	45,000	51,600	55,300	659,950
Public Works						
Radio Replacement 800 MHZ		15,000	15,000	15,000	15,000	60,000
Public Works Total	—	15,000	15,000	15,000	15,000	60,000

City of Burnsville, Minnesota

Capital Improvements Plan

2020thru 2024

PROJECTS BY CATEGORY AND DEPARTMENT

Department

Category	2020	2021	2022	2023	2024	Total
Equipment & Vehicle Fund						
Facilities						
Blower	5,000					5,000
Facilities Total	5,000	—	—	—	—	5,000
<i>Equipment Subtotal</i>	<i>758,100</i>	<i>670,650</i>	<i>334,600</i>	<i>212,400</i>	<i>209,500</i>	<i>2,185,250</i>
Vehicles						
Community Development						
Vehicle Replacements	65,500	96,000	32,500			194,000
Community Development Total	65,500	96,000	32,500	—	—	194,000
Engineering						
Vehicle Replacements				77,000	36,000	113,000
Engineering Total	—	—	—	77,000	36,000	113,000
Fire						
Ambulances		285,000		305,000		590,000
Fire Chief Vehicle	50,000					50,000
Fire Training Captain Vehicle		42,000				42,000
Fire Truck (Class 9)	833,538					833,538
Assistant Fire Chief Vehicle		52,000				52,000
Grass Rig			72,000			72,000
Rescue Pumper Vehicle	35,000			1,073,000		1,073,000
Fire Total	918,538	379,000	72,000	1,378,000	—	2,747,538
Forestry						
Truck (Class 5)				86,000		86,000
Utility Cart		24,000				24,000
Truck (Class 4)	74,000					74,000
Forestry Total	74,000	24,000	—	86,000	—	184,000
Maintenance Facility						
Tire Recycler					6,000	6,000
Maintenance Facility Total	—	—	—	—	6,000	6,000
Parks						
Truck (Class 7)		200,000				200,000
Mower (72")					96,000	96,000
Mower - Walk Behind			9,000			9,000
Power Washer			8,500			8,500
Mower (6')		90,000	92,000	94,000		276,000
Truck (Class 2B)	42,000	40,000				82,000

City of Burnsville, Minnesota

Capital Improvements Plan

2020 thru 2024

PROJECTS BY CATEGORY AND DEPARTMENT

Department

Category	2020	2021	2022	2023	2024	Total
Equipment & Vehicle Fund						
Truck (Class 4)					90,000	90,000
Mowers (16')			124,000		130,000	254,000
Tractor	64,000					64,000
Utility Carts		80,000	23,000	24,000		127,000
Garbage Truck (Class 5)			125,000			125,000
Skid Loader w/ attachments					97,500	97,500
Trailer		15,500	18,000			33,500
Parks Total	106,000	425,500	399,500	118,000	413,500	1,462,500
Police						
Patrol Squad Vehicles	265,000	270,000	275,000	280,000	285,000	1,375,000
Admin Vehicle Replacement			34,000		39,000	73,000
Drug Task Force Vehicle		34,000	34,000			68,000
Patrol CSO Vehicle	40,000					40,000
Investigation Vehicles	68,000		35,000		36,000	139,000
EAG Deployment Vehicle - Van		76,000				76,000
Patrol Transport Vehicle					34,000	34,000
Police Total	373,000	380,000	378,000	280,000	394,000	1,805,000
Recreation						
Mini Van			28,000			28,000
Recreation Total	—	—	28,000	—	—	28,000
Streets						
Trailer	15,000					15,000
Patch Box					32,000	32,000
Mower	6,000					6,000
Truck (Class 7)	270,000	280,000	290,000	300,000	310,000	1,450,000
Grader Attachment			25,000			25,000
Loader	250,000	260,000				510,000
Skid Loader with attachments	73,000					73,000
Truck (Class 8)				315,000		315,000
Streets Total	614,000	540,000	315,000	615,000	342,000	2,426,000
<i>Vehicles Subtotal</i>	<i>2,151,038</i>	<i>1,844,500</i>	<i>1,225,000</i>	<i>2,554,000</i>	<i>1,191,500</i>	<i>8,966,038</i>
Equipment & Vehicle Fund Total	2,909,138	2,515,150	1,559,600	2,766,400	1,401,000	11,151,288
GRAND TOTAL	2,909,138	2,515,150	1,559,600	2,766,400	1,401,000	11,151,288

City of Burnsville, Minnesota

Capital Improvements Plan

2020thru 2024

PROJECTS BY CATEGORY AND DEPARTMENT

Department		2020	2021	2022	2023	2024	Total
Facilities Fund							
	<u><i>Deferred Maintenance and Annual Replacement:</i></u>						
	<u><i>City Hall/Police</i></u>						
	Acoustical ceiling replacement	10,000		10,000		10,000	30,000
	Carpet replacement - Council Chambers	13,000					13,000
	Gun Range Roof Top Unit & Exhaust Fan					15,000	15,000
	VCT Tile Replacement - LR	31,700					31,700
	Wallpaper City Hall / Police		6,000		6,000		12,000
	Furniture Replacement - CR	50,000					50,000
	Chiller			100,000			100,000
	Transfer fan & controls for 3 electric rooms			5,000			5,000
	ADA Compliant Sinks (7)			8,000			8,000
	Energy Management System Upgrades			15,000			15,000
	Hot Water Baseboard Heater for Restroom			5,000			5,000
	Replace center guardrail on all stairs		10,000				10,000
	Amenities	20,000	20,000	20,000	20,000	20,000	100,000
	Carpet Replacement - City Hall				53,000	54,000	107,000
	ADA Door Knob Handles (49)			5,000			5,000
	<i>City Hall/Police Total</i>	124,700	36,000	168,000	79,000	99,000	506,700
	<u><i>Civic Center City Garage</i></u>						
	Tuck point brick work (20,500 square feet)		307,500				307,500
	Main switchboard and electrical panels replacement	58,000					58,000
	Roof Replacement		475,000				475,000
	Ventilation code issues in bays 1-18	130,000					130,000
	Seal Exterior Brickwork			8,000			8,000
	<i>Civic Center City Garage Total</i>	188,000	782,500	8,000	—	—	978,500
	<u><i>Fire Stations</i></u>						
	Acoustical Ceiling Tile Replacement			21,500			21,500
	Bay Doors		80,000				80,000
	Carpet Replacement FS1			25,000			25,000
	Fire Alarm Panel			15,000			15,000
	Garage Door Replacement		60,000			60,000	120,000
	Garage Door Opener Replacement		12,000	6,000	12,000	6,000	36,000
	HVAC Bay Heater Replacement - FS2	15,000					15,000
	Lighting Upgrade for Living Quarters - FS1			16,500			16,500
	Main Switchboard, Elec Panels & Sep Zones Repl		48,000				48,000
	Remodel Public Bathroom/Entry	10,000		13,000			23,000
	Roof - FS1			100,000			100,000
	Bay Heater Replacement					20,000	20,000

City of Burnsville, Minnesota

Capital Improvements Plan

2020thru 2024

PROJECTS BY CATEGORY AND DEPARTMENT

Department						
Category	2020	2021	2022	2023	2024	Total
Facilities Fund						
Apparatus Bay Lighting					12,000	12,000
Anzel System & Cabinetry	69,000					69,000
Office Furniture - FS1			15,000			15,000
Sidewalk/Patio Repair/Replacement		14,000				14,000
Tuck Point Brick Work (4575 sq ft) - FS1			68,700			68,700
MAN Door Interior & Exterior		21,000				21,000
Seal Exterior Brickwork (every 5 years)-FS1 & FS2				14,000		14,000
Fire Stations Total	94,000	235,000	280,700	26,000	98,000	733,700
<u>HOC Parking Deck/Ramp</u>						
Parking Ramp Concrete Sealant	45,000	32,500	32,500			110,000
Parking Deck Traffic Membrane (recoat or replace)				180,000		180,000
Parking Ramp Mechanical Systems	60,000					60,000
Security/Emergency System		20,000				20,000
Parking Deck Relamp					25,000	25,000
Parking Deck Concrete Sealant					50,000	50,000
Paint and Seal Exterior					80,000	80,000
HOC Parking Deck/Ramp Total	105,000	52,500	32,500	180,000	155,000	525,000
<u>Parks Facilities and Trail Replacement</u>						
Parks Facilities and Trail Replacement		250,000	250,000	250,000	250,000	1,000,000
Parks Facilities and Trail Replacement Total	—	250,000	250,000	250,000	250,000	1,000,000
<u>Maintenance Facility</u>						
Hoist Twin Post Truck Replacement					185,000	185,000
Make Up Air Systems Replacements - Phase I	200,000					200,000
Building Automation		155,300				155,300
Pressure Washer Replacements (2)		15,000				15,000
Carpet Replacement				30,000		30,000
Air Compressor System Replacement					24,000	24,000
Truck Tire Changer				16,298		16,298
Office Renovations			200,000			200,000
Maintenance Facility Total	200,000	170,300	200,000	46,298	209,000	825,598
<u>Ames Center</u>						
Maintenance and Annual Replacement					100,000	100,000
Plaza Concrete Replacement		425,000				425,000
Ames Center Total	—	425,000	—	—	100,000	525,000

City of Burnsville, Minnesota

Capital Improvements Plan

2020thru 2024

PROJECTS BY CATEGORY AND DEPARTMENT

Department

Category	2020	2021	2022	2023	2024	Total
Facilities Fund						
<i><u>Golf Course</u></i>						
Network Conduit - Golf Course garage and locker room	8,000					8,000
Parking Lot	180,000					180,000
Windows and carpet		20,000		20,000		40,000
<i><u>Golf Course Total</u></i>	188,000	20,000	—	20,000	—	228,000
<i><u>Ice Center</u></i>						
Network Conduit - Ice Center Security Cameras	15,000					15,000
Parking Lot			575,000			575,000
Flooring replacement		50,000				50,000
Locker Room Modifications					200,000	200,000
<i><u>Ice Center Total</u></i>	15,000	50,000	575,000	—	200,000	840,000
<i><u>Total Deferred Maintenance and Annual Replacement</u></i>						
	914,700	2,021,300	1,514,200	601,298	1,111,000	6,162,498
Improvements:						
<i><u>Facilities Plan</u></i>						
Phase II (Fire Station 1)	14,600,000					14,600,000
Phase III (Fire Station 2/City Hall)					12,000,000	12,000,000
<i><u>Facilities Plan Total</u></i>	14,600,000	—	—	—	12,000,000	26,600,000
<i><u>Total Improvements</u></i>	14,600,000	—	—	—	12,000,000	26,600,000
Facilities Fund Total	15,514,700	2,021,300	1,514,200	601,298	13,111,000	32,762,498
GRAND TOTAL	15,514,700	2,021,300	1,514,200	601,298	13,111,000	32,762,498

City of Burnsville, Minnesota

Capital Improvements Plan

2020thru 2024

PROJECTS BY CATEGORY AND DEPARTMENT

Department

Category	2020	2021	2022	2023	2024	Total
IT Capital Fund						
<u>Community Development</u>						
CD System replacement RFP dev/sys repl - hosted	5,000					5,000
iPads for Code Enforcement			18,000			18,000
Tablet replacements for all field staff	21,600					21,600
Community Development Total	26,600	—	18,000	—	—	44,600
<u>Document Imaging / Management</u>						
EDMS Scanner Additions	3,500		3,500		3,500	10,500
EDMS Scanner Replacements	7,000		7,000		7,000	21,000
EDMS Rio Named User License Additions	2,200	2,200	2,200	2,200	2,200	11,000
Document Imaging/Management Total	12,700	2,200	12,700	2,200	12,700	42,500
<u>ERMS System Development</u>						
ERMS Misc Modules for Adl Dev w/Finance System	10,000	10,000	10,000	10,000	10,000	50,000
ERMS System Development Total	10,000	10,000	10,000	10,000	10,000	50,000
<u>Fire Computer Equipment</u>						
Axon Fleet2 Camera Systems	14,400	1,200				15,600
Laptop Computers for Safer Grant		10,800				10,800
PC's for Safer Grant			4,000			4,000
MDC Replacements with Dell Rugged		3,600	50,000	3,600		57,200
Mounting Equipment replacements / add	2,700	1,600	9,600	1,600	1,600	17,100
EMS Tablet Replacements	5,000		12,000			17,000
Cradlepoint ibr1100 Broadband Mobile Modems	13,200	1,800	1,800	1,800	1,800	20,400
TriTech CAD/AVL Monitor Replacements				10,000		10,000
CAD Status Monitors					7,500	7,500
Fire Computer Equipment Total	35,300	19,000	77,400	17,000	10,900	159,600
<u>GIS Equipment & Software:</u>						
GIS Equipment						
Plotter Replacement for City Hall & Maint			25,000			25,000
GIS Strategic Plan - GPS/Tablets yr 1		5,000			5,000	10,000
GIS Equipment & Software Total:	—	5,000	25,000	—	5,000	35,000
<u>IT Infrastructure</u>						
Cisco Switch replacements	10,000	10,000	15,000	15,000	300,000	350,000
Data Backup DR Appliance		50,000				50,000
Load Balancer for VD, Vmware environment			35,000			35,000
AV upgrades for conference rooms	15,000					15,000
APC 10KVM UPS Battery Repl for IT Maint MER		5,000			5,000	10,000
Cisco WLC Replacement	60,000					60,000
IP Clocks for City Facilities	3,000	3,000	3,000	3,000	3,000	15,000

City of Burnsville, Minnesota

Capital Improvements Plan

2020thru 2024

PROJECTS BY CATEGORY AND DEPARTMENT

Department

Category	2020	2021	2022	2023	2024	Total
IT Capital Fund						
Network Recable - Golf Course	25,000					25,000
AV Projector Replacement Schedule		25,000	15,000	15,000	15,000	70,000
IT Rack Replacements	1,500	1,500	1,500	1,500	1,500	7,500
SAN Node Additions Tier 1 & 2 storage	55,000	55,000	55,000	65,000	65,000	295,000
UPS Scheduled Replacements - Ck dates of unit	5,000	5,000	5,000	5,000	5,000	25,000
APC 40KVM UPS Battery Repl for IT Maint MER 1	7,000			7,000		14,000
VM Software Licensing, Addl Horizon & EsXi Hosts		4,000	4,000	4,000	4,000	16,000
Wireless AP replacements/adds	4,000	4,000	4,000	4,000	4,000	20,000
Mitel Phone Sys Add-ons phones, handsets, headsets		2,000		2,000		4,000
IT Infrastructure Total	185,500	164,500	137,500	121,500	402,500	1,011,500
<u>Mobile Command IT Equipment</u>						
Display replacements					3,000	3,000
UPS Replacements			2,500			2,500
5G Modem Implementation				3,000		3,000
TV/Monitor replacements		4,000				4,000
Router/Firewall Replacement					3,000	3,000
Laptop replacements (4)				12,500		12,500
Mobile Cameras		13,000				13,000
Server Replacement					6,000	6,000
Mobile Command IT Equipment Total	—	17,000	2,500	15,500	12,000	47,000
<u>PC Computers</u>						
PC Replacements - VDI Thin Clients - General	44,000	44,000	44,000	22,000	44,000	198,000
Server Replacements		85,000	47,500			132,500
Printer Replacements	1,400	1,400	1,400	1,400	1,400	7,000
Tablet/smartphones Replacements	5,500	5,500	5,500	5,500	5,500	27,500
Shared laptop replacements	5,400	5,400	5,400	5,400	5,400	27,000
EOC/Training Cart laptop replacements	24,000					24,000
Mobile device replacements/additions for Streets	7,000		10,500		3,500	21,000
Mobile device replacements/additions for Engineering	3,500			21,000	3,500	28,000
Mobile device replacements/additions for Parks Staff	3,500		45,000		3,500	52,000
Mobile device replacements/additions for Forestry staff	7,000			14,000	3,500	24,500
Mounting Options	4,800		12,000	8,000	4,800	29,600
Monitor Replacements-additions	6,625	6,625	6,625	6,625	6,625	33,125
iPads for City Council		10,000				10,000
Laptops for City Engineers	9,000				9,000	18,000
PC Replacements - VDI Thin Clients - Police				72,000		72,000
PC Computers Total	121,725	157,925	177,925	155,925	90,725	704,225
<u>Police Computer</u>						
MDC Replacements - Dell Rugged	3,800	3,800	3,800	114,000	3,800	129,200

City of Burnsville, Minnesota

Capital Improvements Plan

2020thru 2024

PROJECTS BY CATEGORY AND DEPARTMENT

Department

Category	2020	2021	2022	2023	2024	Total
IT Capital Fund						
MDC Mounting Equipment Replacements	900	1,800	1,800	23,400	1,800	29,700
Cradlepoint ibr1100 broadband mobile modems	27,500	1,400	1,400	1,400	1,400	33,100
Pentex PocketJet 6 mobile printer replacements	700	700	700	21,000	700	23,800
CAD/AVLAV Displays	10,000	10,000				20,000
Forensics Recovery of Evidence Device (FRED)				6,500		6,500
Axon Fleet2 Camera Systems	28,600	1,200				29,800
APS Citation Licenses		2,000				2,000
Police Computer Total	71,500	20,900	7,700	166,300	7,700	274,100
Recreation Software						
POS replacements/additions	15,000		2,500			17,500
ID Badge printer replacements/additions	3,000			5,000		8,000
Recreation Software Total	18,000	—	2,500	5,000	—	25,500
Security Systems						
Security Camera replacements	5,000		5,000		5,000	15,000
Security Camera replacements - Golf/GARAGE	15,000	12,000				27,000
Security Camera replacements - City Hall				25,000		25,000
Security Access Card ID Printer Additions - HR/IT	6,600					6,600
Security Camera replacements - HOC Ramp/Deck	25,000					25,000
Security Camera replacements - BCTV			12,000			12,000
Security Camera replacements - FS2			25,000			25,000
Door Reader and Strike - Crystal Lake Beach	5,000					5,000
Add'l Camera, Prox Readers for Facilities		5,000		5,000		10,000
Security Systems Total	56,600	17,000	42,000	30,000	5,000	150,600
Software						
DataCenter EA addition		7,500				7,500
Add'l Servers lic & misc software	4,500	4,500	4,500	4,500	4,500	22,500
Adobe Acrobat Pro additional license	1,000	500	500	500	500	3,000
MS SA for SQL, Srv, per core,	4,500		4,500		4,500	13,500
Software Total	10,000	12,500	9,500	5,000	9,500	46,500
IT Capital Fund Total	547,925	426,025	522,725	528,425	566,025	2,591,125
GRAND TOTAL	547,925	426,025	522,725	528,425	566,025	2,591,125

City of Burnsville, Minnesota

Capital Improvements Plan

2020thru 2024

PROJECTS BY CATEGORY AND DEPARTMENT

Department

Category	2020	2021	2022	2023	2024	Total
Enterprise Funds						
<u>Ames Center</u>						
Building improvements	47,500		80,000	300,000	59,200	486,700
Building equipment	187,500	392,892	175,000	200,000	250,358	1,205,750
Ames Center Total	235,000	392,892	255,000	500,000	309,558	1,692,450
<u>Golf Course</u>						
Utility cart		24,000		22,000		46,000
Aerator/Spiker					18,000	18,000
Reel Mower			34,000			34,000
Golf Course Total	—	24,000	34,000	22,000	18,000	98,000
<u>Ice Center</u>						
Bleacher replacement		95,000				95,000
Rubber flooring replacement			130,000			130,000
Electrical Test Inspection - Arc Flash Program	14,000					14,000
Ice edger	8,000					8,000
LED Lighting replacement - all rinks	40,000					40,000
Heating system for Rink 2		42,000				42,000
Desiccant Dehumidification wheels for units DH & ER			90,000			90,000
Door replacement - Rink 2				25,000		25,000
Ice surfacer				165,000	167,000	332,000
Ice Center Total	62,000	137,000	220,000	190,000	167,000	776,000
<u>Storm Water Management</u>						
Street Projects & Rehab	830,000	900,000	835,000	905,000	835,000	4,305,000
Storm Water Management	1,980,000	1,555,000	1,990,000	1,174,000	1,960,000	8,659,000
Storm Water Capital Projects	232,000	275,000	37,500	137,000	30,000	711,500
Storm Water Management Total	3,042,000	2,730,000	2,862,500	2,216,000	2,825,000	13,675,500
<u>Street Lighting</u>						
Public works projects - street lighting	170,000	170,000	170,000	170,000	170,000	850,000
Street Lighting Total	170,000	170,000	170,000	170,000	170,000	850,000
<u>Water & Sewer</u>						
Water & Sewer System Mgmt	1,085,000	2,755,000	1,343,000	2,490,000	1,493,000	9,166,000
Street Projects & Rehab	790,000	750,000	1,727,000	2,863,000	1,737,000	7,867,000
GWTP/SWTP	570,000		210,000			780,000
W&S Capital Projects	166,000	324,000	10,000	218,000	57,500	775,500
Water & Sewer Total	2,611,000	3,829,000	3,290,000	5,571,000	3,287,500	18,588,500
Enterprise Funds Total	6,120,000	7,282,892	6,831,500	8,669,000	6,777,058	35,680,450
GRAND TOTAL	6,120,000	7,282,892	6,831,500	8,669,000	6,777,058	35,680,450

City of Burnsville, Minnesota
Capital Improvements Plan
2020 thru 2024
NARRATIVE

GENERAL FUND

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

City Entry Monument Signs - In the past, MnDOT has had restrictions to placing City entrance monuments within MnDOT's right-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-35 Northbound, I-35E Southbound, I-35W Southbound, and either end of County Road 42. Two signs are planned for 2020.

COLLECTOR & THOROUGHFARE

County Road 42 Corridor Study - In 2015 Dakota County Transportation attempted to develop plans to replace and/or remove traffic signals in the County Road 42 corridor from Southcross Drive in Burnsville to Garden View Drive in Apple Valley. However, the question of how pedestrians may cross County Road 42 has arisen if signal systems are removed. Originally, this was a pedestrian study, but Dakota County has revised the scope to be a comprehensive corridor study that will study vehicles, pedestrians, cyclists, and transit along the corridor.

County Overlays - When Dakota County resurfaces its roadways it is the best time for the City to improve its utility structures on those roadways. Therefore, the City budgets an annual allotment of money to pay for repairing and improving its utility structures so it can react when Dakota County chooses to resurface a county road in Burnsville. The City does not pay for any of the street improvements.

Cliff Road Trail Extension - This federal aid project will construct a trail on the north side of Cliff Road between TH-13 and Cinnamon Ridge Trail in Eagan. This project will provide a key pedestrian way for residents east of TH-13 to the MVTA bus stop at TH-13/Cliff Road and will completed another trail connection for the City.

Street Trail Rehabilitation - The City has several miles of trails adjacent to county highways that the City is responsible for maintaining. Dakota County assists in rehabilitation/replacement of these trails when they have come to the end of their useful life. This project funds the City's portion of these trail rehabilitation/replacement projects.

County Rd 42/Grand Avenue Right Turn Lane - In 2018 and 2019, private development was approved south of County Road 42 around Grand Avenue. Traffic studies completed for the private development indicated that a dedicated right turn lane should be constructed from eastbound County Road 42 to Grand Avenue. This project will be funded 50% by the developers and the County and City will split the remaining 50% according to the Dakota County cost share policy updated in 2018.

Pedestrian Bridge at Nicollet Ave and TH 13 - This project is for the installation of a grade separated pedestrian crossing of TH-13 at Nicollet Avenue and potentially crossing of Nicollet Ave at TH-13. The grade separated crossing is eligible for application of federal funding up to 80% or \$5M of the project costs with the remainder being funded by the City and Dakota County. The City will apply in the next federal funding solicitation for transportation projects. MVTA, Dakota County, and Metro Transit have all expressed interest in having the pedestrian bridge.

Cliff Road Interchange Freight Improvements - This project is for the realignment of the western loop of the interchange at Cliff Rd and TH-13. The improvements include a roundabout and a new street connection running through the southern area of the old Knox Lumber site. This project is eligible for a 20% match under the Minnesota Highway Freight Program. The remainder of the project cost would be shared between the City, Dakota County and potentially State of Minnesota Host Community Landfill Grant program.

INTERSECTIONS

City Signal Replacement - This project budgets and plans for future traffic signal improvements throughout the City. Currently the City has a total of 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.

MnDOT Signal Replacement - This project is for signals owned by MnDOT that are proposed to be replaced. The City will pay for their portion of the cost in accordance with the MnDOT cost sharing policy. There are currently no MnDOT signals programmed for replacement in the next five years.

County Road 11/Burnsville Parkway - This project is for potential improvements to the County Road 11 and Burnsville Parkway intersection for the purpose of improving traffic flow and safety. Intersection improvements may include addition of turn lanes, roundabout retrofit, or other intersection modifications. This project may involve additional state, county, or federal funding as appropriate.

SANITARY SEWER SYSTEM

Lift Station Rehabilitation - This program includes projects to rehabilitate the 13 sanitary sewer lift stations (LS) and installation of emergency generators when necessary. The intent of this program is to reduce the number of emergency failures and backups within the sewer system. The City continues on with this program as laid out in our Sanitary Sewer LS Condition Assessment.

Sanitary Sewer Rehabilitation - This program is to rehabilitate 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 program funds work within areas not scheduled for a street project in the near future or more extensive work within the street project areas. The increase in funding in later years of the plan reflects the age of the gravity sewer system and the need for more end to end lining and replacement within the system.

STORM WATER MANAGEMENT

Minor Drainage Improvements - Each year the City works in various areas of the City to improve smaller local drainage issues, both in the public right-of-way and on City owned property. The City does work to assist private property owners improve private drainage nuisances or installation of drain tiles on private property by making

public drainage systems accessible when reasonable. The City also works to complete drainage improvements on private property when surface water runoff has entered a primary structure. The City also 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 the condition of these pipes and then rehabilitating them by replacement or interior lining.

Pond Clean Out/Outfall Improvement Program - The program is for removal of sediment that has accumulated in ponds and for maintenance of pond outfall structures.

Keller Lake Use Attainability Analysis - This analysis is based on a study of the lake's water chemistry and biology. This study would be used to determine an appropriate goal for water clarity in the lake and potentially identify measures that can be taken to achieve this goal. The current goal is not feasible because of the basin and watershed characteristics.

Lift Station Rehabilitation - Routinely the City schedules lift station (LS) improvements as a preventative maintenance program. This includes repair or replacement of the lift station and installation of an emergency generator when necessary. The City continues with this program as laid out in our Storm Sewer LS Condition Assessment.

WRMP Update -The Water Resources Management Plan (WRMP) guides and helps plan for 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 upcoming update to the MS4 permit, the City plans to complete a minor update in 2020 and a major update in 2021.

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

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

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

Street Project Storm Sewer Televising - The City televises its storm sewer pipes in the following year's street improvement areas to understand if these pipes are failing or if there are any obstructions in them. If issues are discovered, improvements are included in the construction plans.

Contract Patching - Each year there are several drainage structures in Burnsville that need repair that aren't in the street reconstruction or rehabilitation project. These structures are repaired with this project.

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

Resiliency and Water Quality Improvements - This project is to provide 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 ponds or other stormwater improvements will be necessary.

Alum Treatment - The Aluminum Treatment is a project involving the treatment of the bottom of ponds with Aluminum Sulfate (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.

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.

Private Pond Maintenance Options Study and Report - This study will investigate and provide recommendations for private pond maintenance. Pond maintenance for privately owned ponds is the responsibility of the owner(s) and the frequency and quality of maintenance varies greatly. Potential options could range from developing a private pond tracking system to the City providing maintenance of these private facilities to benefit public waters.

Park Drainage 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.

Trout Stream #4 Restoration Development Cost Sharing - The MnDNR and MN Trout Unlimited are considering rehabilitating a trout stream near the Cedarbridge area in an existing stream. The City may need to make storm sewer and drainage improvements in the existing system to help the stream become a viable trout habitat. This project is not being lead by the City but may include some improvements to the City's drainage system or other cost sharing on the project.

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

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

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

Crystal Lake Shoreline Restoration - This project will stabilize park shoreland areas along Crystal Lake in between the Crystal Lake boat launch and Tyacke Park. Sections of the shoreline in this area are experiencing moderate erosion issues due to wave and ice action, as well as foot traffic from park users. The work will involve the removal of invasive plant species, installation of erosion control products, and planting native vegetation to stabilize the shoreline area.

LOCAL STREETS

Street Improvement Program - The City's annual street improvement program includes three construction techniques described below. A copy of the City's 2020-2024 Street Improvement Program map is included in the Maps section of the CIP. Selection of street segments is based upon the City's Pavement Management Program and Engineering and Maintenance staff recommendations. Funding for the annual program is based upon the Special Assessment Policy and assumes that 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.

Street Light Replacement - This project will replace existing street lights. The lights to be replaced will be identified annually by the Public Works Department. 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.

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

Concrete Element Improvements - The City owns many assets in the right of way made out of concrete that are not addressed for maintenance in other ways. The two primary needs are retaining walls and concrete intersections. This project is proposed an every four years to keep these elements maintained.

Multi-Modal Transportation - This bi-annual project addresses needs in the transportation system that provide other options to transportation stakeholders such as pedestrians, bicyclists, and transit users. The funding amount does not allow for a major improvement to be made, but allows for localized improvements to be made or studies to be performed that will assist these alternate transportation users.

Host Landfill Grant Projects - The State of Minnesota, through the Department of Employment and Economic Development, has created a grant program specifically for metro cities that currently 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 each year as long as the funding is available. The City is eligible for approximately \$415,000 annually through this grant process if the specified project meets certain job creation goals. The City has identified projects that are good candidates for this grant.

Southwest Burnsville Street Improvements - These projects include street improvements to local streets in southwest Burnsville that were paved in the 1990s, mostly without curb and gutter. Funding for the projects is based upon the Southwest Burnsville Policy and assumes that 40% of the street costs will be assessed to benefiting properties. The remainder of the project costs are paid by other funds.

WATER SYSTEM

Distribution System Rehabilitation & Replacement - As the street reconstruction program moves to streets with ductile iron water and watermains that test in sound structure condition, this program identifies funding to rehabilitate or replace other watermains so that the City's annual replacement stays at or near 1% per year.

Water Production Rehabilitation - This is a preventative maintenance program for the City's water production infrastructure. This involves rotating evaluation and rehabilitation projects of the City's 17 groundwater wells and 2 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 a minimum of once every ten years. Two wells are planned to be rehabbed 2020.

Transmission & Storage Rehabilitation - This program identifies rehabilitation projects for the City's water transmission and storage infrastructure. This includes rehabilitation projects for the City's 10 High Service Pumps (HSP), the 7-mg clear well at the Water Treatment Plant (WTP), two underground reservoirs, three towers and the Pressure Reducing Valve (PRV) stations that reduce the water pressure from the towers and pumps as the water goes into the distribution system. In 2020, \$350K has been allocated to replace a Variable Frequency Drive of HSP 2 and 3 at the WTP and \$200K has been allocated for a PRV rehabilitation called out in the PRV Condition Assessment completed in 2018.

Water Treatment Repairs & Rehabilitation - This program area includes repairs and rehabilitation projects within the Ground Water Treatment Plant (GWTP) and Surface Water Treatment Plant (SWTP). The 2020 allocation is to replace transformers and electrical components in the WTP that have reached the end of their life.

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

PARKS

Park Improvements - Park improvements are the significant upgrading or the addition of new facilities to the park system. This includes items 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 2020 include:

- General amenities - adding of park benches, bleachers, and small recreational equipment to existing parks
- Play equipment - collaborating with community and Burnsville Lions Club to plan inclusive playground at Red Oak Park for installation in spring 2020
- Fiber and technology - adding end points, security and fiber in community parks (Alimagnet and Nicollet Commons)
- Frameworks plan - working with community to remove or relocate existing amenities that are under used to reduce long term capital expenses and ongoing maintenance load

Park Renovation - Park renovation is the repair or replacement of existing elements and facilities within the park system. This includes things 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 City's current park system. Projects in this category for 2020 include:

- General amenities - replacement of various benches, grills, picnic tables, refuse receptacles, etc.
- Beginning a bleacher replacement system
- Replacement of the youth backstop at Red Oak Park
- Replacement of the irrigation system at North River Hills
- Replacement of hockey rink boards at South River Hills Park
- Replacement of lighting systems at Neill and Sue Fischer Parks
- Continue the replacement program of park signs at various parks
- Replacement of various concrete around park buildings and facilities
- Rehabilitation of the Nicollet Commons Park water feature
- Beginning a frameworks program to remove various park elements that are unused or out of date with the 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 City's Trail Master Plan. Projects in this category for include:

- Construction of the Kelleher Park Trail/Lake Marion Greenway and Trail Head project will begin in 2020 with the funding previously programmed in the 2019 CIP.

FACILITIES

Facilities Improvements - These funds are for the repair, replacement or improvement of existing elements at City/Hall Police, Civic Center Garage, Fire Station #1, Fire Station #2, Maintenance Facility, Parking Lots and Parking Decks and Ramps.

- **City Hall/Police** - Projects for this facility include the replacement of sections of acoustical ceiling tile, wall paper, staff work space remodel and relocations, Council Chambers carpet replacement, City Hall lunchroom flooring and counter tops and conference room furniture replacement
- **City Garage** - This facility will receive scheduled replacement of the main switchboard electrical panels and work will be completed to address ventilation code requirements in bays 1 thru 8.
- **Fire Station 1** - Fire Station 1 replacement project
- **Fire Station 2** - This facility will require an ansul system, class 1 hood and alarm panel to address code requirements, bay heater replacements and the public entry and restroom will be remodeled.
- **Maintenance Facility** - This facility will begin phase 1 of the make-up air systems replacement project.
- **HOC Parking Deck/Ramps** - This projects include parking deck ramp concrete sealant and replacement of the parking ramp mechanical systems .
- **Parking Lots** - The golf course parking lot will be replaced in 2020.

INFORMATION TECHNOLOGY

- **PC Computers, laptops, and Servers replacements** - This annual project replaces desktops, laptops, and tablet equipment throughout departments on a scheduled basis. Currently there are several hundred devices that are replaced over four to five years. Server hardware infrastructure is replaced every three to five years. Our mobile computer laptops for training/Emergency Operations Center lab will be replaced in 2020.

- **Police Systems** - These items represent projects, which replace various Police specific equipment on a scheduled basis. New on Officer Body cameras are scheduled for replacement, but this item is now a subscription plan service moved into the operating budget. Projects in 2020 include replacement of secure mobile data communications modem equipment in all squad cars, continued testing of in squad car camera systems, and replacement of body cameras for a new five-year term. The next scheduled replacement for Mobile Data Computers for the Police frontline fleet is in 2023.
- **Fire Department Systems** - These items represent projects, which replace various Fire IT equipment on a scheduled basis. Replacement of existing body cameras in use for Fire investigations and Incident Command are scheduled for replacement, but this item is now a subscription plan service moved into the operating budget. New iPad tablets will continue to replace existing rugged tablets for EMS patient care reporting app uses in the field. Projects in 2020 include replacement of secure mobile data communications modem equipment in all Fire Vehicles, continued testing of in vehicle camera systems, and replacement of body cameras for a new five-year term. The next scheduled replacement for Mobile Data Computers for the Fire fleet is in 2022.
- **Document Imaging and Management** - These initiatives 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 take full advantage of functionality and continued integration with multiple city systems. The City received a “Run Smarter” National award for an Elections Judge hiring workflow improvement project in 2019 and is nominated for another award in 2020.
- **IT Infrastructure** - This is an ongoing program that addresses core network capacity and function 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 2020 include, wireless network equipment replacements, network switch scheduled replacements, storage replacements, and low voltage cabling replacements for Birnamwood Golf Course Facility. Significant network infrastructure upgrade/replacements is expected in 2024.
- **Security Systems** - This program addresses physical security systems for City assets, facilities and public areas through the use of cameras, door access controls and supporting systems. Continued improvements and additions starting in 2020 include: replacement of cameras at the HOC Deck, Birnamwood Golf Course buildings to address issues with existing camera quality and reliability. Projects in 2021 - 2023 include multiple sites for camera and door security additions and scheduled replacements and access gate improvements for Colonial Hills Water tower.
- **Software** - This is an ongoing program for server licenses and incidental licenses. Projects in 2020 include continued migration of on premise servers to hosted Government Cloud environments.
- **ERP System Development** (Enterprise Resource Planning system) - This is an ongoing program to develop, enhance and improve interfaces and data exchanges between 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. In 2020 a continued focus on implementing an integrated HR employee on boarding and off boarding.
- **GIS Software** - Staff are in the process of updating the 2016 GIS strategic plan for 2020-2025. The city will continue to move forward with GIS strategic initiatives that require continued development and use of GIS

software and integrations with existing GIS centric city systems like: Public Safety, Community Development, Asset Management, Utility Billing and others. A recent initiative called "Datalink" is 100% developed and is currently being utilized by staff. The addition of a new GIS Coordinator position in late 2018 has enabled the City to design, implement and leverage a new in-house GIS platform. As a result, the City will discontinue our membership with LOGIS for GIS services at the end of 2019. No significant GIS CIP items are needed in 2020 with the new in-house platform.

- **GIS Equipment** - The implementation of tools for GIS data collection field work in 2021 and City Hall and Maintenance Center large format plotter replacements in 2022
- **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 Crystal Lake, Lac Lavon, Ice Center, and Birnamwood golf course. POS system replacements at Recreation sites are scheduled for 2020.

EQUIPMENT & VEHICLES

- **Equipment** - This is an ongoing program area 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 within each department.
- **Vehicles** - Vehicles are replaced according to the current City Vehicle Acquisition and Replacement Policy.

Debt Analysis

Measures for Debt Management

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

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

- *Current Year* - All debt to be issued in 2019 will be 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.
- *2020 Budget Year* - All debt proposed for 2020 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

Explanation: Best practices for debt management dictate that the funding for an asset is aligned with the life of that issue. For example, a twenty-year bond should not be issued for a piece of equipment that has a useful life of only ten 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.

	2018 Actual	2019 Estimate	2020 Estimate
G.O. Debt as a % of Total Taxable Market Value	0.5%	0.4%	0.6%

Explanation: The Council’s 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.

	2018 Actual	2019 Estimate	2020 Estimate
Net debt as a % of Total Taxable Market Value	0.14%	0.13%	0.32%

Explanation: Minnesota Statutes, section 475.53 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. (School districts and cities of the first class are subject to different limits.) The statute outlines the type of debt that is subject to this limit, which is reported annually in the City’s Comprehensive Annual 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 taxes in 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:

	2018 Actual	2019 Estimate	2020 Estimate
Total debt as a % of Total Tax Capacity	0.821%	79.6%	84.6%
Debt per capita	\$1,035	\$1,060	\$1,207

Debt Analysis
Debt Summary - 2020 through 2024

	2020	2021	2022	2023	2024
Debt Currently Existing at January 1					
Balance, Beginning of Year	\$ 66,005,831	\$ 58,914,682	\$ 52,197,410	\$ 45,358,972	\$ 38,420,325
Principal Payments	(7,091,149)	(6,717,272)	(6,838,438)	(6,938,647)	(6,819,900)
Balance, End of Year	58,914,682	52,197,410	45,358,972	38,420,325	31,600,425
Future Debt to be Issued					
Proposed New Debt, Beginning of Year	\$ —	\$ 16,223,225	\$ 19,762,901	\$ 21,411,795	\$ 24,104,601
Proposed New Issues					
Special Assessments	1,623,225	906,943	1,057,544	1,522,241	1,558,125
Facilities Improvements Bonds	14,600,000	—	—	—	4,000,000
Water and Sewer Utility Bonds	—	3,505,000	1,727,000	2,490,000	3,230,000
Total Proposed New Issues	16,223,225	4,411,943	2,784,544	4,012,241	8,788,125
Principal Payments - Proposed New Issues	—	(872,267)	(1,135,650)	(1,319,435)	(1,574,743)
Proposed New Debt, End of Year	16,223,225	19,762,901	21,411,795	24,104,601	31,317,983
Total Existing and Proposed Debt, End of Year	\$ 75,137,907	\$ 71,960,311	\$ 66,770,767	\$ 62,524,926	\$ 62,918,408

Debt Analysis

Existing and Projected Debt

as of Dec. 31	Outstanding Debt (in millions)			Debt Ratios		
	(1)	(2)	(3)	(4)		(5)
	Existing	Projected	Total	To Tax Capacity	To Economic Market Value	Per Capita

Actual

2010	61.9	\$	\$	61.9	81.4 %	1.0 %	\$	1,026
2011	59.3			59.3	83.8	1.1		978
2012	62.6			62.6	94.3	1.3		1,025
2013	60.4			60.4	95.2	1.1		985
2014	57.3			57.3	88.5	1.0		928
2015	54.6			54.6	78.5	0.9		882
2016	51.8			51.8	73.2	0.8		838
2017	64.6			64.6	89.5	1.0		1,044
2018	64.4			64.4	82.1	0.9		1,035
2019	66.0			66.0	79.6	0.9		1,060

Projected

2020	58.9	16.2		75.1	84.6	1.0		1,207
2021	52.2	19.8		72.0	81.1	0.9		1,157
2022	45.4	21.4		66.8	75.2	0.9		1,073
2023	38.4	24.1		62.5	70.4	0.8		1,004
2024	31.6	31.3		62.9	70.8	0.8		1,011

(1) This column lists outstanding amounts of existing debt each year. Note that 52% of the amount of outstanding debt at December 31, 2019 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 2020-2024 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.

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City of Burnsville 2020 Budget

Fees & Charges Schedules



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Administration Fees & Charges

City of Burnsville 2020 Budget

ITEM - ACTIVITY	2020
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/ Misc. Billing Assessment Administrative Fee	\$30
Misc. Billing Assessment Interest Charge	4% above the most recent interest rates received on the sales of construction improvement bonds, rounded up to 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 2020 Budget

ITEM - ACTIVITY	2020
Birnamwood Golf Course Advertising	
Tunnel Signs: (Minimum three-year contract)	\$300/year
Tee Signs: (Minimum three-year contract) or one-time fee for six years	\$400/year \$2,000/six years
Sign Installation: (One-time fee for tunnel or tee signs)	\$50
Score Card Advertising	\$200
Ice Center Advertising	
Ice Resurfacers	\$1,000/year (Includes both sides) remove for 2020
Rink 1 Dasher Board	\$500/year
Rink 2 Dasher Board	\$300/year
In Ice Logo	\$1,000/year
Rink 1 Scoreboard	\$1,000/year (Includes all four sides)
Rink 2 Scoreboard	\$650/year
Softball Advertising/Sponsorship	
Softball Website Sponsor	Varies Per Agreement
Softball Facility Fence (Lac Lavon)	Varies Per Agreement
Softball Facility Fence (Alimagnet or Neill)	Varies Per Agreement
Softball Tournament Sponsor	Varies Per Agreement
Softball Special Event Sponsor	Varies Per Agreement
Softball Manager Meeting	Varies Per Agreement
Outdoor Reader Board Messages	
Welcome/Event Announcements for private events at City Hall or at Civic Center Parkway	\$50
Event Announcement for public events outside City Facilities held by non-profit organization	\$25
Print Publication and Web Advertising (All ad prices are dependent on placement within the publication)	
Recreation Times	
Full Page Ad	\$1,000-\$1,500
Half Page Ad	\$650 - \$750
Quarter Page Ad	\$450
Community Guide	
Full Page Ad	\$800 - \$1,250
Half Page Ad	\$400 - \$625
Quarter Page Ad	\$200 - \$250
Website Advertising	*Google Ad Rates
Recreation Event Sponsorship	
Thursday Rockin' Lunch Hour	
Presenting (10 concerts)	\$2,000
Community (per concert)	\$250

Advertising & Sponsorship Fees & Charges

City of Burnsville 2020 Budget

ITEM - ACTIVITY	2020
Party on the Plaza	
Booth Sponsor	\$100-\$650
Community Sponsor	\$1,000 - \$2,500
Presenting Sponsor	\$2,000 - \$5,000
Flicks on the Bricks	
Presenting (5 movies)	\$2,000
Community (per movie)	\$500
I Love Burnsville Friday Fest	
Presenting	\$500
Community	\$250
I Love Burnsville 5K	
Presenting	\$500
Community	\$250
Halloween Fest	
Presenting	\$500
Community	\$250
Adult 62+ Events	
Community (per event)	\$250

Ames Center Fees & Charges

City of Burnsville 2020 Budget

ITEM - ACTIVITY	2020	2020 Non-Profit
Main Hall		
Rent	\$2,200	\$1,900
Second Performance on same day	\$1,100	\$950
Load In Day/Rehearsal Day	\$1,100	\$950
Utilities (per day)	Included	Included
Custodial Services (per performance)	\$500	\$500
Ticketing Services (per event)	\$150	\$150
Credit Cards - percent of Box office sales	4%	4%
Facility fee (per ticket)	\$3	\$3
Staffing		
Technical Director (as required) per hour	\$32.50	\$32.50
Box Office (per performance)	\$175	\$175
Event Coordinator (per day)	\$175	\$175
House Manager (per performance)	\$250	\$250
House Staff (per performance)	\$300	\$300
Security (per hour) (2 person minimum)	\$21	\$21
Building Engineer (per day)	\$150	\$150
House Lights/Sound (per day)	Included	Included
Spotlights (per performance) (doesn't include operator)	\$75	\$75
Stage Labor (per hour) (3 technician minimum, plus Technical Director) 4 Hour minimum per person	\$30.50	\$30.50
Projector & Screen	Included	Included
Piano (includes tuning) *Rates do not include Technical Labor *All rates subject to change and negotiation	\$225	\$225
Black Box Theater		
Rent (per performance)	\$800	\$550
Second Performance on same day	\$400	\$275
Load In Day/Rehearsal Day	\$300	\$200
Utilities (per day)	Included	Included
Custodial Services (per performance)	\$200	\$200
Ticketing Services (per event)	\$150	\$150
Credit Cards - percent of Box office sales	4%	4%
Facility fee (per ticket)	\$3	\$3
Staffing:		
Technical Director (per hour)	\$32.50	\$32.50
Box Office (per performance)	\$150	\$150
Event Coordinator (per day)	\$175	\$175
House Manager (per performance)	\$150	\$150
Security (per hour)	\$21	\$21
Technical package (per day)	Included	Included

Ames Center Fees & Charges

City of Burnsville 2020 Budget

ITEM - ACTIVITY	2020	2020 Non-Profit
Stage Labor (per hour) (4 hour minimum) *Rates do not include Technical Labor *All rates subject to change and negotiation	\$30.50	\$30.50
Art Gallery		
Rent, Hourly	\$100	\$90
Utilities (per day)	Included	Included
House Manager, hourly	Included	Included
Custodial Services	Included	Included
Rehearsal Room		
Rent, hourly	\$110	\$95
Utilities (per day)	Included	Included
House Manager, hourly	Included	Included
Custodial Services, hourly	Included	Included
Meeting Rooms		
Rent, hourly	\$90	\$80
Utilities (per day)	Included	Included
House Manager, hourly	Included	Included
Custodial Services	Included	Included
Green Room		
Rent, hourly	\$90	\$80
Utilities (per day)	Included	Included
House Manager, hourly	Included	Included
Custodial Services	Included	Included
VIP Suite		
Rent, hourly	\$90	\$80
Utilities (per day)	Included	Included
House Manager, hourly	Included	Included
Custodial Services	Included	Included
Second Floor Atrium		
Rent, Hourly	\$90	\$80
Utilities (per day)	Included	Included
House Manager, hourly	\$23	\$23
Custodial Services (Depending on event type & attendance) (4 Hour Minimum)	\$65-\$400	\$65-\$400
Podium with Microphone	Included	Included

Ames Center Fees & Charges

City of Burnsville 2020 Budget

ITEM - ACTIVITY	2020	2020 Non-Profit
Second Floor Atrium Wedding Information		
Wedding packages Includes: -8 Hours in space -Tables & Chairs -Set Up/Clean Up -Dance Floor -Event Staff & Security -On-site event coordinator -Bar & Bartender -General Liability Insurance Policy	Call for Pricing	N/A
Additional Items, Equipment Rental, & Applicable Fees		
Bar Set Up (per bar)	\$100	\$100
Linens - Tablecloth (per piece)	\$5	\$5
Linens - Napkins (per bundle of 100)	\$25	\$25
Technical Package - Per 4 Hours Excludes Main Hall/Black Box 4 Hour Minimum	\$250	\$250
Additional Hours of Tech Package	\$30.50	\$30.50
Wi-Fi	Included	Included
Staging/Platforming	\$150	\$150
Dance Floor	\$300	\$300
Coffee - per Person (plus tax & service charge)	\$2	\$2
Water Service - per Person (plus tax & service charge)	\$1	\$1
Coat Check (Non-ticketed Events) Per Hour	\$20.00	\$20.00
Parking	Included	Included

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

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

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

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

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

Antenna Site Rental Fees & Charges

City of Burnsville 2020 Budget

ITEM - ACTIVITY	2020
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)	\$983.97
2 - Antennas (includes 1 - 2' x 2' Floor Space in building)	\$1,663.96
Additional Antenna	\$680.09
Microwave Dish - or Satellite Dish up to 2' (includes 1 - 2' x 2' Floor Space in building)	\$1,308.30
Up to 3' Microwave or Satellite Dish (add to Dish Rate)	\$140.00
Up to 4' Microwave or Satellite Dish (add to Dish Rate)	\$268.00
<i>Limit One Coaxial Transmission, Hybrid or Other line per Antenna or other equipment</i>	
Additional Coaxial, Hybrid or Other line	\$145.85
Additional 2' x 2' Floor Space w/Antenna Lease	\$151.93
2' x 2' Foot Floor Space in Communications Building w/o Antenna Lease (City Pays for all Electricity in Building unless usage is excessive)	\$303.87
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)	\$2,010.23
Microwave or Satellite Dish up to 2' (add to monthly rate)	\$100.50
Microwave or Satellite Dish up to 3' (add to monthly rate)	\$140.00
Microwave or Satellite Dish up to 4' (add to monthly rate)	\$167.50
<i>Limit 1 Coaxial Transmission, Hybrid or Other line per Antenna or other equipment</i>	
Additional Coaxial Transmission Cable, Hybrid or Other line	\$402.00
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 6 Antennas & Maximum of 9 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	\$435.50
Additional Coaxial Transmission Cable, Hybrid or Other line	\$435.50
PCS/Cellular/Other: 10 Antennas or More Initial Installation:	
Ten 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	\$469.00
Additional Coaxial Transmission Cable, Hybrid or Other line	\$469.00
ANTENNAS & 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:	\$469.00
Panel or Omni Directional Antenna - New Location	\$670.00
Up to 2' Dish or Other Similar Size Antenna*	\$1,005.00
Up to 3' Dish or Other Similar Size Antenna*	\$1,139.00
Up to 4" Dish or Other Similar Size Antenna*	\$1,273.00
Additional Coaxial Transmission Cable, Hybrid or Other line	\$435.50
Additional Equipment Occupying a Potential Antenna Mount - Example: RRU or other type equipment (per RRU/other per month)	\$670.00

Antenna Site Rental Fees & Charges

City of Burnsville 2020 Budget

ITEM - ACTIVITY	2020
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)	\$105.00
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.	\$1,215.50
...over 450 square feet (if available and approved by the City)	\$1.50/sq.ft.
MISC 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	\$73.82 per mile/month

Birnamwood Golf Course Fees & Charges

City of Burnsville 2020 Budget

ITEM - ACTIVITY	2020
GREEN FEES	
Weekdays (Monday - Thursday)	\$14.75
Weekends/Holidays (Friday, Saturday, and Sunday)	\$15.50
Second Nine	50% Off first round
Early Rate (before 7am on Monday - Thursday)	\$11.75
Senior Rate (62 +, Monday - Thursday all day)	\$13.50
Junior Rate (15 & under, Monday - Thursday all day)	\$13.50
Large Group Rate/ Outside League (Adult)	\$14.25
Large Group Rate/ Outside League (Junior and Senior)	\$13.00
Large Group Rate/ Outside League (Weekend)	\$15.00
Active Duty Military Discount	\$2 off regular round
Fall Discount Rate - October 1 to End of Season	\$3 off regular round
PACKAGES (Usable all times)	
10 Round	\$125
20 Round	\$235
ANNUAL PASSES (Usable all times)	
1 Junior	\$375
1 Senior	\$375
1 Adult	\$400
FAMILY PASSES (Usable all times)	
2 People	\$550
Additions (each)	\$118
LEAGUES	
Adult	\$260
Senior	\$240
Junior	\$166
Annual Pass Holder	\$55
Junior League Annual Pass Holder	\$37
Sunday Fall	\$95
Sunday Fall Annual Pass Holder	\$16
Fall Adult	\$100
Fall Senior	\$89
Fall Annual Pass Holder	\$12
TOURNAMENTS	
Fire Muster	\$16
Fall Scramble	\$28
RENTALS	
Gas Cart	\$13
Senior Gas Cart	\$11.00
Gas Cart 2nd nine	\$6

Birnamwood Golf Course Fees & Charges

City of Burnsville 2020 Budget

ITEM - ACTIVITY	2020
Pull Cart	\$2
Clubs Adult	\$5
Clubs Junior	\$4
Locker Rental	\$35
15 Round Cart Rental	\$145

Burnsville Community TV Fees & Charges

City of Burnsville 2020 Budget

ITEM - ACTIVITY	2020
DUPLICATION SERVICES - DVD (Includes case & label)	
1-19 Copies	\$30
20 Copies or More (Call for quote on larger orders)	\$15
Digital video file (download or transfer)	\$15
CLASS FEES	
Individual Class	\$0
Group Class (2 or more)	\$0
PRODUCTION SERVICES (for other Govt./Non-Profit)	
Studio Rental with staff assistance (1/2 day)	\$250
Studio Rental with staff assistance (Full day)	\$500
Production/shoot/edit/script	\$50 hr/person
EQUIPMENT RENTAL (for other Gov't/Non-Profit)	
Portable Cart	\$300/day-event
Camera/Tripod System	\$100/day-event
SPONSORSHIPS - Sports Cablecast	
Pre- or Post-Game Show Sponsor	\$125/show
In-Game Sponsor	\$200/event
Play-of-the-Game Sponsor	\$75/event
Get to Know Package Sponsor	\$250/event
Total Package "Full Game" Sponsor	\$900/event

Facilities Room Rental Fees & Charges

City of Burnsville 2020 Budget

ITEM - ACTIVITY	2020
Council Chambers	
City Sponsored	No charge
Local Non-Profit (3 hour min.) M-F 7am-12am & Sat 8am to 4:30pm Saturday after 4:30pm and all day Sunday	\$21/hr \$44/hr
Local Resident/Business (3 hour min.)	\$64/hr \$356/day
Non-Resident Individual/Business (3 hour min.)	\$73/hr \$426/day
Community Room - Both Sides (Dakota & Nicollet)	
City Sponsored	No Charge
Local Non-Profit M-F 7am-12 am & Sat 8am to 4:30pm Saturday after 4:30pm and all day Sunday (3 hour min.)	\$34/hour \$88/hour
Local Resident/Business (3 hour min. after 4:30pm Sat., all day Sunday)	\$156/hour \$938/day
Non-Resident Individual/Business (3 hour min. after 4:30pm Sat., all day Sunday)	\$175/hour \$1041/day
Community Room - Large Side (Dakota A&B)	
City Sponsored	No Charge
Local Non-Profit M-F 7am -12 midnight Saturday after 4:30pm and all day Sunday (3 hour min.)	\$25/hour \$44/hour
Local Resident/Business (3 hour min. after 4:30pm Sat., all day Sunday)	\$131/hour \$714/day
Non-Resident Individual/Business (3 hour min. after 4:30pm Sat., all day Sunday)	\$131/hour \$777/day
Community Room - Small Side (Dakota A, Dakota B, or Nicollet)	
City Sponsored	No Charge
Local Non-Profit M-F 7am -12 midnight Saturday after 4:30pm and all day Sunday (3 hour min.)	\$22/hour \$44/hour
Local Resident/Business (3 hour min. after 4:30pm Sat., all day Sunday)	\$50/hour \$316/day
Non-Resident Individual/Business (3 hour min. after 4:30pm Sat., all day Sunday)	\$61/hour \$392/day
Conference Rooms A, B, D	
City Sponsored	No Charge
Local Non-Profit M-F 5pm - midnight Saturday after 4:30pm and all day Sunday (3 hour min.)	\$15/hr \$44/hr

Facilities Room Rental Fees & Charges

City of Burnsville 2020 Budget

ITEM - ACTIVITY	2020
Local Resident/Business M-F 5pm - midnight Saturday after 4:30pm and all day Sunday (3 hour min.)	\$26/hr \$44/hr
Non-Resident Individual/Business M-F 5pm - midnight Saturday after 4:30pm and all day Sunday (3 hour min.)	\$30/hr \$44/hr
Damage Deposit	
Community Rooms	\$300
THE GARAGE	
Rental fee for music non-profit organization use of site (per contract)	\$500 per month
Facility Reservation Cancellation Fee	
Facility Reservation Cancellation Fee	\$25
Coffee with Rental	
Per Cup	\$1
30 Cups	\$18
50 Cups	\$50
100 Cups	\$100
Equipment Rental and Applicable Fees	
Wi-Fi	Included with room rental fee
LCD Projector and Screen	Included with room rental fee
TV/VCR/DVD on Cart	Included with room rental fee
Overhead Projector	Included with room rental fee
Whiteboard w/Markers, Easels, Pad	Included with room rental fee
PA w/Speakers, 1 Hand-held Microphone	Included with room rental fee
Required Technician Rate When Using Council Chambers Dias	\$50/hr per person; 4 hr minimum

Other facility rental fees negotiated by contract.

Fire / EMS Fees & Charges

City of Burnsville 2020 Budget

ITEM - ACTIVITY	2020
PARAMEDIC AMBULANCE FEES & CHARGES	
Basic Life Support	\$1,764
Advanced Life Support 1	\$1,764
Advanced Life Support 2	\$2,158
Treatment/no transport	\$535
Treatment/no transport - Cardiac Arrest	\$1,103
Mileage	\$25
SERVICES/STAND-BY	
Chief Officer/Vehicle	\$105/hour
Firefighter	\$85/hour/per 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	\$220/hour
Brush Truck	\$157.50/hour
Water Tender	\$210/hour
Fire Engine/Rescue Company	\$315/hour
Ladder Truck	\$525/hour
ADMINISTRATION FEES	
Fire Report	No charge until threshold of \$2.00, then \$.25 per sheet
CD copy with pictures	\$20
Instructor Fee	\$55 - \$100/hr
Ambulance Report	No charge until threshold of \$2.00, then \$.25 per sheet
Sign-Off on Form Provided by Outside Entity	\$36
Interviews of Fire personnel regarding civil actions not involving the City or its employees (will be conducted during off-duty hours)	Minimum 2 1/2 hours at time and 1/2 pay plus 20% PERA/Workmen's Comp Overhead charge.
PLAN REVIEW FEES	
First Plan (includes Hydraulic Calculations)	\$450
Each Additional Plan for Same Project	\$300
Subsequent Review of Rejected Plan	\$300
SERVICE FEES	
Vehicle Extrication Fee	\$500
Gas Line Encroachment	Services/ Standby Rate based on hours at scene (rounded up to next 1/2 hour)
Chief Officer/Vehicle	\$105/hour
Ambulance	\$220/hour

Fire / EMS Fees & Charges

City of Burnsville 2020 Budget

ITEM - ACTIVITY	2020
Brush Truck	\$157.50/hour
Water Tender	\$210/hour
Fire Engine/Rescue Company	\$315/hour
Ladder Truck	\$525/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 ½ hour)
Chief Officer/Vehicle	\$105/hour
Ambulance	\$220/hour
Brush Truck	\$157.50/hour
Water Tender	\$210/hour
Fire Engine/Rescue Company	\$315/hour
Ladder Truck	\$525/hour
	Minimum 1 Hour Services/ Standby Rate per vehicle)
Foam Use of More Than Three(3) 5-Gallon Pails	\$115 per 5 gallon pail
PERMIT / INSPECTION FEES	
<i>Fire Alarm - Sprinkler - Cooking Hood Systems, Storage Tanks, & Fireworks require a final inspection from Staff.</i>	
Fire Suppression Permit	Minimum \$80 (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 \$80 (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 (performed by a licensed contractor and requires pre-burn and post-burn inspections)	\$80
Prescribed/Open/Controlled Burn Extinguished by Fire Department <i>(Failure to extinguish fire in compliance with permit issuance)</i>	Services to Extinguish Rate based on hours at scene per vehicle (rounded up to the next ½ hour)
Chief Officer/Vehicle	\$105/hour

Fire / EMS Fees & Charges

City of Burnsville 2020 Budget

ITEM - ACTIVITY	2020
Ambulance	\$220/hour
Brush Truck	\$157.50/hour
Water Tender	\$210/hour
Fire Engine/Rescue Company	\$315/hour
Ladder Truck	\$525/hour
	Minimum 1 Hour Services/ Standby Rate per vehicle)
Permit Plan Review	Plan review fees are equal to 65% of the Fire permit fee
Commercial: Storage Tank Removal/Installation (per tank), Above Ground and Below Ground - All tanks except septic	\$251
Residential: Storage Tank Removal/ Installation (per tank), Above Ground and Below Ground - All tanks except septic	\$65
Fire Department Special and Miscellaneous Inspections	\$130
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	\$50.00 per tent or canopy
Penalty for Failing to Obtain Permit	Penalty for failing to obtain a permit prior to starting work required is two times the regular permit fee established herein.
Final Permit Inspection - First Attempt	No Charge
Final Permit Inspection - 2nd & Subsequent re-inspection <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>	\$100
FALSE FIRE ALARMS	
First 3 Alarms	No Charge
4th & Successive	4th \$150 5th \$175 6th \$200 7th \$225 \$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	\$75/hour
Cancellation Fee (less than 30 day notice)	\$75

Ice Center Fees & Charges

City of Burnsville 2020 Budget

ITEM - ACTIVITY	2020
HOURLY ICE RENTAL	
Spring/Summer Ice (Mar 15, 2020 - Sept 14, 2020)	\$165-\$210
Winter prime time (Sept 15, 2020 - Mar 14, 2021)	\$230
Winter non-prime time (Sept 15, 2020 - Mar 14, 2021)	\$165-\$210
Winter non-prime Weekday morning (school year only - Sept 2020-May 2021)	\$105
High School Games and Ice Center Ticket Sales Split	50% / 50%
BMVFSC and Ice Center Ticket Split for Annual Ice Show	50% / 50%
<i>Mgr. has authority to negotiate within range per market demand</i>	
PUBLIC SKATING	
Student and Adult (5-61 yrs)- Single Admission	\$5
Child and Senior Citizen- Single Admission (4 & under/62 & over)	\$3
Student and Adult 10-admission punch card	\$45
Student and Adult 20-admission punch card	\$85
Child and Senior 10-admission punch card	\$27.50
Child and Senior 20-admission punch card	\$50
Birthday Parties (based on number of participants)	
1-5 people	\$40
6-10 people	\$55
11-15 people	\$85
16-20 people	\$120
21-25 people	\$150
Over 20 people add an additional fee per person	\$3.75
ADULT OPEN HOCKEY	
League - Per Team	\$2,000 - \$3,000
Weekday	\$7
Weekend	\$7
10-admission punch card	\$65
20-admission punch card	\$125
SKATING LESSONS	
Private/Freestyle Lessons	\$115 - \$205
General Group Lessons	\$50 - \$125
SKATE RENTAL	
Daily rental	\$5
10-Punch card	\$45
SKATE SHARPENING	
Single Sharpening	\$5
10-Punch Card	\$45.00
SKATING SHOW	
Participant 1st Show Number	\$100

Ice Center Fees & Charges

City of Burnsville 2020 Budget

ITEM - ACTIVITY	2020
Participant 2nd Show Number	\$85
Adult 3-Show pass	\$25
Adult single admission	\$10
Student/Senior single admission	\$5
Under 5 years old	Free
VENDING PERMIT	
Daily Fee (Tournament Vendors, etc.)	\$75
AAA TOURNAMENTS AND SUMMER CLINICS	
Blaze Summer Clinics	\$600 - \$1,500

Business Permits, Licensing and Code Enforcement Fees & Charges

City of Burnsville 2020 Budget

	License Renewal Period	2020
TOBACCO LICENSE	July 1 - June 30	
Best Practices Member		\$380
Non-Member		\$750
LIQUOR, BEER AND WINE	July 1 - June 30	
On-Sale Liquor		
License		\$8,100
Investigation Fee		\$1,500 + \$250/individual
Investigation Renewal		\$75
Change in Operating Manager/Officer		\$250
Sunday On-Sale		\$200
Brewer Taproom License		\$400
Cocktail Room License		\$400
Brewpub License		\$380
Off-Sale		
License (Non-participant of Best Practices)		\$380
License (Participant of Best Practices) *\$100 reduction in fee for agreeing with Best Practices conditions as set forth by State Statute.		\$280
Investigation Fee		\$1,500 + \$250/Individual
Investigation Renewal		\$75
Change in Operating Manager/Officer		\$250
CLUB FEE		
License		\$330-\$700
Investigation Fee		\$265
Change in Operating Manager/Officer		\$250
WINE		
License		\$1,730
Investigation Fee		\$500
Investigation Renewal		\$75
Change in Operating Manager/Officer		\$250
3.2 ON-SALE		
License		\$590
Investigation Fee		\$500
Change in Operating Manager/Officer		\$250
3.2 Off-SALE		
License		\$160
Investigation Fee		\$100
Change in Operating Manager/Officer		\$75
Temporary Liquor	1-4 days	
Malt, Wine, On-Sale and Community Festival		\$105 per day

Business Permits, Licensing and Code Enforcement Fees & Charges

City of Burnsville 2020 Budget

	License Renewal Period	2020
THERAPEUTIC MASSAGE-		
	July 1 - June 30	
Annual Enterprise License (includes 1 individual license)		\$200
Annual Individual Therapist License		\$75
Investigation Fee-Enterprise (includes 1 owner)		\$300
Investigation Fee-Individual Massage Therapist		\$200
Reduction in investigation fee for providing current background report. (List of approved 3rd party background research companies and minimum report requirements will be provided by the Police Dept.)		(\$100)
Initial Inspection and 1st re-inspection (No charge if resolved at 1st re-inspection)		\$0
Final Inspection (2nd re-inspection)		\$185
RESELLER FEES		
	July 1 - June 30	
License		\$325
Investigation Fee / Change in Operating Manager/Officer Fee		\$500
Reseller Transaction Fee		\$1.00 per transaction
ADULT BUSINESS FEE		
	Jan 1 - Dec 31	
License		\$5,250
Investigation Fee		\$1,500
Change in Operating Manager/Officer		\$250
GAMBLING FEES		
	1-4 days	
Gambling Occasion		\$100
Gambling Premises Permit Fee		\$250
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	
Apartment Complex per building		\$150
Apartment Complex per unit (in addition to per building charge)		\$12.00
Townhome Complex per building		\$92
Townhome Complex per unit (in addition to per building charge)		\$12.00
Manufactured Home Park (only if Park owns and rents dwelling units)		\$280
Manufactured Home Park per unit (only for dwelling units owned and rented by the Park)		\$55
Individual Unit (Single Family, condo, Townhouse, Manufactured Home, etc.)		\$175
Individual Unit (condo, Townhouse, etc.) located within an association or within the same building		\$175
Rental License re-inspection fee for any type of unit		\$185
Rental License re-instatement fee per unit or building		\$200
Common area annual fire inspection per building		\$160
Common area - fire re-inspection fee		\$185
Late fee - percent of base fee		25% for 15-29 days late 50% for 30-45 days late 100% for over 45 days late

Business Permits, Licensing and Code Enforcement Fees & Charges

City of Burnsville 2020 Budget

	License Renewal Period	2020
Administrative appeal Fee		
Residential		\$100
Commercial/Licensed Property		\$300
Rental Conversion Fee (New or over one year since expiration)		\$500
Short-term Rental Permit Fee		\$50
PROPERTY MAINTENANCE	n/a	
Initial Inspection and 1st re-inspection (No charge if resolved at 1st re-inspection)		\$0
Final Inspection (2nd re-inspection) and Citation		\$170
Final Inspection (2nd re-inspection) and Administrative Citation		\$120
Any subsequent inspections		\$120
Weed Control & Other Property Clean Up Administration Fee (per service)		\$50
PROPERTY REPAIR	n/a	
Property Repair Expense Assessment Request		\$420
Temporary Construction Noise Permit		\$175
CODE ENFORCEMENT FEES		
Administrative Citations		\$120
Check Cashing Permit Public Hearing fee		\$100
Missed Scheduled Inspection Fee "No Show"		\$50
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		\$100
Temporary banner sign		\$200
SPECIAL EVENT PERMITS:		
Special Sales Event - Home Occupation		\$25
Special Events - Indoor		No Charge
Special Events - Outdoor		\$150
Special Events- Outdoors one day event w/ same day on site advertising only		No Charge
BUSINESS PERMITS:		
Special Event Right-of-Way Permit		\$113

Permits & Inspections Fees & Charges

City of Burnsville 2020 Budget

ITEM - ACTIVITY	2020
Contractor's License - (Heating, Vent. Refrigeration & A/C)	\$140
Lead Certification Verification	\$5
Building Permits* (Includes Manufactured Home Setup)	Permit Range (\$25- \$5,957 for project value up to \$1M) + \$4/\$1,000 of project value >\$1M
Building Permit Minimum Fee	\$74
Zoning Permit	\$74
Plan Review Fee	65% of permit fee
Foundation Inspection Fee	\$450
Final Grade and Stabilization	\$450
Residential Roofing	\$99
Residential Siding/Soffit/Fascia	\$99
Residential Windows/Doors	\$99
Building Permits - Residential	
Investigation Fee (Example: Stop Work, building without permit, visit of site of violation, and other similar according to code)	Minimum \$99.00 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)
Re-inspection fee	\$25
Cancellation without reasonable notification	\$25
Building Permits - Commercial	
Investigation fee (Example: Stop Work, building without permit, visit of site of violation, and other similar according to code)	Minimum \$99.00 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)
Re-inspection fee	\$50.00 or not to exceed value of fixed permit fee
Cancellation without reasonable notification	\$25
MECHANICAL PERMITS: RESIDENTIAL*	
Plumbing - New Single family residential	\$224
Plumbing Remodel	\$99
Plumbing Permits - Residential	
Investigation fee (Example: Stop Work, building without permit, visit of site for / of violation, and other similar according to code):	Minimum \$99.00 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)
Re-inspection fee	\$25
Cancellation without reasonable notification	\$25
RPZ Permit -	
Testing	\$30

Permits & Inspections Fees & Charges

City of Burnsville 2020 Budget

ITEM - ACTIVITY	2020
New Installation	\$65
HVAC - New Single Family	\$224
HVAC Remodel	\$99
Heating Permits - Residential	
Investigation fee (Example: Stop Work, building without permit, visit of site of violation, and other similar according to code)	Minimum \$99.00 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)
Re-inspection fee	\$25
Cancellation without reasonable notification	\$25
Gas Piping - per opening	\$30
Water and Sewer - residential	\$174
Private Disposal System	\$525
Fireplace	\$74
Water Softener, Water Heater, A/C, Furnace or Single Fixture Replacement Only	\$74
MECHANICAL PERMITS: COMMERCIAL	
Plumbing - non-residential	.0263 of Contr.
Heating - non-residential	.0263 of Contr.
Heating Permits - commercial	
Commercial Mechanical Plan Review Fee: For all plans	10% of the cost HVAC Permit Fee
Investigation fee (Example: Stop Work, building without permit, visit of site of violation, and other similar activity that requires a permits according to code):	Minimum \$99.00 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)
Re-inspection fee	\$50.00 or not to exceed value of fixed permit fee
Cancellation without reasonable notification	\$25
Gas Piping - per opening	\$30
Water and Sewer - Commercial	\$270
Commercial Fire line	\$270
Utility	.0263 of Contr.
Plumbing Permits - Commercial	
Commercial Plumbing Plan Review Fee: Required to have plan review for 5 fixtures or more	10% of the cost Plumbing Permit Fee
Investigation fee (Example: Stop Work, building without permit, visit of site for / of violation, and other similar according to code)	Minimum \$99.00 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)
Re-inspection fee	\$50.00 or not to exceed value of fixed permit fee

Permits & Inspections Fees & Charges

City of Burnsville 2020 Budget

ITEM - ACTIVITY	2020
Cancellation without reasonable notification	\$25
ELECTRICAL PERMITS : RESIDENTIAL*	
Complete wiring of new construction - includes service	\$224
Upgraded electrical services and sub panels	\$74
Wiring of additions/remodeling/rewiring	\$99
Minor work only <i>(Installation, replacement, alteration or repair limited to one inspection only.)</i>	\$74
Saver switch; installation verification inspection	\$45
Electrical Permits - Residential	
Investigation fee (Example: Stop Work, building without permit, visit of site of violation, and other similar according to code)	Minimum \$99.00 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)
Re-inspection fee	\$25
Cancellation without reasonable notification	\$25
ELECTRICAL PERMITS: COMMERCIAL	
Permit Fee based on JOB COST	
\$ 0 - \$25,000 in valuation	.0263 of Contr.
Balance remaining \$25,001 & over	1% of Contr.
Electrical Permits - Commercial	
Investigation fee (Example: Stop Work, building without permit, visit of site of violation, and other similar according to code)	Minimum \$99.00 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)
Re-inspection fee	\$50.00 or not to exceed value of fixed permit fee
Cancellation without reasonable notification	\$25
MISCELLANEOUS:	
Quarterly Basis Facility Maintenance	.0263 of Contr.
0 - 200 Amps temporary service during construction	\$74
Over 200 Amp temporary service during construction	\$135
Elevators and/or moving stairs	\$74
Carnival/Amusement Rides	\$225
Swimming Pools	\$138
Minimum fee for all permits	\$74
STATE SURCHARGE ON COMMERCIAL BUILDING, & MECH. PERMITS	
Surcharge Minimum fee	\$.0005 of value Minimum \$1
SIGN PERMITS: Temporary and Special Event Sign Permits relocated to Business Permits, Licensing and Code Enforcement Fee Schedule	
Pylon sign permit	\$255

Permits & Inspections Fees & Charges

City of Burnsville 2020 Budget

ITEM - ACTIVITY	2020
Monument sign permit	\$255
Freestanding sign permit	\$255
Wall sign permit	\$175
Sign face change permit	\$175
Awning Signs - per building (signs must all be the same)	\$175
Other Signs	\$74
GRADING PERMIT FEES	
90 cu. yds. or less	No charge
91 - 100 cu. yds.	\$45
101-1,000 cu. yds.	\$45/1st 100 yds. + \$20.50/per additional 100 yds. or fraction
1,001-10,000 cu. yds.	\$236.50/1st 1,000 yds. + \$17/ additional 1,000 yds. or fraction
10,001-100,000 cu. yds.	\$396.50/1st 10,000 yds. + \$73.75/additional 10,000 yds. or fraction
100,001 cu. yds. or more	\$1094.25/1st 100,000 yds. + \$40.25/additional 10,000 yds. or fraction
GRADING PLAN REVIEW FEES	
90 cu. Yds. or less	No charge
91 - 1,000 cu. yds.	\$45
1001-10,000 cu. yds.	\$58
10,001-100,000 cu. yds.	\$58/1st 10,000 yds. +\$29/ additional 10,000 yds. or fraction
100,001-200,000 cu. yds.	\$330/1st 100,000 yds. + \$17/additional 10,000 yds. or fraction
200,001 cu. yds. or more	\$491/1st 200,000 yds. + \$8/additional 10,000 yds. or fraction
BUILDING COMPLIANCE REQUESTS	
Sign-Off on Form Provided by Outside Entity	\$36
Compliance Letter	\$74
Per Site Inspection - (Based on each trip required)	\$150 per inspection
Site Plan Review - (Code Analysis)	\$386

*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 2020 Budget

ITEM - ACTIVITY	2020
PUBLIC HEARING/PLANNING APPLICATIONS	
<i>Escrows are set to recover costs of staff time, consultant costs, other expenses incurred</i>	
Conditional Use Permit-New & Amendments (Residential & Non-Residential)	\$750 Fee + \$5,000 Escrow
Planned Unit Development- Concept and/or Development Stage Amendments	\$750 Fee + \$5,000 Escrow
Interim Use Permit-New & Amendments	\$750 Fee + \$5,000 Escrow
Rezoning Request	\$750 Fee + \$5,000 Escrow
Comprehensive Plan Amendments	\$750 Fee + \$5,000 Escrow
Preliminary Plat and Final Plat	\$750 Fee + \$5,000 Escrow
Zoning Ordinance Amendment	\$750 Fee + \$5,000 Escrow
Appeals	\$5,000 Escrow
Heart of the City Site Plan Review	remove fee
Review - cell tower/antenna on city property	\$750 Fee + \$5,000 Escrow
Environmental Review (EAW, EIS) (If the City is the Regulatory Government Unit (RGU))	\$750 + \$25,000 Escrow or Consultant Estimate whichever is greater
Environmental Review (EAW, EIS) If the City is Not the Regulatory Government Unit (RGU)	\$750 Fee + \$5,000 Escrow
Sketch Plan Review - Council work session (credited toward planning application fee)	remove fee
Variance	\$750 Fee + \$1,000 Escrow
Variance Single Family Home	\$375 Fee + 1,000 Escrow
Purchase of City/EDA Land	Appraisal cost (if requested) + \$5,000 escrow
TIF/Tax Abatement Application & 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	\$750 fee + \$5,000 escrow
SERVICE FEES	
Waiver Of Subdivision	\$475
Site Plan Review-new construction permits without escrow (not single family)	\$600
Site Plan Review-remodel/tenant permits without escrow (single family)	\$375

Planning Fees & Charges

City of Burnsville 2020 Budget

ITEM - ACTIVITY	2020
Tree Removal Application	\$260
Temp/Seasonal Outdoor Sales Permit - New	\$315
Temp/Seasonal Outdoor Sales Permit - Renewal	\$260
Special Event Right-of-Way Permit	
New Vehicle Temporary Storage	\$5,000
Zoning Compliance Requests	
Full Site Review & Compliance Letter	\$350
Flood Letters	\$65
Zoning Letters	\$65
Sign-Off on Form Provided by Outside Entity	\$36
City Written Compliance Letter	\$65
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 2020 Budget

ITEM - ACTIVITY	2020
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	\$32
Fingerprinting	\$37
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 & Audio Statement Transcripts	\$28 per hour (\$28 deposit)
Registration fee peddlers, solicitors, transient merchants, mobile vending	\$110
Dangerous dog registration	\$140
Temporary animal event permit	\$125
NEWS RELEASES	
Arrest & citation reports for commercial purposes	\$.25 per page
Accident reports for commercial purposes	\$.50 per accident
Audio/Video/Photo - CDs/DVDs/Blu-Rays	\$35
ANIMAL RECLAMATION / IMPOUND FEES*	
Board per day	\$25
First pick-up within 12 month period	\$35
Second pick-up within 12 month period	\$55
Third pick-up within 12 month period	\$105 plus citation
Confinement of rabid animal	\$425
KENNEL LICENSE FEES-per calendar year	
Commercial	\$225
Residential	\$60
CONTRACTED OVERTIME	
Contracted Overtime for Police security	\$95/hour
CRIME SCENE CLASS	
Crime Scene Class	\$700 - \$800
FALSE POLICE ALARMS	
First 3 Alarms	\$0/No Charge
4th & Successive Alarm(s)	\$150 per alarm

*Fees collected and retained by animal control contractor.

Public Works Fees & Charges

City of Burnsville 2020 Budget

ITEM - ACTIVITY	2020
Street Reconstruction, Reclamation & Rehabilitation Assessment Policy <i>40% of the 3-year average of recon/reclamation/rehab construction costs</i>	
LAND USE:	Recon/Reclamation/ Rehab
Single Family, Parks/Rec. & Open Space Land Uses	\$34.42/ \$21.29/ \$13.46 Per ft
Multi-Family Residential and Manufactured Housing Land Uses	\$47.32/ \$33.85/ \$19.47 Per ft
All Other Land Uses	\$69.22/ \$53.22/ \$23.97 Per ft
STORM SEWER AREA CHARGES	
Single Family & Two Family (All R-1 & R-2 Zoning)	\$.23/Sq Ft
Multiple (All R-3 Zoning)(Mixed Use)	\$.32/Sq Ft
Commercial-Industrial (All B & I Zoning)	\$.35/Sq Ft
HOC 1 & 2	\$.34/Sq Ft
City Sanitary Sewer Connection Charges	
Single Family, Duplex, Townhouse, Manufactured Home	\$567/SAC unit
Multiple (80% of Single Family) includes assisted living	\$452/SAC unit
Commercial	\$567/SAC unit
Industrial	\$849/SAC unit
Institutional: Churches, Schools, Hospitals, Nursing Homes	\$567/SAC unit
Mixed Use	Total of the applicable mixed use fee
City Water Connection Charges	
Single Family, Duplex, Townhouse, Mobile Home	\$1,755/SAC unit
Multiple (80% of Single Family) includes assisted living	\$1,403/SAC unit
Commercial	\$2,335/SAC unit
Industrial	\$3,510/SAC unit
Institutional: Churches, Schools, Hospitals, Nursing Homes	\$2,335/SAC unit
Mixed Use	Total of the applicable mixed use fees
CONSTRUCTION IN PUBLIC RIGHT-OF-WAY	
Curb Cuts	\$107
Excavation Permit	\$292 First 300 feet \$.83/each add'l ft
Obstruction Permit	\$113
BUS BENCHES	
Bus Benches	\$40
Bus Benches License Renewal	\$175

Public Works Fees & Charges

City of Burnsville 2020 Budget

ITEM - ACTIVITY	2020
MISC. DEVELOPMENT COSTS	
Street Signs	\$385
Combined Street & Stop Sign	\$490
Regulatory/Warning Signs	\$300
Topo Mapping (Final Plat)	\$50/acre
Blue Prints	\$16 per sheet
LICENSES & PERMITS	
Solid Waste License Fee	\$325
Tree Contractor License Fee	\$45
Wetland Permit Fee	\$340
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	\$60,000
R-1	\$100,000
R-2	\$125,000
R3-A	\$175,000
R3-B	\$240,000
Mixed	Pro-rated based on actual use
Commercial	\$375,000
Industrial	\$185,000
Commercial Recreation District	Determined by the Co. Assessor
OTHER	
Encroachment Agreements - Processing Fee	\$515
Vacation of Easements	\$515
Online Bidding Downloads (Quest Fee - subject to change)	\$10/per download
ELECTRIC VEHICLE CHARGING STATIONS	
Charge Vehicles - per kilowatt hour	\$0.10 per kilowatt hour
Non-charging use of station	\$2/hr after 1 hour grace period
EROSION CONTROL	
Single Family (per lot)	\$72
Multi-Family (per acre)	\$95
Commercial (per acre)	\$106
MAILBOX DAMAGED DUE TO WINTER STREET MAINTENANCE	
Mail Box Only	\$50
Post Only	\$53

Public Works Fees & Charges

City of Burnsville 2020 Budget

ITEM - ACTIVITY	2020
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	\$349
1 inch	\$364
1 1/2 inch R2	\$776
1 1/2 Inch T2	\$1,172
2 inch R2	\$1,029
2 inch T2	\$1,337
2 inch C2	\$1,832
3 inch T2	\$1,697
3 inch C2	\$2,335
4 inch T2	\$3,137
4 inch C2	\$3,907
6 inch T2	\$4,803
6 inch C2	\$5,859
Other & Specialty Meters	Actual +10%
Tampered/Damaged/Frozen Meter Replacement	Meter cost plus \$70 service call charge
Meter Horns 3/4 Inch	\$68
Pressure Reducing Valve 3/4 Inch Wilkins	\$136
HYDRANTS	
Hydrant Meter Rental Usage Charge - per 1000 gallons	\$4.33 per 1000 gallons - Minimum of \$100
Refundable Deposit	\$1,675 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.)	\$58 per hydrant
Private Hydrant Electronic Reporting Fee	\$12
Hydrant Replacement - Materials, Equipment, and Labor Rate	Cost plus 20% Overhead
PUBLIC WORKS/UTILITIES LABOR/EQUIPMENT FEE	
Labor - Operator Regular Time - Hourly	Labor Rate Including 20% Overhead Fee
Labor - Operator Overtime (1 1/2 Regular rate) - Hourly	Labor Rate Including 20% Overhead Fee
Heavy Equipment - Per Hour	\$142
Pickup - Per Hour	\$63

Public Works Fees & Charges

City of Burnsville 2020 Budget

ITEM - ACTIVITY	2020
Weed Wrench-Buckthorn Removal	\$150 refundable deposit
WATER USE RESTRICTION FEES	
1st Violation within a calendar year	Warning Only
2nd Violation within a calendar year	\$25
3rd Violation within a calendar year	\$50
4th Violation within a calendar year	\$100
5th Violation within a calendar year	\$250

Recreation Fees & Charges

City of Burnsville 2020 Budget

ITEM - ACTIVITY	2020 Resident	2020 Non-Resident
Recreation Buildings		
Recreation Building Rental Damage Deposit for four park building rentals		
Neill, Terrace Oaks West, Vista View	\$300	\$300
Nicollet Commons Park	\$250	\$250
Terrace Oaks / Neill / Vista View		
5 Hours Mon -Thurs	\$80	\$100
Per Day - Fri, Sat, Sun and Holidays	\$145	\$165
Red Oak / NRH		
5 Hours Mon - Thurs	\$60	\$80
Per Day - Fri, Sat, Sun and Holidays	\$100	\$125
Timberland/Knob Hill/Highland Forest/Terrace Oaks East/South River Hills		
5 Hours Mon - Thurs	\$40	\$50
Per Day - Fri, Sat, Sun and Holidays	\$70	\$81
Picnic Shelters		
Large - Per Day - Fri, Sat, Sun and Holidays	\$130	\$160
Large - 5 hours Mon-Thurs only	\$75	\$100
Large - hourly rate, minimum 2 hours, Mon-Thurs only	\$27	\$29
Small - Per Day - Fri, Sat, Sun and Holidays	\$80	\$100
Small - hourly rate, minimum 2 hours, Mon-Thurs only	\$27	\$29
Park Rental (without Shelter) per day		
Tyacke Park / Lake Park	\$130	\$135
Amphitheater per day	\$85	\$100
Bicentennial Garden - per hour	\$25	\$30
Nicollet Commons Park - per 4 hours	\$210	\$250
Lac Lavon Concession		
Concession Stand Rent	\$150	\$150
Field Rental (Non Leagues)		
Camp/Non-Local Youth Tournament/per Day	\$52	\$55
SB/BB/FB/Soccer - per Hour	\$20	\$22
Youth Tournament Fees	\$40 per day per field \$240 per day max	N/A
Tournaments *		
Lac Lavon		
Saturday	\$385	\$425
Sunday	\$290	\$320
Other Sites - Sue Fischer, Neill, Alimagnet SB		
Friday - per Field after 4pm	\$24	\$27
Saturday - per Field	\$50	\$63
Sunday - per Field (off at 4pm)	\$38	\$46

Recreation Fees & Charges

City of Burnsville 2020 Budget

ITEM - ACTIVITY	2020 Resident	2020 Non-Resident
Tournament Staff Reimbursement Seasonal employee per hour	\$15	N/A
Tournament Cancellation Fee (inside 30 days)	\$100	\$100
Enhanced Service Fee - Ball Fields		
Burnsville Athletic Club	\$11,238	N/A
Valley Athletic Association	\$487	N/A
League Play *		
Adult Softball		
(Public) - per Game	\$13	N/A
(Private) - per Game	\$15	N/A
(Public) - per field playoffs	\$49	N/A
Adult BB/High School - per Game	\$54	N/A
Adult Soccer - per Game	\$54	N/A
Volleyball - per Game	\$10	N/A
Adult Ice Sports - per Game	\$15	N/A
BA 191 - per Game	\$10	N/A
Red Oak Disc Golf Course		
Tournament Rate- 6 Hr block of time	\$157	\$167
League Rate - Per 12 week league	\$52	\$63
Hockey Rinks		
Per Hour During Open Hours	\$15	\$17
Per hour during non-staffed hours[staff provided]	\$25	\$30
Per day/per rink	\$82	\$99
Park Rentals & Permits		
Tennis Courts		
per hour	\$8	\$9
per day\per court	\$21	\$26
per complex\per day	\$84	\$94
Pickleball Courts		
per hour	\$8	\$9
per day\per court	\$21	\$26
per complex\per day	\$84	\$94
Volleyball Courts (No Ball)		
per hour	\$10	\$12
Canoe Rack Rental - per year	\$60	\$75
Canoe Rental - per hour (Crystal Beach Concession)	\$15	\$18
Canoe Rental - add'l hour (Crystal Beach Concession)	\$10	\$10
Canoe Rental Deposit - (refundable upon return of canoe in acceptable condition)	\$25	\$25

Recreation Fees & Charges

City of Burnsville 2020 Budget

ITEM - ACTIVITY	2020 Resident	2020 Non-Resident
Paddleboard Rental - first hour (Crystal Beach Concession)	\$15	\$18
Paddleboard Rental - add'l hour (Crystal Beach Concession)	\$10	\$10
Paddleboard Rental Deposit - (refundable upon return of canoe in acceptable condition)	\$25	\$25
Garden Plot - per year	\$45	N/A
Vending Permits - Food Trucks, vendors in parks, etc.		
Per Day	\$55	N/A
Per Year	\$500	N/A
Per City Sponsored Event - flat fee	\$50 - \$250	N/A
Per City Sponsored Event - revenue share	Varies per agreement	
Dog Park Permit		
Per Year	\$25	\$25
Lac Lavon Boat Launch	\$10	\$10
Event Bag - COUPON DISTRIBUTION	\$25	N/A
Memorial Bench Fee- Partnership with Burnsville Community Foundation	\$1,800	\$1,800
Civic Center Parking Lot - per day (Lots B & C Only)	\$150	\$210
Youth Kids of Summer (KOS) Program Fees		
Individual Session	\$75-\$100	N/A
KOS Field Trips	\$12-\$100	N/A
Summer Day Camps	\$18-\$155	N/A
Field Trips	\$18-\$125	N/A
Non-School Day Activities	\$18-\$125	N/A
Family programs and Special Events	\$5-\$20	N/A
Preschool programs	\$40-\$65	N/A
Adult Team Program Fees (All rates are per team)		
Softball		
Summer	\$500-\$910	N/A
Fall	\$340-\$760	N/A
Broomball	\$240-\$380	N/A
Sand Volleyball	\$100-\$160	N/A
Bean Bag League	\$40-\$100	N/A
Cross Country Ski		
Cross Country Ski Trails - per day	\$110	\$113
Cross Country Ski Practice (High School Teams)	\$110/\$22	\$120/\$28

* Any extra-curricular 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 2020 Budget

(Utility rates billed on monthly utility bills go in effect for all billings processed after January 31, 2020)

ITEM - ACTIVITY	2020
WATER USAGE RATES-Monthly Charges	
Residential, Apartments, & Manufactured Homes <i>(Apartment & Manufactured Homes Base charge and consumption limits are multiplied by the # of units)</i>	
Base Charge - per meter	\$2.00
Tier 1 - up to 15,000 gallons per month	\$3.30/1,000 Gal
Tier 2 - Over 15,000 gallons up to 50,000 gallons	\$4.13/1,000 Gal
Tier 3 - Over 50,000 gallons	\$5.16/1,000 Gal
Commercial	
Base Charge - per meter	\$2.00
Tier 1 - up to 2 million gallons per month	\$3.30/1,000 Gal
Tier 2 - Over 2 million gallons up to 3 million gallons	\$4.13/1,000 Gal
Tier 3 - Over 3 million gallons per month	\$5.16/1,000 Gal
Irrigation <i>(Includes Commercial, Apartment, Manufactured Home, & Association Sprinkler/Irrigation Meters)</i>	
Base Charge per meter	\$2.00
Tier 1 - up to 75,000 gallons per month	\$3.30/1,000 Gal
Tier 2 - Over 75,000 gallons up to 500,000 gallons	\$4.13/1,000 Gal
Tier 3 - Over 500,000 gallons per month	\$5.16/1,000 Gal
Off-Peak Seasonal Snow Making	
Base Charge - per meter	\$2.00
Tier 1 - up to 10 million gallons per month	\$2.48/1,000 Gal
Tier 2 - Over 10 mil gallons up to 20 mil gallons	\$3.30/1,000 Gal
Tier 3 - Over 20 million gallons per month	\$4.13/1,000 Gal
SEWER USAGE RATES-Monthly Charges	
Residential, Apartments, & Manufactured Homes <i>(Apartments & Manufactured Homes Base charges are per unit)</i>	
Base Charge - City Sewer- per meter	\$2.00
Usage - City Sewer <i>Based on 100% Metered Water for Winter Months</i>	\$1.41/1,000 Gal
Base Charge - Metro Sewer- per meter	\$2.00
Usage - Metro Sewer <i>Based on 100% Metered Water for Winter Months</i>	\$2.73/1,000 Gal
Commercial/Industrial	
Base Charge - City Sewer - per meter	\$2.00
Usage - City Sewer <i>Based on 90% of Metered Water</i>	\$1.27/1,000 Gal
Base Charge - Metro Sewer- per meter	\$2.00
Usage - Metro Sewer <i>Based on 90% of Metered Water</i>	\$2.46/1,000 Gal

Utility Fees & Charges

City of Burnsville 2020 Budget

(Utility rates billed on monthly utility bills go in effect for all billings processed after January 31, 2020)

ITEM - ACTIVITY	2020
OTHER WATER UTILITY CHARGES	
Water Meter Replacement Charges - Residential, Apartments, Manufactured Homes & Commercial	
Replacement Charge based on Meter Size - Per meter each month:	
Meters:	
5/8 inch x 3/4 inch	\$1.20
1 inch	\$1.55
1 ½ inch R2	\$3.10
1 ½ Inch T2	\$4.75
1 ½ Inch C2	\$6.55
2 inch R2	\$4.15
2 inch T2	\$5.45
2 inch C2	\$7.50
3 inch T2	\$6.70
3 inch C2	\$9.35
4 inch T2	\$12.55
4 inch C2	\$15.75
6 inch T2	\$19.50
6 inch C2	\$23.90
Other & Specialty Meters	Actual+10%
Water Fill Station Charges	
Water Usage Charge per 1000 gallons	\$4.33 per 1000 gallons
Other	
Water turn on / off / Service Call	\$70.00
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	Approximately 4% above the most recent interest rates received on the sales of construction improvement bonds
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	\$70 per monthly read
STORM DRAINAGE UTILITY CHARGES	
Per Residential Equivalent Unit (R.E.U.) - Monthly Charge	\$7.06 R.E.U.

Utility Fees & Charges

City of Burnsville 2020 Budget

(Utility rates billed on monthly utility bills go in effect for all billings processed after January 31, 2020)

ITEM - ACTIVITY	2020
SIDEWALK SNOWPLOWING	
Charged only to benefiting properties	
Residential (R1 and R2 Zoning) Monthly Charge (per unit)	\$1.75
All Other Zoning Districts - Monthly Charge (per foot)	\$0.019
Public Property Sidewalks and Trails (Charged to all utility accounts within City)	
Residential - Monthly Charge	\$0.17
High Density - Monthly Charge per Unit (60% of Residential Rate)	\$0.10
Commercial/Industrial - Monthly Charge	\$1.70
STREET LIGHT UTILITY	
Continuous Street Lighting (Charged only to benefiting properties)	
Residential - Monthly Charge <i>High density is based on 60% of residential rate (Only applies to Itokah Valley & Coppertop II)</i>	\$2.86
Commercial/Industrial - Monthly Charge - Per front foot	\$0.136
Major Roadway Lighting (Charged to all utility accounts within City)	
Residential - Monthly Charge	\$0.34
High Density - Monthly Charge per Unit (60% of Residential Rate)	\$0.205
Commercial/Industrial - Monthly Charge	\$3.235

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Financial Management Plan
Glossary

FINANCIAL MANAGEMENT PLAN

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

This Financial Plan establishes City policy in the following areas:

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

The objectives of this Financial Plan are:

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

1. REVENUE MANAGEMENT

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

PROPERTY TAXES

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

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

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

Possible factors for considering an increase in property tax include:

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

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

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

SERVICE FEES AND CHARGES

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

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

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

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

UTILITY FRANCHISE FEES

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

NON-RECURRING REVENUES

Several revenue sources, such as intergovernmental transfers, one-time grants, court fines and other non-recurring revenues are outside of direct City control and must be relied upon conservatively. The City Manager shall insure

that the budget preparation process includes an evaluation of all major non-recurring revenues, in order to minimize reliance on unpredictable revenues for on-going operating costs.

2. CASH AND INVESTMENTS

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

A. Purpose

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

B. Scope/Funds

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

C. Delegation of Authority

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

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

1. **Safety:** Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.
2. **Liquidity:** The investment portfolio must remain sufficiently liquid to meet all operating costs that may be reasonably anticipated. The portfolio must be structured so that securities mature concurrent with cash needs to meet anticipated demands. Cash needs will be determined based on cash flow forecasts.
3. **Diversification of instruments:** A variety of investment vehicles must be used so as to minimize the exposure to risk of loss. The investment portfolio must be diversified by individual financial institution, government agency, or by corporation (in the case of commercial paper) to reduce the exposure to risk of loss.
4. **Diversification of maturity dates:** Investment maturity dates should vary in order to ensure that the city will have money available when it needs it.

5. **Yield:** The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above.

D. Oversight

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

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

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

F. Ethics and Conflicts of Interest

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

G. Internal Controls, Audits, External Controls

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

3. FUND BALANCE/NET POSITION

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

POLICY STATEMENT

Governmental Funds

1. The City will maintain fund balances in the General and Special Revenue Funds 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 35% 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.
 - a. The City will strive to maintain a fund balance within the EDA Fund, a Special Revenue Fund, in order 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.
2. 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. Projects budgets should include revenue sources to adequately match expected project expenses, including a contingency estimate as appropriate to each project.
3. The City will annually review the adequacy of all fund balances.
4. Judicious use of fund balance within funds can be used to moderate fluctuations in capital projects and infrastructure maintenance expenses (*i.e.*, Parks Capital).
5. For financial reporting in the fund financial statements, governmental funds report fund balances that are nonspendable and spendable. Nonspendable balances by nature cannot be spent by the government (*i.e.*, prepaids, inventories, long-term receivables, etc.). Spendable balances are further classified by the relative strength of the constraints that control how amounts can be spent. Those classifications are:
 - a. Restricted - constraint imposed for a specific purpose by external parties, constitutional provisions, or enabling legislation

- b. Committed - constraint imposed 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.

The City Council commits the following fund balances for the purposes described:

Governmental Fund	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
Facilities Capital	Capital Improvements to City facilities as specified in the Facilities Capital Fund Policy

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

- c. Assigned - constraint 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.

- d. Unassigned - fund 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.

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 expenditure needs. Generally the City shall strive for a minimum of three months operating cash in these funds. (This minimum shall be calculated based on the approved budget multiplied by 25-percent). In addition, an amount of cash should be maintained to fund estimated future capital projects. Future capital projects must be identified in a written capital improvements plan which shall be included in the City's annual budget document.
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:
 1. The project has a community benefit.
 2. 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 replaces Policy No. 1.250 dated January 2, 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.
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.
Comprehensive Annual Financial Report (CAFR)	The official annual report of a government which includes combined financial statements, supporting schedules, supplementary information, extensive introductory information, and a statistical section.
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.
ENDS & OUTCOMES	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	<p>An accounting entity with a self-balancing set of accounts in which assets, liabilities, and equity are recorded for a specific activity or objective.</p> <p>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.</p> <p>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.</p> <p>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.</p>
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.

City of Burnsville 2020 Budget Supplemental Information



Supplemental Information Tables

Changes in Fund Balances of Governmental Funds
- (Expenditures & Revenues)

General Government Tax Revenues by Source

Taxable Market Value and Estimated Actual Value of Taxable Property

Property Tax Rates

Property Tax Levies and Collections

Ratios of General Obligation Bonded Debt Outstanding

Legal Debt Margin

Operating Indicators by Function

Demographic and Economic Statistics

*Note: The above tables are extracted from the 2018 Comprehensive Annual Financial Report (CAFR). As of the date of the completion of the 2020 proposed budget document, the 2019 CAFR has not been completed, therefore these tables do not include 2019 data.

Employee FTE Schedule

CITY OF BURNSVILLE, MINNESOTA
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

	Fiscal Year		
	2009	2010	2011
Revenues:			
Taxes	\$ 30,760,837	\$ 31,000,458	\$ 30,567,623
Licenses and permits	1,356,250	1,703,937	1,911,453
Intergovernmental	3,950,117	6,755,520	3,696,469
Charges for services	4,914,844	4,905,494	4,905,971
Fines and forfeits	636,719	595,807	459,573
Investment income	279,333	702,741	1,338,841
Special assessments	2,005,413	1,779,650	1,769,771
Miscellaneous	844,514	1,228,423	1,699,041
Total revenues	<u>44,748,027</u>	<u>48,672,030</u>	<u>46,348,742</u>
Expenditures:			
Current:			
General government	5,996,423	6,177,653	6,058,728
Public safety	17,965,593	18,135,898	18,939,924
Public works and parks	6,234,160	5,940,634	6,627,057
Culture and recreation	1,239,060	1,191,112	1,269,730
Conservation of natural resources	767,644	910,199	861,604
Economic development	1,011,877	737,149	583,855
Capital outlay	10,407,522	14,050,192	7,940,344
Debt service:			
Redemption of bonds	5,033,910	5,134,122	5,861,540
Interest on bonds	2,203,378	1,792,772	1,950,408
Fiscal agent fees	37,437	39,587	29,073
Bond issuance costs	—	130,838	42,330
Total expenditures	<u>50,897,004</u>	<u>54,240,156</u>	<u>50,164,593</u>
Excess of revenues over (under) expenditures	(6,148,977)	(5,568,126)	(3,815,851)
Other financing sources (uses):			
Bonds issued	—	11,835,000	1,220,000
Refunding bonds issued	—	1,995,000	1,890,872
Premium (discount) on bonds issued	—	(17,289)	63,745
Payments to refunded bond escrow agent	—	(967,725)	(1,250,000)
Capital leases	—	—	—
Sales of capital assets	54,616	80,269	55,222
Transfers in	5,238,929	4,987,144	7,535,958
Transfers out	(4,270,648)	(4,401,543)	(7,085,463)
Total other financing sources (uses)	<u>1,022,897</u>	<u>13,510,856</u>	<u>2,430,334</u>
Net change in fund balances	<u>\$ (5,126,080)</u>	<u>\$ 7,942,730</u>	<u>\$ (1,385,517)</u>
Debt service as a percentage of noncapital expenditures	<u>16.9%</u>	<u>17.4%</u>	<u>17.6%</u>

	2012	2013	2014	2015	2016	2017	2018
\$	30,962,351	\$ 31,436,569	\$ 30,575,302	\$ 31,867,814	\$ 33,753,006	\$ 35,989,886	\$ 37,352,958
	1,584,388	2,445,580	1,953,776	2,026,415	1,903,820	2,061,946	2,466,914
	5,381,672	3,818,161	4,867,531	8,332,614	5,118,254	5,077,504	5,357,166
	5,269,516	5,889,564	5,885,164	5,913,570	6,345,229	6,634,410	7,230,588
	432,391	470,413	417,275	378,940	337,171	422,347	359,347
	463,782	(3,262,167)	3,260,938	1,054,573	694,824	469,779	615,245
	1,877,487	1,890,774	1,813,996	2,585,543	1,800,511	1,866,666	1,756,074
	1,912,691	1,068,837	1,579,348	1,353,267	1,085,021	1,683,990	2,024,617
	<u>47,884,278</u>	<u>43,757,731</u>	<u>50,353,330</u>	<u>53,512,736</u>	<u>51,037,836</u>	<u>54,206,528</u>	<u>57,162,909</u>
	5,423,448	5,508,509	5,856,737	6,495,318	7,356,451	7,109,756	7,036,828
	19,073,952	19,159,372	20,140,526	20,403,477	20,699,670	23,300,734	23,500,121
	6,263,265	6,530,255	6,592,561	6,766,745	6,931,564	6,806,529	7,770,000
	1,254,987	1,231,581	1,256,682	1,336,636	1,060,369	1,023,582	1,002,556
	898,444	1,022,316	995,490	1,035,269	1,198,458	1,310,566	1,461,642
	527,938	483,893	464,933	495,624	484,650	476,108	516,894
	13,050,371	9,805,507	9,360,407	12,688,606	9,894,133	17,058,821	11,109,667
	4,268,052	4,584,460	8,340,613	3,584,701	3,063,398	3,251,465	4,487,329
	1,717,207	1,684,125	1,512,418	1,375,624	1,521,390	1,489,498	1,467,934
	32,721	29,347	18,670	18,775	18,338	24,278	23,791
	53,246	31,009	23,240	69,011	77,620	57,965	51,495
	<u>52,563,631</u>	<u>50,070,374</u>	<u>54,562,277</u>	<u>54,269,786</u>	<u>52,306,041</u>	<u>61,909,302</u>	<u>58,428,257</u>
	(4,679,353)	(6,312,643)	(4,208,947)	(757,050)	(1,268,205)	(7,702,774)	(1,265,348)
	6,260,000	1,595,000	2,780,000	735,000	910,000	9,585,000	2,125,000
	—	1,925,000	—	7,030,000	6,475,000	—	3,235,000
	211,113	96,248	39,933	80,984	300,502	584,230	239,989
	—	(949,748)	(952,430)	(790,000)	—	—	(16,784,136)
	—	—	—	—	519,909	193,504	—
	151,503	58,650	153,027	141,253	118,894	421,224	596,234
	6,246,032	5,963,398	5,746,474	6,235,640	6,141,582	6,502,685	5,464,671
	(5,625,476)	(5,378,212)	(5,206,408)	(5,923,610)	(5,913,846)	(6,061,843)	(4,875,871)
	<u>7,243,172</u>	<u>3,310,336</u>	<u>2,560,596</u>	<u>7,509,267</u>	<u>8,552,041</u>	<u>11,224,800</u>	<u>(9,999,113)</u>
\$	<u>2,563,819</u>	<u>\$ (3,002,307)</u>	<u>\$ (1,648,351)</u>	<u>\$ 6,752,217</u>	<u>\$ 7,283,836</u>	<u>\$ 3,522,026</u>	<u>\$ (11,264,461)</u>
	<u>14.8%</u>	<u>14.7%</u>	<u>21.0%</u>	<u>11.4%</u>	<u>10.5%</u>	<u>10.3%</u>	<u>12.5%</u>

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CITY OF BURNSVILLE, MINNESOTA
GENERAL GOVERNMENT TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

Fiscal Year	Property Tax	Tax Increments	Lodging Tax	Franchise Tax	Total
2009	\$ 25,315,741	\$ 4,578,919	\$ 221,356	\$ 644,821	\$ 30,760,837
2010	25,531,576	4,582,264	222,954	663,664	31,000,458
2011	26,746,709	2,917,347	237,962	665,605	30,567,623
2012	26,970,365	3,034,447	259,879	697,660	30,962,351
2013	27,434,606	2,990,981	287,358	723,624	31,436,569
2014	28,765,443	791,450	289,198	729,211	30,575,302
2015	29,962,023	783,410	363,409	758,972	31,867,814
2016	31,292,321	819,707	366,918	1,274,060	33,753,006
2017	32,683,517	823,859	365,555	2,116,955	35,989,886
2018	34,062,564	929,157	389,019	1,972,218	37,352,958

CITY OF BURNSVILLE, MINNESOTA

**TAXABLE MARKET VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS**

Fiscal Year	Real Property		Personal Property	Less Fiscal Disparities	Less Tax Increment
	Residential Property	Commercial Property			
2009	\$ 49,160,846	\$ 30,232,025	\$ 758,145	\$ (1,931,550)	\$ (5,734,414)
2010	45,313,438	29,968,032	725,685	(2,262,684)	(5,521,245)
2011	41,564,948	28,383,619	792,954	(2,313,874)	(3,231,981)
2012	37,598,236	28,018,520	794,954	(2,287,609)	(3,025,708)
2013	34,997,156	27,649,303	828,786	(2,538,320)	(2,867,371)
2014	36,175,049	27,747,684	816,729	(2,988,905)	(850,866)
2015	39,954,586	28,740,490	824,450	(2,888,069)	(901,387)
2016	41,440,693	28,490,235	860,668	(3,073,160)	(896,845)
2017	43,601,698	27,701,119	907,851	(2,382,401)	(926,409)
2018	48,949,347	28,530,496	945,133	(1,655,814)	(929,157)

Source: Dakota County

Note: In 2011, the State legislature changed the property tax relief program from Market Value Homestead Credit (MVHC) to Homestead Market Value Exclusion (HMVE). The homestead credit was a reduction applied to the homestead residential property tax bill. The homestead market value exclusion is a reduction to the taxable market value of a homestead residential property before the property tax is calculated.

	Total Taxable Net Tax Capacity	Tax Capacity Value as a Percentage of Taxable Market Value	Total Direct Tax Rate	Estimated Actual Market Value	Taxable Market Value	Taxable Value as a Percentage of Estimated Actual Value
\$	64,362,918	1.11%	35.414	\$ 6,323,894,260	\$ 5,729,448,200	90.6%
	69,198,895	1.12	34.564	6,700,317,647	6,150,891,600	91.8
	71,904,421	1.13	35.005	6,753,069,630	6,381,650,800	94.5
	72,485,052	1.13	36.121	6,607,687,861	6,351,491,200	96.1
	68,223,226	1.14	38.566	6,203,584,803	5,963,086,100	96.1
	65,195,666	1.14	42.598	5,449,742,955	5,525,473,700	101.4
	61,098,393	1.18	43.213	4,997,862,158	5,111,878,744	102.3
	58,069,554	1.20	47.021	5,019,680,534	4,835,520,311	96.3
	60,899,691	1.20	46.670	5,258,005,375	4,953,041,063	94.2
	65,730,070	1.23	44.790	5,625,420,202	5,373,401,377	95.5

CITY OF BURNSVILLE, MINNESOTA

PROPERTY TAX RATES

DIRECT AND OVERLAPPING (1) GOVERNMENTS

LAST TEN FISCAL YEARS

Fiscal Year	City of Burnsville			Overlapping Rates:	
	Operating Tax Rate	Debt Service Tax Rate	Total City Tax Rate	Dakota County	School District - ISD #191
				Total County Tax Rate (2)	Total School Tax Rate (2)
2009	35.014	1.107	36.121	25.821	19.842
2010	37.383	1.183	38.566	27.269	20.668
2011	40.763	1.835	42.598	29.149	21.854
2012	41.513	1.700	43.213	31.426	21.881
2013	45.215	1.806	47.021	33.421	26.168
2014	44.969	1.701	46.670	31.827	25.661
2015	43.020	1.770	44.790	29.633	24.554
2016	44.831	1.694	46.525	28.570	31.065
2017	44.922	1.635	46.557	28.004	27.529
2018	42.076	1.476	43.552	26.580	27.448

Source: Dakota County

Notes:

- (1) Overlapping rates are those of local and county governments that apply to property owners within the City of Burnsville. Not all overlapping rates apply to all City of Burnsville property owners (e.g. the rates for special districts apply only to the proportion of the government’s property owners whose property is located within the geographic boundaries of the special district).
- (2) The breakdown between operating and debt service tax rates were not available at the time of this report.

School District - ISD #194	School District - ISD #196	Special Districts	Total Direct and Overlapping Rates		
Total School Tax Rate (2)	Total School Tax Rate (2)		ISD #191	ISD #194	ISD #196
25.670	27.554	5.309	85.356	92.711	94.595
25.252	23.607	5.031	82.874	89.974	88.329
26.272	21.136	4.958	84.521	91.419	86.283
27.062	21.109	4.894	86.678	93.898	87.945
27.714	25.391	5.028	91.531	98.577	96.254
32.138	26.959	5.366	98.967	109.251	104.072
32.061	28.440	5.827	102.347	112.527	108.906
33.535	27.956	3.247	109.857	117.224	111.645
33.048	27.606	5.882	110.040	117.427	111.985
31.459	23.271	5.427	104.404	111.309	103.121

CITY OF BURNSVILLE, MINNESOTA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year Ended December 31,		Total Tax Levy for Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2009	(1)	\$ 25,215,756	\$ 24,667,274	97.82 %	\$ 478,180	\$ 25,145,454	99.72 %
2010	(1)	24,981,125	24,531,528	98.20	165,344	24,696,872	98.86
2011	(1)	26,186,791	25,741,822	98.30	108,562	25,850,384	98.72
2012		26,348,820	26,006,410	98.70	32,578	26,038,988	98.82
2013		26,988,262	26,673,945	98.84	81,729	26,755,674	99.14
2014		28,448,573	28,171,331	99.03	106,776	28,278,107	99.40
2015		29,584,711	29,336,510	99.16	88	29,336,598	99.16
2016		30,951,674	30,715,364	99.24	100,777	30,816,141	99.56
2017		32,075,674	31,654,894	98.69	282,536	31,937,430	99.57
2018		33,242,674	32,996,925	99.26	—	32,996,925	99.26

Notes:

(1)- In 2009-2011 the property tax levy shown is net of the adjustment for loss of Market Value Homestead Credit (MVHC) from the State, in the amount of \$863,959 for 2009, \$1,098,590 for 2010 and \$1,210,920 for 2011.

CITY OF BURNSVILLE, MINNESOTA

**RATIOS OF GENERAL OBLIGATION BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS**

Fiscal Year	General Obligation Bonds (1)	Bond Issuance Premium/ (Discount)	Less Amounts Available in Debt Service Funds	Total	Percentage of Estimated Actual Taxable Value of Property (2)	Per Capita (3)
2009	\$ 43,870,830	\$ 150,239	\$ 10,336,997	\$ 33,684,072	0.5303%	\$ 552
2010	46,233,848	123,367	12,314,384	34,042,831	0.5709	565
2011	42,513,643	157,542	10,400,855	32,270,330	0.5840	532
2012	44,795,030	330,998	10,965,938	34,160,090	0.6682	559
2013	43,000,822	375,891	12,516,260	30,860,453	0.6382	503
2014	36,712,779	357,552	6,000,286	31,070,045	0.6273	503
2015	40,328,078	396,060	12,533,406	28,190,732	0.5246	455
2016	44,879,680	622,192	19,183,290	26,318,582	0.4780	426
2017	51,691,019	1,117,546	19,635,217	33,173,348	0.5850	533
2018	40,017,358	1,232,632	6,808,600	34,441,390	0.5551	553

Note: Details regarding the City’s outstanding debt can be found in the notes to basic financial statements.

Sources:

- (1) Excludes Taxable Tax Increment Revenue Notes and Lease Revenue Bonds reported in the Governmental Activities, and General Obligation Revenue and Improvement Bonds reported in the Enterprise Funds.
- (2) See the Schedule of Taxable Market Value and Estimated Actual Value of Taxable Property for property value data.
- (3) Population data can be found in the Schedule of Demographic and Economic Statistics.

CITY OF BURNSVILLE, MINNESOTA

LEGAL DEBT MARGIN INFORMATION

LAST TEN FISCAL YEARS

	Fiscal Year			
	2009	2010	2011	2012
Debt Limit	\$ 190,544,736	\$ 178,892,583	\$ 165,764,211	\$ 153,356,362
Total net debt applicable to limit	<u>2,073,578</u>	<u>1,729,329</u>	<u>1,374,951</u>	<u>1,000,595</u>
Legal debt margin	<u>188,471,158</u>	<u>177,163,254</u>	<u>164,389,260</u>	<u>152,355,767</u>
Total net debt applicable to the limit as a percentage of debt limit	1.09%	0.97%	0.83%	0.65%

Note: Under Minnesota State Law, the City of Burnsville's net debt cannot exceed 3 percent of the estimated market value of taxable property. The legal debt limit applies to the City's general obligation tax levy bonds and excludes improvement and revenue-supported bonds.

2013	2014	2015	2016	2017	2018
\$ 145,065,609	\$ 148,591,232	\$ 161,202,041	\$ 165,195,421	\$ 170,123,322	\$ 186,130,303
612,797	213,115	110,167	—	9,472,289	8,876,639
<u>144,452,812</u>	<u>148,378,117</u>	<u>161,091,874</u>	<u>165,195,421</u>	<u>160,651,033</u>	<u>177,253,664</u>
0.42%	0.14%	0.07%	—%	5.57%	4.77%

Legal Debt Margin Calculation for Fiscal Year 2018

Market Value	\$ 6,204,343,440
Debt limit (3% of market value)	186,130,303
Debt applicable to limit:	
General obligation bonds	9,215,000
Less amount set aside for repayment of general obligation debt	<u>(338,361)</u>
Total net debt applicable to limit	8,876,639
Legal debt margin	<u><u>\$ 177,253,664</u></u>

CITY OF BURNSVILLE, MINNESOTA

Operating Indicators by Function

Last Ten Fiscal Years

Function	Fiscal Year			
	2009	2010	2011	2012
Police				
Total calls for service	53,550	51,698	40,771	46,632
Arrests - Adult	2,090	1,851	2,069	2,058
Arrests - Juvenile	532	473	490	410
Traffic citations	11,751	11,095	9,346	8,981
Fire and Emergency Services				
Number of calls (excluding EMS)	1,351	1,353	1,305	1,248
Number of Emergency Medical Service (EMS) calls	3,496	3,375	3,650	3,732
EMS patients served	2,559	2,469	2,678	2,861
Protective inspections				
Plan reviews	394	428	317	438
Building permits issued	4,473	5,852	2,097	6,415
Field inspections (Bldg, Plbg, Htg, Gas, S&W)	7,269	7,072	6,584	6,426
Code enforcement inspections	2,846	1,639	3,515	538
Public works				
Street rehabilitation/resurfacing (miles)	4.1	4.2	6.2	7.6
Sealcoating (miles)	19.85	11.2	12.9	23.3
Snow and ice control (miles)	220.78	221	221	222
Recreation				
Youth recreation activity participants	19,693	18,635	21,722	20,106
The Garage Attendance	20,566	23,738	31,992	16,267
Water				
New connections	23	14	21	20
Water main breaks	28	27	17	12
Average daily consumption (thousands of gallons)	8,040	8,422	8,940	9,830
Total daily pumping capacity (thousands of gallons)	29,000	29,000	29,000	29,000
Sewer				
Average daily flow (thousands of gallons)	5,497	5,153	5,352	5,031
Storm Water				
Street sweeping (miles)	220	221	221	222
Golf course				
Annual rounds sold	27,243	24,918	22,124	23,847
Ice Center				
Learn to skate participants	1,192	410	687	602

Sources: Various City departments

Note: Indicators are not available for the general government functions.

* In 2014, the City transitioned the programs at THE GARAGE to the new Burnsville Youth Collaborative (BYC).

2013	2014	2015	2016	2017	2018
47,906	46,209	49,924	48,859	48,575	49,482
2,110	1,888	1,922	1,846	1,758	1,691
370	367	351	323	409	238
7,960	7,898	6,613	5,452	6,426	5,547
1,388	1,353	1,355	1,536	1,507	1,571
4,023	4,303	4,665	5,037	5,116	5,427
3,035	3,269	3,400	3,765	4,009	4,372
468	488	546	530	610	491
6,161	7,252	6,888	6,871	7,044	7,359
5,622	6,244	6,869	6,765	6,824	7,351
2,690	3,970	3,904	4,716	4,238	4,806
5.2	5.2	8.8	9.1	10.7	4.9
7.5	18.5	6.1	5	4.7	6.4
222	222	222	222	222	222
20,842	23,006	27,195	23,200	22,917	27,662
25,044	22,500	*n/a	*n/a	*n/a	*n/a
15	27	63	36	18	9
19	17	19	15	12	12
9,215	9,008	10,070	8,683	8,268	8,150
29,000	29,000	29,000	29,000	29,000	29,000
5,125	5,346	5,153	5,129	5,146	5,047
222	222	222	222	222	222
20,541	20,851	23,775	23,059	20,725	17,107
580	513	455	354	298	347

CITY OF BURNSVILLE, MINNESOTA
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

Fiscal Year	Population (1)	Number of Households (1)	Estimated Personal Income (2)	Per Capita Personal Income (3)	School Enrollment (4)	Unemployment Rate (5)
2009	61,042	24,723	\$ 2,536,417,184	\$ 41,552	9,864	7.3 %
2010	60,306	24,283	2,583,689,958	42,843	9,696	7.0
2011	60,664	24,443	2,709,982,208	44,672	9,555	6.2
2012	61,061	24,609	2,865,287,425	46,925	9,478	5.2
2013	61,300	24,854	2,933,572,800	47,856	9,341	4.5
2014	61,747	24,960	3,007,758,117	48,711	9,213	3.7
2015	61,908	24,990	3,128,892,228	50,541	8,989	3.5
2016	61,849	25,132	3,223,384,333	52,117	8,914	3.5
2017	62,239	25,252	3,383,249,801	54,359	8,563	3.2
2018	62,239	25,252	3,383,249,801	54,359	8,874	2.5

Sources:

- (1) 2018 is an estimate of 0% growth from the 2017 actual figures provided by the Metropolitan Council. 2010 is a census figure. All other years are best available estimates provided by the Metropolitan Council.
- (2) Estimated personal income is calculated by multiplying the per capita personal income by the City population.
- (3) Per capita personal income provided by the U.S. Bureau of Economic Analysis is an estimate for the State of Minnesota, the state in which the City is located. This is the smallest applicable region for which this data is available.
- (4) School enrollment is enrollment in the largest district, ISD# 191 (Burnsville). Burnsville is also served by ISD# 194 (Lakeville) and ISD# 196 (Rosemount-Eagan-Apple Valley). Data is compiled by the Minnesota Department of Education
- (5) Annual average unemployment rates compiled by the Minnesota Department of Employment and Economic Development.

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

	2018 Budget	2019 Budget	2020 Budget
GENERAL FUND			
Administrative Services			
Administration	2.0	2.0	2.0
Human Resources	5.0	5.0	6.0
City Clerk	2.0	2.0	2.0
Finance	8.9	7.9	7.9
Information Technologies	7.0	9.0	9.0
Licensing	—	—	1.0
	24.9	25.9	27.9
Community Development			
Development & Redevelopment	—	—	3.0
Planning	4.0	4.0	3.0
Protective Inspections	7.5	7.5	9.0
Licensing & Code Enforcement	5.5	5.5	5.0
	17.0	17.0	20.0
Public Safety			
Police	91.1	91.1	91.1
Fire & Emergency Services	44.0	44.0	45.0
	135.1	135.1	136.1
Recreation & Facilities			
Recreation & Community Services	7.6	8.0	8.0
Facilities	6.0	6.0	6.0
	13.6	14.0	14.0
Public Works			
Engineering	14.0	14.0	14.0
Streets & Utilities	12.0	12.5	14.5
Fleet Maintenance	8.0	8.0	9.0
Parks & Natural Resources	18.0	18.0	18.0
	52.0	52.5	55.5
Total General Fund	242.6	244.5	253.5
SPECIAL REVENUE FUND			
Cable Franchise Fee Fund			
Public Affairs	3.0	3.0	3.0
BCTV	2.6	2.6	2.6
	5.6	5.6	5.6
Forestry Fund			
Forestry Fund	0.5	0.5	0.5
EDA Fund			
EDA Fund	1.0	2.0	—
Sustainability Fund			
Sustainability Fund	3.0	3.0	3.0
Total Special Revenue Funds	10.1	11.1	9.1
ENTERPRISE FUNDS			
Public Works Utilities			
Public Works Utilities	13.0	13.0	13.0
Finance			
Finance	2.0	3.0	3.0
	15.0	16.0	16.0
Storm Water Fund			
Storm Water Fund	3.5	4.0	4.0
Ice Center Fund			
Ice Center Fund	6.5	6.5	6.5
Golf Course Fund			
Golf Course Fund	1.5	1.5	1.5
Total Enterprise Funds	26.5	28.0	28.0
Total All Fund Types	279.2	283.6	290.6

City of Burnsville
Changes in FTE Allocations from 2018 to 2020
Full-Time Equivalents (FTE)
(Full-time and regular part-time employee positions)

		2018 Budget	2019 Budget	2020 Budget
GENERAL FUND				
Administrative Services				
Financial Operations Director	Moved to Enterprise Fund	—	(1.0)	—
Organizational Development	New	—	—	1.0
IT Analyst	New	—	1.0	—
GIS Coordinator	New	—	1.0	—
Licensing Specialist	Move from Community Dev.	—	—	1.0
		—	1.0	2.0
Community Development				
Electrical Inspector	Adjust	0.5	—	—
Assistant Community Development Director	Moved from EDA Fund	—	—	1.0
Economic Development Coordinator	Moved from EDA Fund	—	—	1.0
Building Inspector	New	—	—	1.0
Inspections Assistant	New	—	—	1.0
Licensing Specialist	Move to Administration	—	—	(1.0)
		0.5	—	3.0
Public Safety				
Fire Inspector	New	—	—	1.0
		—	—	1.0
Recreation & Facilities				
Recreation Supervisor	Eliminated	(1.0)	—	—
Community Services Manager	Eliminated *	—	(1.0)	—
Recreation Programmer	New *	0.8	1.0	—
Recreation Programmers	Part-time to full-time *	—	0.4	—
		(0.2)	0.4	—
* 2019 Mid-year change				
Public Works, Parks & Natural Resources				
Maintenance Worker Trainees	Full-time replacement of seasonal staff	—	—	3.0
Maintenance Worker - Sidewalk Snowplowing	New	—	0.5	—
Total General Fund		0.3	1.9	9.0
SPECIAL REVENUE FUNDS				
Cable Franchise Fee Fund - TV Production Specialist	New	0.6	—	—
EDA Fund - Project Manager	New/Moved to General Fund	—	1.0	(1.0)
EDA Fund - Economic Development Coordinator	Moved to General Fund	—	—	(1.0)
		—	1.0	(2.0)
Total Special Revenue Funds		0.8	1.0	(2.0)
ENTERPRISE FUNDS				
Financial Operations Director	Moved from General Fund	—	1.0	—
Maintenance Worker - Sidewalk Snowplowing	New	—	0.5	—
		—	1.5	—
Total Enterprise Funds		—	1.5	—
Total All Fund Types		1.1	4.4	7.0



City of Burnsville 2020 Budget

TIF Financial Plans

Tax Increment Financing Districts

The City is presenting financial plans for the following Active Tax Increment Financing (TIF) District:

- TIF District 6, Heart of the City

The City will present a financial plan for newly proposed TIF District 7 in future Budget Documents as projects and/or contracts are approved. The primary purpose of TIF District 7 is to enable redevelopment of certain property within the Minnesota River Quadrant (MRQ) Project Area. A high-level summary of this proposed district is included in this section.

TIF Districts 1, 2, 2-1, 3 and 4 have been decertified. TIF District 5 was never certified.

City of Burnsville
Tax Increment Financing (TIF) District No. 6, Heart of the City
Financial Plan Year 2020

TIF District Description

The District was established in April 2002 as a Renewal and Renovation District, pursuant to M.S. 469.174, Subd. 10a, for the purpose of enabling the redevelopment of the area south of Highway 13 and east and west of Nicollet Avenue known as the “Heart of the City”. The maximum duration of this district is 15 years after receipt of the first tax increment. The district is expected to be decertified at the end of 2019.

Background

On April 15, 2002 the City and the Burnsville Economic Development Authority (Authority) approved a modified Development Program for Development District No. 1 to reflect further development and redevelopment goals. The City and the Authority also determined that a portion of the Development District No. 1 showed signs of blight and established Redevelopment Project No. 1 in an area that generally encompasses the northwestern quadrant of the City. At the same time, TIF District No. 6 was established as a renewal and renovation district pursuant to Minnesota Statutes § 469.174 subd. 10a., to facilitate redevelopment of the area near Nicollet Avenue and Burnsville Parkway as Heart of the City. This District is comprised of approximately 50+ acres and lies within Redevelopment Project No. 1.

The proposed developments within TIF District No. 6 included retail, office, and housing, requiring acquisition and demolition of most of the existing buildings in the TIF district, construction of major parking facilities, and reconstruction of most of the public infrastructure. Budgeted redevelopment costs for this District were estimated at \$18,500,000, excluding bond principal and interest payments. Original budgeted expenditures were authorized as follows.

	Expenditures
Land/building acquisition	\$ 2,800,000
Site improvements/preparation costs	7,850,000
Installation of Public Utilities	6,000,000
Administrative expenses	1,850,000
Subtotal	<u>18,500,000</u>
Bond principal payments	18,500,000
Bond interest payments	23,095,365
Total budgeted expenditures	<u><u>\$ 60,095,365</u></u>

The comprehensive redevelopment proposed by this plan is funded by a variety of funding sources, including tax increments to be collected from property within the district. Tax increment assistance for this district may be either direct (i.e. payments to individual developers) or indirect (i.e. public improvements and the general benefits from the redevelopment as a whole).

Public improvements within the Heart of the City include a municipal parking ramp funded by grants and bond proceeds. The bonds are being repaid from tax increment generated within TIF District No. 6. Nicollet Commons Park, and other major infrastructure improvements, such as grading and paving of new roads, and utility, water and sanitary sewer relocation were funded through a variety of sources to include Metropolitan Council Livable Communities Demonstration Account grants and special assessments.

Private development has also occurred within TIF District No. 6, to include a combination housing, retail and office developments. Some of these projects qualified for direct tax increment assistance. Other private development projects, which did not qualify for assistance, generate tax increment which is used finance public improvements within TIF District No. 6.

In 2009, construction was completed for the Ames Center, formerly know as the Burnsville Performing Arts Center (PAC), to be operated by the City just west of Nicollet Commons Park. No tax increment dollars were used to finance the construction of the Ames Center, as this type of expenditure is not an eligible use of tax increment.

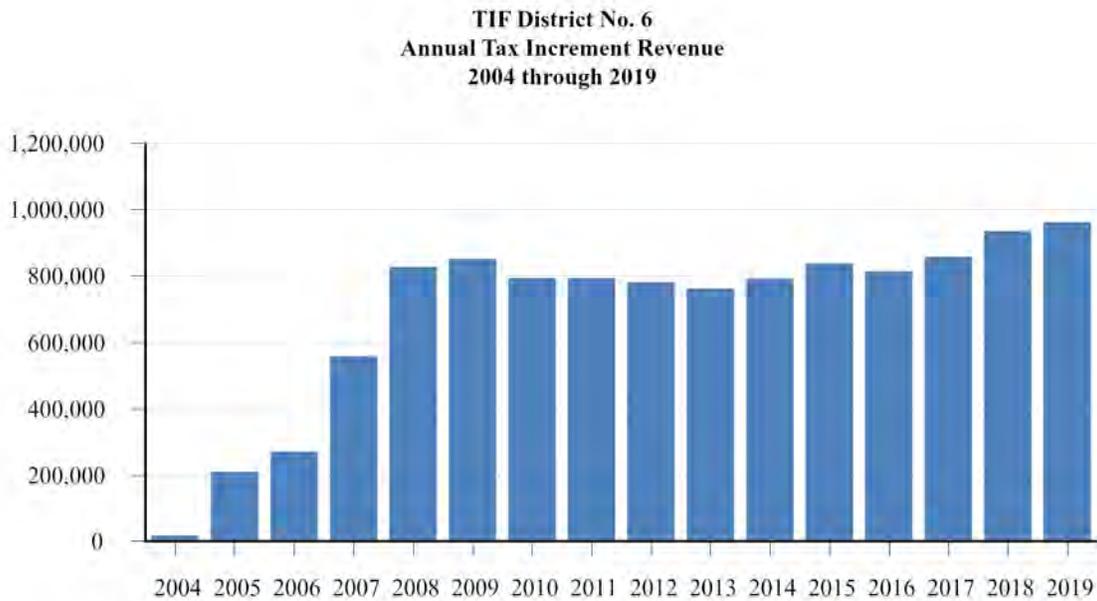
Construction of a parking deck, funded with TIF Bonds and available tax increment in the pooled development fund, was completed in 2009. This parking deck is located just north of the Ames Center and is open the public to provide parking to encourage private investment in the adjacent properties. The parking deck is also available to the patrons of the Ames Center. Construction on expansion of this parking deck began in 2014 and was completed in 2015 at a budgeted cost of approximately \$1,890,000, of which \$795,000 was paid from TIF District No. 6. Additional parking and sidewalk infrastructure on Travelers Trail, in the Heart of the City, were constructed in 2019, with final completion scheduled for early 2020.

TIF District No. 6 is projected to have a fund balance of approximately \$382,000 at the end of 2018. Projected tax increments collections in the finance plan are conservative. Fund balance is projected to be approximately \$182,000 at decertification in 2019, based on planned build-out of all projects planned to date. The projected fund balance at decertification may vary depending on the full completion of projects currently underway and future decisions to provide assistance to eligible projects.

Source of Funds

Until 2005, the major source of funding for this district was bond proceeds of \$3,974,936. In 2004, the district began receiving tax increment. A majority of current revenue will be used to fund developer pay-as-you-go obligations, parking and sidewalk improvements, and debt service payments.

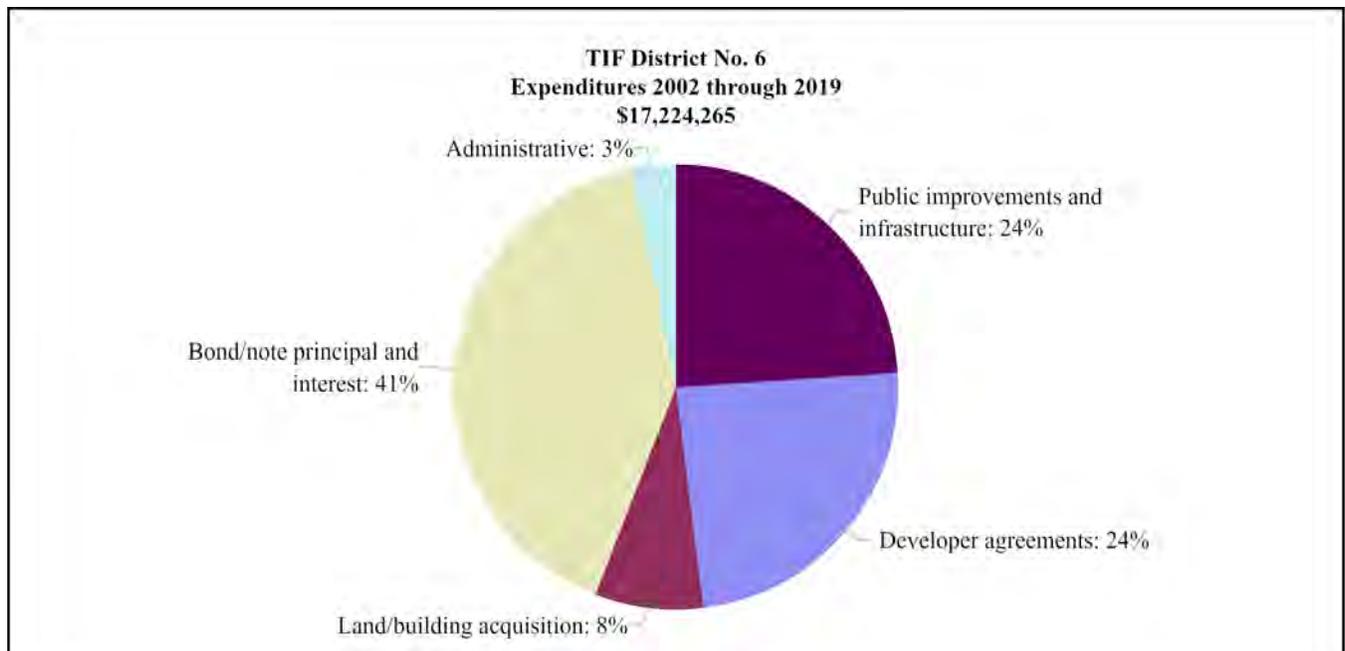
The following chart shows the history of tax increment received by this district through 2019.



Use of Funds

Expenditures from this district include land acquisition, public parking facilities, streets and sidewalks, developer pay-as-you-go payments, and debt service payments.

The following chart shows the breakdown of expenditures, excluding refunding bond transactions, for TIF District No. 6 from 2002 through 2019.



Developer Agreements

Two pay-as-you-go obligations payable solely from tax increment revenue generated within TIF District No. 6 will have amounts due for 2019. Payments are based on tax increment collected by the City. Projected payments are expected to total about \$4,149,000 over the life of the District, with final the annual payment of approximately \$170,000 due February 1, 2020.

Debt

Bonds were issued in 2004 to fund the City’s Heart of the City parking ramp project and to finance land acquisition. The City issued \$1,925,000 of General Obligation Tax Increment Refunding Bonds, Series 2013B to refund the Series 2004D Bonds as of February 1, 2014. Bonds outstanding at 12/31/2019 total \$395,000.

The following chart is a summary of debt issued, redeemed and outstanding at December 31, 2019.

Bonds	Issued	Redeemed	Balance
GO Tax Increment Bonds, Series 2004D	\$3,490,000	\$3,490,000	\$0
Taxable Tax Increment Bonds, Series 2004 E	\$490,000	\$435,000	\$55,000
GO Tax Increment Refunding Bonds, Series 2013B	\$1,925,000	\$1,585,000	\$340,000
	<u>\$5,905,000</u>	<u>\$5,510,000</u>	<u>\$395,000</u>

TIF District No. 6, Heart of the City
Five-Year Financial Plan

	2018 Actual	2019 Estimated	2020 Anticipated	Original Budget	Projected Life of District Actual
SOURCE OF FUNDS:					
Tax Increment Received	929,157	961,845	—	41,595,365	11,058,944
Market Value Homestead Credit	—	—	—	—	76,457
Bond Proceeds	—	—	—	18,500,000	5,899,936
Investment Earnings	5,835	4,129	5,575	—	55,505
Bond Premium	—	—	—	—	52,614
Other (sale/lease proceeds)	—	—	—	—	466,851
Transfers In	—	—	—	—	177,000
TOTAL SOURCE OF FUNDS	934,992	965,974	5,575	60,095,365	17,787,307
USE OF FUNDS:					
Land/building Acquisition	—	—	—	2,800,000	1,354,308
Public Improvements and Infrastructure	211,559	68,441	—	6,000,000	4,125,407
Developer Agreements	325,758	339,364	—	7,850,000	4,149,084
Bond Principal Payments	375,000	385,000	395,000	18,500,000	5,905,000
Bond Interest Payments	23,250	14,150	4,775	23,095,365	1,396,394
Notes Payable Interest Payments	—	—	—	—	136,523
Administrative Expenses	12,732	14,500	5,000	1,850,000	562,325
TOTAL USE OF FUNDS	948,299	821,455	404,775	60,095,365	17,629,041
NET DIFFERENCE	(13,307)	144,519	(399,200)	—	158,266
Beginning Fund Balance	426,255	412,948	557,467	—	—
Ending Fund Balance	412,948	557,467	158,267	—	158,266
Other financial information:					
Year-end Cash Balance	592,170	736,689	158,297	—	—
February debt payments-subsequent year	394,375	399,775	—	—	—

City of Burnsville
Proposed Tax Increment Financing (TIF) District 7, Redevelopment Project 1,
Minnesota River Quadrant (MRQ) Project Area
Financial Plan Year 2020

Tax Increment Financing (TIF) District Description

This district was established in 2012 as a Soils Deficiency District, pursuant to a Special Law (2008 Minnesota Laws, Chapter 154, Article 9, Sections 21 and 25(b)). The primary purpose of the district is to enable redevelopment of certain property within the Minnesota River Quadrant (MRQ) Project Area. The maximum duration of this proposed district is 20 years after receipt of the first tax increment. The district began receiving increment in 2019, with approximately \$54,000 in anticipated collections for the year.

Background

The proposed use of tax increment within TIF District 7 includes reimbursement to the City and private developers for site improvements and preparation of costs related to the redevelopment of property. Site improvements and preparation costs include the cost of filling, grading, or other physical preparation of the land for use. Other qualifying improvements include public infrastructure improvements. Estimated tax increment revenues and projects costs are shown below:

Project Costs and Sources of Increments	
Estimated Tax Increment Revenues (from tax increment generated by the district)	
Tax increment revenues distributed from the County	\$ 13,860,000
Interest and investment earnings	30,000
Total Estimated Tax Increment Revenues	\$ 13,890,000
Estimated Tax Increment Revenues (from tax increment generated by the district)	
Project Costs:	
Land/building acquisition	—
Site improvements/preparation costs	2,905,000
Utilities	—
Other qualifying improvements	5,892,000
Administrative Costs	1,385,000
Estimated Tax Increment Project Costs	<u>10,182,000</u>
Estimated financing costs:	
Interest expense	<u>3,708,000</u>
Total budgeted expenditures	<u><u>\$ 13,890,000</u></u>

The maximum original principal amount of TIF Bonds to be issued to finance project costs is \$9 million.

No tax increment revenues or expenditures have been recorded in this district to date.

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