

City of Ramsey
Agenda
City Council Work Session
Tuesday, July 14, 2020

5:30 pm
Council Chambers, 7550 Sunwood Drive NW

The City reserves the right to limit attendance inside the Council Chambers to maintain social distancing requirements due to the COVID-19 Pandemic. If you can join remotely, you should join remotely.
Join us via computer at www.cityoframsey.com/meetings.

- 1. Call to Order**
- 2. Topics for Discussion**
 1. Preliminary 2021 General Fund Budget/Levy Review
 2. Review CARES Act Funding Allocations
- 3. Topics for Future Discussion**
 1. Review Future Topics/Calendar
- 4. Mayor/Council/Staff Input**
- 5. Adjournment**

Meeting Date: 07/14/2020

Information

Title:

Preliminary 2021 General Fund Budget/Levy Review

Purpose/Background:

First review of the proposed 2021 General Fund Budget and repective tax levies.

Several items are attached for review:

- 1. 2021 Preliminary Budget/Levy Notes
- 2. Tax Capacity Rate Calculation Estimate:
- 3. 2021 Personnel Requests
- 4. 2021 Capital Equipment Requests
- 5. 2021 Requested General Fund Budget
- 6. 2021 Proposed EDA Budget

Timeframe:

45-60 minutes

Funding Source:

Responsible Party(ies):

Finance Director

Outcome:

Review of preliminary budget and levies.

Attachments

2021 Preliminary Budget/Levy Notes

Tax Capacity Rate Calculation - Estimated

2021 Personnel Requests

2021 Captial Equipment Requests

2021 Requested General Fund Budget

2021 Requested EDA Budget

Form Review

Inbox

Kurt Ulrich

Form Started By: Diana Lund

Final Approval Date: 07/09/2020

Reviewed By

Kurt Ulrich

Date

07/09/2020 03:37 PM

Started On: 07/07/2020 07:26 AM

2021 Preliminary* (Working Document) Budget/Levy

GENERAL FUND LEVY: \$11,343,212 - \$10,670,932 (2020 adopted). Increase of \$672,280
(increase 6.30%)

EDA LEVY: \$88,360 - \$91,413 (2020 adopted). Decrease of \$3,053

DEBT SERVICE LEVY: \$2,069,627 - \$1,746,887 (2020 adopted). Increase of \$322,740 (increase 18.47%)

TOTAL LEVY: \$13,501,199 - \$12,509,232 (2020 adopted). Increase of \$991,967 (increase 7.92%)

TAXABLE VALUE: \$28,411,782 - \$26,803,568 (2020) Increase of \$1,608,214 (increase 6.00%)**

**Estimate. TIF and Fiscal Disparities Distributions are not finalized and not available from County.

Estimated tax capacity rate of 40.392% (39.592% in 2020)**

**Estimate. TIF and Fiscal Disparities Distributions are not finalized and not available from County

LEVY BREAKDOWN:

-General Levy:

General Fund: Levy Increase of \$672,380

A. Contributing Factors of Increase:

1. Personnel – Wages & Benefits (\$533,778 increase):

- \$298,781 Current Positions
- \$234,997 New Position Requests

a. 2.75% COLA January 1, 2021

b. Health Insurance Rate Increase of 5%

c. NEW Personnel Requests & Reclassifications: \$234,997

1. FT Police Records Technician: \$64,400
2. FT Patrol Officer: \$86,485 (+ \$9,000 uniform)
3. FT Parks Maintenance Worker (Start 3/1/21): \$63,428
4. PT Building Maintenance Worker (Start 10/1/21): \$18,919
5. Reclass Admin Assistant to Deputy City Clerk: \$1,765

2. 33 Body Cameras for Police Officers: \$42,800)

3. Police Window Tint & Garage Floor Repair: \$12,000

4. Police Knox Boxes: \$12,000

5. LOGIS Systems: Software applications & Server Backup: \$12,000 increase

A. Contributing Factors of Increase (Continued):

6. Decreased Revenue:

- a. Tower Rental: \$27,000
- b. Engr Staff Time: \$21,000
- c. Court Fines: \$10,000

-EDA Levy:

EDA Fund: Levy Decrease of \$3,053

-Debt Levy: Levy Increase of \$322,740

A. Contributing Factors of Increase:

- Public Works Campus: \$319,000 of new debt
- *Municipal Center Debt reduced by (\$362,300) debt service funds available
- Debt levy related to roads was decreased by \$241,263 from PIR Fund in 2020.
- Debt was reduced last year by \$70,000 due to debt service funds available

- Debt Summary:

2020 Public Works Campus (2041 Last Year)	319,000
2013 Capital Equipment Certificates(2023 Last Year)	74,366
2014 Capital Equipment Certificates (2024 last year)	103,157
2015 Road Improvement Debt (2025 last year)	114,563
Muni Center (2031 last Year)	814,713*
Fire Station #2 (2033 last year)	283,933
2016 Road Improvement Debt (2026 last year)	150,490
2017 Road Improvement Debt (2027 last year)	96,768
2018 Road Improvement Debt (2028 last year)	112,637
Total Bonded Debt Levied	2,069,627

GENERAL FUND BUDGET:

Proposed Budget: \$14,619,712 (\$13,303,589 2020 final) **Increase of \$1,316,123** (increase 9.89%)

Major Changes from 2020 Adopted Budget:

Revenue:

- Property tax: \$11,298,212 (\$10,625,932 in 2020) **Increase of \$672,280**
- LGA: \$0
- Permit Revenue: Slight **Decrease of \$3,500**
- Intergovernmental Revenue: **Increase of \$28,205**
- Charges for Services: \$616,500 (\$666,162 in 2020) **Decrease of \$49,662**
- Transfers In: \$1,475,200 (\$796,000 in 2020) **Increase of \$679,200**
 - Increase in Capital Equipment Requests: \$672,200 – Funded from the Equipment Revolving Fd & Landfill Trust Fund

Expenditures:

- Cola – 2.75% For Everyone + Steps (if available) (All union contracts are open for negotiation).
- Single Dental for all full-time employees
- Health Insurance: - 5% increase for each employer paid plan. (All union contracts are open)
- Capital Equipment: 100% Funded from Equipment Revolving Fund & Landfill Trust Fund
 - Equipment Revolving Fund: \$143,200 ending estimated 2021 Fund balance of \$170,000
 - Landfill Fund - \$1,000,000 – Instead of issuing Capital Equipment Certificates for 2021 capital and save on another bond rating costs, the PW Campus debt was increased By \$1M

GENERAL FUND BUDGET CONTINUED:

Departmental Budget Changes:

Note: All departments with staff have increases in personnel costs due to COLA, Steps & Health Ins

-City Council (111) – (\$15,000) Decrease:

No Bi-Annual Resident Survey – next year of survey will be in 2022

-Administration (130) – \$17,766 Increase:

Reclass Admin Assistant to Deputy City Clerk - \$1,765

-Elections (141) – \$52,884 Decrease:

Not an Election Year but have to hold a special election in February, 2020

-Finance (153) – \$11,944 Increase:

COLA, Steps & Health Insurance

-Community Development (191) - \$27,661 Increase:

COLA, Steps & Health Insurance

-Data Processing (192) – 34,382 Increase:

Backup/hosting of servers/Software App. - \$12,585 increase

-Government Buildings (194) – 43,984 Increase:

PT Building Maintenance Worker (Start 10/1/21) \$19,769

-Police (211): \$458,863 Increase

FT Police Records Technician - \$64,400

Patrol Officer & Uniform - \$95,485

33 Body Cameras: \$42,800

Window Tint & Garage Floor Improvements: \$12,000

Knox Boxes - \$12,000

Capital Equipment:

Replace 2016 Chev Tahoe - \$41,000

Replace 2013 Chev Malibu (admin veh) - \$33,000

GENERAL FUND BUDGET CONTINUED:

Departmental Budget Changes Continued:

-Fire (220): (\$26,465) Decrease

2nd Year Funding (of 2 years) replace Fire Engine - \$325,000

-Building (240): (\$6,526) Decrease

-Traffic Engineering (260): (\$3,018) Decrease

Staff time redistributed between Traffic Engineering, Streets, and Snow Removal

-Engineering (301): \$18,203 Increase:

COLA, Steps & Health Insurance

-Public Works (311): 591,645 Increase:

\$578,000 of Capital Equipment Requests:

Replace 2010 Chevy Silverado - \$63,000

Replace 2005 International Plow Truck - \$212,500

Replace 2006 Ford F250 - \$26,000

Replace 2004 Tool Cate - \$57,500

Replace 2005 Sidewalk Machine - \$146,500

Replace 1998 Felling Trailer - \$11,500

Replace 2008 Bobcat Skidsteer - \$61,000

-Snow & Ice (312): (\$3,935) Decrease:

\$15,672 Salt decrease based on quoted price

Staff time redistributed between Traffic Engineering, Streets, and Snow Removal

-Park & Rec (452): \$193,081 Increase:

FT Park Maintenance Worker (Start March 1, 2021) - \$63,428

Capital Equipment - \$148,200 Requested:

Replace 2007 Chevy pickup - \$27,000

Replace 2006 Bison Trailer - \$9,200

Replace 2013 Large Area Mower - \$92,000

Replace 2001 John Deere Mower - \$20,000

2021 Requested

6.00% Increase (Estimate)

	Certified	Fiscal Disp	Local Levy	County #'s Taxable Value	Estimated Tax Capacity
General	11,343,212	1,701,482	9,641,730	28,411,782	33.936%
EDA	88,360	13,254	75,106	28,411,782	0.264%
Bonds	2,069,627 *	310,444	1,759,183	28,411,782	6.192%
Total Levy	13,501,199	2,025,180	11,476,019		40.392%

*Muni Debt reduced by \$362,300 due to debt service funds in account

2020 Final adoption 50% of Road Debt Funded via PIR Fund amended with TIF 14 Correction

7.86% Increase

	Certified	Fiscal Disp	Local Levy	County #'s Taxable Value	Estimated Tax Capacity
General	10,670,932	1,618,371	9,052,561	26,803,568	33.774%
EDA	91,413	13,865	77,548	26,803,568	0.289%
Bonds	1,746,887	264,936	1,481,951	26,803,568	5.529%
Total Levy	12,509,232	1,897,172	10,612,060		39.592%
PIR Funded	241,263				

2019 Adopted Levy

50% of Road Debt Funded via PIR Fund - \$236,831 _FINAL #'s

8.26% Increase

	Certified	Fiscal Disp	Local Levy	County #'s Taxable Value	Estimated Tax Capacity
General	9,972,432	1,489,352	8,483,080	24,849,839	34.137%
EDA	101,663	16,035	85,628	24,849,839	0.345%
Bonds	1,757,241 *	298,225	1,459,016	24,849,839	5.872%
Total Levy	11,831,336	1,803,612	10,027,724		40.354%

* Reduced by \$75,000 from remaining debt service funds from Fire#1 & \$236,831 From PIR Fund for Road Debt

\$247,996 Total New Personnel Requests Less Police Officer (includes add'l hours & training & Uniforms)

Need to cut \$0 to get to last years rate of 41.73%

Levy Increase of \$532,155 or 4.68% Increase

2018 Adopted Levy

10.46% Increase

	Certified	Fiscal Disp**	Local Levy	Final 2018 Taxable Value	Estimated Tax Capacity
General	9,395,242	1,485,814	7,909,428	22,953,761	34.458%
EDA	103,981	18,956	85,025	22,953,761	0.371%
Bonds	1,875,172 *	291,527	1,583,645	22,953,761	6.900%
Total Levy	11,374,395	1,796,297	9,578,098		41.730%

*reduced by excess fire bond proceeds of \$60,000

Total Levy Increase of \$895,337 (8.54%) over 2017: General Levy Increase: \$724,607 (8.36%)/ Debt Levy Increase: \$170,730 (10.02%)

2017 Adopted Levy

5.97% Increase

	Certified	Fiscal Disp	Local Levy	Final 2017 Taxable Value	Estimated Tax Capacity
General	8,670,635	1,373,708	7,296,927	20,779,674	35.116%
EDA	103,981	10,905	93,076	20,779,674	0.449%
Bonds	1,704,442 *	272,867	1,431,575	20,779,674	6.890%
Total Levy	10,479,058	1,657,480	8,821,578		42.455%

*reduced by excess fire bond proceeds of \$125,000

Total Levy Increase 2016 to 2017: \$507,983 (5.09%)

General Fund Levy Increase: 382,914 (4.62%) Debt Levy: 94,706 (5.88%)

2016 Adopted Levy

5.39% Increase

	Certified	Fiscal Disp	Local Levy	Final 2016 Taxable Value	Estimated Tax Capacity
General	8,287,721	1,248,188	7,039,533	19,609,016	35.899%
EDA	73,618	17,761	55,857	19,609,016	0.285%
Bonds	1,609,736	211,563	1,398,173	19,609,016	7.130%
Total Levy	9,971,075	1,477,512	8,493,563		43.315%

2015 Adopted Levy

16.16% Increase

	Certified	Fiscal Disp	Local Levy	Final 2015 Taxable Value	Estimated Tax Capacity
General	7,921,570	1,279,483	6,642,087	18,605,528	35.700%
EDA	116,444	22,081	94,363	18,605,528	0.508%
Bonds	1,369,807	244,114	1,125,693	18,605,528	6.051%
Total Levy	9,407,821	1,545,678	7,862,143		42.259%

2014 Adopted Levy

	Certified	<u>Fiscal Disp</u>	<u>Local Levy</u>	Final 2014 <u>Taxable Value</u>	Estimated Tax Capacity
General	7,201,730	1,367,492	5,834,238	16,017,461	36.424%
EDA	121,783	18,065	103,718	16,017,461	0.648%
Bonds	<u>1,240,828</u>	<u>93,399</u>	<u>1,147,429</u>	16,017,461	<u>7.164%</u>
	8,564,341	1,478,956	7,085,385		44.235%

2021 PERSONNEL REQUESTS		RECLASS	NEW	NEW	NEW	NEW
2020	Cost Center	Administration 130	Building Maintenance 194 Part-time	Police 211 Full-Time	Police 211 Full-Time	Parks 452 Full-Time
Budget		Administrative Assistant to Deputy City Clerk	Building Maintenance Worker	Police Records Technician	Patrol Officer	Parks Maintenance Worker
TOTALS						
6102	Full-Time Regular	1,522	-	-	59,900	41,202
6104	Part-Time Regular	-	15,821	45,192	-	-
6121	Pera	115	1,187	3,389	10,601	3,091
6122	FICA/Medicare	116	1,210	3,457	869	3,151
6131	Group Insurance	-	-	12,000	12,000	12,000
6151	Workers Comp	12	701	362	3,115	3,984
6105	Current Rec & Summer Interns)					
Total Funding Required		1,765	18,919	64,400	86,485	63,428
Additional Expense:						
Uniform & phone						
Add'l Net Funding Required		1,765	19,769	64,400	95,485	63,428
Additional Expense:						
Uniform & phone						
Add'l Net Funding Required		1,765	19,769	64,400	95,485	63,428
TOTALS						
STATUS OF REQUEST		Position Reclass (Step 3) 2080 hours	NEW (Step 1) 800 Hours	NEW (Step 1) 2080 Hours	NEW (Step 1) 2080 Hours	NEW (Step 1) 1740 Hours (Start Mar 1, 2021)
		\$27,523/hr	Start Oct. 1, 2021 \$19,776 /hr	\$21,727 /hr	\$28,069 /hr	\$23,679/hr
Full-Time Equivalent		Currently FT	0.5	1	1	1
PERSONNEL JUSTIFICATION for Reclassifications, New Positions, Additional Hours		Additional responsibility added to this position. Employee scheduled for completion of the Clerks Institute. Employee's duties are focused on assisting the City Clerk, effective 7-23-18 including preliminary testing of election equipment, recruit and manage election judges, election publications and notices, election website updates/weekly update, minutes review/cases, ordinance retention/publication and staff agenda.	Additional Part-time Building Maintenance Worker to assist with upkeep of city facilities. With the addition of the new Public Works Campus, an additional staff person will need to be added starting in mid to late 2021.	This position is the primary contact for customer service requests of the the police department office. The Police Records Technician processess and provides police reports to other criminal justice partners, insurance companies, and the public while complying with the MGDPA and other regulatory restrictions. The position compiles police statistical information/analysis and the duplication/dissemination of police squad videos. This position will spend time on the records of evidence/property and release/disposal of those items.	Assigned to patrol to continue level of basic services. Based on estimated growth and calls for service. Strategic Goals: Improve & maintain safety of community, create a strong positive image and enhance customer service	Since 2006, the city has added 5 new parks that need weekly service and maintenance, but our park maintenance staffing level has remained the same. Continue to depend more and more on seasonal help and contracted services to accomplish maintenance tasks. While seasonal help is an essential part of park's operations, they are not a viable option in the spring and fall seasons, with spring being the busiest season. As the city's park system ages, maintenance needs will continue to increase. This person would also be part of snow removal operations and on-call team.

ITEM #	COST CNTR	DESCRIPTION	ESTIMATED PURCHASE PRICE	2021 Capital USEFUL LIFE	TOTAL OF PURCH PRC	NOTES	OTHER FUND AVAILABLE 12/31/XX	Net 2021 FUNDING REQUIRED
2021 CAPITAL OUTLAY								
Data Processing #192								
6585	192	Replace Police Copier - File Room	10,500.00	8	10,500.00		0.00	10,500.00
6585	192	Replace Police Copier - Patrol Room	7,500.00	8	7,500.00		0.00	7,500.00
Total Data Processing #192			18,000.00		18,000.00		0.00	18,000.00
POLICE PROTECTION #211								
6550	211	Replace Tahoe	41,000.00	4	41,000.00	Replace #361-2016 Chev Tahoe		41,000.00
6550	211	Replace Malibu police admin veh	33,000.00	7	33,000.00	Replace #334 - 2013 Chevy Malibu		33,000.00
Total Police Protection #211			74,000.00		74,000.00		0.00	74,000.00
FIRE #220								
6540	220	Replace Fire Engine 11(2 Year Funding)	325,000.00	20	325,000.00	Replace #556-1999 HME		325,000.00
Total Fire #220			325,000.00		325,000.00		0.00	325,000.00
PUBLIC WORKS #311								
6540	311	Replace 1-Ton Truck	68,000.00	15	68,000.00	Replace #675-2010 Chevy Silverad	5,000.00	63,000.00
6540	311	Replace Snowplow Truck	225,000.00	15	225,000.00	Replace #644-2005 International	12,500.00	212,500.00
6550	311	Replace 3/4 ton pickup	30,000.00	12	30,000.00	Replace #654-2006 Ford F250	4,000.00	26,000.00
6580	311	Replace Tool Cat	57,500.00	10	57,500.00	Replace #645 2004 Tool Cat		57,500.00
6580	311	Replace Sidewalk Machine	148,500.00	15	148,500.00	Replace #655-2005 Trackless	2,000.00	146,500.00
6580	311	Replace trailer to haul skidsteer	11,500.00	15	11,500.00	Replace 1998 Felling trailer		11,500.00
6580	311	Replace Skid Steer	66,000.00	10	66,000.00	Replace #671 - 2008 Bobcat Skidst	5,000.00	61,000.00
Total Public Works #311			606,500.00		606,500.00		28,500.00	578,000.00
PARK & RECREATION #452								
6550	452	Replace 1/2 ton pickup	32,000.00	12	32,000.00	Replace #665-2007 Chevy	5,000.00	27,000.00
6580	452	Replace Bison Trailer	9,200.00	7	9,200.00	Replace #648 - 2006 Bison Trailer		9,200.00
6580	452	Replace Large Area Mower	102,000.00	7	102,000.00	Replace #679 -2013 Toro	10,000.00	92,000.00
6580	452	Replace John Deere Mower	20,000.00	12	20,000.00	Replace #635- 2001 John Deere	0.00	20,000.00
Total Park & Recreation #452			163,200.00		163,200.00		15,000.00	148,200.00
TOTAL GENERAL FUND - 2021			1,186,700.00		1,186,700.00		43,500.00	1,143,200.00

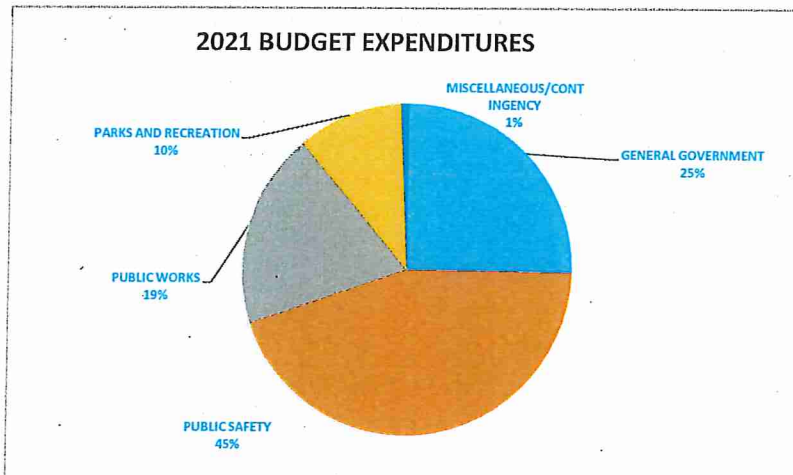
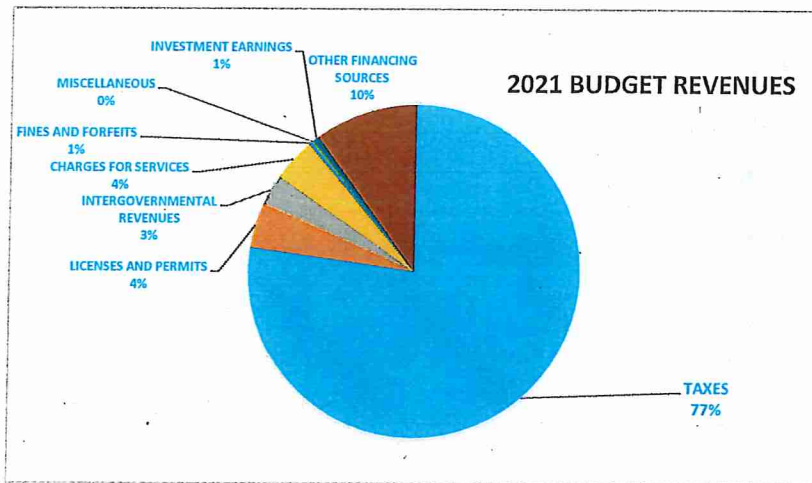
GENERAL FUND 101 - BUDGET SUMMARY

REVENUES

	-2018 Actual-	-2019 Actual-	-2020 Adopted-	-2021 Proposed-
TAXES	9,361,993	9,902,004	10,625,932	11,298,212
LICENSES AND PERMITS	1,031,944	901,222	633,300	629,800
INTERGOVERNMENTAL REVENUES	418,106	442,366	405,595	433,800
CHARGES FOR SERVICES	815,127	790,112	666,162	616,500
FINES AND FORFEITS	46,651	49,479	55,500	45,500
MISCELLANEOUS	21,873	16,637	21,100	20,700
INVESTMENT EARNINGS	104,401	174,930	100,000	100,000
OTHER FINANCING SOURCES	936,450	953,354	796,000	1,475,200
TOTAL REVENUES	12,736,544	13,230,103	13,303,589	14,619,712

EXPENDITURES

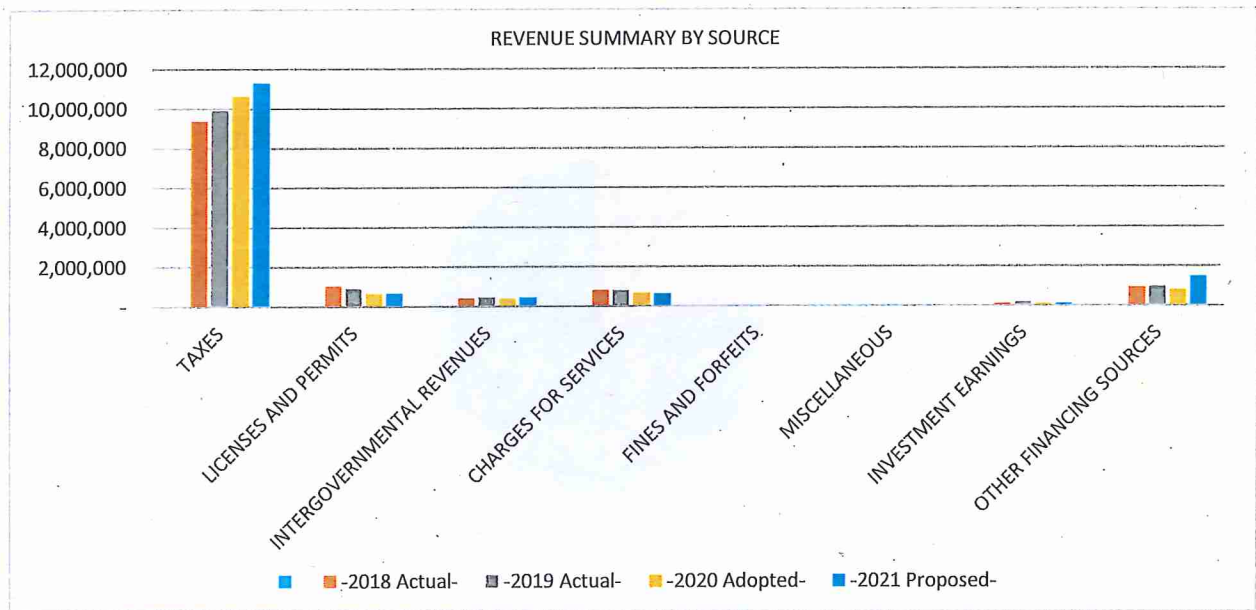
	-2018 Actual-	-2019 Actual-	-2020 Adopted-	-2021 Proposed-
GENERAL GOVERNMENT	3,291,647	3,467,904	3,600,556	3,693,806
PUBLIC SAFETY	5,103,105	5,511,745	6,075,072	6,498,951
PUBLIC WORKS	2,005,042	2,047,054	2,176,741	2,782,654
PARKS AND RECREATION	1,380,689	1,303,410	1,329,847	1,522,928
MISCELLANEOUS/CONTINGENCY	705,685	637,670	121,373	121,373
TOTAL EXPENDITURES	12,486,167	12,967,783	13,303,589	14,619,712



GENERAL FUND 101 - REVENUE SUMMARY	-2018 Actual-	-2019 Actual-	-2020 Adopted-	-2021 Proposed-
TAXES	9,361,993	9,902,004	10,625,932	11,298,212
LICENSES AND PERMITS	1,031,944	901,222	633,300	629,800
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MISCELLANEOUS	21,873	16,637	21,100	20,700
INVESTMENT EARNINGS	104,401	174,930	100,000	100,000
OTHER FINANCING SOURCES	936,450	953,354	796,000	1,475,200
TOTAL REVENUES	12,736,544	13,230,103	13,303,589	14,619,712

HISTORICAL LEVY AMOUNTS

2017 LEVY	\$ 8,670,635	4.62%
2018 LEVY	\$ 9,395,242	8.36%
2019 LEVY	\$ 9,972,432	6.14%
2020 LEVY	\$ 10,670,932	7.00%
2021 LEVY	\$ 11,343,212	6.30%



GENERAL FUND 101 - REVENUE BY SOURCE		-2018 Actual-	-2019 Actual-	-2020 Adopted-	-2021 Proposed-
TAXES					
4011	CURRENT-AD VALOREM TAXES	7,821,806	8,383,643	9,172,932	9,845,212
401A	CURRENT-UNCOLLECTED ALLOWANCE		-	(100,000)	(100,000)
4012	DELINQUENT-AD VALOREM TAXES	57,625	37,958	50,000	50,000
4014	FISCAL DISPARITIES	1,472,625	1,477,121	1,498,000	1,498,000
4015	EXCESS TAX INCREMENTS	16	179	-	-
4018	PENALTY/INT-AD VALOREM TAXES	9,921	3,104	5,000	5,000
TAXES Total		9,361,993	9,902,004	10,625,932	11,298,212

LICENSES AND PERMITS

- BUSINESS LICENSES/PERMITS

4140	CREDIT CARD PROCESSING FEES	(11,494)	(5,960)	(5,000)	(5,000)
4155	LIQUOR-ON SALE	55,500	48,740	55,000	50,000
4156	LIQUOR-OFF SALE	740	-	1,000	1,000
4159	MECHANICAL LICENSE	12,200	14,300	11,000	12,000
4163	PAWNSHOP LICENSE	5,891	9,868	6,000	4,000
4164	CIGARETTE SALES LICENSE	550	3,050	2,500	2,500
4165	REFUSE HAULERS LICENSE	200	450	400	400
4166	MOTOR VEHICLES LICENSE	-	-	-	-
4168	PEDDLERS LICENSE	2,535	2,820	1,500	2,000
4169	GASOLINE SALES LICENSE	-	-	-	-
4170	OTHER-BUSINESS LICENSES & PERM	1,125	2,180	1,000	2,000
4171	INVESTIGATIVE FEES	414	3,451	3,000	1,000

- NON-BUSINESS LICENSES/PERMITS

4205	BUILDING PERMIT	626,166	577,644	350,000	350,000
4206	PLUMBING PERMIT	64,517	46,218	40,000	40,000
4207	ANIMAL LICENSE	2,590	1,250	1,200	1,200
4208	HEATING PERMIT	96,141	53,963	40,000	40,000
4209	CONDITIONAL USE PERMIT	3,006	8,750	6,000	6,000
4211	SIGN PERMITS	2,101	2,625	2,500	2,500
4212	RENTAL LICENSE	6,275	1,525	5,000	3,000
4213	FIRE PERMIT	10,160	8,386	11,000	11,000
4214	ELECTRICAL INSPECTION PERMIT	100,338	92,148	55,000	60,000
4220	SEPTIC SYSTEM PERMIT	32,409	21,159	30,000	30,000
4221	URBAN SEWER PERMIT	8,855	2,850	7,500	7,500
4222	URBAN WATER PERMIT	8,855	3,525	7,500	7,500
4230	OTHER NON-BUSINESS LIC & PERM	2,870	2,280	1,200	1,200

LICENSES AND PERMITS Total		1,031,944	901,222	633,300	629,800
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INTERGOVERNMENTAL REVENUES

- FEDERAL INTERGOVERNMENTAL

4253	FEDERAL EXCISE TAX REFUND	8,409	8,863	8,000	8,500
4252	FEDERAL GRANTS	-	-	-	-

- STATE INTERGOVERNMENTAL

4262	LOCAL GOVERNMENT AID	-	-	-	-
4263	MARKET VALUE HOMESTEAD CREDIT	2,902	2,689	-	-
4268	MSA FOR STREETS	140,000	150,000	150,000	180,000
4269	POLICE - INSURANCE PREMIUM TAX	207,352	228,225	205,000	220,000
4271	POST BOARD REIMBURSEMENT	22,968	23,860	9,000	15,000
4272	STATE EXCISE TAX REFUND	337	364	300	300
4273	OTHER STATE GRANTS & AIDS	36,139	28,365	20,000	10,000

- LOCAL INTERGOVERNMENTAL

4287	OTHER LOCAL GOVERNMENT GRANTS	-	-	13,295	-
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INTERGOVERNMENTAL REVENUES Total		418,106	442,366	405,595	433,800
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CHARGES FOR SERVICES					
4304	RENTAL FEES - REAL PROPERTY	149,819	153,799	145,000	118,000
4305	RENTAL FEES	9,739	11,042	12,000	12,000
4306	ZONING & SUBDIVISION FEES	3,739	2,082	3,000	3,000
4307	PLAN CHECKING FEES	296,301	241,565	160,000	160,000
4308	SALES OF MAPS & PUBLICATIONS	499	358	1,000	500
4309	ASSESSMENT SEARCHES	840	630	-	-
4312	GENERAL GOVERNMENT STAFF TIME	33,889	39,694	25,000	25,000
4326	SPECIAL POLICE SERVICES	16,645	21,082	15,000	15,000
4327	SPECIAL FIRE PROTECTION SERVIC	55,953	86,157	55,000	55,000
4328	ACCIDENT REPORTS	1,657	1,373	2,000	2,000
4329	OPEN BURN PERMIT FEES	675	975	1,000	1,000
4330	OTHER PUBLIC SAFETY	6,995	4,935	5,000	5,000
4337	ENGINEERING	214,693	200,453	221,262	200,000
4338	PLAN & SPECIFICATION FEES	-	-	-	-
4339	OTHER PUBLIC WORKS	14,862	13,460	12,000	12,000
4347	OTHER CULTURE-RECREATION	8,821	12,507	8,900	8,000
CHARGES FOR SERVICES Total		815,127	790,112	666,162	616,500
FINES AND FORFEITS					
4452	COURT FINES	44,569	45,404	55,000	45,000
4453	OTHER FINES & FORFEITS	33	405	-	-
4454	ADMINISTRATIVE FINES	2,049	3,669	500	500
FINES AND FORFEITS Total		46,651	49,479	55,500	45,500
MISCELLANEOUS					
4604	SURCHARGES	689	690	700	700
4605	ELECTION FILING FEES	55	20	-	-
4609	OTHER MISCELLANEOUS REVENUES	21,129	15,927	20,400	20,000
4608	CONTRIBUTIONS & DONATIONS	-	-	-	-
MISCELLANEOUS Total		21,873	16,637	21,100	20,700
INVESTMENT EARNINGS					
4701	INTEREST ON INVESTMENTS	104,401	174,930	100,000	100,000
INVESTMENT EARNINGS Total		104,401	174,930	100,000	100,000
OTHER FINANCING SOURCES					
TRANSFERS IN					
4901	TRANSFER IN FROM OTHER FUNDS	936,450	953,354	796,000	1,475,200
OTHER FINANCING SOURCES Total		936,450	953,354	796,000	1,475,200
TOTAL REVENUE		12,736,544	13,230,103	13,303,589	14,619,712

GENERAL FUND 101 - LINE ITEM DETAIL

-2018 Actual-

-2019 Actual-

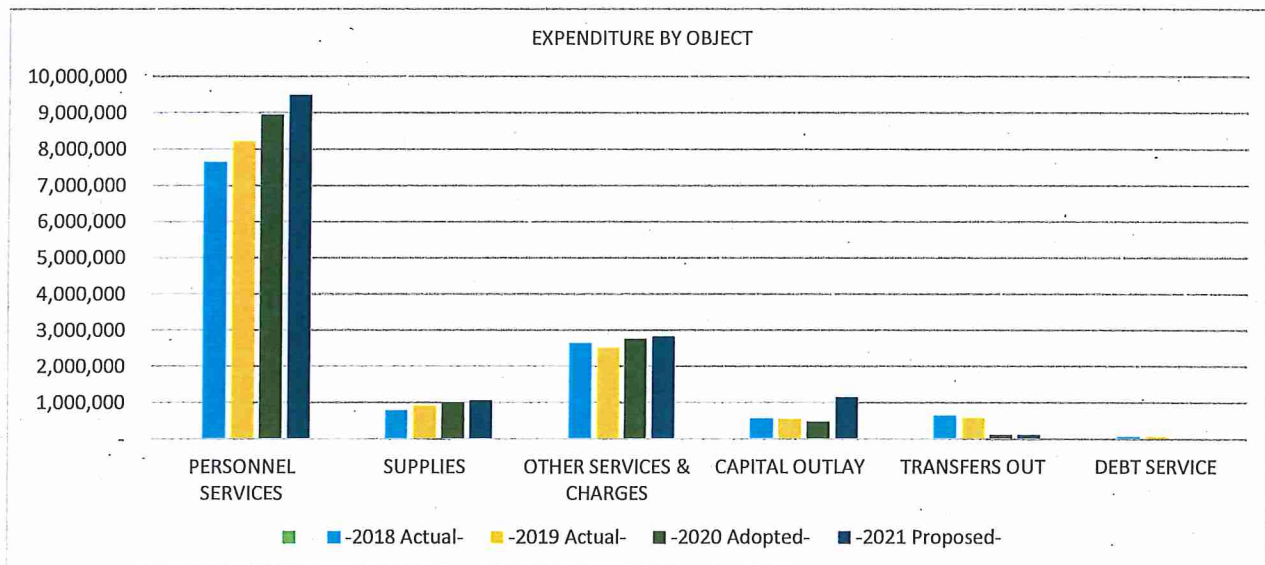
-2020 Adopted-

-2021 Proposed-

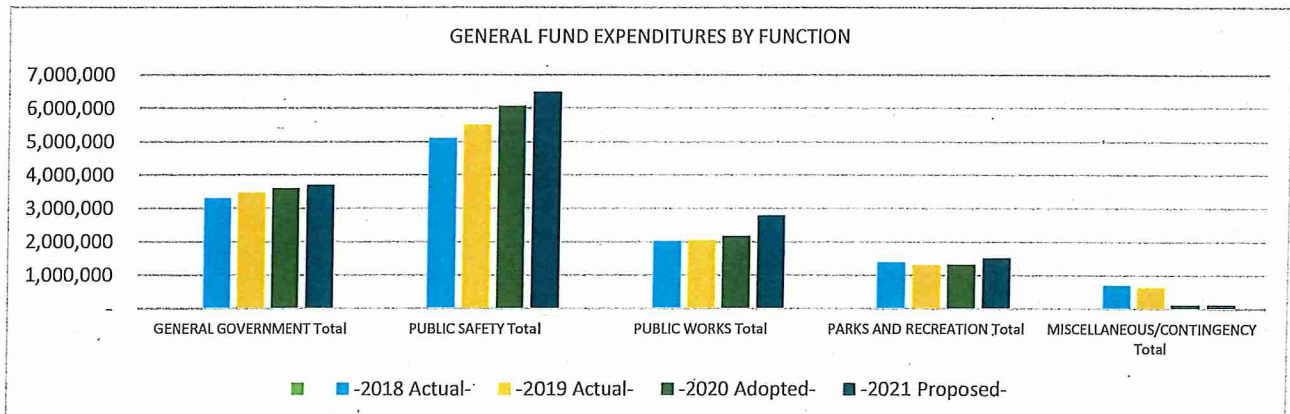
4901 Other Finance Sources

Water Fund Administrative Transfer	41,000	43,000	45,000	47,000
Sewer Fund Administrative Transfer	35,000	37,000	39,000	41,000
St. Lighting Fund Administrative Transfer	20,000	21,000	22,000	23,000
Recycling Fund Administrative Transfer	11,500	-	-	-
Storm Water Utility Fund Administrative Transfer	30,000	32,000	34,000	36,000
Landfill Fund	-	-	-	1,000,000
Capital Maintenance Fund - For Trail Maintenance	-	50,000	60,000	60,000
Insurance Fund	22,588	-	-	-
Fleet Vehicle Fnd	-	87,000	-	-
PIR Fund-Street Maintenance	100,000	125,000	125,000	125,000
Equipment Revolving Fund	676,362	558,354	471,000	143,200
	<u>936,450</u>	<u>953,354</u>	<u>796,000</u>	<u>1,475,200</u>

EXPENDITURE BY OBJECT SUMMARY	-2018 Actual-	-2019 Actual-	-2020 Adopted-	-2021 Proposed-
PERSONNEL SERVICES	7,649,639	8,216,968	8,957,160	9,490,938
SUPPLIES	789,149	913,056	1,004,500	1,058,028
OTHER SERVICES & CHARGES	2,640,548	2,511,623	2,764,556	2,821,173
CAPITAL OUTLAY	565,955	549,084	471,000	1,143,200
TRANSFERS OUT	643,832	575,817	106,373	106,373
DEBT SERVICE	61,853	61,853	-	-
TOTAL EXPENDITURE BY OBJECT	12,350,976	12,828,401	13,303,589	14,619,712



EXPENDITURE BY OBJECT RECAP ALL SUB-FUNCTIONS		-2018 Actual-	-2019 Actual-	-2020 Adopted-	-2021 Proposed-
GENERAL GOVERNMENT					
0111	MAYOR AND COUNCIL	125,890	118,969	131,847	116,847
0114	CHARTER/PLAN/HORSE COMMISSIONS	4,141	3,642	5,483	5,483
0130	ADMINISTRATION	861,767	812,003	834,618	871,748
0141	ELECTIONS	59,959	22,103	72,729	19,845
0153	FINANCE	350,532	367,590	379,624	391,568
0155	ASSESSING	140,246	143,667	147,000	150,500
0161	LEGAL	121,965	152,821	131,300	136,600
0191	PLANNING & ZONING	583,331	680,965	723,848	751,509
0192	DATA PROCESSING	505,957	623,164	571,552	605,936
0194	GENERAL GOVERNMENT BUILDINGS	483,815	494,094	545,378	589,362
0195	NEWSLETTER	54,043	48,885	57,177	54,408
GENERAL GOVERNMENT Total		3,291,647	3,467,904	3,600,556	3,693,806
PUBLIC SAFETY					
0211	POLICE PROTECTION	3,502,113	3,794,498	4,118,778	4,577,641
0220	FIRE PROTECTION	999,255	1,024,125	1,331,268	1,304,803
0240	PROTECTIVE INSPECTIONS	450,223	600,831	468,390	461,864
0250	CIVIL DEFENSE	11,627	15,164	12,325	13,350
0260	TRAFFIC ENGINEERING	124,516	59,904	125,786	122,768
0270	ANIMAL CONTROL	4,381	4,336	4,750	4,750
0280	COMMUNITY ORIENTING POLICING	10,990	12,888	13,775	13,775
PUBLIC SAFETY Total		5,103,105	5,511,745	6,075,072	6,498,951
PUBLIC WORKS					
0301	ENGINEERING	229,140	379,804	420,950	439,153
0311	STREET MAINTENANCE	1,474,670	1,306,948	1,436,508	2,028,153
0312	SNOW & ICE REMOVAL	301,233	360,301	319,283	315,348
PUBLIC WORKS Total		2,005,042	2,047,054	2,176,741	2,782,654
PARKS AND RECREATION					
0452	PARK & RECREATION	1,292,547	1,283,410	1,329,847	1,522,928
0455	COMMUNITY PROGRAMS	10,000	20,000	-	-
0461	ENVIRONMENTAL SERVICES	78,142	-	-	-
PARKS AND RECREATION Total		1,380,689	1,303,410	1,329,847	1,522,928
MISCELLANEOUS/CONTINGENCY					
0892	EXPENDITURE RESERVE	705,685	637,670	121,373	121,373
MISCELLANEOUS/CONTINGENCY Total		705,685	637,670	121,373	121,373
TOTAL EXPENDITURES & OTHER FINANCING		12,486,167	12,967,783	13,303,589	14,619,712



EXPENDITURE BY OBJECT RECAP ALL SUB-FUNCTIONS		-2018 Actual-	-2019 Actual-	-2020 Adopted-	-2021 Proposed-
PERSONNEL SERVICES					
WAGES AND SALARIES					
6102	F.T. REGULAR-WAGES & SALARIES	5,183,931	5,513,787	5,982,625	6,325,803
6103	FULL TIME-REGULAR-OVERTIME	123,989	146,188	109,000	109,000
6104	PART TIME-WAGES & SALARIES	462,116	496,943	474,410	587,608
6105	TEMPORARY-WAGES & SALARIES	152,872	125,768	281,185	203,674
6106	OVERTIME-TEMPORARY	1,404	926	-	-
6107	OVERTIME-PART TIME	-	1,905	-	-
WAGES AND SALARIES		5,924,312	6,285,516	6,847,220	7,226,085
OTHER GROSS EARNINGS					
6108	SEVERANCE PAY	33,314	45,355	-	-
OTHER GROSS EARNINGS		33,314	45,355	-	-
EMPLOYER CONTRIBUTIONS					
6121	PERA CONTRIBUTIONS	612,622	678,558	757,531	808,249
6122	FICA/MEDICARE CONTRIBUTIONS	298,253	315,349	357,635	377,056
6123	ICMA RETIREMENT TRUST	2,000	2,000	2,000	2,000
6131	GROUP INSURANCE	598,674	683,256	770,903	828,466
6132	DISABILITY INSURANCE	1,284	1,313	1,300	1,300
6133	WORKERS COMP INSURANCE PREMIUM	179,180	205,620	220,571	247,782
EMPLOYER CONTRIBUTIONS		1,692,013	1,886,097	2,109,940	2,264,853
PERSONNEL SERVICES Total		7,649,639	8,216,968	8,957,160	9,490,938

SUPPLIES

OFFICE SUPPLIES					
6203	DUPLICATING SUPPLY & COPY PAPER	3,596	2,174	3,600	4,000
6204	STATIONERY, ENVELOPES & FORMS	4,764	4,725	6,100	6,200
6205	DRAFTING SUPPLIES	-	-	200	200
6206	FILM, MICROFILM, TAPES, DISKS	1,150	1,983	1,300	1,400
6207	TRAINING SUPPLIES	1,951	2,565	2,500	3,400
6208	MISCELLANEOUS OFFICE SUPPLIES	15,744	12,357	16,100	16,150
OFFICE SUPPLIES		27,205	23,804	29,800	31,350
OPERATING SUPPLIES					
6221	CLEANING SUPPLIES	1,946	1,503	2,500	3,000
6223	GASOLINE	108,942	105,124	114,300	111,900
6225	DIESEL FUEL	44,225	57,591	46,800	53,000
6227	LUBRICANTS & ADDITIVES	4,011	6,247	5,100	5,100
6229	SHOP MATERIALS	4,008	2,537	7,000	5,200
6231	UNIFORMS & TURN-OUT GEAR	56,745	63,103	75,300	81,500
6233	BATTERIES	1,105	1,071	1,500	2,500
6235	AMMUNITION	7,135	9,386	8,500	8,500
6237	CRIME SCENE KIT MATERIALS	894	669	1,000	1,000
6239	FIRST AID SUPPLIES	17,964	2,560	4,500	6,000
6241	COMMUNITY POLICING SUPPLIES	4,880	7,750	7,000	7,000
6247	HAPPY DAYS SUPPLIES	11,750	12,000	12,000	12,000
6249	MISCELLANEOUS OPERATING SUPPLY	114,828	113,972	132,450	124,250
6246	MARKETING	1,391	1,210	3,000	3,000
OPERATING SUPPLIES		379,822	384,725	420,950	423,950
REPAIR AND MAINTENANCE SUPPLIES					
6251	BATTERIES	2,051	812	3,000	3,000
6253	BRAKES	2,281	2,342	3,000	3,000
6255	TIRES	6,427	7,271	7,500	7,500
6257	OTHER VEHICLE PARTS	99,426	98,407	104,000	106,000
6259	BUILDING MAINT/REPAIR SUPPLIES	3,852	14,227	8,500	21,000
6261	SAND & GRAVEL	2,355	4,726	4,000	4,000
6263	SALT	72,544	97,334	94,200	78,528
6265	ASPHALT	53,060	107,676	121,000	121,000
6266	SCBA-PARTS	2,292	4,843	5,000	6,000
6267	OTHER STREET MAINTENANCE SUPPL	4,279	7,353	5,700	5,700
6269	LANDSCAPE MATERIALS	28,460	24,972	27,500	29,500

6271	SIGN REPAIR MATERIALS	-	121	3,000	2,000
6275	OTHER EQUIPMENT PARTS	4,362	6,158	5,100	6,100
6268	IRRIGATION SUPPLIES	15,111	9,317	15,000	15,000
REPAIR AND MAINTENANCE SUPPLIES		296,500	385,559	406,500	408,328
SMALL TOOLS AND MINOR EQUIPMENT					
6281	SMALL TOOLS & MINOR EQUIPMENT	85,622	118,464	147,050	194,200
SMALL TOOLS AND MINOR EQUIPMENT		85,622	118,464	147,050	194,200
MERCHANDISE FOR RESALE					
6291	CULVERTS, SIGNS, STREET SUPPLY	-	505	200	200
MERCHANDISE FOR RESALE		-	505	200	200
SUPPLIES Total		789,149	913,056	1,004,500	1,058,028

OTHER SERVICES & CHARGES

PROFESSIONAL SERVICES

6302	AUDITING & ACCOUNTING SERVICES	34,235	36,580	37,600	39,100
6304	LEGAL FEES	120,873	151,343	130,000	135,000
6305	MEDICAL/PSYCHOLOGICAL FEES	9,391	6,425	-	-
6306	PERSONNEL TESTING & RECRUITMT	1,598	800	12,000	6,000
6315	MISCELLANEOUS PROFESSIONAL SER	435,732	422,044	372,000	373,000

PROFESSIONAL SERVICES

601,829	617,192	551,600	553,100
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COMMUNICATION

6321	TELEPHONE	18,190	17,842	19,400	19,600
6322	POSTAGE	18,564	17,517	24,050	20,850
6323	CELLULAR PHONES	34,945	33,701	39,700	44,250
6325	LONG DISTANCE CHARGES	-	-	-	-

COMMUNICATION

71,699	69,060	83,150	84,700
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EMPLOYEE REIMBURSEMENTS

6331	TRAVEL & LODGING	8,416	11,972	16,300	16,950
6334	MILEAGE REIMBURSEMENT	296	639	1,450	1,450
6335	TRAINING	76,598	91,174	97,200	105,600

EMPLOYEE REIMBURSEMENTS

85,310	103,785	114,950	124,000
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ADVERTISING AND PUBLISHING

6352	GENERAL NOTICE & PUBLIC INFOR	40,224	34,969	41,600	38,600
6353	ORDINANCE PUBLICATION	941	876	2,000	2,000
6354	HELP WANTED ADVERTISEMENTS	3,850	2,305	3,500	3,500

ADVERTISING AND PUBLISHING

45,015	38,150	47,100	44,100
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INSURANCE

6361	GENERAL LIABILITY/PROPERTY INS	127,215	145,692	145,635	154,910
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INSURANCE

127,215	145,692	145,635	154,910
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UTILITIES

6371	ELECTRIC UTILITIES	161,824	153,221	168,700	171,200
6372	WATER/IRRIGATION	19,775	15,205	22,000	21,150
6373	GAS	44,072	45,139	44,000	47,000
6374	REFUSE/RECYCLING	12,728	12,945	12,300	13,100

UTILITIES

238,398	226,511	247,000	252,450
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REPAIRS AND MAINTENANCE - LABOR

6381	BUILDING & STRUCTURE REPAIR	33,741	19,827	39,000	44,100
6382	MACHINERY & EQUIPMENT REPAIR	49,712	42,527	51,500	56,500
6383	OFFICE EQUIPMENT REPAIR	-	-	-	-
6386	BRAKE REPAIR	-	-	-	-
6387	TIRE MOUNTING & BALANCING	278	160	800	400
6388	OTHER VEHICLE REPAIR	71,178	102,635	67,500	69,500
6389	TOWING SERVICES	3,224	1,623	3,500	3,500

REPAIRS AND MAINTENANCE - LABOR

158,134	166,772	162,300	174,000
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REPAIRS AND MAINTENANCE - CONTRACTS

6404	MACHINERY & EQUIPMENT	1,221	1,332	1,500	1,300
6405	OFFICE & DATA PROCESSING EQUIP	336,747	344,102	376,387	391,134

REPAIRS AND MAINTENANCE - CONTRACTS

337,968	345,433	377,887	392,434
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RENTALS

6413	OFFICE EQUIPMENT RENTAL	5,966	4,837	6,000	6,000
6415	OTHER EQUIPMENT RENTAL	93,483	119,147	107,125	109,425
6416	MACHINERY RENTAL	-	275	300	300

6417	UNIFORM RENTAL	1,530	1,948	2,200	1,800
RENTALS		100,979	126,208	115,625	117,525
DUES, SUBSCRIPTIONS, AND REGISTRATION FEES					
6451	MEMBERSHIP DUES	57,608	58,318	53,359	51,554
6452	SUBSCRIPTIONS	799	2,238	2,500	3,000
DUES, SUBSCRIPTIONS, AND REGISTRATION FEES		58,407	60,556	55,859	54,554
BOOKS AND PAMPHLETS					
6471	BOOKS & PAMPHLETS	3,055	862	4,450	3,400
BOOKS AND PAMPHLETS		3,055	862	4,450	3,400
CONTRACTED SERVICES					
6488	STREET MAINTENANCE CONTRACT	467,265	237,483	500,000	500,000
6489	OTHER CONTRACTED SERVICES	345,273	373,918	359,000	366,000
CONTRACTED SERVICES		812,538	611,401	859,000	866,000
OTHER SERVICES & CHARGES Total		2,640,548	2,511,623	2,764,556	2,821,173

CAPITAL OUTLAY

CAPITAL OUTLAY					
6520	BUILDINGS	-	-	-	-
6540	HEAVY MACHINERY	220,423	185,980	33,000	275,500
6550	MOTOR VEHICLES	98,487	145,289	395,000	452,000
6580	OTHER EQUIPMENT	247,045	136,289	43,000	397,700
6585	COMPUTER HARDWARE/SOFTWARE	-	81,526	-	18,000
CAPITAL OUTLAY		565,955	549,084	471,000	1,143,200
CAPITAL OUTLAY Total		565,955	549,084	471,000	1,143,200

TRANSFERS OUT

OPERATING TRANSFERS					
6820	OPERATING TRANSFERS TO OTHER F	643,832	575,817	106,373	106,373
OPERATING TRANSFERS		643,832	575,817	106,373	106,373
TRANSFERS OUT Total		643,832	575,817	106,373	106,373

DEBT SERVICE

DEBT SERVICE					
6603	OTHER L.T. OBLIGATION PRINCIPA	61,853	61,853	-	-
DEBT SERVICE		61,853	61,853	-	-
DEBT SERVICE Total		61,853	61,853	-	-

TOTAL EXPENDITURES & OTHER FINANCING		12,350,976	12,828,401	13,303,589	14,619,712
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FUND: GENERAL

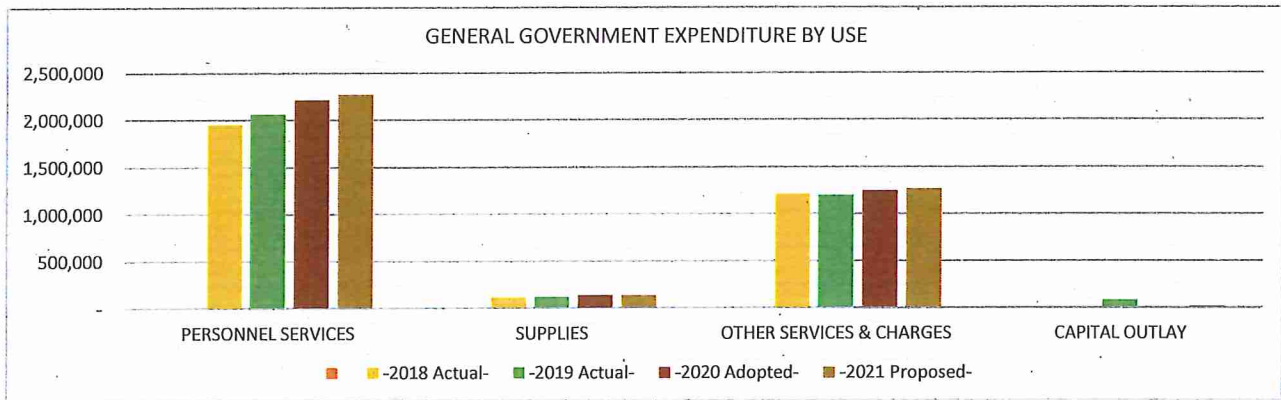
Business Unit	2020 Adopted Budget	2021 Adopted Budget
REVENUE		
9101 - GENERAL FUND REVENUE	13,303,589	14,619,712
TOTAL REVENUE	13,303,589	14,619,712

EXPENDITURES		
111 - MAYOR AND COUNCIL	131,847	116,847
114 - COMMISSIONS	5,483	5,483
130 - ADMINISTRATION	834,618	871,748
141 - ELECTIONS	72,729	19,845
153 - FINANCE	379,624	391,568
155 - ASSESSING	147,000	150,500
161 - LEGAL SERVICES	131,300	136,600
191 - PLANNING AND ZONING	723,848	751,509
192 - DATA PROCESSING	571,552	605,936
194 - GENERAL GOVERNMENT BUILDINGS	545,378	589,362
195 - NEWSLETTER	57,177	54,408
211 - POLICE PROTECTION	4,118,778	4,577,641
220 - FIRE PROTECTION	1,331,268	1,304,803
240 - BUILDING INSPECTION	468,390	461,864
250 - CIVIL DEFENSE	12,325	13,350
260 - TRAFFIC ENGINEERING	125,786	122,768
270 - ANIMAL CONTROL	4,750	4,750
280 - COMMUNITY ORIENTING POLICING	13,775	13,775
301 - ENGINEERING	420,950	439,153
311 - STREET MAINTENANCE	1,436,508	2,028,153
312 - SNOW AND ICE REMOVAL	319,283	315,348
452 - PARK AND RECREATION	1,329,847	1,522,928
455 - COMMUNITY PROGRAMS	-	-
461 - ENVIRONMENTAL SERVICES	-	-
892 - MISCELLANEOUS/CONTINGENCY	121,373	121,373
TOTAL EXPENDITURES	13,303,589	14,619,712

Excess (deficiency) of revenue over expenditures

GENERAL GOVERNMENT 111-195

EXPENDITURE BY OBJECT SUMMARY	-2018 Actual-	-2019 Actual-	-2020 Adopted-	-2021 Proposed-
PERSONNEL SERVICES	1,952,471	2,064,540	2,212,322	2,271,437
SUPPLIES	115,396	120,179	139,100	135,550
OTHER SERVICES & CHARGES	1,212,768	1,201,658	1,249,134	1,268,819
CAPITAL OUTLAY	-	81,526	-	18,000
TOTAL EXPENDITURE BY OBJECT	3,280,635	3,467,904	3,600,556	3,693,806



LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

GENERAL GOVERNMENT

111-195

EXPENDITURE BY OBJECT RECAP ALL SUB-FUNCTIONS		-2018 Actual-	-2019 Actual-	-2020 Adopted-	-2021 Proposed-
PERSONNEL SERVICES					
WAGES AND SALARIES					
6102	F.T. REGULAR-WAGES & SALARIES	1,362,167	1,432,355	1,498,374	1,552,562
6103	FULL TIME-REGULAR-OVERTIME	5,289	2,645	-	-
6104	PART TIME-WAGES & SALARIES	110,163	154,597	128,522	181,633
6105	TEMPORARY-WAGES & SALARIES	55,266	31,496	116,123	44,120
6107	OVERTIME-PART TIME	-	1,905	-	-
TOTAL WAGES AND SALARIES		1,532,885	1,622,998	1,743,019	1,778,315
OTHER GROSS EARNINGS					
6108	SEVERANCE PAY	22,741	14,464	-	-
TOTAL OTHER GROSS EARNINGS		22,741	14,464	-	-
EMPLOYER CONTRIBUTIONS					
6121	PERA CONTRIBUTIONS	105,289	112,726	121,660	127,803
6122	FICA/MEDICARE CONTRIBUTIONS	110,784	117,515	139,255	142,684
6123	ICMA RETIREMENT TRUST	2,000	2,000	2,000	2,000
6131	GROUP INSURANCE	165,274	178,168	186,136	200,337
6133	WORKERS COMP INSURANCE PREMIUM	13,499	16,670	20,252	20,298
TOTAL EMPLOYER CONTRIBUTIONS		396,845	427,079	469,303	493,122
Total PERSONNEL SERVICES		1,952,471	2,064,540	2,212,322	2,271,437
SUPPLIES					
OFFICE SUPPLIES					
6203	DUPLICATING SUPPLY & COPY PAPER	3,596	2,174	3,600	4,000
6204	STATIONERY, ENVELOPES & FORMS	2,870	1,472	3,100	3,100
6206	FILM, MICROFILM, TAPES, DISKS	-	-	-	-
6208	MISCELLANEOUS OFFICE SUPPLIES	10,084	4,052	8,250	7,700
TOTAL OFFICE SUPPLIES		16,550	7,698	14,950	14,800
OPERATING SUPPLIES					
6221	CLEANING SUPPLIES	1,946	1,503	2,500	3,000
6223	GASOLINE	3,111	2,466	3,000	3,000
6225	DIESEL FUEL	978	793	2,000	2,000
6231	UNIFORMS & TURN-OUT GEAR	2,278	1,605	1,850	1,850
6247	HAPPY DAYS SUPPLIES	11,750	12,000	12,000	12,000
6249	MISCELLANEOUS OPERATING SUPPLY	42,942	32,969	46,300	39,300
6246	MARKETING	1,391	1,210	3,000	3,000
TOTAL OPERATING SUPPLIES		64,396	52,547	70,650	64,150
REPAIR AND MAINTENANCE SUPPLIES					
6257	OTHER VEHICLE PARTS	1,168	4,101	1,500	1,500
6259	BUILDING MAINT/REPAIR SUPPLIES	3,067	4,001	5,000	6,000
TOTAL REPAIR AND MAINTENANCE SUPPLIES		4,236	8,103	6,500	7,500
SMALL TOOLS AND MINOR EQUIPMENT					
6281	SMALL TOOLS & MINOR EQUIPMENT	30,214	51,832	47,000	49,100
TOTAL SMALL TOOLS AND MINOR EQUIPMENT		30,214	51,832	47,000	49,100
Total SUPPLIES		115,396	120,179	139,100	135,550
OTHER SERVICES & CHARGES					
PROFESSIONAL SERVICES					
6302	AUDITING & ACCOUNTING SERVICES	30,485	32,680	34,000	35,100
6304	LEGAL FEES	120,873	151,343	130,000	135,000
6305	MEDICAL/PSYCHOLOGICAL FEES	9,391	6,425	-	-
6306	PERSONNEL TESTING & RECRUITMT	1,598	800	12,000	6,000
6315	MISCELLANEOUS PROFESSIONAL SER	198,252	148,577	145,000	135,000
TOTAL PROFESSIONAL SERVICES		360,599	339,824	321,000	311,100
COMMUNICATION					
6321	TELEPHONE	10,829	10,261	11,600	11,550
6322	POSTAGE	15,031	13,119	17,800	16,600
6323	CELLULAR PHONES	6,878	5,136	7,300	7,300
6325	LONG DISTANCE CHARGES	-	-	-	-
TOTAL COMMUNICATION		32,738	28,515	36,700	35,450

EMPLOYEE REIMBURSEMENTS					
6331	TRAVEL & LODGING	2,700	7,938	8,000	9,000
6334	MILEAGE REIMBURSEMENT	2	111	700	700
6335	TRAINING	12,514	19,771	22,900	24,000
TOTAL EMPLOYEE REIMBURSEMENTS		15,215	27,820	31,600	33,700
ADVERTISING AND PUBLISHING					
6352	GENERAL NOTICE & PUBLIC INFOR	40,224	34,969	41,600	38,600
6353	ORDINANCE PUBLICATION	941	876	2,000	2,000
6354	HELP WANTED ADVERTISEMENTS	3,850	2,305	3,500	3,500
TOTAL ADVERTISING AND PUBLISHING		45,015	38,150	47,100	44,100
INSURANCE					
6361	GENERAL LIABILITY/PROPERTY INS	29,491	33,983	33,610	35,860
TOTAL INSURANCE		29,491	33,983	33,610	35,860
UTILITIES					
6371	ELECTRIC UTILITIES	98,140	90,508	102,000	104,000
6372	WATER/IRRIGATION	3,044	2,057	4,000	4,000
6373	GAS	28,789	29,313	28,000	30,000
6374	REFUSE/RECYCLING	3,882	4,790	4,500	5,000
TOTAL UTILITIES		133,854	126,668	138,500	143,000
REPAIRS AND MAINTENANCE - LABOR					
6381	BUILDING & STRUCTURE REPAIR	12,463	7,641	15,000	20,000
6382	MACHINERY & EQUIPMENT REPAIR	12,587	11,461	15,000	20,000
6388	OTHER VEHICLE REPAIR	1,771	1,845	2,000	1,500
TOTAL REPAIRS AND MAINTENANCE - LABOR		26,821	20,947	32,000	41,500
REPAIRS AND MAINTENANCE - CONTRACTS					
6405	OFFICE & DATA PROCESSING EQUIP	295,378	302,488	324,415	337,000
TOTAL REPAIRS AND MAINTENANCE - CONTRACTS		295,378	302,488	324,415	337,000
RENTALS					
6415	OTHER EQUIPMENT RENTAL	-	-	-	-
TOTAL RENTALS		-	-	-	-
DUES, SUBSCRIPTIONS, AND REGISTRATION FEES					
6451	MEMBERSHIP DUES	49,518	51,387	42,209	41,609
6452	SUBSCRIPTIONS	799	1,551	1,500	1,500
TOTAL DUES, SUBSCRIPTIONS, AND REGISTRATION FEES		50,317	52,938	43,709	43,109
BOOKS AND PAMPHLETS					
6471	BOOKS & PAMPHLETS	-	155	-	-
TOTAL BOOKS AND PAMPHLETS		-	155	-	-
CONTRACTED SERVICES					
6489	OTHER CONTRACTED SERVICES	223,340	230,169	240,500	244,000
TOTAL CONTRACTED SERVICES		223,340	230,169	240,500	244,000
Total OTHER SERVICES & CHARGES		1,212,768	1,201,658	1,249,134	1,268,819
CAPITAL OUTLAY					
CAPITAL OUTLAY					
6520	BUILDINGS	-	-	-	-
6550	MOTOR VEHICLES	-	-	-	-
6580	OTHER EQUIPMENT	-	-	-	-
6585	COMPUTER HARDWARE/SOFTWARE	-	81,526	-	18,000
TOTAL CAPITAL OUTLAY		-	81,526	-	18,000
Total CAPITAL OUTLAY		-	81,526	-	18,000
TOTAL EXPENDITURES & OTHER FINANCING		3,280,635	3,467,904	3,600,556	3,693,806

FUND GENERAL

DEPARTMENT: MAYOR AND COUNCIL
 FUNCTION: GENERAL GOVERNMENT

BUDGET SUMMARY:

Business Unit	Object Account	Description	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Requested Budget
0111	6104	PART TIME-WAGES & SALARIES	31,412	36,932	44,000	44,000
0111	6121	PERA CONTRIBUTIONS	600	775	900	900
0111	6122	FICA/MEDICARE CONTRIBUTIONS	2,403	2,838	3,366	3,366
0111	6131	GROUP INSURANCE	3,171	3,648		
0111	6133	WORKERS COMP INSURANCE PREMIUM	98	130	242	242
0111	6247	HAPPY DAYS	11,750	12,000	12,000	12,000
0111	6249	MISCELLANEOUS OPERATING SUPPLY	12,698	11,485	13,000	13,000
0111	6315	MISCELLANEOUS PROFESSIONAL SER	16,740	-	17,000	
0111	6322	POSTAGE	-	-	-	-
0111	6331	TRAVEL & LODGING	1,331	2,268	3,000	4,000
0111	6335	TRAINING	56	753	1,500	2,500
0111	6361	GENERAL LIABILITY/PROPERTY INS	1,148	1,177	1,300	1,300
0111	6451	MEMBERSHIP DUES	44,482	46,963	35,539	35,539
Total Expenditure			125,890	118,969	131,847	116,847

PERSONNEL COMPLEMENT

Mayor	1.00	1.00	1.00	1.00
Council	6.00	6.00	6.00	6.00
Mayor and Council Total	7.00	7.00	7.00	7.00

6249 Miscellaneous Operating Supplies

Mayor's Prayer Breakfast	400	400	400	400
Meals for Council Work sessions	3,491	2,861	4,000	4,000
Anoka Area Chamber of Commerce	600	-	600	600
Holiday Party	2,439	3,153	2,750	2,750
Tree Lighting	750	1,400	750	750
Gala/Fundraising Events	2,000	1,340	2,000	2,000
Miscellaneous	3,018	2,331	2,500	2,500
	12,698	11,485	13,000	13,000

6315 Miscellaneous Professional Services

Citizen Survey	16,740		17,000	
	16,740	-	17,000	-

6451 Dues

Anoka County Mediation Services	2,883	2,882	-	-
Mississippi River Cities & Towns Initiatives (MRCTI)	3,000	-	-	-
North Metro Mayors Association	12,008	12,008	12,200	12,200
North Metro Chamber (EDA)	370	660	-	-
Mississippi/Champlin Streamgagge Agreement			334	334
Anoka Area Chamber of Commerce (EDA)	410	410	-	-
Association of Metro Municipalities	4,155	8,429	-	-
League of Minnesota Cities	19,765	20,627	21,000	21,000
MN Mayors Assoc	30	30	30	30
Metro Cities			-	-
National League of Cities	1,861	1,917	1,975	1,975
	44,482	46,963	35,539	35,539

DESCRIPTION OF SERVICES:

The Mayor and Council budget provides for legislative and policy making activities of the city on behalf of the citizens of Ramsey. They provide for the planning and control of all financial activities including approving the tax levy, rates and charges, and approval of expenditures.

BUDGET HIGHLIGHTS

- No major changes
-

GOALS OF CURRENT YEAR BUDGET:

- Establish and implement a Strategic Action Plan
- Establish legislative priorities for the City
- Maintain a stable tax levy rate
- Advocate for Highway 10 Improvements at the State and Federal Level

Performance Measurements:

	2018 Actual	2019 Estimate	2020 Projected	2021 Projected
Tax Levy Rate	41.73%	40.35%	42.40%	TBD

FUND GENERAL

DEPARTMENT: COMMISSIONS

FUNCTION: GENERAL GOVERNMENT

Business Unit	Object Account	Description	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Requested Budget
0114	6105	TEMPORARY-WAGES & SALARIES	3,785	3,335	5,000	5,000
0114	6122	FICA/MEDICARE CONTRIBUTIONS	300	255	383	383
0114	6133	WORKERS COMP INSURANCE PREMIUM	18	16	40	40
0114	6322	POSTAGE	-	-	-	-
0114	6361	GENERAL LIABILITY/PROPERTY INS	38	36	60	60
Total Expenditure			4,141	3,642	5,483	5,483

PERSONNEL COMPLEMENT

Charter Commission Members	9.00	9.00	9.00	9.00
Planning Commission Members	7.00	7.00	7.00	7.00
Commission Total	16.00	16.00	16.00	16.00

DESCRIPTION OF SERVICES:

The Commissions budget provides council-appointed committee members tasked to review and provide feedback on city plans, initiatives, and policies. Commissions include: Charter Commission, Economic Development Authority Commission, Environmental Policy Board Commission, Parks and Recreation Commission, and Planning Commission.

BUDGET HIGHLIGHTS

- No Major Changes

GOALS OF CURRENT YEAR BUDGET:

- Assist the City Council in the implementation of the City's 3-Year Strategic Action Plan
- Implement individual commissions' work plans and missions
- Implement and manage individual commissions' budgets

Performance Measurements:

	2018 Actual	2019 Actual	2020 Projected	2021 Projected
# of Meetings: Charter Commission	1	2	1	2
# of Meetings: Economic Development Authority Commission	12	10	12	12
# of Meetings: Environmental Policy Board Commission	10	10	10	11
# of Meetings: Parks and Recreation Commission	9	11	11	10
# of Meetings: Planning Commission	16	13	15	17
# of Meetings: City Council Regular Session	23	23	23	23
# of Meetings: City Council Work Session	26	31	26	25
# of Meetings: Public Works Committee	10	9	10	8

FUND GENERAL

DEPARTMENT: ADMINISTRATION
 FUNCTION: GENERAL GOVERNMENT

Business Unit	Object Account	Description	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Requested Budget
0130	6102	F.T. REGULAR-WAGES & SALARIES	512,646	497,636	525,235	546,668
0130	6103	FULL TIME-REGULAR-OVERTIME	1,116	261		
0130	6104	PART TIME-WAGES & SALARIES	30,124	36,677	-	
0130	6105	TEMPORARY-WAGES & SALARIES	8,653	9,685	14,560	14,560
0130	6108	SEVERANCE PAY	22,741	14,464		
0130	6121	PERA CONTRIBUTIONS	37,440	36,244	40,485	42,092
0130	6122	FICA/MEDICARE CONTRIBUTIONS	40,475	38,717	44,761	47,117
0130	6123	ICMA RETIREMENT TRUST	2,000	2,000	2,000	2,000
0130	6131	GROUP INSURANCE	62,195	58,925	67,989	78,251
0130	6133	WORKERS COMP INSURANCE PREMIUM	3,144	3,007	4,318	4,490
0130	6203	DUPLICATING SUPPLY & COPY PAPER	3,596	2,174	3,600	4,000
0130	6204	STATIONERY, ENVELOPES & FORMS	2,240	1,039	2,300	2,300
0130	6208	MISCELLANEOUS OFFICE SUPPLIES	8,934	3,046	6,000	6,000
0130	6246	MARKETING	1,391	1,210	3,000	3,000
0130	6249	MISCELLANEOUS OPERATING SUPPLY	6,115	4,305	6,000	6,500
0130	6305	MEDICAL/PSYCHOLOGICAL FEES	9,391	6,425	-	-
0130	6306	PERSONNEL TESTING	1,598	800	12,000	6,000
0130	6315	MISCELLANEOUS PROFESSIONAL SER	66,292	44,262	48,000	55,000
0130	6321	TELEPHONE	1,518	1,006	1,600	1,600
0130	6322	POSTAGE	391	356	1,000	1,000
0130	6323	CELLULAR PHONES	2,566	1,397	2,500	2,500
0130	6331	TRAVEL & LODGING	975	4,409	3,500	3,500
0130	6334	MILEAGE REIMBURSEMENT	-	111	200	200
0130	6335	TRAINING	9,877	14,233	15,000	15,000
0130	6352	GENERAL NOTICE & PUBLIC INFOR	495	285	1,000	1,000
0130	6353	ORDINANCE PUBLICATION	941	876	2,000	2,000
0130	6354	HELP WANTED ADVERTISEMENTS	3,850	2,305	3,500	3,500
0130	6361	GENERAL LIABILITY/PROPERTY INS	7,876	8,008	9,000	9,000
0130	6405	OFFICE & DATA PROCESSING EQUIP	9,792	14,129	11,000	11,000
0130	6451	MEMBERSHIP DUES	3,053	3,247	3,570	2,970
0130	6452	SUBSCRIPTIONS	343	764	500	500
0130	6489	OTHER CONTRACTED SERVICES	-	-	-	-
Total Expenditure			861,767	812,003	834,618	871,748

PERSONNEL COMPLEMENT

City Administrator	1.00	1.00	1.00	1.00
Assistant City Administrator/Econ Dev Dir	1.00	-	-	-
Human Resources Manager	1.00	-	-	-
Director of Administrative Services	-	1.00	1.00	1.00
City Clerk	0.50	0.50	-	-
Deputy City Clerk	-	-	-	1.00
HR Generalist	-	-	1.00	1.00
Administrative Clerks	1.00	1.00	1.00	1.00
Mgmt Intern	0.50	0.50	0.50	0.50
Administrative Assistant	1.50	1.73	1.00	-
Public Information & Events Specialist	1.00	1.00	1.00	1.00
Receptionist	1.00	1.00	1.00	1.00
Administration Total	8.50	7.73	7.50	7.50

6249 Miscellaneous Operating Supplies

Employee Recognition	1,978	2,810	2,700	2,900
Expenses for staff workshops and other misc. operating supplies.	1,528	3,305	2,550	3,100
	<u>3,506</u>	<u>6,115</u>	<u>5,250</u>	<u>6,000</u>

6315 Miscellaneous Professional Services

Insurance Agent of Record Annual Fee	6,200	6,400	6,400	7,000
Excess Liability Insurance Coverage -\$1M for total of \$3M	-	22,848		
Flex Spending(admin & deposit)	3,520	4,248	3,200	4,500
Employee Assistance Program	-	1,300	1,300	1,300
City Code Codification	4,464	3,609	7,400	3,500
Miscellaneous department charges	4,530	4,324	6,800	6,800
Recruiting Software	3,000	3,000	3,000	3,000
Health admin/enrollment	4,450	2,900	2,900	2,900
Minute Taking	19,141	17,663	19,000	19,000
	<u>45,305</u>	<u>66,292</u>	<u>50,000</u>	<u>48,000</u>

6451 Dues

IPMA - National	194		150	150
ICMA	1,200	1,152	1,100	1,200
MCCMA	375	168	375	375
MAMA	45	45	45	45
Miscellaneous	875	1,088	1,480	1,200
HR organizations-misc				
Rotary	450	600	600	-
	<u>3,139</u>	<u>3,053</u>	<u>3,750</u>	<u>2,970</u>

DESCRIPTION OF SERVICES:

The Administration Department is generally responsible for the execution of city policy/ strategic plan as adopted by the City Council, prepares and maintains official records, provides for the licensing of local businesses and activities as required by state law or city ordinance, provides Human Resource services, and generally oversees the coordination of events and communications for the City.

BUDGET HIGHLIGHTS

- Administrative Clerk Reclassified to Deputy City Clerk - \$1,765
- Administrative Assistant Hours increased from 29 hours week to 40 hours week/now full time w/ health benefits
- Reclass Administrative Asst to HR Generalist - \$1,423
- Increase trainings for all staff - \$5,000 (line item 6335)

GOALS OF CURRENT YEAR BUDGET:

- Oversee implementation of the Council Strategic Action Plan and Legislative Priorities
- Optimize use of non-city funding through joint projects, grants, and partnerships
- Actively participate in effort to secure funding for U.S. Highway 10

Performance Measurements:

	2018 Projected	2019 Projected	2020 Projected	2021 Projected
Strategic action plan items completed (all departments)	25 of 35	25 of 35	___ of 13	

FUND GENERAL

DEPARTMENT: ELECTIONS
 FUNCTION: GENERAL GOVERNMENT

Business Unit	Object Account	Description	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Requested Budget
0141	6102	F.T. REGULAR-WAGES & SALARIES	7,550	1,716		
0141	6103	FULL TIME-REGULAR-OVERTIME	2,189	1,309		
0141	6104	PART TIME-WAGES & SALARIES	1,615	392		
0141	6105	TEMPORARY-WAGES & SALARIES	34,516	9,264	53,600	10,000
0141	6121	PERA CONTRIBUTIONS	730	256		
0141	6122	FICA/MEDICARE CONTRIBUTIONS	843	246	4,100	765
0141	6133	WORKERS COMP INSURANCE PREMIUM	213	57	429	80
0141	6208	MISCELLANEOUS OFFICE SUPPLIES	176	-	-	-
0141	6249	MISCELLANEOUS OPERATING SUPPLY	5,371	1,184	6,500	-
0141	6281	SMALL TOOLS & MINOR EQUIPMENT	5,949	7,425	7,000	8,100
0141	6322	POSTAGE	60	36	100	100
0141	6361	GENERAL LIABILITY/PROPERTY INS	547	219	700	500
0141	6451	MEMBERSHIP DUES	200	-	300	300
0141	6580	OTHER EQUIPMENT	-	-		
Total Expenditure			59,959	22,103	72,729	19,845

DESCRIPTION OF SERVICES:
 The Elections budget provides funds needed to conduct the national, state, and local elections in accordance with statutory requirements.

- BUDGET HIGHLIGHTS**
- Special Election in February
 -

Performance Measurements:

	2014	2016	2018	2020
Number of Votes	9097	16927	11764	
Number of Voters registered Election Day	15130	17280	15890	
Percent (votes/registered)	60.13%	97.96%	74.03%	#DIV/0!
Number of Wards	4	4	4	4
Number of Precincts	8	8	8	8

FUND GENERAL

DEPARTMENT: FINANCE

FUNCTION: GENERAL GOVERNMENT

Business Unit	Object Account	Description	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Requested Budget
0153	6102	F.T. REGULAR-WAGES & SALARIES	246,595	256,779	261,490	267,677
0153	6108	SEVERANCE PAY	-	-		
0153	6121	PERA CONTRIBUTIONS	18,175	18,954	19,612	20,076
0153	6122	FICA/MEDICARE CONTRIBUTIONS	17,834	18,222	21,169	21,689
0153	6131	GROUP INSURANCE	26,524	28,896	27,900	29,024
0153	6133	WORKERS COMP INSURANCE PREMIUM	660	1,395	2,053	2,102
0153	6204	STATIONERY, ENVELOPES & FORMS	630	433	800	800
0153	6208	MISCELLANEOUS OFFICE SUPPLIES	112	390	300	400
0153	6302	AUDITING & ACCOUNTING SERVICES	30,485	32,680	34,000	35,100
0153	6321	TELEPHONE	343	447	500	500
0153	6322	POSTAGE	1,910	1,689	2,200	2,000
0153	6335	TRAINING	-	225	1,000	3,500
0153	6352	GENERAL NOTICE & PUBLIC INFOR	527	263	600	600
0153	6361	GENERAL LIABILITY/PROPERTY INS	3,200	3,637	3,700	3,800
0153	6451	MEMBERSHIP DUES	659	544	800	800
0153	6489	OTHER CONTRACTED SERVICES	2,877	3,035	3,500	3,500
Total Expenditure			350,532	367,590	379,624	391,568

PERSONNEL COMPLEMENT

Finance Director	1.00	1.00	1.00	1.00
Asst. Finance Director	1.00	1.00	1.00	1.00
Accountant I	1.00	-	-	-
Accountant II	-	1.00	1.00	1.00
Accounting Clerk	1.00	-	-	-
Sr. Accounting Clerk	-	1.00	1.00	1.00
Finance Total	4.00	4.00	4.00	4.00

DESCRIPTION OF SERVICES:

The Finance Department is responsible for financial reporting and budgeting, assessments, cash receipts, accounts receivable, accounts payable, payroll processing, debt service management and investment of all city funds.

BUDGET HIGHLIGHTS

- No Major Changes

GOALS OF CURRENT YEAR BUDGET:

- Continued long-term financial planning (5-Year Budget & 10-Year CIP)
- Continued CAFR award recognition
- Ensure compliance with state and federal laws

Performance Measurements:

	2018 Actual	2019 Actual	2020 Projected	2021 Projected
Average Rate of Return	1.53%	2.18%	2.00%	2.00%
Bond Rating	AA+	AA+	AA+	AA+

FUND GENERAL

DEPARTMENT: **ASSESSING**
 FUNCTION: GENERAL GOVERNMENT

Business Unit	Object Account	Description	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Requested Budget
0155	6489	OTHER CONTRACTED SERVICES	140,246	143,667	147,000	150,500
Total Expenditure			140,246	143,667	147,000	150,500

DESCRIPTION OF SERVICES:
 The Assessing budget provides contractual assessing services provided by Anoka County.

BUDGET HIGHLIGHTS

- No Major Changes

GOALS OF CURRENT YEAR BUDGET:
 Increase number of in-person assessment appraisals to better reflect market values

Performance Measurements:				
	2018 Actual	2019 Actual	2020 Projected	2021 Projected
Number of Assessed Parcels - Residential Properties	8,717	8,848	9,000	9,135
Number of Assessed Parcels - Commercial Properties	378	384	384	390

FUND GENERAL

DEPARTMENT: LEGAL
 FUNCTION: GENERAL GOVERNMENT

Business Unit	Object Account	Description	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Requested Budget
0161	6304	LEGAL FEES	120,873	151,343	130,000	135,000
0161	6361	GENERAL LIABILITY/PROPERTY INS	1,092	1,479	1,300	1,600
Total Expenditure			121,965	152,821	131,300	136,600

DESCRIPTION OF SERVICES:
 The Legal budget provides for legal counsel to the City Council and city staff, reviews ordinances, resolutions, contracts and other legal documents. The budget also provides for prosecution services. The City's prosecution services are provided by Eckberg, Lammers Attorneys at Law and other legal services are provided by Ratwik, Roszak & Maloney, P.A.

BUDGET HIGHLIGHTS

- No Major Changes

GOALS OF CURRENT YEAR BUDGET:

- Ensure city compliance with all laws

Business Unit	Object Account	Description	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Requested Budget
0191	6102	F.T. REGULAR-WAGES & SALARIES	342,609	408,399	424,508	444,288
0191	6104	PART-TIME WAGES & SALARIES	8,873	31,332	30,297	65,282
0191	6105	TEMPORARY-WAGES & SALARIES	7,516	9,212	42,963	14,560
0191	6121	PERA CONTRIBUTIONS	25,938	32,796	35,060	37,265
0191	6122	FICA/MEDICARE CONTRIBUTIONS	26,675	33,750	39,362	41,343
0191	6131	GROUP INSURANCE	35,865	42,110	40,976	41,328
0191	6133	WORKERS COMP INSURANCE PREMIUM	2,006	2,415	3,982	3,193
0191	6208	MISCELLANEOUS OFFICE SUPPLIES	803	464	1,500	1,000
0191	6249	MISCELLANEOUS OPERATING SUPPLY	1,091	473	4,000	2,000
0191	6315	MISCELLANEOUS PROFESSIONAL SER	115,220	104,315	80,000	80,000
0191	6321	TELEPHONE	432	559	500	750
0191	6322	POSTAGE	2,598	481	2,500	1,500
0191	6323	CELLULAR PHONES	2,607	2,163	3,000	3,000
0191	6325	LONG DISTANCE CHARGES	-	-	-	-
0191	6331	TRAVEL & LODGING	394	1,261	1,500	1,500
0191	6334	MILEAGE REIMBURSEMENT	2	-	500	500
0191	6335	TRAINING	2,581	1,852	3,000	3,000
0191	6352	GENERAL NOTICE & PUBLIC INFOR	1,252	1,145	2,000	2,000
0191	6361	GENERAL LIABILITY/PROPERTY INS	5,289	6,663	5,200	6,000
0191	6451	MEMBERSHIP DUES	1,124	633	2,000	2,000
0191	6452	SUBSCRIPTIONS	456	787	1,000	1,000
0191	6471	BOOKS & PAMPHLETS	-	155	-	-
Total Expenditure			583,331	680,965	723,848	751,509

PERSONNEL COMPLEMENT

City Planner	2.00	2.00	2.00	1.00
Senior Planner	-	-	1.00	1.00
Community Development Director	1.00	1.00	-	-
Deputy City Administrator	-	-	1.00	1.00
Planning Technician	-	-	-	1.00
Economic Development Manager	-	1.00	1.00	1.00
Community Development Assistant	1.00	1.00	0.40	0.40
Planning Intern	0.50	0.50	0.50	0.50
Administrative Assistant	-	0.73	0.73	0.73
Planning & Zoning Total	4.50	6.23	6.63	6.63

DESCRIPTION OF SERVICES:

The mission of the Community Development Department is to guide residential and commercial growth through comprehensive planning processes and administer the city's building and zoning codes in a equitable and professional manner to promote and sustain public safety, quality of life, and the health and well being of the whole community.

The Planning Division's function is to prepare and implement the City's Comprehensive Plan (the City's land use guide) and comprises of two (2) major functions: long-range land use planning and zoning administration.

- No Major Changes
-
-

GOALS OF CURRENT YEAR BUDGET:

- All Land Use Applications processed with 60 days.
- Standard plan review completed within 5 business day (previously 10 business days).
- Improve Responsiveness to Code Violation Complaints
- Improve the image of key nodes and corridors and clean up Highway 10.
- Improve the application process for land use applications.

Performance Measurements:				
	2018 Estimate	2019 Projected	2020 Projected	2021 Projected
Number of Land Use Applications	30	30	30	
Number of Permits	2,250	2,250	2,250	
Number of Code Enforcement Cases	100	100	100	

FUND GENERAL

DEPARTMENT: DATA PROCESSING
 FUNCTION: GENERAL GOVERNMENT

Business Unit	Object Account	Description	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Requested Budget
0192	6102	F.T. REGULAR-WAGES & SALARIES	138,336	149,915	157,777	161,495
0192	6104	PART TIME-WAGES & SALARIES	1,004	-	-	-
0192	6121	PERA CONTRIBUTIONS	10,384	11,173	11,833	12,112
0192	6122	FICA/MEDICARE CONTRIBUTIONS	10,084	11,182	12,070	12,355
0192	6131	GROUP INSURANCE	21,240	20,645	22,745	23,882
0192	6133	WORKERS COMP INSURANCE PREMIUM	812	836	1,262	1,292
0192	6206	FILM, MICROFILM, TAPES, DISKS	-	-	-	-
0192	6208	MISCELLANEOUS OFFICE SUPPLIES	59	153	450	300
0192	6249	MISCELLANEOUS OPERATING SUPPLY	2,353	1,060	800	800
0192	6281	SMALL TOOLS & MINOR EQUIPMENT	22,974	41,290	35,000	35,000
0192	6321	TELEPHONE	8,536	8,249	9,000	8,700
0192	6335	TRAINING	-	2,708	2,400	-
0192	6361	GENERAL LIABILITY/PROPERTY INS	4,590	6,070	4,800	6,000
0192	6374	REFUSE/RECYCLING	-	-	-	-
0192	6405	OFFICE & DATA PROCESSING EQUIP	285,585	288,359	313,415	326,000
0192	6580	OTHER EQUIPMENT	-	-	-	-
0192	6585	COMPUTER HARDWARE/SOFTWARE	-	81,526	-	18,000
Total Expenditure			505,957	623,164	571,552	605,936

PERSONNEL COMPLEMENT

IT Manager	1.00	1.00	1.00	1.00
IT Tech	0.73	0.73	1.00	1.00
Data Processing Total	1.73	1.73	2.00	2.00

6405 Office Equipment Contracts

Support	10,000	10,000	12,000	-
Financial Support(General Ledger,P/R, S/A, F/A & System Dev)	93,222	93,222	100,741	108,545
PIMS System Support	35,169	35,169	44,271	46,115
GIS	38,500	38,500	42,753	48,415
Laser Fiche Licensing	7,000	7,000	8,000	8,000
Licensing/maintenance	62,287	65,417	58,783	57,290
Internet (Included in LOGIS Support)	12,344	12,344	15,219	16,660
Server Backup/Hosting LOGIS	-	-	26,648	35,975
Printer Support	4,000	5,180	5,000	5,000
Website Annual Fee	23,063	21,527	-	-
	285,585	288,359	313,415	326,000

6585 Computer Hardware / Software

Server Virtualization	-	81,526	-	-
Police Copiers - File & Patrol Rooms	-	-	-	18,000
	-	81,526	-	18,000

DESCRIPTION OF SERVICES:

The Information Technology Department manages and maintains all voice, network and data systems for the city. They also handle long-term project planning, technology implementations and helpdesk support for city staff.

BUDGET HIGHLIGHTS

- Capital Equipment: Police Copiers in File & Patrol Rooms - \$18,000

GOALS OF CURRENT YEAR BUDGET:

- Ensure all city staff have the technology resources available to them to provide efficient service.
- Maintain and implement current technologies into the existing work environments and infrastructure.
- Identify any opportunities for improvement and seek out solutions to improve city services.

Performance Measurements:

	2018 Estimate	2019 Projected	2020 Projected	2021 Projected
Number of Physical Servers	8	4	4	0
Number of Virtualized Servers	0	7	7	12
Number of Desktop PCs / Laptops	160	162	162	173
Number of Phones	104	105	105	105
Number of Mobile Phones	61	62	62	62
Number of Tablets	16	18	18	20
Number of Wireless Access Points	8	8	8	11

FUND GENERAL

DEPARTMENT: GENERAL GOVERNMT. BUILDINGS
 FUNCTION: GENERAL GOVERNMENT

Business Unit	Object Account	Description	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Requested Budget
0194	6102	F.T. REGULAR-WAGES & SALARIES	109,443	113,982	123,649	126,562
0194	6103	FULL TIME-REGULAR-OVERTIME	1,985	1,075		
0194	6104	PART TIME-WAGES & SALARIES	46,008	49,263	54,225	72,351
0194	6107	OVERTIME-PART TIME		1,905		
0194	6121	PERA CONTRIBUTIONS	11,666	12,232	13,341	14,918
0194	6122	FICA/MEDICARE CONTRIBUTIONS	11,775	11,980	13,607	15,217
0194	6131	GROUP INSURANCE	19,450	23,944	26,526	27,852
0194	6133	WORKERS COMP INSURANCE PREMIUM	6,523	8,796	7,880	8,812
0194	6221	CLEANING SUPPLIES	1,946	1,503	2,500	3,000
0194	6223	GASOLINE	3,111	2,466	3,000	3,000
0194	6225	DIESEL FUEL	978	793	2,000	2,000
0194	6231	UNIFORMS & TURN-OUT GEAR	2,278	1,605	1,850	1,850
0194	6249	MISCELLANEOUS OPERATING SUPPLY	15,313	14,463	16,000	17,000
0194	6257	OTHER VEHICLE PARTS	1,168	4,101	1,500	1,500
0194	6259	BUILDING MAINT/REPAIR SUPPLIES	3,067	4,001	5,000	6,000
0194	6275	OTHER EQUIPMENT PARTS	-	-		
0194	6281	SMALL TOOLS & MINOR EQUIPMENT	1,291	3,117	5,000	6,000
0194	6323	CELLULAR PHONES	1,705	1,575	1,800	1,800
0194	6361	GENERAL LIABILITY/PROPERTY INS	5,217	6,210	7,000	7,000
0194	6371	ELECTRIC UTILITIES	98,140	90,508	102,000	104,000
0194	6372	WATER/IRRIGATION	3,044	2,057	4,000	4,000
0194	6373	GAS	28,789	29,313	28,000	30,000
0194	6374	REFUSE/RECYCLING	3,882	4,790	4,500	5,000
0194	6381	BUILDING & STRUCTURE REPAIR	12,463	7,641	15,000	20,000
0194	6382	MACHINERY & EQUIPMENT REPAIR	12,587	11,461	15,000	20,000
0194	6388	OTHER VEHICLE REPAIR	1,771	1,845	2,000	1,500
0194	6415	OTHER EQUIPMENT RENTAL	-	-		
0194	6417	UNIFORM RENTAL	-	-		
0194	6489	OTHER CONTRACTED SERVICES	80,216	83,467	90,000	90,000
0194	6520	BUILDINGS	-	-	-	-
0194	6550	MOTOR VEHICLES	-	-	-	-
Total Expenditure			483,815	494,094	545,378	589,362

PERSONNEL COMPLEMENT

Gen. Gov't. Bldgs.

Building Maintenance	2.63	3.13	3.13	3.13
Gen Govt Bldgs Total	2.63	3.13	3.13	3.13

DESCRIPTION OF SERVICES:

The General Government Buildings Department is responsible for cleaning city buildings and the repair and maintenance of all building systems.

BUDGET HIGHLIGHTS

- Part-Time Building Maintenance Worker - Begin October 1, 2021: \$19,769

GOALS OF CURRENT YEAR BUDGET:

- Clean and maintain our municipal buildings to the highest level possible
- Continue to prepare and support voting precincts during elections
- Respond to all maintenance requests in a timely manner

Performance Measurements:

	2018 Estimate	2019 Projected	2020 Projected	2021 Projected
Buildings Maintained	12	12	12	13
Rooms Prepared for Meetings Annually	1210	1210	1210	1210
Maintenance Request Cleared	40	40	40	45

Business Unit	Object Account	Description	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Requested Budget
0195	6102	F.T. REGULAR-WAGES & SALARIES	4,751	3,928	5,715	5,872
0195	6121	PERA CONTRIBUTIONS	356	295	429	440
0195	6122	FICA/MEDICARE CONTRIBUTIONS	395	327	437	449
0195	6133	WORKERS COMP INSURANCE PREMIUM	25	20	46	47
0195	6322	POSTAGE	10,072	10,557	12,000	12,000
0195	6352	GENERAL NOTICE & PUBLIC INFOR	37,951	33,276	38,000	35,000
0195	6361	GENERAL LIABILITY/PROPERTY INS	493	484	550	600
Total Expenditure			54,043	48,885	57,177	54,408

DESCRIPTION OF SERVICES:
 The community newsletter, The Ramsey Resident, is distributed to residential homes every two months. It is intended to provide public information about community events and local government.

BUDGET HIGHLIGHTS

- No Major Changes

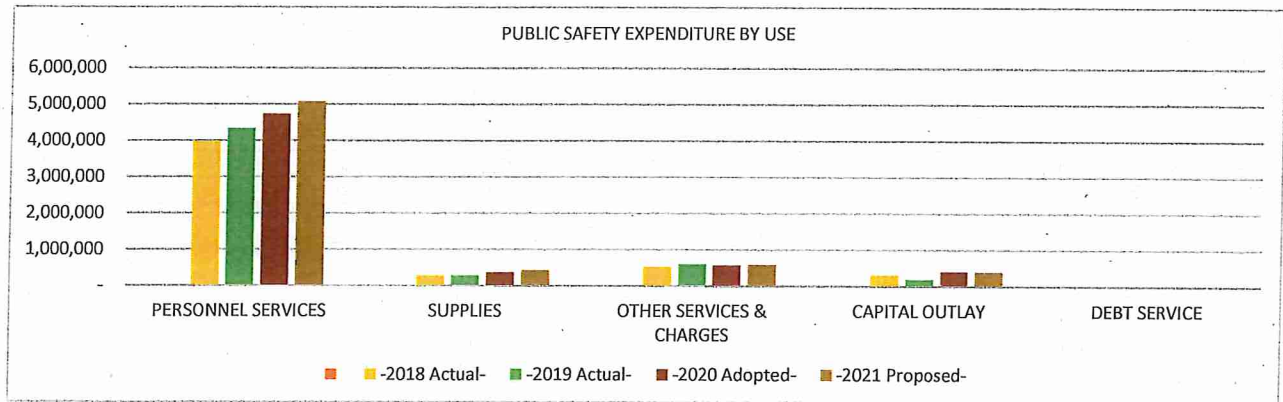
GOALS OF CURRENT YEAR BUDGET:

- Implement refreshed Ramsey branding items into the newsletter

Performance Measurements:				
	2018 Estimate	2019 Projected	2020 Projected	2021 Projected
Number of newsletters completed annually	6	6	6	6
Number of full color newsletters completed annually	6	6	6	6
Number of pages published annually	100	100	100	100
Annual quantity of paid ads	60	60	60	60

PUBLIC SAFETY 211-280

EXPENDITURE BY OBJECT SUMMARY	-2018 Actual-	-2019 Actual-	-2020 Adopted-	-2021 Proposed-
PERSONNEL SERVICES	3,970,489	4,337,124	4,728,900	5,076,092
SUPPLIES	283,527	284,616	366,950	432,250
OTHER SERVICES & CHARGES	530,344	605,576	572,222	591,609
CAPITAL OUTLAY	314,203	187,166	407,000	399,000
DEBT SERVICE	-	-	-	-
TOTAL EXPENDITURE BY OBJECT	5,098,563	5,414,483	6,075,072	6,498,951



LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

PUBLIC SAFETY 211-280

EXPENDITURE BY OBJECT RECAP ALL SUB-FUNCTIONS		-2018 Actual-	-2019 Actual-	-2020 Adopted-	-2021 Proposed-
PERSONNEL SERVICES					
WAGES AND SALARIES					
6102	F.T. REGULAR-WAGES & SALARIES	2,629,530	2,867,497	3,170,530	3,358,071
6103	FULL TIME-REGULAR-OVERTIME	94,925	100,480	90,000	90,000
6104	PART TIME-WAGES & SALARIES	351,953	342,346	345,888	405,975
6105	TEMPORARY-WAGES & SALARIES	-	-	-	-
6107	OVERTIME-PART TIME	-	-	-	-
TOTAL WAGES AND SALARIES		3,076,408	3,310,324	3,606,418	3,854,046
OTHER GROSS EARNINGS					
6108	SEVERANCE PAY	6,894	22,719	-	-
TOTAL OTHER GROSS EARNINGS		6,894	22,719	-	-
EMPLOYER CONTRIBUTIONS					
6121	PERA CONTRIBUTIONS	418,119	471,042	532,481	569,333
6122	FICA/MEDICARE CONTRIBUTIONS	87,930	92,679	102,576	110,366
6131	GROUP INSURANCE	273,027	315,534	362,321	395,659
6132	DISABILITY INSURANCE	1,284	1,313	1,300	1,300
6133	WORKERS COMP INSURANCE PREMIUM	106,826	123,514	123,804	145,388
TOTAL EMPLOYER CONTRIBUTIONS		887,186	1,004,081	1,122,482	1,222,046
Total PERSONNEL SERVICES		3,970,489	4,337,124	4,728,900	5,076,092
SUPPLIES					
OFFICE SUPPLIES					
6204	STATIONERY, ENVELOPES & FORMS	1,894	3,253	3,000	3,100
6206	FILM, MICROFILM, TAPES, DISKS	1,150	1,983	1,300	1,400
6207	TRAINING SUPPLIES	1,951	2,565	2,500	3,400
6208	MISCELLANEOUS OFFICE SUPPLIES	3,335	3,487	5,450	5,450
TOTAL OFFICE SUPPLIES		8,330	11,288	12,250	13,350
OPERATING SUPPLIES					
6223	GASOLINE	73,963	70,208	78,500	76,000
6225	DIESEL FUEL	3,617	3,783	3,800	4,000
6227	LUBRICANTS & ADDITIVES	939	951	1,100	1,100
6229	SHOP MATERIALS	647	962	1,000	1,000
6231	UNIFORMS & TURN-OUT GEAR	45,597	52,434	64,750	70,750
6233	BATTERIES	1,105	1,071	1,500	2,500
6235	AMMUNITION	7,135	9,386	8,500	8,500
6237	CRIME SCENE KIT MATERIALS	894	669	1,000	1,000
6239	FIRST AID SUPPLIES	17,964	2,560	4,500	6,000
6241	COMMUNITY POLICING SUPPLIES	4,880	7,750	7,000	7,000
6249	MISCELLANEOUS OPERATING SUPPLY	43,103	35,512	47,350	46,350
TOTAL OPERATING SUPPLIES		199,844	185,286	219,000	224,200
REPAIR AND MAINTENANCE SUPPLIES					
6251	BATTERIES	2,051	812	3,000	3,000
6253	BRAKES	2,281	2,342	3,000	3,000
6255	TIRES	6,427	7,271	7,500	7,500
6257	OTHER VEHICLE PARTS	19,638	9,690	26,000	27,000
6259	BUILDING MAINT/REPAIR SUPPLIES	118	7,844	500	12,500
6266	SCBA-PARTS	2,292	4,843	5,000	6,000
6271	SIGN REPAIR MATERIALS	-	121	3,000	2,000
6275	OTHER EQUIPMENT PARTS	4,362	6,158	5,100	6,100
TOTAL REPAIR AND MAINTENANCE SUPPLIES		37,168	39,081	53,100	67,100
SMALL TOOLS AND MINOR EQUIPMENT					
6281	SMALL TOOLS & MINOR EQUIPMENT	38,186	48,456	82,400	127,400
TOTAL SMALL TOOLS AND MINOR EQUIPMENT		38,186	48,456	82,400	127,400
MERCHANDISE FOR RESALE					
6291	CULVERTS, SIGNS, STREET SUPPLY	-	505	200	200
TOTAL MERCHANDISE FOR RESALE		-	505	200	200
Total SUPPLIES		283,527	284,616	366,950	432,250
OTHER SERVICES & CHARGES					
PROFESSIONAL SERVICES					
6302	AUDITING & ACCOUNTING SERVICES	3,750	3,900	3,600	4,000
6315	MISCELLANEOUS PROFESSIONAL SER	160,494	212,959	158,000	158,000
TOTAL PROFESSIONAL SERVICES		164,244	216,859	161,600	162,000

COMMUNICATION					
6321	TELEPHONE	4,395	4,459	4,700	4,900
6322	POSTAGE	2,118	1,991	3,450	2,950
6323	CELLULAR PHONES	17,080	17,549	22,400	25,200
TOTAL COMMUNICATION		23,594	24,000	30,550	33,050
EMPLOYEE REIMBURSEMENTS					
6331	TRAVEL & LODGING	5,216	3,962	7,800	7,800
6334	MILEAGE REIMBURSEMENT	-	528	750	750
6335	TRAINING	55,005	60,763	64,100	70,600
TOTAL EMPLOYEE REIMBURSEMENTS		60,221	65,253	72,650	79,150
INSURANCE					
6361	GENERAL LIABILITY/PROPERTY INS	60,944	71,100	69,025	74,250
TOTAL INSURANCE		60,944	71,100	69,025	74,250
UTILITIES					
6371	ELECTRIC UTILITIES	31,589	32,858	34,200	34,200
6372	WATER/IRRIGATION	4,994	4,397	4,000	4,500
6373	GAS	6,077	7,072	7,000	8,000
6374	REFUSE/RECYCLING	1,122	1,250	1,200	1,400
TOTAL UTILITIES		43,782	45,576	46,400	48,100
REPAIRS AND MAINTENANCE - LABOR					
6382	MACHINERY & EQUIPMENT REPAIR	26,808	13,645	26,500	26,500
6383	OFFICE EQUIPMENT REPAIR	-	-	-	-
6386	BRAKE REPAIR	-	-	-	-
6388	OTHER VEHICLE REPAIR	45,129	70,917	38,000	40,000
6389	TOWING SERVICES	3,224	1,623	3,500	3,500
TOTAL REPAIRS AND MAINTENANCE - LABOR		75,161	86,185	68,000	70,000
REPAIRS AND MAINTENANCE - CONTRACTS					
6405	OFFICE & DATA PROCESSING EQUIP	41,370	41,614	50,072	54,134
TOTAL REPAIRS AND MAINTENANCE - CONTRACTS		41,370	41,614	50,072	54,134
RENTALS					
6413	OFFICE EQUIPMENT RENTAL	5,966	4,837	6,000	6,000
6415	OTHER EQUIPMENT RENTAL	31,613	31,014	35,125	35,125
TOTAL RENTALS		37,578	35,851	41,125	41,125
DUES, SUBSCRIPTIONS, AND REGISTRATION FEES					
6451	MEMBERSHIP DUES	5,421	5,546	9,000	8,000
6452	SUBSCRIPTIONS	-	688	1,000	1,500
TOTAL DUES, SUBSCRIPTIONS, AND REGISTRATION FEES		5,421	6,234	10,000	9,500
BOOKS AND PAMPHLETS					
6471	BOOKS & PAMPHLETS	3,020	626	4,300	3,300
TOTAL BOOKS AND PAMPHLETS		3,020	626	4,300	3,300
CONTRACTED SERVICES					
6489	OTHER CONTRACTED SERVICES	15,010	12,279	18,500	17,000
TOTAL CONTRACTED SERVICES		15,010	12,279	18,500	17,000
Total OTHER SERVICES & CHARGES		530,344	605,576	572,222	591,609
CAPITAL OUTLAY					
CAPITAL OUTLAY					
6540	HEAVY MACHINERY	-	-	-	-
6550	MOTOR VEHICLES	98,487	111,789	395,000	399,000
6580	OTHER EQUIPMENT	215,716	75,378	12,000	-
TOTAL CAPITAL OUTLAY		314,203	187,166	407,000	399,000
Total CAPITAL OUTLAY		314,203	187,166	407,000	399,000
DEBT SERVICE					
DEBT SERVICE					
6603	OTHER L.T. OBLIGATION PRINCIPA	-	-	-	-
TOTAL DEBT SERVICE		-	-	-	-
TOTAL DEBT SERVICE		-	-	-	-
TOTAL EXPENDITURES & OTHER FINANCING		5,098,563	5,414,483	6,075,072	6,498,951

Business Unit	Object Account	Description	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Requested Budget
0211	6102	F.T. REGULAR-WAGES & SALARIES	2,226,750	2,382,526	2,619,059	2,842,083
0211	6103	FULL TIME-REGULAR-OVERTIME	94,598	100,248	90,000	90,000
0211	6104	PART TIME-WAGES & SALARIES	86,060	77,511	89,203	93,905
0211	6105	TEMPORARY-WAGES & SALARIES		-		
0211	6108	SEVERANCE PAY	6,894	22,719		
0211	6121	PERA CONTRIBUTIONS	369,085	408,862	459,624	493,568
0211	6122	FICA/MEDICARE CONTRIBUTIONS	50,348	53,390	58,813	66,018
0211	6131	GROUP INSURANCE	226,600	258,970	298,275	337,264
0211	6133	WORKERS COMP INSURANCE PREMIUM	79,187	94,302	87,754	111,953
0211	6204	STATIONERY, ENVELOPES & FORMS	911	2,567	1,500	1,600
0211	6206	FILM, MICROFILM, TAPES, DISKS	1,150	1,101	1,000	1,100
0211	6207	TRAINING SUPPLIES	1,951	2,565	2,500	3,400
0211	6208	MISCELLANEOUS OFFICE SUPPLIES	2,579	2,561	3,500	3,500
0211	6223	GASOLINE	58,811	55,400	63,000	60,000
0211	6227	LUBRICANTS & ADDITIVES	939	951	1,100	1,100
0211	6229	SHOP MATERIALS	647	962	1,000	1,000
0211	6231	UNIFORMS & TURN-OUT GEAR	18,878	30,905	34,000	34,000
0211	6233	BATTERIES	1,105	1,071	1,500	2,500
0211	6235	AMMUNITION	7,135	9,386	8,500	8,500
0211	6237	CRIME SCENE KIT MATERIALS	894	669	1,000	1,000
0211	6239	FIRST AID SUPPLIES	15,719	1,164	2,500	4,000
0211	6249	MISCELLANEOUS OPERATING SUPPLY	5,742	9,644	9,100	9,100
0211	6251	BATTERIES	961	812	2,000	2,000
0211	6253	BRAKES	2,281	2,342	3,000	3,000
0211	6255	TIRES	6,427	7,271	7,500	7,500
0211	6257	OTHER VEHICLE PARTS	10,986	6,795	14,000	15,000
0211	6259	BUILDING MAINT/REPAIR SUPPLIES	118	7,844	500	12,500
0211	6275	OTHER EQUIPMENT PARTS	964	1,268	1,100	1,100
0211	6281	SMALL TOOLS & MINOR EQUIPMENT	17,568	31,268	37,300	102,300
0211	6315	MISCELLANEOUS PROFESSIONAL SER	3,444	4,730	8,000	8,000
0211	6321	TELEPHONE	2,233	2,124	2,300	2,300
0211	6322	POSTAGE	1,020	1,259	1,100	1,100
0211	6323	CELLULAR PHONES	10,166	10,072	12,500	16,000
0211	6331	TRAVEL & LODGING	4,716	3,549	4,500	4,500
0211	6334	MILEAGE REIMBURSEMENT	-	-	250	250
0211	6335	TRAINING	24,495	26,762	30,000	32,500
0211	6361	GENERAL LIABILITY/PROPERTY INS	42,787	49,548	45,000	52,000
0211	6382	MACHINERY & EQUIPMENT REPAIR	373	235	500	500
0211	6383	OFFICE EQUIPMENT REPAIR	-	-	-	
0211	6386	BRAKE REPAIR	-	-	-	
0211	6388	OTHER VEHICLE REPAIR	7,904	5,643	10,000	10,000
0211	6389	TOWING SERVICES	3,224	1,623	3,500	3,500
0211	6405	OFFICE & DATA PROCESSING EQUIP	2,830	2,445	8,800	12,000
0211	6413	OFFICE EQUIPMENT RENTAL	5,966	4,837	6,000	6,000
0211	6415	OTHER EQUIPMENT RENTAL	30,485	31,014	35,000	35,000
0211	6451	MEMBERSHIP DUES	2,422	3,018	3,500	3,500
0211	6489	OTHER CONTRACTED SERVICES	7,467	5,410	7,500	7,500
0211	6550	MOTOR VEHICLES	57,293	67,155	30,000	74,000
0211	6580	OTHER EQUIPMENT	-	-	12,000	
Total Expenditure			3,502,113	3,794,498	4,118,778	4,577,641

PERSONNEL COMPLEMENT

Police Chief	1.00	1.00	1.00	1.00
Captain	2.00	2.00	2.00	2.00
Sergeant	4.00	4.00	4.00	4.00
Drug Task Force Officer	1.00	1.00	1.00	1.00
Patrol Officer	17.00	19.00	19.00	20.00
Community Service Officer	1.26	1.26	1.26	1.26
Police Office Supervisor	1.00	1.00	1.00	1.00
Clerical/Support Personnel	2.50	2.50	2.63	3.63
Public Safety Total	29.76	31.76	31.89	33.89

6550 Motor Vehicles

Ford Interceptor	28,646	-	30,000	-
Malibu	-	-	-	31,500
Taurus	-	29,592	-	-
Tahoe	28,647	37,563	-	37,000
	57,293	67,155	30,000	68,500

6580 Other Equipment

ATV	-	-	12,000	-
	-	-	-	-
	-	-	12,000	-

DESCRIPTION OF SERVICES:

The Police Department is responsible for the protection of life and property and an atmosphere of community security through the deterrence of criminal activity by visible patrols; the enforcement of traffic laws; the apprehension of criminal offenders; emergency response services; and the delivery of other community services such as animal control and school liaison. The department provides for the investigation of criminal incidents and the apprehension of criminal offenders through the gathering, analysis, preservation and presentation of evidence.

BUDGET HIGHLIGHTS

- Full-Time Patrol Officer (with Uniform) - \$95,485
- Full-Time Police Records Technician - \$64,400
- Building Repairs (6259): Window Tint & Repair Garage Floor: \$12,000
- Body Cameras (6281): 33 - \$42,800
- Knox Boxes (6281) - \$12,000
- Capital Equipment: Replace 2016 Chev Tahoe: \$41,000
- Capital Equipment: Replace 2013 Chevy Malibu: \$33,000

GOALS OF CURRENT YEAR BUDGET:

- Reduce Illegal drug activity in the community
- Adequately staff public safety based on changing demographics
- Leverage technology to create operational efficiencies
- Enhance traffic safety in the community

Performance Measurements:

	2017 Actual	2018 Actual	2019 Actual	2020 Projected
Police Department Activity				
Dispatched Calls for Service	12578	12102	13484	12800
Motor Vehicle Accidents	442	466	423	480
Citations and Warnings	2997	1812	1278	2000
Criminal	1388	1257	1217	1400
Non-Criminal	5375	7413	8531	7500
<i>State CPM Performance Measurement Results</i>	2017	2018	2019	2020

Part 1 and Part 2 Crime Rates (per 1000)	16.25/23.72	1 yr lag	1 yr lag	1 yr lag
Part 1 and Part 2 Crime Clearance Rates (per 1000)	46%	1 yr lag	1 yr lag	1 yr lag

FUND GENERAL

DEPARTMENT: FIRE PROTECTION

FUNCTION: PUBLIC SAFETY

Business Unit	Object Account	Description	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Requested Budget
0220	6102	F.T. REGULAR-WAGES & SALARIES	192,691	260,037	287,632	302,016
0220	6103	FULL TIME-REGULAR-OVERTIME	327	232		
0220	6104	PART TIME-WAGES & SALARIES	260,022	264,836	256,685	259,040
0220	6105	TEMPORARY-WAGES & SALARIES				
0220	6108	SEVERANCE PAY				
0220	6121	PERA CONTRIBUTIONS	32,865	45,362	53,069	55,740
0220	6122	FICA/MEDICARE CONTRIBUTIONS	21,170	21,479	23,579	23,923
0220	6131	GROUP INSURANCE	18,479	35,216	40,488	38,977
0220	6132	DISABILITY INSURANCE	1,284	1,313	1,300	1,300
0220	6133	WORKERS COMP INSURANCE PREMIUM	24,715	26,414	30,143	29,273
0220	6206	FILM, MICROFILM, TAPES, DISKS	-	-		
0220	6208	MISCELLANEOUS OFFICE SUPPLIES	356	602	1,200	1,200
0220	6223	GASOLINE	12,220	12,643	12,500	13,000
0220	6225	DIESEL FUEL	3,617	3,783	3,800	4,000
0220	6231	UNIFORMS & TURN-OUT GEAR	26,159	21,515	30,000	36,000
0220	6233	BATTERIES	-			
0220	6239	FIRST AID SUPPLIES	2,245	1,396	2,000	2,000
0220	6249	MISCELLANEOUS OPERATING SUPPLY	14,171	14,880	20,000	20,000
0220	6255	TIRES	-	-		
0220	6257	OTHER VEHICLE PARTS	8,652	2,895	12,000	12,000
0220	6266	SCBA-PARTS	2,292	4,843	5,000	6,000
0220	6275	OTHER EQUIPMENT PARTS	-	-		
0220	6281	SMALL TOOLS & MINOR EQUIPMENT	20,561	16,725	45,000	25,000
0220	6302	AUDITING & ACCOUNTING SERVICES	3,750	3,900	3,600	4,000
0220	6315	MISCELLANEOUS PROFESSIONAL SER	-	-		
0220	6321	TELEPHONE	1,772	2,000	1,800	2,000
0220	6322	POSTAGE	251	146	300	300
0220	6323	CELLULAR PHONES	6,256	6,906	6,200	7,000
0220	6335	TRAINING	27,695	27,851	28,000	32,000
0220	6361	GENERAL LIABILITY/PROPERTY INS	12,402	14,493	18,000	16,000
0220	6371	ELECTRIC UTILITIES	18,308	17,327	20,000	20,000
0220	6372	WATER/IRRIGATION	4,994	4,397	4,000	4,500
0220	6373	GAS	6,077	7,072	7,000	8,000
0220	6374	REFUSE/RECYCLING	1,122	1,250	1,200	1,400
0220	6388	OTHER VEHICLE REPAIR	37,225	65,273	28,000	30,000
0220	6405	OFFICE & DATA PROCESSING EQUIP	14,056	14,685	16,272	17,134
0220	6451	MEMBERSHIP DUES	2,035	1,236	2,000	2,000
0220	6452	SUBSCRIPTIONS	-	688	1,000	1,500
0220	6471	BOOKS & PAMPHLETS	95	275	1,000	1,000
0220	6489	OTHER CONTRACTED SERVICES	3,038	2,444	3,500	3,500
0220	6550	MOTOR VEHICLES	41,195	44,634	365,000	325,000
0220	6580	OTHER EQUIPMENT	177,160	75,378		
Total Expenditure			999,255	1,024,125	1,331,268	1,304,803

PERSONNEL COMPLEMENT

Fire Chief	1.00	1.00	1.00	1.00
Fire Secretary	0.70	0.70	0.70	0.70
Fire Inspector		1.00	1.00	1.00
Fire Marshall	1.00	1.00	1.00	1.00
Firefighters	7.58	7.58	7.58	7.58
Fire Total	10.28	11.28	11.28	11.28

6550 Motor Vehicles

1st half funding Replace 1999 Fire Engine #556			325,000	-
2nd half funding Replace 1999 Fire Engine #556			-	325,000
Replace Fire Prevention Veh #386			40,000	-
Replace Grass Truck #21	41,195	44,634	-	-
	41,195	44,634	365,000	325,000

6580 Other Equipment

800 MHZ Radio - 3 Year Funding	-	-	-	-
SCBA's - 28	177,160	-	-	-
Thermal Imaging Camera		23,897		
Bullex Attack Training Prop		16,515		
Extrication Tools		34,966		
Rescue Truck #1 Box	-	-	-	-
	177,160	75,378	-	-

BUDGET HIGHLIGHTS

- Capital Equipment: Replace 1999 Fire Engine over 2 years: \$325,000 annually
-

GOALS OF CURRENT YEAR BUDGET:

- Identify and improve workflow process with implementation of Duty Crew response model
- Revise and update department policies/procedures and Standard Operating Guidelines
- Expand use of FDM software modules to include training, public education & equipment inventory
- Establish and maintain programs that enhance the health and fitness of all department employees
- Ensure adequate staff numbers to meet increased demand of calls for service
- Increase use of PSDS software to include mobile inspections module

Performance Measurements:

	2018 Actual	2019 Actual	2020 Estimated	2021 Projected
Number of Calls for Service	821	975	1050	1100
Mutual Aid	44	41	42	45
Given	33	19	25	27
Received	11	22	17	18
Number of firefighters	52	52	55	40
Prevention:				
# of Public Education contacts	62	57	75	75
# of commercial property inspections	194	282	300	320

# of permits issued	90	96	110	110
<i>State CPM Performance Measurement Results</i>	2017	2018	2019	2020 Estimated
Insurance industry rating of fire services	4/7	4/7	4/7	4/7

FUND GENERAL

DEPARTMENT: PROTECTIVE INSPECTIONS
 FUNCTION: PUBLIC SAFETY

Business Unit	Object Account	Description	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Requested Budget
0240	6102	F.T. REGULAR-WAGES & SALARIES	185,628	199,091	206,669	153,823
0240	6103	FULL TIME-REGULAR-OVERTIME	-	-		
0240	6104	PART TIME-WAGES & SALARIES	5,871	-		53,030
0240	6105	TEMPORARY-WAGES & SALARIES	-	-		
0240	6108	SEVERANCE PAY	4,541	16,493		
0240	6121	PERA CONTRIBUTIONS	14,291	14,888	15,500	15,514
0240	6122	FICA/MEDICARE CONTRIBUTIONS	14,566	15,876	15,810	15,824
0240	6131	GROUP INSURANCE	27,948	21,348	23,558	19,418
0240	6133	WORKERS COMP INSURANCE PREMIUM	1,133	1,160	1,653	1,655
0240	6204	STATIONERY, ENVELOPES & FORMS	983	393	1,000	1,000
0240	6208	MISCELLANEOUS OFFICE SUPPLIES	400	323	750	750
0240	6223	GASOLINE	2,932	2,165	3,000	3,000
0240	6231	UNIFORMS & TURN-OUT GEAR	560	14	750	750
0240	6249	MISCELLANEOUS OPERATING SUPPLY	1,093	2,404	2,500	2,500
0240	6315	MISCELLANEOUS PROFESSIONAL SER	157,050	208,230	150,000	150,000
0240	6321	TELEPHONE	390	335	600	600
0240	6322	POSTAGE	847	585	2,000	1,500
0240	6323	CELLULAR PHONES	658	570	2,500	1,000
0240	6331	TRAVEL AND LODGING			2,000	2,000
0240	6334	MILEAGE REIMBURSEMENT	-	528	500	500
0240	6335	TRAINING	1,945	5,496	5,000	5,000
0240	6361	GENERAL LIABILITY/PROPERTY INS	4,468	6,237	4,600	6,000
0240	6405	OFFICE & DATA PROCESSING EQUIP	24,484	24,484	25,000	25,000
0240	6451	MEMBERSHIP DUES	435	360	2,000	1,000
0240	6471	BOOKS & PAMPHLETS	-	100	3,000	2,000
0240	6550	MOTOR VEHICLES	-	79,752		
Total Expenditure			450,223	600,831	468,390	461,864

PERSONNEL COMPLEMENT

Building Official	1.00	1.00	1.00	1.00
Permit Technician	2.00	1.81	1.81	1.81
Inspectors	0.25	0.25	0.25	0.25
Building Inspection Total	3.25	3.06	3.06	3.06

6550 Motor Vehicles

Replace Veh #401	-	26,584	-	-
Replace Veh #405	-	26,584	-	-
Replace Veh #406	-	26,584	-	-
		79,752	-	-

DESCRIPTION OF SERVICES:

The mission of the Community Development Department is to guide residential and commercial growth through comprehensive planning processes and administer the city's building and zoning codes in a equitable and professional manner to promote and sustain public safety, quality of life, and the health and well being of the whole community.

The purpose of the Building Division is to help ensure all your construction projects meet the requirements of both the Minnesota State Building Code and the City Zoning regulations.

BUDGET HIGHLIGHTS

- Contracted Services based on recent growth history - \$40,000 (line item 6315)

GOALS OF CURRENT YEAR BUDGET:

- Complete standard residential plan review within 10 business days.
- Complete standard commercial plan review within 30 business days.
- Allow for inspection availability within 48 hours.

Performance Measurements:

	2018 Estimate	2019 Projected	2020 Projected	2021 Projected
New Residential Units	75	150	150	
Total Permits	2,250	2,250	2,250	
Number of Inspections	6,250	6,250	6,250	

FUND GENERAL

DEPARTMENT: CIVIL DEFENSE
 FUNCTION: PUBLIC SAFETY

Business Unit	Object Account	Description	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Requested Budget
0250	6251	BATTERIES	1,090	-	1,000	1,000
0250	6275	OTHER EQUIPMENT PARTS	3,398	4,891	4,000	5,000
0250	6361	GENERAL LIABILITY/PROPERTY INS	106	150	125	150
0250	6371	ELECTRIC UTILITIES	1,020	1,020	1,200	1,200
0250	6382	MACHINERY & EQUIPMENT REPAIR	6,013	9,104	6,000	6,000
Total Expenditure			11,627	15,164	12,325	13,350

DESCRIPTION OF SERVICES:
 The Civil Defence budget funds expenditures related to the city-wide emergency siren notification system.

BUDGET HIGHLIGHTS

- No Major Changes

GOALS OF CURRENT YEAR BUDGET:

- Maintain infrastructure of siren warning system

Performance Measurements:

	2018 Actual	2019 Projected	2020 Projected	2021 Projected
Number of Sirens	17	17	17	17

FUND GENERAL

DEPARTMENT: TRAFFIC ENGINEERING

FUNCTION: PUBLIC SAFETY

Business Unit	Object Account	Description	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Requested Budget
0260	6102	F.T. REGULAR-WAGES & SALARIES	24,461	25,844	57,170	60,149
0260	6103	FULL TIME-REGULAR-OVERTIME	-	-		
0260	6105	TEMPORARY-WAGES & SALARIES	-	-		
0260	6121	PERA CONTRIBUTIONS	1,878	1,930	4,288	4,511
0260	6122	FICA/MEDICARE CONTRIBUTIONS	1,845	1,934	4,374	4,601
0260	6133	WORKERS COMP INSURANCE PREMIUM	1,790	1,639	4,254	2,507
0260	6249	MISCELLANEOUS OPERATING SUPPLY	21,921	8,448	15,000	14,000
0260	6271	SIGN REPAIR MATERIALS	-	121	3,000	2,000
0260	6361	GENERAL LIABILITY/PROPERTY INS	1,081	572	1,200	
0260	6371	ELECTRIC UTILITIES	12,261	14,511	13,000	13,000
0260	6382	MACHINERY & EQUIPMENT REPAIR	20,422	4,307	20,000	20,000
0260	6489	CONTRACTED SERVICES	300	600	3,500	2,000
0260	6580	OTHER EQUIPMENT	38,556	-		
Total Expenditure			124,516	59,904	125,786	122,768

DESCRIPTION OF SERVICES:

The Traffic Engineering budget funds the installation and maintenance of traffic signage on, above, and/or near city streets.

BUDGET HIGHLIGHTS

- No major changes. Staff time redistributed between streets, traffic engr & snow plowing

GOALS OF CURRENT YEAR BUDGET:

- Continue to meet FHWA guidelines for traffic signage
- Replace damaged or defective signs within 48 hours
- Bring signage up to current standards on all reconstruct and overlay projects
- Continue to support Engineering and Community Development departments with traffic issues

Performance Measurements:

	2018 Estimate	2019 Actual	2020 Projected	2021 Projected
Total Hours	610	539	610	
Number of Traffic Signs in System	2390	2390	2390	
Number of Traffic Counts Performed	15	15	15	

FUND GENERAL

DEPARTMENT: ANIMAL CONTROL
 FUNCTION: PUBLIC SAFETY

Business Unit	Object Account	Description	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Requested Budget
0270	6249	MISCELLANEOUS OPERATING SUPPLY	176	136	750	750
0270	6281	SMALL TOOLS & MINOR EQUIPMENT	-	375		
0270	6489	OTHER CONTRACTED SERVICES	4,205	3,825	4,000	4,000
Total Expenditure			4,381	4,336	4,750	4,750

DESCRIPTION OF SERVICES:
 This fund covers expenditures related to animal control which is provided on a contractual basis with North Metro Animal Care.

BUDGET HIGHLIGHTS

- No Major Changes

GOALS OF CURRENT YEAR BUDGET:

- Provide animal containment services to residents

Performance Measurements:				
	2018 Actual	2019 Actual	2020 Projected	2021 Projected
Animal Complaints	456	375	456	390
Number of Animals Impounded	70	33	70	45
Number of Animals Released to Owners	59	26	59	45
Number of Euthanizations	0	0	0	0

FUND GENERAL

DEPARTMENT: COMMUNITY ORIENTATING POLICE
 FUNCTION: PUBLIC SAFETY

Business Unit	Object Account	Description	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Requested Budget
0280	6204	STATIONERY, ENVELOPES & FORMS	-	293	500	500
0280	6206	FILM, MICROFILM, TAPES, DISKS	-	883	300	300
0280	6241	COMMUNITY POLICING SUPPLIES	4,880	7,750	7,000	7,000
0280	6281	SMALL TOOLS & MINOR EQUIPMENT	56	88	100	100
0280	6291	CULVERTS, SIGNS, STREET SUPPLY	-	505	200	200
0280	6322	POSTAGE	1	-	50	50
0280	6323	CELL PHONES	-	1,018	1,200	1,200
0280	6331	TRAVEL & LODGING	500	413	1,300	1,300
0280	6335	TRAINING	870	655	1,100	1,100
0280	6361	GENERAL LIABILITY/PROPERTY INS	100	101	100	100
0280	6415	OTHER EQUIPMENT RENTAL	1,127	-	125	125
0280	6451	MEMBERSHIP DUES	530	933	1,500	1,500
0280	6471	BOOKS & PAMPHLETS	2,925	251	300	300
Total Expenditure			10,990	12,888	13,775	13,775

DESCRIPTION OF SERVICES:
 The Community Orientating Policing funds expenditures related to community programs such as: Kids Safety Camp, Car Seat Inspections, Night to Unite, Pet Clinics, Bike Helmet Fitting and Sale, Police Explorers, and Drug Take Back Program

BUDGET HIGHLIGHTS

- No Major Changes

GOALS OF CURRENT YEAR BUDGET:

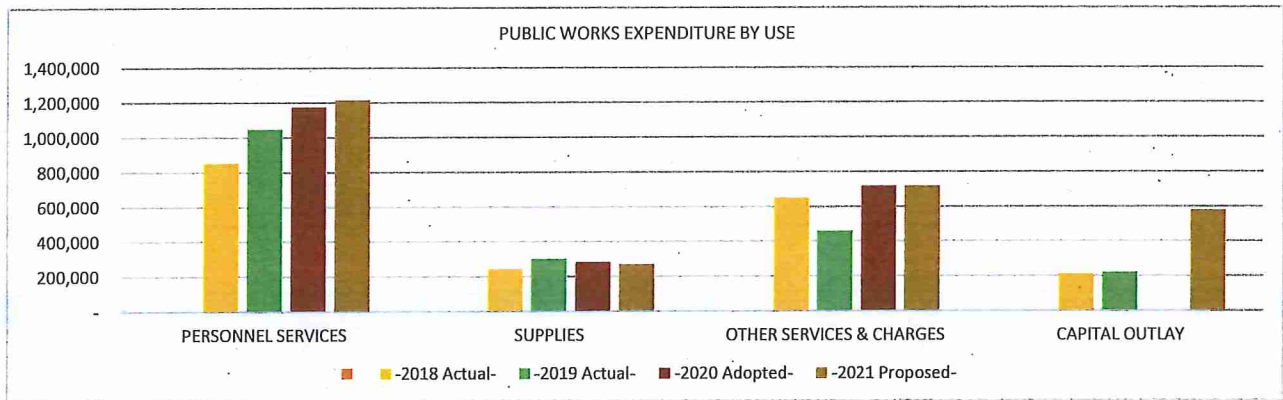
- Increase participation in community based programs

Performance Measurements:				
	2018 Actual	2019 Actual	2020 Projected	2021 Projected
# of participants attending Kids Safety Camp	125	144	142	144
# of car seat inspections	50	29	40	30
Night to Unite - # of Parties	45	48	48	48
# of animals served at Pet Clinics	231	120	231	120

GENERAL FUND 101 - GENERAL GOVERNMENT

PUBLIC WORKS **301-312**

EXPENDITURE BY OBJECT SUMMARY	-2018 Actual-	-2019 Actual-	-2020 Adopted-	-2021 Proposed-
PERSONNEL SERVICES	851,970	1,047,527	1,174,591	1,213,981
SUPPLIES	241,961	301,182	282,350	270,928
OTHER SERVICES & CHARGES	649,658	460,263	719,800	719,745
CAPITAL OUTLAY	211,093	219,480	-	578,000
TOTAL EXPENDITURE BY OBJECT	1,954,681	2,028,451	2,176,741	2,782,654



LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

PUBLIC WORKS

301-312

EXPENDITURE BY OBJECT RECAP ALL SUB-FUNCTIONS		-2018 Actual-	-2019 Actual-	-2020 Adopted-	-2021 Proposed-
PERSONNEL SERVICES					
WAGES AND SALARIES					
6102	F.T. REGULAR-WAGES & SALARIES	594,983	697,857	781,477	820,981
6103	FULL TIME-REGULAR-OVERTIME	22,650	38,755	18,000	18,000
6105	TEMPORARY-WAGES & SALARIES	19,178	28,718	51,095	51,095
6106	OVERTIME-TEMPORARY	1,404	926	-	-
TOTAL WAGES AND SALARIES		638,215	766,256	850,572	890,076
OTHER GROSS EARNINGS					
6108	SEVERANCE PAY	3,678	8,173	-	-
TOTAL OTHER GROSS EARNINGS		3,678	8,173	-	-
EMPLOYER CONTRIBUTIONS					
6121	PERA CONTRIBUTIONS	43,216	53,931	62,145	65,107
6122	FICA/MEDICARE CONTRIBUTIONS	47,778	58,394	67,057	70,177
6131	GROUP INSURANCE	87,178	120,893	148,601	142,235
6133	WORKERS COMP INSURANCE PREMIUM	31,905	39,881	46,216	46,386
TOTAL EMPLOYER CONTRIBUTIONS		210,077	273,098	324,019	323,905
Total PERSONNEL SERVICES		851,970	1,047,527	1,174,591	1,213,981
SUPPLIES					
OFFICE SUPPLIES					
6205	DRAFTING SUPPLIES	-	-	200	200
6208	MISCELLANEOUS OFFICE SUPPLIES	1,803	3,377	1,800	2,400
TOTAL OFFICE SUPPLIES		1,803	3,377	2,000	2,600
OPERATING SUPPLIES					
6221	CLEANING SUPPLIES	-	-	-	-
6223	GASOLINE	13,235	13,344	13,800	13,900
6225	DIESEL FUEL	34,393	48,516	34,000	40,000
6227	LUBRICANTS & ADDITIVES	3,072	5,296	4,000	4,000
6229	SHOP MATERIALS	2,588	922	4,000	2,200
6231	UNIFORMS & TURN-OUT GEAR	4,582	5,176	4,700	4,700
6249	MISCELLANEOUS OPERATING SUPPLY	6,769	9,669	8,800	8,600
TOTAL OPERATING SUPPLIES		64,639	82,923	69,300	73,400
REPAIR AND MAINTENANCE SUPPLIES					
6257	OTHER VEHICLE PARTS	63,272	66,918	60,500	60,500
6259	BUILDING MAINT/REPAIR SUPPLIES	667	2,382	3,000	2,500
6261	SAND & GRAVEL	2,355	4,726	4,000	4,000
6263	SALT	72,544	97,334	94,200	78,528
6265	ASPHALT	11,129	14,235	21,000	21,000
6267	OTHER STREET MAINTENANCE SUPPL	4,279	7,353	5,700	5,700
6269	LANDSCAPE MATERIALS	5,929	5,675	7,500	7,500
6275	OTHER EQUIPMENT PARTS	-	-	-	-
TOTAL REPAIR AND MAINTENANCE SUPPLIES		160,176	198,622	195,900	179,728
SMALL TOOLS AND MINOR EQUIPMENT					
6281	SMALL TOOLS & MINOR EQUIPMENT	15,343	16,261	15,150	15,200
TOTAL SMALL TOOLS AND MINOR EQUIPMENT		15,343	16,261	15,150	15,200
Total SUPPLIES		241,961	301,182	282,350	270,928
OTHER SERVICES & CHARGES					
PROFESSIONAL SERVICES					
6315	MISCELLANEOUS PROFESSIONAL SER	21,585	28,986	29,000	30,000
TOTAL PROFESSIONAL SERVICES		21,585	28,986	29,000	30,000
COMMUNICATION					
6321	TELEPHONE	2,182	2,337	2,300	2,350
6322	POSTAGE	1,221	2,328	2,700	1,200
6323	CELLULAR PHONES	6,662	6,427	6,500	7,250
TOTAL COMMUNICATION		10,065	11,092	11,500	10,800

EMPLOYEE REIMBURSEMENTS					
6331	TRAVEL & LODGING	145	72	500	150
6335	TRAINING	8,236	7,726	7,700	8,500
TOTAL EMPLOYEE REIMBURSEMENTS		8,380	7,798	8,200	8,650
INSURANCE					
6361	GENERAL LIABILITY/PROPERTY INS	22,473	25,244	28,000	28,300
TOTAL INSURANCE		22,473	25,244	28,000	28,300
UTILITIES					
6371	ELECTRIC UTILITIES	7,422	7,555	8,500	8,500
6372	WATER/IRRIGATION	2,677	2,656	3,000	2,650
6373	GAS	5,304	5,240	5,000	5,000
6374	REFUSE/RECYCLING	3,912	2,167	2,800	2,800
TOTAL UTILITIES		19,317	17,618	19,300	18,950
REPAIRS AND MAINTENANCE - LABOR					
6381	BUILDING & STRUCTURE REPAIR	2,102	3,393	3,000	3,100
6382	MACHINERY & EQUIPMENT REPAIR	6,704	4,820	5,000	5,000
6387	TIRE MOUNTING & BALANCING	278	160	800	400
6388	OTHER VEHICLE REPAIR	19,809	23,444	23,000	23,000
TOTAL REPAIRS AND MAINTENANCE - LABOR		28,894	31,817	31,800	31,500
REPAIRS AND MAINTENANCE - CONTRACTS					
6404	MACHINERY & EQUIPMENT	1,221	1,332	1,500	1,300
6405	OFFICE & DATA PROCESSING EQUIP	-	-	1,900	-
TOTAL REPAIRS AND MAINTENANCE - CONTRACTS		1,221	1,332	3,400	1,300
RENTALS					
6415	OTHER EQUIPMENT RENTAL	60,355	86,565	70,000	72,300
6417	UNIFORM RENTAL	1,268	1,672	1,800	1,400
TOTAL RENTALS		61,623	88,237	71,800	73,700
DUES, SUBSCRIPTIONS, AND REGISTRATION FEES					
6451	MEMBERSHIP DUES	1,484	1,084	1,650	1,445
TOTAL DUES, SUBSCRIPTIONS, AND REGISTRATION FEES		1,484	1,084	1,650	1,445
BOOKS AND PAMPHLETS					
6471	BOOKS & PAMPHLETS	35	82	150	100
TOTAL BOOKS AND PAMPHLETS		35	82	150	100
CONTRACTED SERVICES					
6488	STREET MAINTENANCE CONTRACT	467,265	237,483	500,000	500,000
6489	OTHER CONTRACTED SERVICES	7,316	9,489	15,000	15,000
TOTAL CONTRACTED SERVICES		474,582	246,971	515,000	515,000
Total OTHER SERVICES & CHARGES		649,658	460,263	719,800	719,745
CAPITAL OUTLAY					
CAPITAL OUTLAY					
6540	HEAVY MACHINERY	197,061	185,980	-	275,500
6550	MOTOR VEHICLES	-	33,500	-	26,000
6580	OTHER EQUIPMENT	14,032	-	-	276,500
TOTAL CAPITAL OUTLAY		211,093	219,480	-	578,000
Total CAPITAL OUTLAY		211,093	219,480	-	578,000
TOTAL EXPENDITURES & OTHER FINANCING		1,954,681	2,028,451	2,176,741	2,782,654

FUND GENERAL

DEPARTMENT: ENGINEERING
 FUNCTION: PUBLIC WORKS

Business Unit	Object Account	Description	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Requested Budget
0301	6102	F.T. REGULAR-WAGES & SALARIES	132,852	206,802	263,174	277,673
0301	6103	FULL TIME-REGULAR-OVERTIME	6,020	9,788	6,000	6,000
0301	6104	PART TIME-WAGES & SALARIES	12,784	-	-	-
0301	6105	TEMPORARY-WAGES & SALARIES	10,046	11,915	29,120	29,120
0301	6106	OVERTIME-TEMPORARY	1,404	926	-	-
0301	6108	SEVERANCE PAY	-	18,602	-	-
0301	6121	PERA CONTRIBUTIONS	7,989	15,192	22,372	23,459
0301	6122	FICA/MEDICARE CONTRIBUTIONS	11,695	17,825	22,819	23,928
0301	6131	GROUP INSURANCE	19,753	36,693	44,806	46,353
0301	6133	WORKERS COMP INSURANCE PREMIUM	687	1,180	2,009	2,125
0301	6205	DRAFTING SUPPLIES	-	-	200	200
0301	6208	MISCELLANEOUS OFFICE SUPPLIES	1,706	2,755	1,500	2,000
0301	6223	GASOLINE	3,540	3,917	3,800	3,900
0301	6231	UNIFORMS & TURN-OUT GEAR	1,711	2,156	2,000	2,000
0301	6249	MISCELLANEOUS OPERATING SUPPLY	98	841	300	500
0301	6257	OTHER VEHICLE PARTS	1,436	893	500	500
0301	6281	SMALL TOOLS & MINOR EQUIPMENT	144	218	150	200
0301	6315	MISCELLANEOUS PROFESSIONAL SER	4,730	967	5,000	5,000
0301	6321	TELEPHONE	1,140	1,285	1,200	1,250
0301	6322	POSTAGE	980	2,298	2,500	1,000
0301	6323	CELLULAR PHONES	3,268	2,660	3,000	3,750
0301	6331	TRAVEL & LODGING	145	72	500	150
0301	6335	TRAINING	3,148	4,090	3,200	4,400
0301	6361	GENERAL LIABILITY/PROPERTY INS	2,593	4,415	3,500	4,500
0301	6405	OFFICE & DATA PROCESSING EQUIP	-	-	1,900	-
0301	6451	MEMBERSHIP DUES	1,239	732	1,250	1,045
0301	6471	BOOKS & PAMPHLETS	35	82	150	100
0301	6550	MOTOR VEHICLES	-	33,500	-	-
Total Expenditure			229,140	379,804	420,950	439,153

PERSONNEL COMPLEMENT

City Engineer	1.00	1.00	1.00	1.00
Engineering Tech IV	1.00	0.50	1.00	1.00
Engineering Tech II	1.00	1.00	1.00	1.00
Engineering Tech III	1.00	1.00	-	-
Civil Engineer IV	1.00	1.00	1.00	1.00
Civil Engineer II	-	-	1.00	1.00
Secretary (Moved to PW)	1.00	-	-	-
Administrative Assistant	-	0.50	1.00	1.00
Interns	1.00	1.00	1.00	1.00
Engineering Total	7.00	6.00	7.00	7.00

6550 Motor Vehicles

Replace Veh #402

31,500

DESCRIPTION OF SERVICES:

The Engineering budget covers engineering functions not charged to specific projects. The City Engineer oversees all engineering including working with the Minnesota Department of Transportation, Anoka County, other cities and regulating agencies, maintaining mapping and GIS data, managing stormwater runoff, responding to citizen and staff requests, and general engineering functions.

BUDGET HIGHLIGHTS

- No Major Changes

GOALS OF CURRENT YEAR BUDGET:

- Continue assisting to implement a long-term funding program for the Pavement Management Program
- Continue researching grant funding opportunities for transportation and utility improvements
- Conduct CSAH 5/Nowthen Blvd. transportation corridor study and develop improvements program
- Conduct TH 47/St. Francis Blvd. transportation corridor study and develop improvements program
- Develop and plan for key infrastructure improvements (AUAR, utilities, transportation)
- Continue assisting to fund and implement Ramsey Gateway Highway 10 improvements
- Continue working to fund and implement a Groundwater Treatment Facility to reduce iron and manganese
- Identify and implement an improved pavement rating system

Performance Measurements:

	2018 Estimate	2019 Projected	2020 Projected	2021 Projected
Active Engineering Projects	12	12	11	13
Completed Engineering Projects	9	10	10	11
Infrastructure Asset Management System Upgrades	1		1	1

FUND GENERAL

DEPARTMENT: STREET MAINTENANCE
 FUNCTION: PUBLIC WORKS

Business Unit	Object Account	Description	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Requested Budget
0311	6102	F.T. REGULAR-WAGES & SALARIES	367,183	379,894	419,208	438,771
0311	6103	FULL TIME-REGULAR-OVERTIME	810	1,533	2,000	2,000
0311	6105	TEMPORARY-WAGES & SALARIES	2,888	9,361	13,200	13,200
0311	6108	SEVERANCE PAY	3,678	8,173		
0311	6121	PERA CONTRIBUTIONS	27,316	28,192	31,591	33,058
0311	6122	FICA/MEDICARE CONTRIBUTIONS	27,607	29,153	35,221	36,816
0311	6131	GROUP INSURANCE	67,425	84,200	103,795	95,882
0311	6133	WORKERS COMP INSURANCE PREMIUM	21,034	29,349	33,893	33,476
0311	6208	MISCELLANEOUS OFFICE SUPPLIES	97	622	300	400
0311	6221	CLEANING SUPPLIES	-	-		
0311	6223	GASOLINE	9,695	9,427	10,000	10,000
0311	6225	DIESEL FUEL	12,992	22,378	15,000	16,000
0311	6227	LUBRICANTS & ADDITIVES	3,072	5,296	4,000	4,000
0311	6229	SHOP MATERIALS	2,377	865	3,500	2,000
0311	6231	UNIFORMS & TURN-OUT GEAR	2,871	3,020	2,700	2,700
0311	6249	MISCELLANEOUS OPERATING SUPPLY	6,671	8,828	8,500	8,100
0311	6257	OTHER VEHICLE PARTS	22,718	30,149	25,000	25,000
0311	6259	BUILDING MAINT/REPAIR SUPPLIES	667	2,382	3,000	2,500
0311	6261	SAND & GRAVEL	-	-	1,000	1,000
0311	6265	ASPHALT	11,129	14,235	21,000	21,000
0311	6267	OTHER STREET MAINTENANCE SUPPL	418	1,577	2,000	2,000
0311	6269	LANDSCAPE MATERIALS	5,929	5,675	7,500	7,500
0311	6275	OTHER EQUIPMENT PARTS	-	-		
0311	6281	SMALL TOOLS & MINOR EQUIPMENT	15,199	16,043	15,000	15,000
0311	6315	MISCELLANEOUS PROFESSIONAL SER	16,855	28,019	24,000	25,000
0311	6321	TELEPHONE	1,042	1,052	1,100	1,100
0311	6322	POSTAGE	241	30	200	200
0311	6323	CELLULAR PHONES	3,394	3,767	3,500	3,500
0311	6335	TRAINING	5,088	3,636	4,500	4,100
0311	6361	GENERAL LIABILITY/PROPERTY INS	17,130	17,277	21,000	20,000
0311	6371	ELECTRIC UTILITIES	7,422	7,555	8,500	8,500
0311	6372	WATER/IRRIGATION	2,677	2,656	3,000	2,650
0311	6373	GAS	5,304	5,240	5,000	5,000
0311	6374	REFUSE/RECYCLING	3,912	2,167	2,800	2,800
0311	6381	BUILDING & STRUCTURE REPAIR	2,102	3,393	3,000	3,100
0311	6382	MACHINERY & EQUIPMENT REPAIR	6,704	4,820	5,000	5,000
0311	6387	TIRE MOUNTING & BALANCING	278	160	800	400
0311	6388	OTHER VEHICLE REPAIR	4,400	13,953	8,000	8,000
0311	6404	MACHINERY & EQUIPMENT	1,221	1,332	1,500	1,300
0311	6415	OTHER EQUIPMENT RENTAL	60,355	86,565	70,000	72,300
0311	6417	UNIFORM RENTAL	1,268	1,672	1,800	1,400
0311	6451	MEMBERSHIP DUES	245	353	400	400
0311	6488	STREET MAINTENANCE CONTRACT	467,265	237,483	500,000	500,000
0311	6489	OTHER CONTRACTED SERVICES	7,316	9,489	15,000	15,000
0311	6540	HEAVY MACHINERY	197,061	185,980		275,500
0311	6550	MOTOR VEHICLES	37,577	-		26,000
0311	6580	OTHER EQUIPMENT	14,032			276,500
Total Expenditure			1,474,670	1,306,948	1,436,508	2,028,153

PERSONNEL COMPLEMENT

Public Works Superintendent	1.00	1.00	1.00	1.00
Secretary (Formerly under Engineering)	1.00	1.00	1.00	1.00
Heavy Equipment Operator	-	-	-	-
Mechanic	2.00	2.00	2.00	2.00
Streets Lead Worker	1.00	1.00	1.00	1.00
PW Maintenance Worker	4.00	5.00	5.00	5.00
Temporary - Streets	0.50	0.50	0.50	0.50
Street Maintenance Total	9.50	10.50	10.50	10.50

6488/6489 Other Contracted Services

Pavement Management Program Funding				300,000
Cracksealing/Sealcoating	237,483	237,483	500,000	200,000
Curb Repair/Tree Removal			15,000	15,000
	237,483	237,483	515,000	515,000

6540 - Heavy Machinery

F350 truck with plow	197,061	-	-	212,500
1-Ton Truck	37,577	-	-	63,000
Sidewalk Machine		148,292	-	-
Tractor Backhoe (\$84,000 total remainder utility funded)		37,688	-	-
Sidewalk Machine		-	-	-
	234,638	185,980	-	275,500

6550-Motor Vehicle

3/4 Ton Pickup	-	-	-	26,000
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6580 - Other Equipment

Sidewalk Machine	-	-	-	146,500
Trailer for skidsteer	-	-	-	11,500
Toolcat	-	-	-	57,500
Skidsteer	-	-	-	61,000
ATV Athletic Field Maintenance Machine	14,032	14,032	-	-
	14,032	14,032	-	276,500

DESCRIPTION OF SERVICES:

The Street Maintenance Department is responsible for maintaining city streets, sidewalks, traffic signs, boulevards, ROW mowing and the storm water collection system.

BUDGET HIGHLIGHTS

- Capital Equipment: All Replacements. See listing above: Total Capital: \$578,000
Replaces aged equipment from a 1998 Felling Trailer to a 2010 Chevy 1-ton truck
See Capital Equipment List for 7 Capital items replaced

GOALS OF CURRENT YEAR BUDGET:

- Maintain and improve city's rating of 7.0 average of road condition
- Increase use of contracted services on pothole repair (velocity patching)
- Increase prevenative maintenace to prolong the life of our public streets
- Maintain our city vehicles and equipment to the highest level possible

Performance Measurements:

	2018 Actual	2019 Actual	2020 Projected	2021 Projected
Crack filling (miles)	7.95	21.5	7	
Sealcoating (miles)	7.5	0	0	0
Asphalt patching (tons)	150	532	500	

FUND GENERAL

DEPARTMENT: SNOW & ICE REMOVAL
 FUNCTION: PUBLIC WORKS

Business Unit	Object Account	Description	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Requested Budget
0312	6102	F.T. REGULAR-WAGES & SALARIES	94,947	111,161	99,095	104,537
0312	6103	FULL TIME-REGULAR-OVERTIME	15,820	27,433	10,000	10,000
0312	6105	TEMPORARY-WAGES & SALARIES	6,244	7,443	8,775	8,775
0312	6121	PERA CONTRIBUTIONS	7,911	10,547	8,182	8,590
0312	6122	FICA/MEDICARE CONTRIBUTIONS	8,476	11,416	9,017	9,433
0312	6133	WORKERS COMP INSURANCE PREMIUM	10,184	9,353	10,314	10,785
0312	6223	GASOLINE	-	-	-	-
0312	6225	DIESEL FUEL	21,401	26,138	19,000	24,000
0312	6229	SHOP MATERIALS	211	57	500	200
0312	6251	BATTERIES	-	-	-	-
0312	6257	OTHER VEHICLE PARTS	39,117	35,875	35,000	35,000
0312	6261	SAND & GRAVEL	2,355	4,726	3,000	3,000
0312	6263	SALT	72,544	97,334	94,200	78,528
0312	6267	OTHER STREET MAINTENANCE SUPPL	3,861	5,777	3,700	3,700
0312	6361	GENERAL LIABILITY/PROPERTY INS	2,750	3,553	3,500	3,800
0312	6388	OTHER VEHICLE REPAIR	15,410	9,491	15,000	15,000
0312	6489	OTHER CONTRACTED SERVICES	-	-	-	-
Total Expenditure			301,233	360,301	319,283	315,348

DESCRIPTION OF SERVICES:
 The Snow and Ice Removal budget provides for snow removal and for ice control on city streets, parking lots, and pathways.

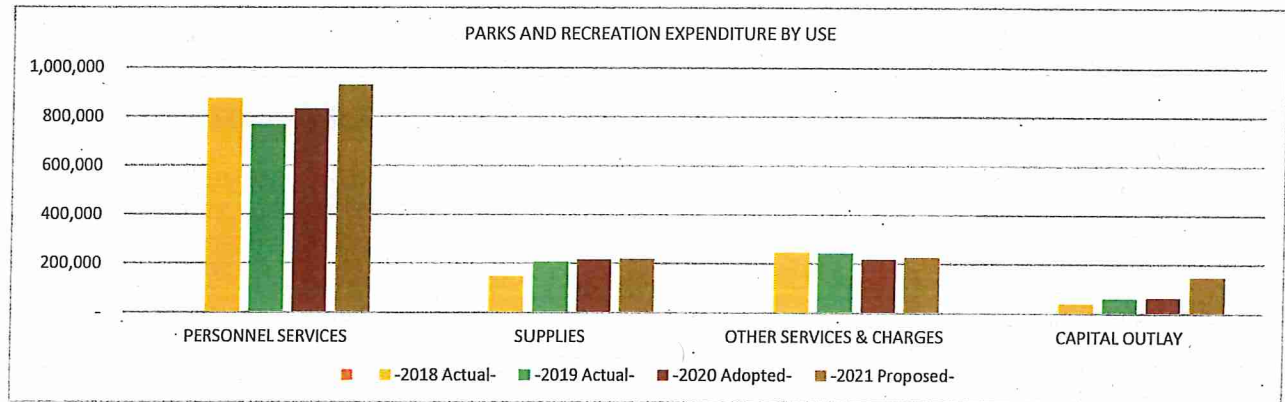
BUDGET HIGHLIGHTS
 No major changes. Staff time redistributed between streets, traffic engr & snow plowing

- GOALS OF CURRENT YEAR BUDGET:**
- Clearing of parking ramp utilizing PW Staff (full time, temp on call, & seasonal staff) See PUMA Budget
 - Continue to monitor and reduce salt usage
 - Continue to complete citywide plowing in 8 hours or less
 - Upgrade weather service to MDSS (maintenance decision support software)
 - Equip cul-de-sac trucks and sidewalk plowing equipment with AVL to track snow removal operations

Performance Measurements:				
	2018 Estimate	2019 Actual	2020 Projected	2021 Projected
Miles of Streets Plowed	175	181.8	181.8	
Cul-de-sacs	275	283	283	
Salt/Sand Purchased (tons)	1200	1200	1200	
Snow Removal Hours	4000	5126	4000	
Full Scale Plowing Events	15.00	17.00	8 to 12	

PARKS AND RECREATION 452-461

EXPENDITURE BY OBJECT SUMMARY	-2018 Actual-	-2019 Actual-	-2020 Adopted-	-2021 Proposed-
PERSONNEL SERVICES	874,710	767,777	831,347	929,428
SUPPLIES	148,265	207,079	216,100	219,300
OTHER SERVICES & CHARGES	247,778	244,126	218,400	226,000
CAPITAL OUTLAY	40,660	60,911	64,000	148,200
TOTAL EXPENDITURE BY OBJECT	1,311,412	1,279,893	1,329,847	1,522,928



LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

PARKS AND RECREATION 452-461

EXPENDITURE BY OBJECT RECAP ALL SUB-FUNCTIONS		-2018 Actual-	-2019 Actual-	-2020 Adopted-	-2021 Proposed-
PERSONNEL SERVICES					
WAGES AND SALARIES					
6102	F.T. REGULAR-WAGES & SALARIES	597,252	516,077	532,244	594,189
6103	FULL TIME-REGULAR-OVERTIME	1,124	4,308	1,000	1,000
6105	TEMPORARY-WAGES & SALARIES	78,428	65,553	103,967	108,459
TOTAL WAGES AND SALARIES		676,804	585,939	637,211	703,648
EMPLOYER CONTRIBUTIONS					
6121	PERA CONTRIBUTIONS	45,997	40,860	41,245	46,006
6122	FICA/MEDICARE CONTRIBUTIONS	51,761	46,762	48,747	53,829
6131	GROUP INSURANCE	73,196	68,662	73,845	90,235
6133	WORKERS COMP INSURANCE PREMIUM	26,951	25,555	30,299	35,710
TOTAL EMPLOYER CONTRIBUTIONS		197,905	181,839	194,136	225,780
Total PERSONNEL SERVICES		874,710	767,777	831,347	929,428
SUPPLIES					
OFFICE SUPPLIES					
6208	MISCELLANEOUS OFFICE SUPPLIES	522	1,441	600	600
TOTAL OFFICE SUPPLIES		522	1,441	600	600
OPERATING SUPPLIES					
6223	GASOLINE	18,633	19,107	19,000	19,000
6225	DIESEL FUEL	5,237	4,500	7,000	7,000
6229	SHOP MATERIALS	773	654	2,000	2,000
6231	UNIFORMS & TURN-OUT GEAR	4,287	3,888	4,000	4,200
6249	MISCELLANEOUS OPERATING SUPPLY	22,014	35,821	30,000	30,000
TOTAL OPERATING SUPPLIES		50,943	63,970	62,000	62,200
REPAIR AND MAINTENANCE SUPPLIES					
6257	OTHER VEHICLE PARTS	15,348	17,698	16,000	17,000
6265	ASPHALT	41,931	93,441	100,000	100,000
6269	LANDSCAPE MATERIALS	22,531	19,297	20,000	22,000
6268	IRRIGATION SUPPLIES	15,111	9,317	15,000	15,000
TOTAL REPAIR AND MAINTENANCE SUPPLIES		94,921	139,753	151,000	154,000
SMALL TOOLS AND MINOR EQUIPMENT					
6281	SMALL TOOLS & MINOR EQUIPMENT	1,878	1,915	2,500	2,500
TOTAL SMALL TOOLS AND MINOR EQUIPMENT		1,878	1,915	2,500	2,500
Total SUPPLIES		148,265	207,079	216,100	219,300
OTHER SERVICES & CHARGES					
PROFESSIONAL SERVICES					
6315	MISCELLANEOUS PROFESSIONAL SER	55,401	31,522	35,000	35,000
TOTAL PROFESSIONAL SERVICES		55,401	31,522	35,000	35,000
COMMUNICATION					
6321	TELEPHONE	784	784	800	800
6322	POSTAGE	194	79	100	100
6323	CELLULAR PHONES	4,325	4,590	3,500	4,500
TOTAL COMMUNICATION		5,303	5,453	4,400	5,400

EMPLOYEE REIMBURSEMENTS					
6331	TRAVEL & LODGING	356	-	-	-
6334	MILEAGE REIMBURSEMENT	294	-	-	-
6335	TRAINING	844	2,914	2,500	2,500
TOTAL EMPLOYEE REIMBURSEMENTS		1,494	2,914	2,500	2,500
ADVERTISING AND PUBLISHING					
6352	GENERAL NOTICE & PUBLIC INFOR	-	-	-	-
TOTAL ADVERTISING AND PUBLISHING		-	-	-	-
INSURANCE					
6361	GENERAL LIABILITY/PROPERTY INS	14,308	15,364	15,000	16,500
TOTAL INSURANCE		14,308	15,364	15,000	16,500
UTILITIES					
6371	ELECTRIC UTILITIES	24,672	22,301	24,000	24,500
6372	WATER/IRRIGATION	9,060	6,095	11,000	10,000
6373	GAS	3,902	3,514	4,000	4,000
6374	REFUSE/RECYCLING	3,812	4,739	3,800	3,900
TOTAL UTILITIES		41,445	36,648	42,800	42,400
REPAIRS AND MAINTENANCE - LABOR					
6381	BUILDING & STRUCTURE REPAIR	19,176	8,793	21,000	21,000
6382	MACHINERY & EQUIPMENT REPAIR	3,612	12,601	5,000	5,000
6388	OTHER VEHICLE REPAIR	4,470	6,429	4,500	5,000
TOTAL REPAIRS AND MAINTENANCE - LABOR		27,259	27,823	30,500	31,000
RENTALS					
6415	OTHER EQUIPMENT RENTAL	1,515	1,568	2,000	2,000
6416	MACHINERY RENTAL	-	275	300	300
6417	UNIFORM RENTAL	263	276	400	400
TOTAL RENTALS		1,777	2,119	2,700	2,700
DUES, SUBSCRIPTIONS, AND REGISTRATION FEES					
6451	MEMBERSHIP DUES	1,185	300	500	500
TOTAL DUES, SUBSCRIPTIONS, AND REGISTRATION FEES		1,185	300	500	500
CONTRACTED SERVICES					
6489	OTHER CONTRACTED SERVICES	99,607	121,982	85,000	90,000
TOTAL CONTRACTED SERVICES		99,607	121,982	85,000	90,000
Total OTHER SERVICES & CHARGES		247,778	244,126	218,400	226,000
CAPITAL OUTLAY					
CAPITAL OUTLAY					
6540	HEAVY MACHINERY	23,362	-	33,000	-
6550	VEHICLES	-	-	-	27,000
6580	OTHER EQUIPMENT	17,298	60,911	31,000	121,200
TOTAL CAPITAL OUTLAY		40,660	60,911	64,000	148,200
Total CAPITAL OUTLAY		40,660	60,911	64,000	148,200
TOTAL EXPENDITURES & OTHER FINANCING		1,311,412	1,279,893	1,329,847	1,522,928

Business Unit	Object Account	Description	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Requested Budget
0452	6102	F.T. REGULAR-WAGES & SALARIES	531,530	516,077	532,244	594,189
0452	6103	FULL TIME-REGULAR-OVERTIME	1,124	4,308	1,000	1,000
0452	6104	PART TIME-WAGES & SALARIES	1,550	23,517		
0452	6105	TEMPORARY-WAGES & SALARIES	78,428	65,553	103,967	108,459
0452	6121	PERA CONTRIBUTIONS	40,833	40,860	41,245	46,006
0452	6122	FICA/MEDICARE CONTRIBUTIONS	46,849	46,762	48,747	53,829
0452	6131	GROUP INSURANCE	68,971	68,662	73,845	90,235
0452	6133	WORKERS COMP INSURANCE PREMIUM	26,663	25,555	30,299	35,710
0452	6208	MISCELLANEOUS OFFICE SUPPLIES	501	1,441	600	600
0452	6223	GASOLINE	18,633	19,107	19,000	19,000
0452	6225	DIESEL FUEL	5,237	4,500	7,000	7,000
0452	6229	SHOP MATERIALS	773	654	2,000	2,000
0452	6231	UNIFORMS & TURN-OUT GEAR	4,287	3,888	4,000	4,200
0452	6249	MISCELLANEOUS OPERATING SUPPLY	22,014	35,821	30,000	30,000
0452	6257	OTHER VEHICLE PARTS	15,348	17,698	16,000	17,000
0452	6265	ASPHALT	41,931	93,441	100,000	100,000
0452	6268	IRRIGATION SUPPLIES	15,111	9,317	15,000	15,000
0452	6269	LANDSCAPE MATERIALS	22,531	19,297	20,000	22,000
0452	6281	SMALL TOOLS & MINOR EQUIPMENT	1,878	1,915	2,500	2,500
0452	6315	MISCELLANEOUS PROFESSIONAL SER	55,401	31,522	35,000	35,000
0452	6321	TELEPHONE	784	784	800	800
0452	6322	POSTAGE	194	79	100	100
0452	6323	CELLULAR PHONES	4,325	4,590	3,500	4,500
0452	6335	TRAINING	528	2,914	2,500	2,500
0452	6361	GENERAL LIABILITY/PROPERTY INS	14,308	15,364	15,000	16,500
0452	6371	ELECTRIC UTILITIES	24,672	22,301	24,000	24,500
0452	6372	WATER/IRRIGATION	9,060	6,095	11,000	10,000
0452	6373	GAS	3,902	3,514	4,000	4,000
0452	6374	REFUSE/RECYCLING	3,812	4,739	3,800	3,900
0452	6381	BUILDING & STRUCTURE REPAIR	19,176	8,793	21,000	21,000
0452	6382	MACHINERY & EQUIPMENT REPAIR	3,612	12,601	5,000	5,000
0452	6388	OTHER VEHICLE REPAIR	4,470	6,429	4,500	5,000
0452	6415	OTHER EQUIPMENT RENTAL	1,515	1,568	2,000	2,000
0452	6416	MACHINERY RENTAL	-	275	300	300
0452	6417	UNIFORM RENTAL	263	276	400	400
0452	6451	MEMBERSHIP DUES	280	300	500	500
0452	6489	OTHER CONTRACTED SERVICES	89,607	101,982	85,000	90,000
0452	6540	HEAVY MACHINERY	23,362	-	33,000	
0452	6550	MOTOR VEHICLES	71,788	-		27,000
0452	6580	OTHER EQUIPMENT	17,298	60,911	31,000	121,200
Total Expenditure			1,292,547	1,283,410	1,329,847	1,522,928

PERSONNEL COMPLEMENT

Park Maintenance Worker	5.00	4.00	4.00	5.00
Utilities Maintenance Worker (Enterprise Funded)	3.00	3.00	3.00	3.00
Utilities Supervisor (Enterprise Funded)	1.00	1.00	1.00	1.00
Parks/Assistant PW Superintendent	1.00	1.00	1.00	1.00
Park Supervisor	1.00	1.00	1.00	1.00
Parks Lead Worker	-	1.00	1.00	1.00
Recreation Specialist	-	0.50	0.50	0.50
Temporary - Parks	3.62	3.62	3.62	3.62
Parks Intern	0.34	0.34	0.34	0.34
	<u>14.96</u>	<u>15.46</u>	<u>15.46</u>	<u>16.46</u>

6540/6550 Heavy Machinery

3/4 ton 4/4 Truck			33,000	-
1/2 Ton Pickup				27,000
3/4 Ton 4/4 Truck with plow equipment	36,580	-	-	-
1-ton truck with plow equipment	58,570	-	-	-
	<u>95,150</u>	<u>-</u>	<u>33,000</u>	<u>27,000</u>

6580 Other Equipment

ATV Athletic Field Maintenance Machine	17,298	-	-	-
Kubota Tractor Attachment			31,000	-
Large Area Mower			-	92,000
John Deere Mower				20,000
Bison Trailer				9,200
3-Zero-Turn Mowers		21,338	-	-
Chipper		33,800	-	-
	<u>17,298</u>	<u>55,138</u>	<u>31,000</u>	<u>121,200</u>

DESCRIPTION OF SERVICES:

The Park and Recreation Department is responsible for the maintenance of all city parks and facilities. These parks and facilities include playgrounds, shelters, ballfields, trails, public grounds and streetscapes.

BUDGET HIGHLIGHTS

- Full-Time Parks Maintenance Worker - Start March 1, 2021: \$63,428
- Capital Equipment: Replace 2007 Chevy 1/2 ton Pickup - \$27,000
- Capital Equipment: Replace 2006 Bison Trailer - \$9,200
- Capital Equipment: Replace 2001 John Deere Tractor - \$20,000
- Capital Equipment: Replace 2013 Toro Large Area Mower - \$92,000

GOALS OF CURRENT YEAR BUDGET:

- Begin implementation of new trail maintenance policy developed in 2015
- Continue to coordinate trail, sidewalk, parking lot and rink snow removal with city-wide snow plowing for
- Continue to work year-round with the athletic associations in the provision of youth recreation
- Complete a citizen survey to identify community need for recreation programming
- Following the conclusion of the 2018 comprehensive plan update and master park planning endeavor begin implementing the park and trail plan objectives
- Continue organizing a Master Park and Trail Plan, including cost estimates for the emerging future vision

Performance Measurements:

	2018 Estimate	2019 Projected	2020 Projected	2021 Projected
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Number of City Parks	23	23	23	26
Number of Athletic Fields Maintained	42	42	42	42
Number of Playgrounds Maintained	17	17	17	17
Miles of Trails Maintained	41	70	70	70
Total Acreage Mowed	150.11	150.11	150.11	150.11

FUND GENERAL

DEPARTMENT: COMMUNITY PROGRAMS
 FUNCTION: PARKS AND RECREATION

Business Unit	Object Account	Description	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Requested Budget
0455	6489	OTHER CONTRACTED SERVICES	10,000	20,000		
Total Expenditure			10,000	20,000	-	-

6489 Other Contracted Services

Alexandra House (Gambling Funds)	5,000	5,000	10,000	-
Family Promise Donation	3,000	-	-	-
Ramsey Foundation - Draw Park Events (Gambling Funds)	5,000	10,000	10,000	-
	<u>13,000</u>	<u>15,000</u>	<u>20,000</u>	<u>-</u>

DESCRIPTION OF SERVICES:
 The Community Programs budget provides funding for those organizations that provide programs and support to Ramsey residents in need.

BUDGET HIGHLIGHTS

- Funding For Alexandra House and Draw Park Events Funded via Gambling Fund

GOALS OF CURRENT YEAR BUDGET:

- Increase citizens knowledge of programs offered

Performance Measurements:				
	2018 Estimate	2019 Projected	2020 Projected	2021 Projected
Average Number of People at Concert Events at Draw	300	500	500	
Number of Services Provided - Alexandra House	1648	1680	1680	

Business Unit	Object Account	Description	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Requested Budget
0892	6105	TEMPORARY-WAGES & SALARIES	-	-	10,000	-
0892	6315	MISCELLANEOUS PROFESSIONAL SER	-	-	5,000	15,000
0892	6603	OTHER L.T. OBLIGATION PRINCIPA	61,853	61,853		
0892	6820	OPERATING TRANSFERS TO OTHER F	643,832	575,817	106,373	106,373
Total Expenditure			705,685	637,670	121,373	121,373

6105 Temporary Wages & Salaries

Presidential Primary Election	-	-	10,000	-
Health Insurance Increases	-	-	-	-
	-	-	10,000	-
Muni Center Internal Loan (Sewer Fund)	14,039	13,082	-	-
Bury Carlson Internal Loan (PIR Fund)*	-	44,520	44,520	44,520
Minicipal Center debt transfer interfund	61,853	61,853	61,853	61,853
	75,892	119,455	106,373	106,373

*Coded directly against property tax when collected

6820 Transfers to Other Funds

Excess Revenue Transfer	606,393	-	-	-
	606,393	-	-	-

DESCRIPTION OF SERVICES:
 The Contingency budget is to be used for unforeseen expenditures or for anticipated expenditures of uncertain amounts.

BUDGET HIGHLIGHTS

- No Major Changes

GOALS OF CURRENT YEAR BUDGET:

- Minimize unbudgeted/unallocated expenses

Business Unit	Object Account	Description	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Requested Budget
9230	4011	CURRENT-AD VALOREM TAXES	84,583	85,062	91,413	88,360
9230	4012	DELINQUENT-AD VALOREM TAXES	919	434		
9230	4014	FISCAL DISPARITIES	18,824	14,360		
9230	4273	OTHER STATE GRANTS & AIDS	-	-		
9230	4609	OTHER MISCELLANEOUS REVENUES	3,816	46,972		
9230	4701	INTEREST ON INVESTMENTS	16,059	35,028	7,500	10,000
9230	4901	TRANSFER IN FROM OTHER FUNDS	-	-		
Total Revenue			124,202	181,856	98,913	98,360

Business Unit	Object Account	Description	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Requested Budget
9230	6102	F.T. REGULAR-WAGES & SALARIES	-	-		
9230	6105	TEMPORARY-WAGES & SALARIES	1,435	840	2,000	1,500
9230	6121	PERA CONTRIBUTIONS	-	-		
9230	6122	FICA/MEDICARE CONTRIBUTIONS	120	64	153	100
9230	6131	GROUP INSURANCE	-	-		
9230	6133	WORKERS COMP INSURANCE PREMIUM	7	4	10	10
9230	6246	MARKETING	4,150	22,027	30,000	30,000
9230	6249	MISCELLANEOUS OPERATING SUPPLY	15,261	10,771	19,000	19,000
9230	6304	LEGAL FEES	-	-		
9230	6315	MISCELLANEOUS PROFESSIONAL SER	27,889	20,999	43,000	43,000
9230	6322	POSTAGE	-	-		
9230	6323	CELLULAR PHONES	-	-		
9230	6331	TRAVEL & LODGING	347	850	1,000	1,000
9230	6335	TRAINING	511	2,048	1,000	1,000
9230	6361	GENERAL LIABILITY/PROPERTY INS	511	590	750	750
9230	6371	ELECTRIC UTILITIES	-	-		
9230	6439	OTHER MISCELLANEOUS	-	-		
9230	6451	MEMBERSHIP DUES	1,370	1,437	2,000	2,000
9230	6452	SUBSCRIPTIONS	-	-	-	-
Total Expenditure			51,601	59,630	98,913	98,360

DESCRIPTION OF SERVICES:

The primary objective of the Economic Development Authority is to aid, assist and promote the growth and expansion of commercial, retail and industrial development in the City of Ramsey.

GOALS OF CURRENT YEAR BUDGET:

- Enhance Business Retention and Expansion Program
- Increase number of jobs
- Increase retail base
- Reduce the amount of land owned by City for development

	2016	2017	2018	2019
Sale of ALL City owned land (acres)	32.87	3	8	3
Employment	6521	6,758	6900	7,100
Unemployment Rates	3.5%	3.10%	3.5%	3.50%

Meeting Date: 07/14/2020

Information

Title:

Review CARES Act Funding Allocations

Purpose/Background:

The purpose of this case is a very early introduction to a recent allocation from the Federal Government (passed through the State of Minnesota) for COVID-19 assistance for the City.

1. Review criteria and eligible reimbursable expenses at a high level (Staff will need additional time to determine a dollar amount that will be eligible)
2. As allowed by the Act, authorize 10% of the allocation (approximately \$200,000) to be used for COVID Assistance Grants for Ramsey Businesses

The City of Ramsey has received \$2,038,000 under the recently released CARES Act funding for COVID-19 related expenditures. We believe that the funds can be used to fund most of the costs of public safety efforts, administration, and material and equipment costs associated with COVID19. A full accounting of these costs is being prepared. This program from the Federal Government is intended to offset unanticipated/unbudgeted expenses related to COVID-19. The funds are passed through the State of Minnesota and allocated to local governments. This program is not a replacement for lost revenue.

Attached to the case is information for general guidance. Staff will be prepared to provide a more detailed overview at the meeting.

The program also allows local municipalities to establish local business assistance programs. Staff is recommending allocation of 10% of the allocation (approximately \$200,000) to be used for direct COVID Assistance Grants for Ramsey Businesses. This is the same per cent of funds that Anoka County is allocating toward business programs (note: counties are mandated to allocate 10% to business assistance and cities are not). Staff will be reviewing options for business assistance programs and forward a proposal to a future City Council Meeting after EDA review and recommendation. The EDA will be meeting on July 16 at which time the EDA will make a recommendation on total program amount, maximum assistance per business and qualifying business criteria. The hope is the EDA will have recommendations on these broad parameters in time for Council Approval on July 28. The City's Economic Development Manager has already begun researching existing models and preparing options for the EDA and City Council.

Additionally, the guidance for this funding seems to indicate that the City could establish a program for residents to avoid foreclosures and evictions. Staff is exploring more detail on this topic.

Timeframe:

15 Minutes

Funding Source:

This case is being handled as part of normal Staff duties. Funding for COVID-19 reimbursable expenses and business assistance as outlined above is made possible through the CARES Act approved by the US Congress and allocated to local units of government by Executive Order by Minnesota Governor Walz.

Responsible Party(ies):

Kurt Ulrich, City Administrator
Tim Gladhill, Deputy City Administrator

Outcome:

Staff is seeking consensus direction for the EDA to work on a Grant Program for local businesses in an amount not to exceed \$200,000 and to be brought back for adoption at a future meeting.

Attachments

[LMC Memo](#)

[US Treasury Guidance](#)

[US Treasury FAQ](#)

[LMC Presentation](#)

Form Review

Inbox

Tim Gladhill
Diana Lund
Kurt Ulrich
Form Started By: Colleen Lasher
Final Approval Date: 07/09/2020

Reviewed By

Tim Gladhill
Diana Lund
Kurt Ulrich

Date

07/09/2020 08:21 AM
07/09/2020 08:35 AM
07/09/2020 04:24 PM
Started On: 06/26/2020 11:01 AM



Governor Will Distribute Coronavirus Relief Funds to Cities, Counties, and Townships

June 25, 2020

The funds may be used for COVID-19-related costs that occur between March 1, 2020, and Nov. 15, 2020.

Gov. Tim Walz announced today that he will distribute \$841 million in federal funds to cities, counties, and townships for coronavirus-related expenses.

The governor will use the framework of the legislative agreement debated in the recent special session, and will distribute the funds via the Legislative Advisory Commission process allowed by state law.

Under the governor's action, the Department of Revenue (DOR) will distribute a portion of the state's allocation from the Coronavirus Relief Fund, which was created by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The funds may be used for COVID-19-related costs that occur between March 1, 2020, and Nov. 15, 2020.

Guidance for use of the funds

The U.S. Treasury Department has developed guidance and a frequently asked questions (FAQs) document for the uses of the funds. The guidance and FAQ documents have been regularly updated to clarify the allowable uses to include broader categories of costs and employees presumed to be performing work related to the pandemic or having work impacted by pandemic considerations.

The last update was issued on June 24. Local governments receiving Coronavirus Relief Funds must adhere to the parameters outlined by the CARES Act and should follow the Treasury guidance closely to ensure that any funds are expended for allowable uses.

—[Access the U.S. Treasury guidance \(https://home.treasury.gov/policy-issues/cares/state-and-local-governments\)](https://home.treasury.gov/policy-issues/cares/state-and-local-governments)

Distributions under the plan and certification process

Under the plan, cities with populations of 200 or more will be eligible to receive a distribution from the DOR of \$75.34 per capita. Cities must certify with the Department of Revenue their intent to comply with the eligible use parameters outlined by the CARES Act prior to receiving a distribution.

The DOR will be sending an email to all cities on June 25 with more information. Distributions will be made for certification requests made by cities beginning in early July.

—[Learn more from DOR about how to apply for the funds and how much your city will receive \(https://www.revenue.state.mn.us/coronavirus-relief-fund-local-governments\)](https://www.revenue.state.mn.us/coronavirus-relief-fund-local-governments)

Cities under 200 in population will not see a direct distribution but will be eligible to receive a distribution from their county if they apply to the county before Sept. 1. Distributions would be made before Sept. 20.

Townships with a population between 200 and 4,999 will be eligible to receive a distribution from the DOR of \$25 per capita. Townships with a population of 5,000 or more will be eligible to receive a distribution \$75.34 per capita. Townships with populations under 200 are eligible to receive distributions from their counties under the same process for small cities.

Counties (except Hennepin and Ramsey, both of which met the 500,000 population threshold for a direct allocation from the U.S. Treasury) will receive \$121.28 per capita, plus an additional amount for cities and townships under 200 in population. Counties will be required to allocate funds to cities and townships under 200 in population through an application process and will also have to set aside at least 10% of their allocation for emergency financial assistance to individuals or for economic support for businesses.

Local units of government will be allowed to enter into collaborative agreements with other units of government to share aid distributions to cover COVID-related costs.

Unused funds

If a city, county, or township does not use all of the distribution by Nov. 15, 2020, those unused funds must be returned to the home county for reuse on eligible pandemic costs. However, cities in Hennepin and Ramsey counties will return unused funds to the Hennepin County Medical Center (HCMC), Regions Hospital, or another area hospital in Hennepin or Ramsey

counties for reuse.

Any remaining aid amounts unspent by counties, HCMC, Regions Hospital, or other hospital in Hennepin or Ramsey counties by Dec. 15, 2020, must be returned to the commissioner of Revenue.

Unlike the regular session House proposal, the distribution via the LAC process follows the bill debated during special session (SF 47) and does not set aside any of the allocation to local units of government for undefined future uses. The regular session House bill had set aside \$100 million for future uses.

For more background information about SF 47, read [a previous article \(https://www.lmc.org/news-publications/news/all/coronavirus-funds-distribution/\)](https://www.lmc.org/news-publications/news/all/coronavirus-funds-distribution/).

—[Read a statement from the League of Minnesota Cities regarding allocation of CARES Act Funding \(https://www.lmc.org/about/for-the-media/news-releases/allocation-of-cares-act-funding/\)](https://www.lmc.org/about/for-the-media/news-releases/allocation-of-cares-act-funding/).

Your LMC Resource

Gary Carlson

IGR Director

(651) 281-1255 or (800) 925-1122

gcarlson@lmc.org

Coronavirus Relief Fund
Guidance for State, Territorial, Local, and Tribal Governments
April 22, 2020

The purpose of this document is to provide guidance to recipients of the funding available under section 601(a) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”). The CARES Act established the Coronavirus Relief Fund (the “Fund”) and appropriated \$150 billion to the Fund. Under the CARES Act, the Fund is to be used to make payments for specified uses to States and certain local governments; the District of Columbia and U.S. Territories (consisting of the Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands); and Tribal governments.

The CARES Act provides that payments from the Fund may only be used to cover costs that—

1. are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
2. were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or government; and
3. were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.¹

The guidance that follows sets forth the Department of the Treasury’s interpretation of these limitations on the permissible use of Fund payments.

Necessary expenditures incurred due to the public health emergency

The requirement that expenditures be incurred “due to” the public health emergency means that expenditures must be used for actions taken to respond to the public health emergency. These may include expenditures incurred to allow the State, territorial, local, or Tribal government to respond directly to the emergency, such as by addressing medical or public health needs, as well as expenditures incurred to respond to second-order effects of the emergency, such as by providing economic support to those suffering from employment or business interruptions due to COVID-19-related business closures.

Funds may not be used to fill shortfalls in government revenue to cover expenditures that would not otherwise qualify under the statute. Although a broad range of uses is allowed, revenue replacement is not a permissible use of Fund payments.

The statute also specifies that expenditures using Fund payments must be “necessary.” The Department of the Treasury understands this term broadly to mean that the expenditure is reasonably necessary for its intended use in the reasonable judgment of the government officials responsible for spending Fund payments.

Costs not accounted for in the budget most recently approved as of March 27, 2020

The CARES Act also requires that payments be used only to cover costs that were not accounted for in the budget most recently approved as of March 27, 2020. A cost meets this requirement if either (a) the cost cannot lawfully be funded using a line item, allotment, or allocation within that budget *or* (b) the cost

¹ See Section 601(d) of the Social Security Act, as added by section 5001 of the CARES Act.

is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation.

The “most recently approved” budget refers to the enacted budget for the relevant fiscal period for the particular government, without taking into account subsequent supplemental appropriations enacted or other budgetary adjustments made by that government in response to the COVID-19 public health emergency. A cost is not considered to have been accounted for in a budget merely because it could be met using a budgetary stabilization fund, rainy day fund, or similar reserve account.

Costs incurred during the period that begins on March 1, 2020, and ends on December 30, 2020

A cost is “incurred” when the responsible unit of government has expended funds to cover the cost.

Nonexclusive examples of eligible expenditures

Eligible expenditures include, but are not limited to, payment for:

1. Medical expenses such as:
 - COVID-19-related expenses of public hospitals, clinics, and similar facilities.
 - Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs.
 - Costs of providing COVID-19 testing, including serological testing.
 - Emergency medical response expenses, including emergency medical transportation, related to COVID-19.
 - Expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment.
2. Public health expenses such as:
 - Expenses for communication and enforcement by State, territorial, local, and Tribal governments of public health orders related to COVID-19.
 - Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment, for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers in connection with the COVID-19 public health emergency.
 - Expenses for disinfection of public areas and other facilities, *e.g.*, nursing homes, in response to the COVID-19 public health emergency.
 - Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety.
 - Expenses for public safety measures undertaken in response to COVID-19.
 - Expenses for quarantining individuals.
3. Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

4. Expenses of actions to facilitate compliance with COVID-19-related public health measures, such as:
 - Expenses for food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions.
 - Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions.
 - Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.
 - Expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions.
 - COVID-19-related expenses of maintaining state prisons and county jails, including as relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.
 - Expenses for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.
5. Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency, such as:
 - Expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures.
 - Expenditures related to a State, territorial, local, or Tribal government payroll support program.
 - Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.
6. Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy the Fund's eligibility criteria.

Nonexclusive examples of ineligible expenditures²

The following is a list of examples of costs that would *not* be eligible expenditures of payments from the Fund.

1. Expenses for the State share of Medicaid.³
2. Damages covered by insurance.
3. Payroll or benefits expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

² In addition, pursuant to section 5001(b) of the CARES Act, payments from the Fund may not be expended for an elective abortion or on research in which a human embryo is destroyed, discarded, or knowingly subjected to risk of injury or death. The prohibition on payment for abortions does not apply to an abortion if the pregnancy is the result of an act of rape or incest; or in the case where a woman suffers from a physical disorder, physical injury, or physical illness, including a life-endangering physical condition caused by or arising from the pregnancy itself, that would, as certified by a physician, place the woman in danger of death unless an abortion is performed. Furthermore, no government which receives payments from the Fund may discriminate against a health care entity on the basis that the entity does not provide, pay for, provide coverage of, or refer for abortions.

³ See 42 C.F.R. § 433.51 and 45 C.F.R. § 75.306.

4. Expenses that have been or will be reimbursed under any federal program, such as the reimbursement by the federal government pursuant to the CARES Act of contributions by States to State unemployment funds.
5. Reimbursement to donors for donated items or services.
6. Workforce bonuses other than hazard pay or overtime.
7. Severance pay.
8. Legal settlements.

**Coronavirus Relief Fund
Frequently Asked Questions
Updated as of June 24, 2020**

The following answers to frequently asked questions supplement Treasury’s Coronavirus Relief Fund (“Fund”) Guidance for State, Territorial, Local, and Tribal Governments, dated April 22, 2020, (“Guidance”).¹ Amounts paid from the Fund are subject to the restrictions outlined in the Guidance and set forth in section 601(d) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”).

Eligible Expenditures

Are governments required to submit proposed expenditures to Treasury for approval?

No. Governments are responsible for making determinations as to what expenditures are necessary due to the public health emergency with respect to COVID-19 and do not need to submit any proposed expenditures to Treasury.

The Guidance says that funding can be used to meet payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. How does a government determine whether payroll expenses for a given employee satisfy the “substantially dedicated” condition?

The Fund is designed to provide ready funding to address unforeseen financial needs and risks created by the COVID-19 public health emergency. For this reason, and as a matter of administrative convenience in light of the emergency nature of this program, a State, territorial, local, or Tribal government may presume that payroll costs for public health and public safety employees are payments for services substantially dedicated to mitigating or responding to the COVID-19 public health emergency, unless the chief executive (or equivalent) of the relevant government determines that specific circumstances indicate otherwise.

The Guidance says that a cost was not accounted for in the most recently approved budget if the cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation. What would qualify as a “substantially different use” for purposes of the Fund eligibility?

Costs incurred for a “substantially different use” include, but are not necessarily limited to, costs of personnel and services that were budgeted for in the most recently approved budget but which, due entirely to the COVID-19 public health emergency, have been diverted to substantially different functions. This would include, for example, the costs of redeploying corrections facility staff to enable compliance with COVID-19 public health precautions through work such as enhanced sanitation or enforcing social distancing measures; the costs of redeploying police to support management and enforcement of stay-at-home orders; or the costs of diverting educational support staff or faculty to develop online learning capabilities, such as through providing information technology support that is not part of the staff or faculty’s ordinary responsibilities.

Note that a public function does not become a “substantially different use” merely because it is provided from a different location or through a different manner. For example, although developing online instruction capabilities may be a substantially different use of funds, online instruction itself is not a substantially different use of public funds than classroom instruction.

¹ The Guidance is available at <https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Guidance-for-State-Territorial-Local-and-Tribal-Governments.pdf>.

May a State receiving a payment transfer funds to a local government?

Yes, provided that the transfer qualifies as a necessary expenditure incurred due to the public health emergency and meets the other criteria of section 601(d) of the Social Security Act. Such funds would be subject to recoupment by the Treasury Department if they have not been used in a manner consistent with section 601(d) of the Social Security Act.

May a unit of local government receiving a Fund payment transfer funds to another unit of government?

Yes. For example, a county may transfer funds to a city, town, or school district within the county and a county or city may transfer funds to its State, provided that the transfer qualifies as a necessary expenditure incurred due to the public health emergency and meets the other criteria of section 601(d) of the Social Security Act outlined in the Guidance. For example, a transfer from a county to a constituent city would not be permissible if the funds were intended to be used simply to fill shortfalls in government revenue to cover expenditures that would not otherwise qualify as an eligible expenditure.

Is a Fund payment recipient required to transfer funds to a smaller, constituent unit of government within its borders?

No. For example, a county recipient is not required to transfer funds to smaller cities within the county's borders.

Are recipients required to use other federal funds or seek reimbursement under other federal programs before using Fund payments to satisfy eligible expenses?

No. Recipients may use Fund payments for any expenses eligible under section 601(d) of the Social Security Act outlined in the Guidance. Fund payments are not required to be used as the source of funding of last resort. However, as noted below, recipients may not use payments from the Fund to cover expenditures for which they will receive reimbursement.

Are there prohibitions on combining a transaction supported with Fund payments with other CARES Act funding or COVID-19 relief Federal funding?

Recipients will need to consider the applicable restrictions and limitations of such other sources of funding. In addition, expenses that have been or will be reimbursed under any federal program, such as the reimbursement by the federal government pursuant to the CARES Act of contributions by States to State unemployment funds, are not eligible uses of Fund payments.

Are States permitted to use Fund payments to support state unemployment insurance funds generally?

To the extent that the costs incurred by a state unemployment insurance fund are incurred due to the COVID-19 public health emergency, a State may use Fund payments to make payments to its respective state unemployment insurance fund, separate and apart from such State's obligation to the unemployment insurance fund as an employer. This will permit States to use Fund payments to prevent expenses related to the public health emergency from causing their state unemployment insurance funds to become insolvent.

Are recipients permitted to use Fund payments to pay for unemployment insurance costs incurred by the recipient as an employer?

Yes, Fund payments may be used for unemployment insurance costs incurred by the recipient as an employer (for example, as a reimbursing employer) related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.

The Guidance states that the Fund may support a “broad range of uses” including payroll expenses for several classes of employees whose services are “substantially dedicated to mitigating or responding to the COVID-19 public health emergency.” What are some examples of types of covered employees?

The Guidance provides examples of broad classes of employees whose payroll expenses would be eligible expenses under the Fund. These classes of employees include public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. Payroll and benefit costs associated with public employees who could have been furloughed or otherwise laid off but who were instead repurposed to perform previously unbudgeted functions substantially dedicated to mitigating or responding to the COVID-19 public health emergency are also covered. Other eligible expenditures include payroll and benefit costs of educational support staff or faculty responsible for developing online learning capabilities necessary to continue educational instruction in response to COVID-19-related school closures. Please see the Guidance for a discussion of what is meant by an expense that was not accounted for in the budget most recently approved as of March 27, 2020.

In some cases, first responders and critical health care workers that contract COVID-19 are eligible for workers’ compensation coverage. Is the cost of this expanded workers compensation coverage eligible?

Increased workers compensation cost to the government due to the COVID-19 public health emergency incurred during the period beginning March 1, 2020, and ending December 30, 2020, is an eligible expense.

If a recipient would have decommissioned equipment or not renewed a lease on particular office space or equipment but decides to continue to use the equipment or to renew the lease in order to respond to the public health emergency, are the costs associated with continuing to operate the equipment or the ongoing lease payments eligible expenses?

Yes. To the extent the expenses were previously unbudgeted and are otherwise consistent with section 601(d) of the Social Security Act outlined in the Guidance, such expenses would be eligible.

May recipients provide stipends to employees for eligible expenses (for example, a stipend to employees to improve telework capabilities) rather than require employees to incur the eligible cost and submit for reimbursement?

Expenditures paid for with payments from the Fund must be limited to those that are necessary due to the public health emergency. As such, unless the government were to determine that providing assistance in the form of a stipend is an administrative necessity, the government should provide such assistance on a reimbursement basis to ensure as much as possible that funds are used to cover only eligible expenses.

May Fund payments be used for COVID-19 public health emergency recovery planning?

Yes. Expenses associated with conducting a recovery planning project or operating a recovery coordination office would be eligible, if the expenses otherwise meet the criteria set forth in section 601(d) of the Social Security Act outlined in the Guidance.

Are expenses associated with contact tracing eligible?

Yes, expenses associated with contract tracing are eligible.

To what extent may a government use Fund payments to support the operations of private hospitals?

Governments may use Fund payments to support public or private hospitals to the extent that the costs are necessary expenditures incurred due to the COVID-19 public health emergency, but the form such assistance would take may differ. In particular, financial assistance to private hospitals could take the form of a grant or a short-term loan.

May payments from the Fund be used to assist individuals with enrolling in a government benefit program for those who have been laid off due to COVID-19 and thereby lost health insurance?

Yes. To the extent that the relevant government official determines that these expenses are necessary and they meet the other requirements set forth in section 601(d) of the Social Security Act outlined in the Guidance, these expenses are eligible.

May recipients use Fund payments to facilitate livestock depopulation incurred by producers due to supply chain disruptions?

Yes, to the extent these efforts are deemed necessary for public health reasons or as a form of economic support as a result of the COVID-19 health emergency.

Would providing a consumer grant program to prevent eviction and assist in preventing homelessness be considered an eligible expense?

Yes, assuming that the recipient considers the grants to be a necessary expense incurred due to the COVID-19 public health emergency and the grants meet the other requirements for the use of Fund payments under section 601(d) of the Social Security Act outlined in the Guidance. As a general matter, providing assistance to recipients to enable them to meet property tax requirements would not be an eligible use of funds, but exceptions may be made in the case of assistance designed to prevent foreclosures.

May recipients create a “payroll support program” for public employees?

Use of payments from the Fund to cover payroll or benefits expenses of public employees are limited to those employees whose work duties are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

May recipients use Fund payments to cover employment and training programs for employees that have been furloughed due to the public health emergency?

Yes, this would be an eligible expense if the government determined that the costs of such employment and training programs would be necessary due to the public health emergency.

May recipients use Fund payments to provide emergency financial assistance to individuals and families directly impacted by a loss of income due to the COVID-19 public health emergency?

Yes, if a government determines such assistance to be a necessary expenditure. Such assistance could include, for example, a program to assist individuals with payment of overdue rent or mortgage payments to avoid eviction or foreclosure or unforeseen financial costs for funerals and other emergency individual needs. Such assistance should be structured in a manner to ensure as much as possible, within the realm of what is administratively feasible, that such assistance is necessary.

The Guidance provides that eligible expenditures may include expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures. What is meant by a “small business,” and is the Guidance intended to refer only to expenditures to cover administrative expenses of such a grant program?

Governments have discretion to determine what payments are necessary. A program that is aimed at assisting small businesses with the costs of business interruption caused by required closures should be tailored to assist those businesses in need of such assistance. The amount of a grant to a small business to reimburse the costs of business interruption caused by required closures would also be an eligible expenditure under section 601(d) of the Social Security Act, as outlined in the Guidance.

The Guidance provides that expenses associated with the provision of economic support in connection with the public health emergency, such as expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures, would constitute eligible expenditures of Fund payments. Would such expenditures be eligible in the absence of a stay-at-home order?

Fund payments may be used for economic support in the absence of a stay-at-home order if such expenditures are determined by the government to be necessary. This may include, for example, a grant program to benefit small businesses that close voluntarily to promote social distancing measures or that are affected by decreased customer demand as a result of the COVID-19 public health emergency.

May Fund payments be used to assist impacted property owners with the payment of their property taxes?

Fund payments may not be used for government revenue replacement, including the provision of assistance to meet tax obligations.

May Fund payments be used to replace foregone utility fees? If not, can Fund payments be used as a direct subsidy payment to all utility account holders?

Fund payments may not be used for government revenue replacement, including the replacement of unpaid utility fees. Fund payments may be used for subsidy payments to electricity account holders to the extent that the subsidy payments are deemed by the recipient to be necessary expenditures incurred due to the COVID-19 public health emergency and meet the other criteria of section 601(d) of the Social Security Act outlined in the Guidance. For example, if determined to be a necessary expenditure, a government could provide grants to individuals facing economic hardship to allow them to pay their utility fees and thereby continue to receive essential services.

Could Fund payments be used for capital improvement projects that broadly provide potential economic development in a community?

In general, no. If capital improvement projects are not necessary expenditures incurred due to the COVID-19 public health emergency, then Fund payments may not be used for such projects.

However, Fund payments may be used for the expenses of, for example, establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity or improve mitigation measures, including related construction costs.

The Guidance includes workforce bonuses as an example of ineligible expenses but provides that hazard pay would be eligible if otherwise determined to be a necessary expense. Is there a specific definition of “hazard pay”?

Hazard pay means additional pay for performing hazardous duty or work involving physical hardship, in each case that is related to COVID-19.

The Guidance provides that ineligible expenditures include “[p]ayroll or benefits expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency.” Is this intended to relate only to public employees?

Yes. This particular nonexclusive example of an ineligible expenditure relates to public employees. A recipient would not be permitted to pay for payroll or benefit expenses of private employees and any financial assistance (such as grants or short-term loans) to private employers are not subject to the restriction that the private employers’ employees must be substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

May counties pre-pay with CARES Act funds for expenses such as a one or two-year facility lease, such as to house staff hired in response to COVID-19?

A government should not make prepayments on contracts using payments from the Fund to the extent that doing so would not be consistent with its ordinary course policies and procedures.

Must a stay-at-home order or other public health mandate be in effect in order for a government to provide assistance to small businesses using payments from the Fund?

No. The Guidance provides, as an example of an eligible use of payments from the Fund, expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures. Such assistance may be provided using amounts received from the Fund in the absence of a requirement to close businesses if the relevant government determines that such expenditures are necessary in response to the public health emergency.

Should States receiving a payment transfer funds to local governments that did not receive payments directly from Treasury?

Yes, provided that the transferred funds are used by the local government for eligible expenditures under the statute. To facilitate prompt distribution of Title V funds, the CARES Act authorized Treasury to make direct payments to local governments with populations in excess of 500,000, in amounts equal to 45% of the local government's per capita share of the statewide allocation. This statutory structure was based on a recognition that it is more administratively feasible to rely on States, rather than the federal government, to manage the transfer of funds to smaller local governments. Consistent with the needs of all local governments for funding to address the public health emergency, States should transfer funds to local governments with populations of 500,000 or less, using as a benchmark the per capita allocation formula that governs payments to larger local governments. This approach will ensure equitable treatment among local governments of all sizes.

For example, a State received the minimum \$1.25 billion allocation and had one county with a population over 500,000 that received \$250 million directly. The State should distribute 45 percent of the \$1 billion it received, or \$450 million, to local governments within the State with a population of 500,000 or less.

May a State impose restrictions on transfers of funds to local governments?

Yes, to the extent that the restrictions facilitate the State's compliance with the requirements set forth in section 601(d) of the Social Security Act outlined in the Guidance and other applicable requirements such as the Single Audit Act, discussed below. Other restrictions are not permissible.

If a recipient must issue tax anticipation notes (TANs) to make up for tax due date deferrals or revenue shortfalls, are the expenses associated with the issuance eligible uses of Fund payments?

If a government determines that the issuance of TANs is necessary due to the COVID-19 public health emergency, the government may expend payments from the Fund on the interest expense payable on TANs by the borrower and unbudgeted administrative and transactional costs, such as necessary payments to advisors and underwriters, associated with the issuance of the TANs.

May recipients use Fund payments to expand rural broadband capacity to assist with distance learning and telework?

Such expenditures would only be permissible if they are necessary for the public health emergency. The cost of projects that would not be expected to increase capacity to a significant extent until the need for distance learning and telework have passed due to this public health emergency would not be necessary due to the public health emergency and thus would not be eligible uses of Fund payments.

Are costs associated with increased solid waste capacity an eligible use of payments from the Fund?

Yes, costs to address increase in solid waste as a result of the public health emergency, such as relates to the disposal of used personal protective equipment, would be an eligible expenditure.

May payments from the Fund be used to cover across-the-board hazard pay for employees working during a state of emergency?

No. The Guidance says that funding may be used to meet payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. Hazard pay is a form of payroll expense and is subject to this limitation, so Fund payments may only be used to cover hazard pay for such individuals.

May Fund payments be used for expenditures related to the administration of Fund payments by a State, territorial, local, or Tribal government?

Yes, if the administrative expenses represent an increase over previously budgeted amounts and are limited to what is necessary. For example, a State may expend Fund payments on necessary administrative expenses incurred with respect to a new grant program established to disburse amounts received from the Fund.

May recipients use Fund payments to provide loans?

Yes, if the loans otherwise qualify as eligible expenditures under section 601(d) of the Social Security Act as implemented by the Guidance. Any amounts repaid by the borrower before December 30, 2020, must be either returned to Treasury upon receipt by the unit of government providing the loan or used for another expense that qualifies as an eligible expenditure under section 601(d) of the Social Security Act. Any amounts not repaid by the borrower until after December 30, 2020, must be returned to Treasury upon receipt by the unit of government lending the funds.

May Fund payments be used for expenditures necessary to prepare for a future COVID-19 outbreak?

Fund payments may be used only for expenditures necessary to address the current COVID-19 public health emergency. For example, a State may spend Fund payments to create a reserve of personal protective equipment or develop increased intensive care unit capacity to support regions in its jurisdiction not yet affected, but likely to be impacted by the current COVID-19 pandemic.

May funds be used to satisfy non-federal matching requirements under the Stafford Act?

Yes, payments from the Fund may be used to meet the non-federal matching requirements for Stafford Act assistance to the extent such matching requirements entail COVID-19-related costs that otherwise satisfy the Fund's eligibility criteria and the Stafford Act. Regardless of the use of Fund payments for such purposes, FEMA funding is still dependent on FEMA's determination of eligibility under the Stafford Act.

Must a State, local, or tribal government require applications to be submitted by businesses or individuals before providing assistance using payments from the Fund?

Governments have discretion to determine how to tailor assistance programs they establish in response to the COVID-19 public health emergency. However, such a program should be structured in such a manner as will ensure that such assistance is determined to be necessary in response to the COVID-19 public health emergency and otherwise satisfies the requirements of the CARES Act and other applicable law. For example, a per capita payment to residents of a particular jurisdiction without an assessment of individual need would not be an appropriate use of payments from the Fund.

May Fund payments be provided to non-profits for distribution to individuals in need of financial assistance, such as rent relief?

Yes, non-profits may be used to distribute assistance. Regardless of how the assistance is structured, the financial assistance provided would have to be related to COVID-19.

May recipients use Fund payments to remarket the recipient's convention facilities and tourism industry?

Yes, if the costs of such remarketing satisfy the requirements of the CARES Act. Expenses incurred to publicize the resumption of activities and steps taken to ensure a safe experience may be needed due to

the public health emergency. Expenses related to developing a long-term plan to reposition a recipient's convention and tourism industry and infrastructure would not be incurred due to the public health emergency and therefore may not be covered using payments from the Fund.

May a State provide assistance to farmers and meat processors to expand capacity, such to cover overtime for USDA meat inspectors?

If a State determines that expanding meat processing capacity, including by paying overtime to USDA meat inspectors, is a necessary expense incurred due to the public health emergency, such as if increased capacity is necessary to allow farmers and processors to donate meat to food banks, then such expenses are eligible expenses, provided that the expenses satisfy the other requirements set forth in section 601(d) of the Social Security Act outlined in the Guidance.

The guidance provides that funding may be used to meet payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. May Fund payments be used to cover such an employee's entire payroll cost or just the portion of time spent on mitigating or responding to the COVID-19 public health emergency?

As a matter of administrative convenience, the entire payroll cost of an employee whose time is substantially dedicated to mitigating or responding to the COVID-19 public health emergency is eligible, provided that such payroll costs are incurred by December 30, 2020. An employer may also track time spent by employees related to COVID-19 and apply Fund payments on that basis but would need to do so consistently within the relevant agency or department.

Questions Related to Administration of Fund Payments

Do governments have to return unspent funds to Treasury?

Yes. Section 601(f)(2) of the Social Security Act, as added by section 5001(a) of the CARES Act, provides for recoupment by the Department of the Treasury of amounts received from the Fund that have not been used in a manner consistent with section 601(d) of the Social Security Act. If a government has not used funds it has received to cover costs that were incurred by December 30, 2020, as required by the statute, those funds must be returned to the Department of the Treasury.

What records must be kept by governments receiving payment?

A government should keep records sufficient to demonstrate that the amount of Fund payments to the government has been used in accordance with section 601(d) of the Social Security Act.

May recipients deposit Fund payments into interest bearing accounts?

Yes, provided that if recipients separately invest amounts received from the Fund, they must use the interest earned or other proceeds of these investments only to cover expenditures incurred in accordance with section 601(d) of the Social Security Act and the Guidance on eligible expenses. If a government deposits Fund payments in a government's general account, it may use those funds to meet immediate cash management needs provided that the full amount of the payment is used to cover necessary expenditures. Fund payments are not subject to the Cash Management Improvement Act of 1990, as amended.

May governments retain assets purchased with payments from the Fund?

Yes, if the purchase of the asset was consistent with the limitations on the eligible use of funds provided by section 601(d) of the Social Security Act.

What rules apply to the proceeds of disposition or sale of assets acquired using payments from the Fund?

If such assets are disposed of prior to December 30, 2020, the proceeds would be subject to the restrictions on the eligible use of payments from the Fund provided by section 601(d) of the Social Security Act.

Are Fund payments to State, territorial, local, and tribal governments considered grants?

No. Fund payments made by Treasury to State, territorial, local, and Tribal governments are not considered to be grants but are “other financial assistance” under 2 C.F.R. § 200.40.

Are Fund payments considered federal financial assistance for purposes of the Single Audit Act?

Yes, Fund payments are considered to be federal financial assistance subject to the Single Audit Act (31 U.S.C. §§ 7501-7507) and the related provisions of the Uniform Guidance, 2 C.F.R. § 200.303 regarding internal controls, §§ 200.330 through 200.332 regarding subrecipient monitoring and management, and subpart F regarding audit requirements.

Are Fund payments subject to other requirements of the Uniform Guidance?

Fund payments are subject to the following requirements in the Uniform Guidance (2 C.F.R. Part 200): 2 C.F.R. § 200.303 regarding internal controls, 2 C.F.R. §§ 200.330 through 200.332 regarding subrecipient monitoring and management, and subpart F regarding audit requirements.

Is there a Catalog of Federal Domestic Assistance (CFDA) number assigned to the Fund?

Yes. The CFDA number assigned to the Fund is 21.019.

If a State transfers Fund payments to its political subdivisions, would the transferred funds count toward the subrecipients’ total funding received from the federal government for purposes of the Single Audit Act?

Yes. The Fund payments to subrecipients would count toward the threshold of the Single Audit Act and 2 C.F.R. part 200, subpart F re: audit requirements. Subrecipients are subject to a single audit or program-specific audit pursuant to 2 C.F.R. § 200.501(a) when the subrecipients spend \$750,000 or more in federal awards during their fiscal year.

Are recipients permitted to use payments from the Fund to cover the expenses of an audit conducted under the Single Audit Act?

Yes, such expenses would be eligible expenditures, subject to the limitations set forth in 2 C.F.R. § 200.425.

If a government has transferred funds to another entity, from which entity would the Treasury Department seek to recoup the funds if they have not been used in a manner consistent with section 601(d) of the Social Security Act?

The Treasury Department would seek to recoup the funds from the government that received the payment directly from the Treasury Department. State, territorial, local, and Tribal governments receiving funds from Treasury should ensure that funds transferred to other entities, whether pursuant to a grant program

or otherwise, are used in accordance with section 601(d) of the Social Security Act as implemented in the Guidance.

CARES Act Funding- What to Expect



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Agenda

- Opening remarks from Gary Carlson
- Guidance and overview
- Moderated Q&A with speakers

Remarks from Gary Carlson





MN COVID-19

**Coronavirus Relief Fund (CRF) Distribution to
Local Governments**

Reference and Guidance

CORONAVIRUS RELIEF FUND (CRF) GUIDANCE

CONTENT AGENDA

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FUND OVERVIEWS

02 REQUESTING &
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DEMONSTRATION

CORONAVIRUS RELIEF FUND (CRF) GUIDANCE

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REQUESTING &
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03

REPORTING
DEMONSTRATION

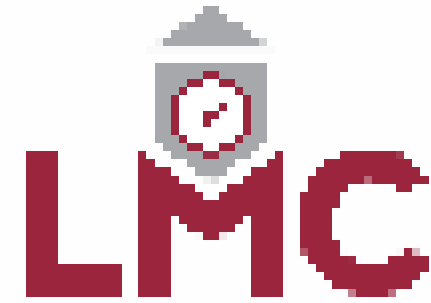
Local Government Support



Association of Minnesota Counties

125 Charles Avenue
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145 University Ave. W, Saint Paul, MN
55103-2044
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**Central Clearinghouse for
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Minnesota Association of Townships

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info@mntownships.org
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**Central Clearinghouse for
Frequently Asked Questions**

**Disbursement and Certification
MN DEPARTMENT OF REVENUE**

**CRF Fund Tracking and Reporting
MMB/MN COVID RESPONSE ACCOUNTABILITY OFFICE**

MN COVID-19 RESPONSE ACCOUNTABILITY OFFICE - OVERVIEW

Consistent with the State of Minnesota COVID-19 response effort, MMB has established a temporary COVID-19 Response Accountability Office (Office) led by Amy Jorgenson.

The role of the Office, specific to local governments, is in relationship to the Coronavirus Relief Fund (CRF). The Office will play a key role in monitoring the state and local government expenditures and establishing reporting requirements. Materials have been compiled for local government reference and are available on the Office's COVID-19 Response Accountability Office website (<https://mn.gov/mmb/covid-19-response-accountability-office/>), and a portal will be created for report submission.

CARES ACT / CORONAVIRUS RELIEF FUND (CRF) OVERVIEW

COVID-19 ECONOMIC RELIEF

The Coronavirus Aid, Relief, and Economic Security (CARES) Act, passed on March 27th, provides over \$2 trillion in federal economic relief to protect the American people from the public health and economic impacts of COVID-19. The CARES Act provides assistance for American workers, families, and small businesses, and preserves jobs for American industries.

CORONAVIRUS RELIEF FUND (CRF)

Section 5001 of the CARES Act established the \$150 billion Coronavirus Relief Fund (CRF), providing payments to State, Local, and Tribal governments navigating the impact of the COVID-19 outbreak. The CARES Act sets criteria that expenses must meet to be eligible for CRF funding.

Qualifying Costs 1 - Necessary Expenditures



To qualify, expenses must satisfy three distinct elements.

1 NECESSARY EXPENDITURES

Necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19)

“NECESSARY”: Expenditure is reasonably necessary for its intended use in the reasonable judgment of the government officials responsible for spending Fund payments.

“DUE TO”: Expenditures must be used for actions taken to respond to the public health emergency; including expenditures incurred to respond directly to the emergency, as well as expenditures incurred to respond to second-order effects, such as by providing economic support to those suffering from employment or business interruptions due to COVID-19-related business closures.

Qualifying Costs 2 – Unaccounted-for Expenses



To qualify, expenses must satisfy three distinct elements.

Costs not accounted for in the budget most recently approved as of March 27, 2020

2 UNACCOUNTED-FOR EXPENSES

“NOT ACCOUNTED FOR”: (a) the **COST CANNOT LAWFULLY BE FUNDED** using a line item, allotment, or allocation within that budget; or (b) the cost is for a **SUBSTANTIALLY DIFFERENT** use from any expected use of funds in such a line item, allotment, or allocation.

“MOST RECENTLY APPROVED” budget: the enacted budget for the relevant fiscal period for the particular government, without taking into account subsequent supplemental appropriations enacted or other budgetary adjustments made by that government in response to the COVID-19 public health emergency.

Qualifying Costs 3 – Incurred During Covered Period

To qualify, expenses must satisfy three distinct elements.



3 INCURRED DURING COVERED PERIOD

“INCURRED” - performance or delivery must occur during the covered period but payment of funds need not be made during that time (though it is generally expected that this will take place within 90 days of a cost being incurred.)

“COVERED PERIOD” for cities and townships: March 1, 2020 – November 15, 2020.

“COVERED PERIOD” for counties: March 1, 2020 - December 1, 2020.

ELIGIBLE USES – MEDICAL EXPENSES

1

Medical Expenses

- COVID-19-related expenses of public hospitals, clinics, and similar facilities.
- Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs.
- Costs of providing COVID-19 testing, including serological testing.
- Emergency medical response expenses, including emergency medical transportation, related to COVID-19.
- Expenses for establishing and operating public telemedicine capabilities for COVID-19 related treatment.

ELIGIBLE USES PUBLIC HEALTH (1 OF 2)

2

Public Health (1 of 2)

- Expenses for communication and enforcement of public health orders related to COVID-19.
- Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment (PPE), for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers connected to the COVID-19 public health emergency.

ELIGIBLE USES PUBLIC HEALTH (2 OF 2)

2

Public Health (2 of 2)

- Disinfection of public areas and other facilities, *e.g.*, nursing homes.
- Technical assistance to local authorities or other entities on mitigation of COVID-19 related threats to public health and safety.
- Public safety measures undertaken in response to COVID-19.
- Expenses for quarantining individuals.
- Contact tracing.
- Recovery planning projects or operating a recovery coordination office.

ELIGIBLE USES PAYROLL (1 OF 2)

3

Payroll Expenses (1 of 2)

The Fund is designed to provide ready funding to address unforeseen financial needs and risks created by the COVID-19 public health emergency, therefore a local government may presume that payroll costs for public health and public safety employees are payments for services substantially dedicated to mitigating or responding to the COVID-19 public health emergency, unless the chief executive (or equivalent) of the relevant government determines that specific circumstances indicate otherwise.

- Use of payments from the Fund to cover payroll or benefits expenses of public employees are limited to those employees whose work duties are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

ELIGIBLE USES PAYROLL(2 OF 2)

3

Payroll Expenses (2 of 2)

Examples of types of covered employees, or classes of employees, include:

- Public Safety, Public Health, Health Care, Human Services.
- Similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.
- Payroll and benefit costs associated with public employees who could have been furloughed or otherwise laid off but who were instead repurposed to perform previously unbudgeted functions substantially dedicated to mitigating or responding to the COVID-19 public health emergency.
- Payroll and benefit costs of educational support staff or faculty responsible for developing online learning capabilities necessary to continue educational instruction in response to COVID-19 related school closures.
- Increased workers' compensation cost to the government due to the COVID-19 public health emergency.

ELIGIBLE USES PUBLIC HEALTH MEASURES(1 OF 2)

4

Public Health Measures(1 of 2)

The following are eligible expenses **if to enable compliance with COVID-19 public health precautions:**

- Expenses for food delivery to residents, including, for example, senior citizens and other vulnerable populations.
- Expenses to facilitate distance learning, including technological improvements, in connection with school closings.
- Expenses to improve telework capabilities for public employees.
- Expenses of providing paid sick and paid family and medical leave to public employees.

ELIGIBLE USES PUBLIC HEALTH MEASURES (2 OF 2)

4

Public Health Measures(2 of 2)

The following are eligible expenses **if to enable compliance with COVID-19 public health precautions:**

- Maintaining state prisons and county jails, including sanitation and improvement of social distancing measures.
- Care for homeless populations provided to mitigate COVID-19 effects.
- Ongoing expenses from decommissioned equipment placed back into use or an unplanned lease renewal in order to respond to the public health emergency to the extent the expenses were previously unbudgeted and are otherwise consistent with section 601(d) of the Social Security Act outlined in the Guidance.

ELIGIBLE USES ECONOMIC SUPPORT (1 OF 2)

5

Economic Support (1 of 2)

- Provision of grants to small businesses to reimburse the costs of business interruption caused by required closures.
- Local government payroll support program.
- Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.
- Consumer grant program to prevent eviction and assist in preventing homelessness be considered an eligible expense.
- Employment and training programs for employees who have been furloughed due to the public health emergency, if the government determined that the costs of such employment and training programs would be necessary due to the public health emergency.

ELIGIBLE USES ECONOMIC SUPPORT (2 OF 2)

5

Economic Support (2 of 2)

- Program to assist individuals with payment of overdue rent or mortgage payments to avoid eviction or foreclosure or unforeseen financial costs for funerals and other emergency individual needs.
- Grants to small businesses to reimburse the costs of business interruption caused by required closures.
 - Governments have discretion to determine what payments are necessary. A program that is aimed at assisting small businesses with the costs of business interruption caused by required closures should be tailored to assist those businesses in need. A grant to a small business to reimburse the costs of business interruption caused by required closures would also be an eligible expenditure.

6

Other

Any other COVID-19 related expenses reasonably necessary to the function of government that satisfy the Fund's eligibility criteria.

TRANSFERRING FUNDS

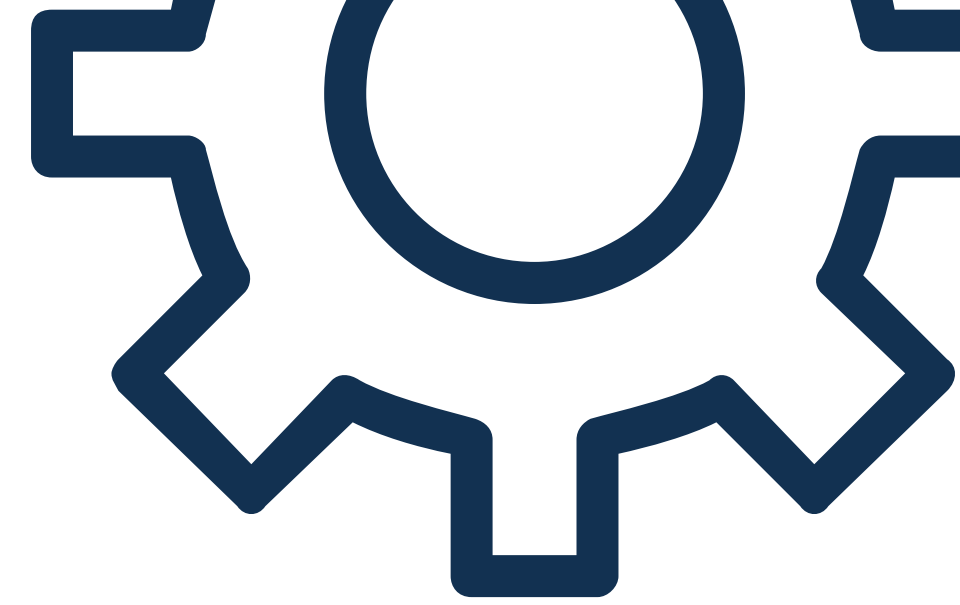
Local governments may transfer CRF funds to other local units of government.

Local governments may also use Fund payments in the form of a grant or a short-term loan to support public or private business entities to the extent that the costs are necessary expenditures incurred due to the COVID-19 public health emergency.

If you transfer any funds to other local units of government, or award grants or loans to business entities, you must ensure they follow the same federal requirements you are subject to, and you are responsible for subrecipient monitoring regulations under [Uniform Grant Guidance](#)

If a local government has transferred funds to another entity, the Treasury Department would seek to recoup any funds used in a manner not consistent with the CARES Act from the government that received the CRF Fund payment directly from the State.

INELIGIBLE COSTS



Expenses that **DO NOT** qualify for CRF:



- Expenses for the State share of Medicaid.
- Replacement of lost revenues, including property tax relief.
- Payroll or benefits expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency.
- Expenses that have been or will be reimbursed under any federal program, such as the reimbursement by the federal government pursuant to the CARES Act of contributions by States to State unemployment funds.
- Reimbursement to donors for donated items or services.
- Workforce bonuses other than hazard pay or overtime.
- Severance pay or legal settlements
- Damages covered by insurance.
- Per capital payments to residents of a particular jurisdiction without an assessment of individual need

USING CRF FOR FEMA, WORKERS' COMPENSATION AND OTHER COSTS

FEMA Public Assistance (PA) Funding Considerations:

Any local government receiving aid under this distribution is expected to pay the nonfederal share of federal disaster (FEMA) assistance due to the COVID-19 public health peacetime emergency. Treasury guidance states that CRF may be used to pay for the nonfederal share.

Workers' Compensation:

Increased workers' compensation cost to the government due to the COVID-19 public health emergency is an eligible expense. A local government receiving aid under this distribution **shall use** the funds, if necessary, to pay for COVID-19 workers' compensation costs expended between April 7, 2020 and December 1, 2020 for employees in job classifications entitled to the presumption established by Laws 2020, chapter 72, section 1.

Community Health Boards:

As stated in the certification materials, local governments should use the funds to support Community Health Board COVID-19 efforts.

CORONAVIRUS RELIEF FUND (CRF) GUIDANCE

CONTENT AGENDA

01 INTRODUCTIONS &
FUND OVERVIEWS

02 REQUESTING &
ACCESSING FUNDS

- Registering to receive funds
- Fund Distribution Methodology

03 REPORTING
DEMONSTRATION

TIMELY ACTION REQUIRED

- Local Governments that **DO NOT** have a State of Minnesota State Wide Integrated Financial Tool (SWIFT) supplier ID will need to create one to receive a distribution of funds
- Local Governments that **DO NOT** have a DUNS number will need to obtain one and register in the System for Award Management (SAM) within 30 days of receipt of CRF funds from the State. This is a requirement so the Federal Government can track the distribution of federal funds.
- Instructions on how to create a SWIFT account, enroll in SAM, and obtain a DUNS number follow.

DISTRIBUTION METHODOLOGY – CERTIFICATION: SWIFT USER ID (VENDOR #)

CERTIFICATION (AND DISBURSEMENT) REQUIRES SWIFT ID

PROCESS TO REQUEST A SWIFT ID:

[ONLY FOR LOCAL GOVERNMENTS THAT DO NOT HAVE A SWIFT SUPPLIER ID (VENDOR #)]

SWIFT Vendor Portal <https://mn.gov/mmb/accounting/swift/vendor-resources/>

The State's accounting system is called **State Wide Integrated Financial Tools (SWIFT)**. Vendors interact with the State through the [Supplier Portal](#), which is part of SWIFT. The Supplier Portal allows vendors to login and view payment detail as well as maintain address and contact information related to their vendor record.

Every individual and organization doing business with the State is considered a vendor. To view invoices or payments through the Supplier Portal, vendors must be registered with the State. If you are a new or prospective vendor, please navigate to the Supplier Portal [Vendor Registration link](#) to register as a vendor. Existing vendors can request a User ID to login to the Supplier Portal by clicking the [Create a New User ID link](#). When a vendor registration is approved or the new User ID is approved, a confirmation is sent to the email address entered during the registration/creation process. If you have a SWIFT ID and don't know it, you can contact efthelpline.mmb@state.mn.us.

DISTRIBUTION METHODOLOGY – CERTIFICATION: SAM ACCOUNT AND DUNS

CERTIFICATION (AND DISBURSEMENT) REQUIRES A SAM USER ACCOUNT TO ENABLE TRACKING THE FLOW OF FUNDS. THIS NEEDS TO BE COMPLETED WITHIN 30 DAYS OF SUBMITTING THE CERTIFICATION. THE SAM USER ACCOUNT REQUIRES A DUN & BRADSTREET RECORD (DUNS #)

[ONLY FOR LOCAL GOVERNMENTS THAT DO NOT HAVE A SAM USER ACCOUNT]

PROCESS TO REQUEST A DUNS NUMBER

DUN & BRADSTREET [HTTPS://FEDGOV.DNB.COM/WEBFORM/](https://fedgov.dnb.com/webform/)

The System for Award Management (SAM) is an official website of the U.S. government. To register in SAM, at a minimum, you will need the following information:

- Your DUNS Number, Legal Business Name, and Physical Address from your Dun & Bradstreet (D&B) record.
- If you don't already have one, you can request a DUNS Number for FREE from D&B.
- Your Taxpayer Identification Number (TIN) and Taxpayer Name associated with your TIN. Review your tax documents from the IRS (such as a 1099 or W-2 form) to find your Taxpayer Name.
- Your bank's routing number, your bank account number, and your bank account type, i.e. checking or savings, to set up Electronic Funds Transfer (EFT).

dun&bradstreet

NOTICE Apple Developer Program use <https://developer.apple.com/enroll/duns-lookup/#research> and for FDA please use <https://www.fda.gov/downloads/ForIndustry/ImportProgram/EntryProcess/ImportSystems/UCM433657.pdf> *NOTICE**PLEASE USE IE AND ENABLE JAVASCRIPT WHEN USING WEBFORM.

Welcome to the D&B D-U-N-S Request Service
for US Federal Government Contractors and Assistance Awardees

Dun & Bradstreet (D&B) provides a D-U-N-S Number, a unique nine digit identification number, for each physical location of your business.

D-U-N-S Number assignment is FREE for all businesses required to register with the US Federal government for contracts or grants.

[Click here to request your D-U-N-S Number via the Web.](#) If one does not exist for your business location, it can be created within 1 business day.

For technical difficulties, contact SAMHelp@dnb.com

Spam-blockers and other security features on your computer or network could block our email responses which may include your DUNS Number. Please ensure that you are able to receive emails from SAMHelp@dnb.com. Adding SAMHelp@dnb.com to your address book may help prevent our emails from being inadvertently blocked.

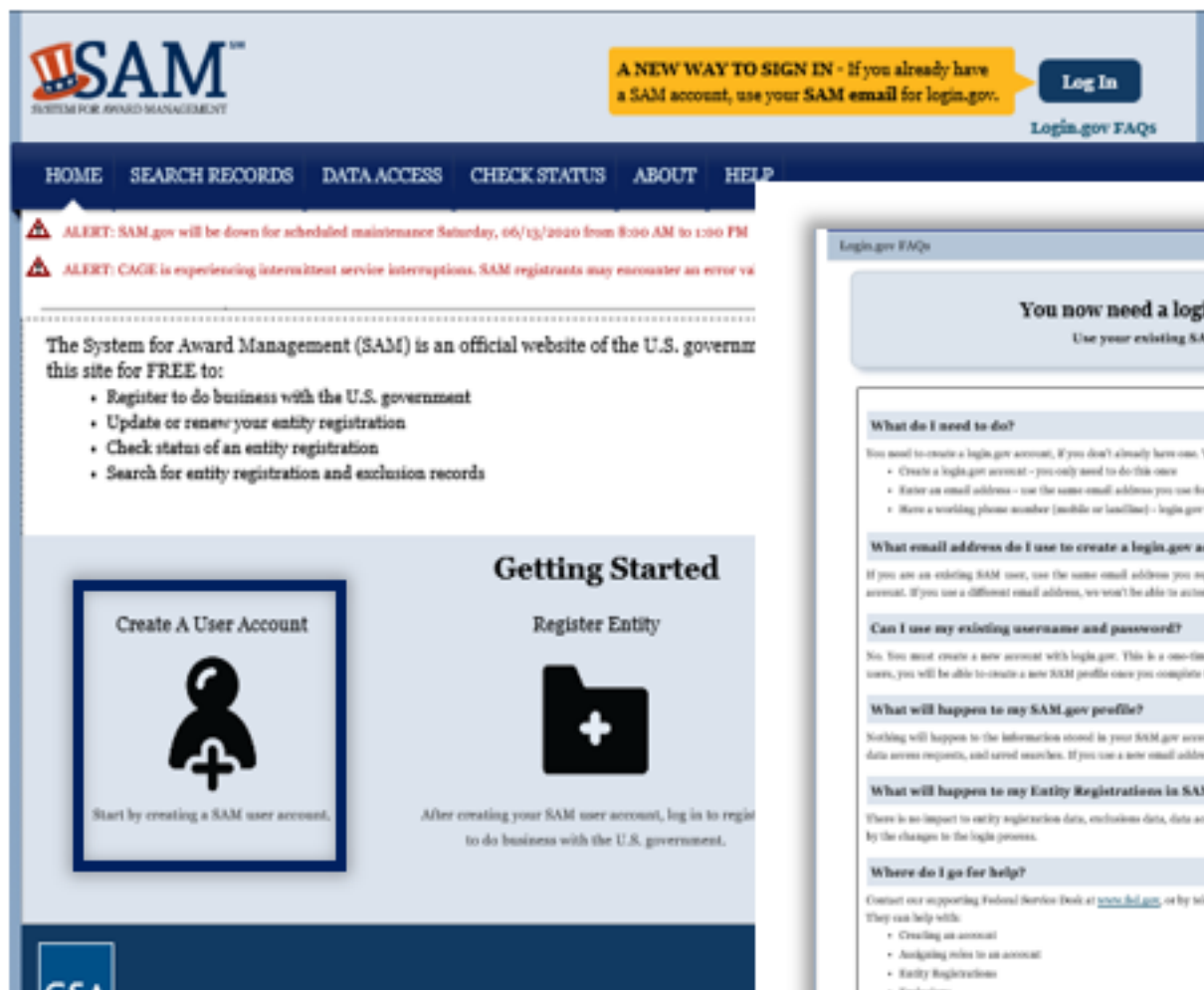
DISTRIBUTION METHODOLOGY – CERTIFICATION: SAM ACCOUNT

PROCESS TO REQUEST A CREATE A SAM USER ACCOUNT

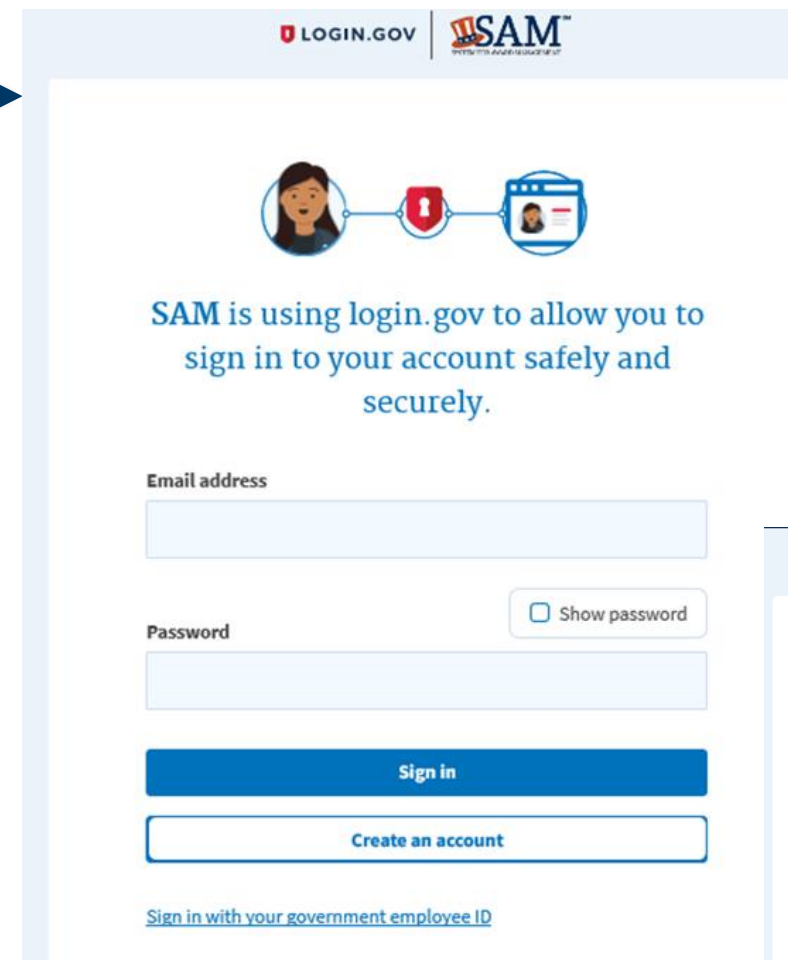
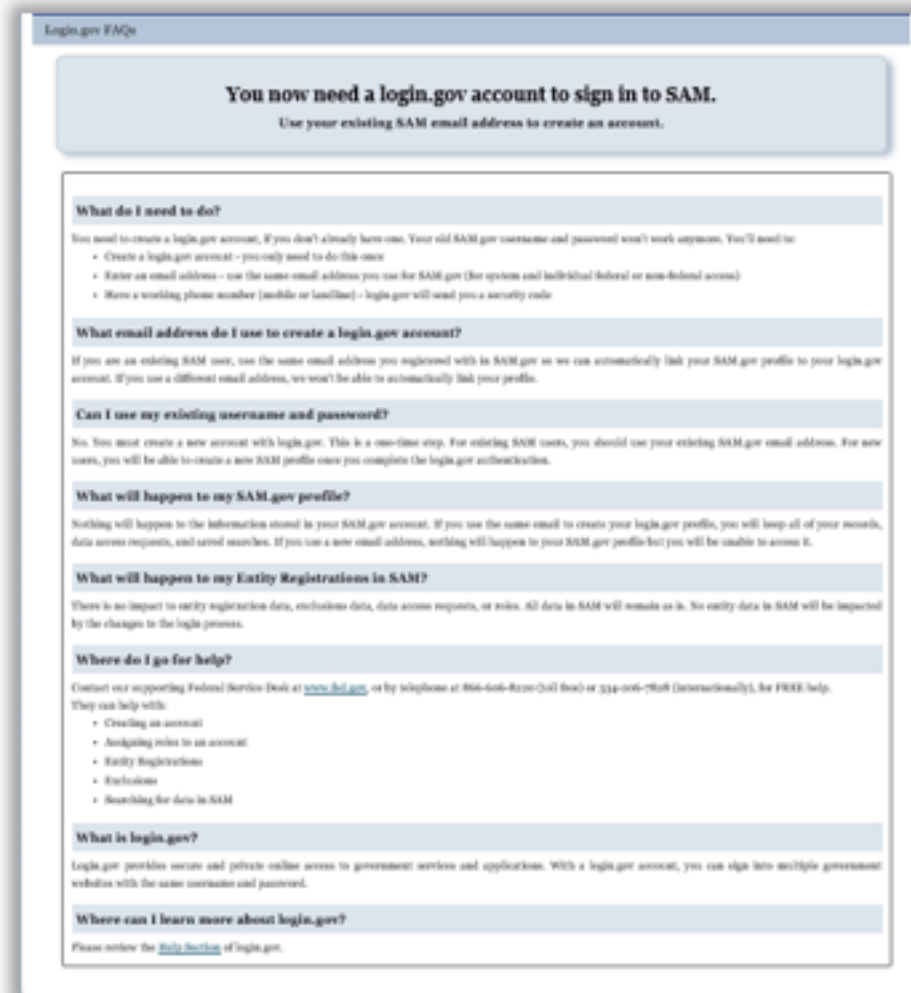
[ONLY FOR LOCAL GOVERNMENTS THAT DO NOT HAVE A SAM USER ACCOUNT]

SYSTEM FOR AWARD MANAGEMENT (SAM)

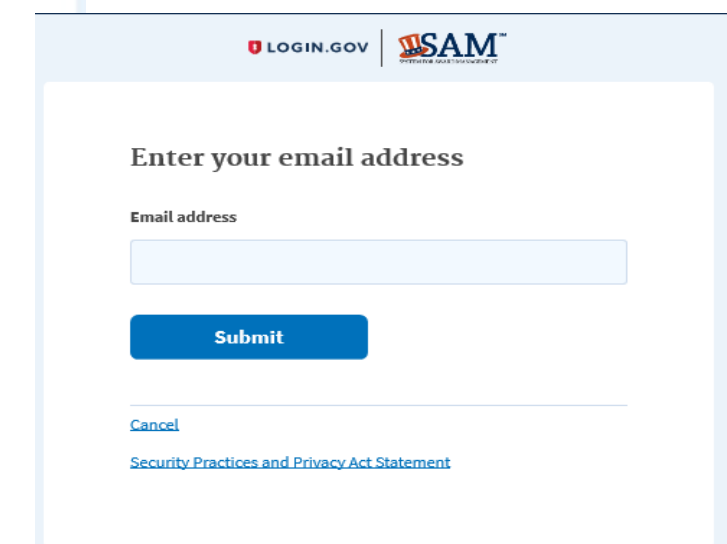
<https://sam.gov/SAM/pages/public/index.jsf>



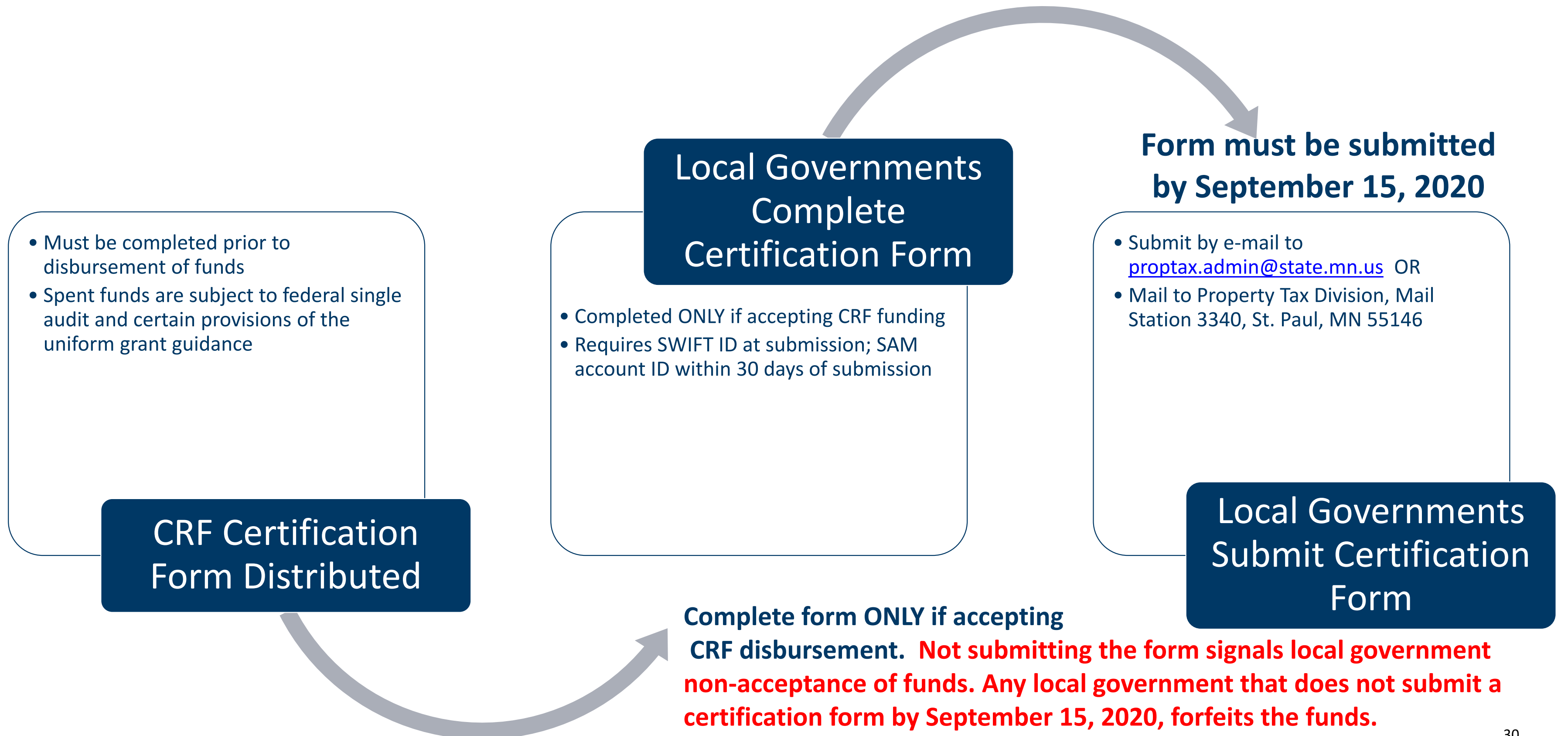
Select “Create A User Account” to view the FAQs



Select [Log In]
Choose [Create an Account]
Enter your email address then
[Submit]



DISTRIBUTION METHODOLOGY – CERTIFICATION FOR DISBURSEMENT OF FUNDS



DISTRIBUTION METHODOLOGY – DISTRIBUTION ALLOCATION

The Department of Revenue is tasked with the monetary distribution to local governments according to the determined formula based on per capita as defined in statute. A completed Revenue CRF Certification form must be received by September 15, 2020. After this time, the Department of Revenue will disburse funds.

Not submitting the form signals local government non-acceptance of funds

- Funds will be distributed by means of electronic funds transfer (EFT)
- Funds will be distributed by check via mail to local governments not equipped to receive EFT

DISTRIBUTION METHODOLOGY – REPORTING (1 OF 4)

These distributions are federal funds (CFDA 20.019) that come with federal requirements. Both guidance and requirements continue to evolve and communications will be provided on any changes. **Key Points:**

- State, territorial, local, and Tribal governments receiving funds from Treasury should ensure that funds transferred to other entities, whether pursuant to a grant program or otherwise, are used in accordance with section 601(d) of the Social Security Act as implemented in the Guidance
- Treasury Department would seek to recoup the funds used in a manner not consistent with section 601(d) of the Social Security Act
- Expenditures more than \$750,000 in federal funds in this calendar year require a single audit from the Office of the State Auditor or private CPA firm. The audit period for these funds will be calendar year 2020 and the audit will need to be completed by September 30, 2021 for fiscal year ending December 31, 2020

**Document all your decisions in case you need to explain rationale to the auditors.
There is no such thing as overdocumentation!**

DISTRIBUTION METHODOLOGY – REPORTING (2 OF 4)

The MN COVID-19 Response Accountability Office plays a lead role in developing state agency and sub-recipients' (local governments) documentation and reporting requirements. Local governments (cities, counties, and townships) accepting CRF funds will be required to submit monthly, interim and final reports:

Monthly: Report the spend status of allotted Coronavirus Relief Funds awarded by Minnesota Management and Budget. This requires reporting the total spent to date and the total received by the agency.

IF ALL CRF FUNDS HAVE BEEN SPENT, THEN COMPLETE THE FINAL REPORT

DISTRIBUTION METHODOLOGY – REPORTING (3 OF 4)

Final: Report the spend status of allotted Coronavirus Relief Funds awarded by Minnesota Management and Budget. This requires reporting summary and detail information.

- *Summary:* is the same as that for the monthly reporting on the total spent to date
- *Detail:* Requires selection of the eligible CRF category, the amount spent and the date

IF ALL CRF FUNDS HAVE BEEN SPENT, THEN COMPLETE THE FINAL REPORT

CORONAVIRUS RELIEF FUND (CRF) GUIDANCE

CONTENT AGENDA

01

INTRODUCTIONS &
FUND OVERVIEWS

02

REQUESTING &
ACCESSING FUNDS

03

REPORTING
DEMONSTRATION

- Local Government Reporting Process Workflows

Sample Expenditure Report

Local Government Expenditure Monthly Report

* Required

1. Name of Local Government *

Enter your answer

2. SWIFT Supplier ID # *

Enter your answer

3. Name and Title of Person Filling Out Form *

Enter your answer

4. Phone number of the person filling out the form *

Enter your answer

5. E-mail address of person filling out the form *

Enter your answer

6. What was the dollar amount of your local government's Coronavirus Relief Fund (CFDA# 20.019) allocation from the State of Minnesota? *

The value must be a number

7. Of the amount in question #6, what is the total dollar amount you have spent to date (actual expenditures)? *

The value must be a number

8. What is the date you are submitting this report? *

Please input date in format of M/d/yyyy

Submit

DISTRIBUTION METHODOLOGY – REPORT SUBMISSION

The MN COVID-19 Response Accountability Office will create a portal to support an online, digital reporting process using Microsoft Forms and other methods. All information will be available on our website: <https://mn.gov/mmb/covid-19-response-accountability-office/>

References

1. Coronavirus Relief Fund, Guidance for State, Territorial, Local, and Tribal Governments, April 22, 2020 (updated June 30, 2020) (<https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Guidance-for-State-Territorial-Local-and-Tribal-Governments.pdf>)
2. Coronavirus Relief Fund Frequently Asked Questions, Updated June 24, 2020 (<https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Frequently-Asked-Questions.pdf>)

CORONAVIRUS RELIEF FUND (CRF)

New Guidance Language (6-30-20)



Finally, the CARES Act provides that payments from the Fund may only be used to cover costs that were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020 (the “covered period”). Putting this requirement together with the other provisions discussed above, section 601(d) may be summarized as providing that a State, local, or tribal government may use payments from the Fund only to cover previously unbudgeted costs of necessary expenditures incurred due to the COVID–19 public health emergency during the covered period.

¹ The Guidance is available at <https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Guidance-for-State-Territorial-Local-and-Tribal-Governments.pdf>.

CORONAVIRUS RELIEF FUND (CRF)

New Guidance Language (6-30-20)



Initial guidance released on April 22, 2020, provided that the cost of an expenditure is incurred when the recipient has expended funds to cover the cost. Upon further consideration and informed by an understanding of State, local, and tribal government practices, Treasury is clarifying that for a cost to be considered to have been incurred, performance or delivery must occur during the covered period but payment of funds need not be made during that time (though it is generally expected that this will take place within 90 days of a cost being incurred). For instance, in the case of a lease of equipment or other property, irrespective of when payment occurs, the cost of a lease payment shall be considered to have been incurred for the period of the lease that is within the covered period, but not otherwise. Furthermore, in all cases it must be necessary that performance or delivery take place during the covered period. Thus the cost of a good or service received during the covered period will not be considered eligible under section 601(d) if there is no need for receipt until after the covered period has expired.

¹ The Guidance is available at <https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Guidance-for-State-Territorial-Local-and-Tribal-Governments.pdf>.

CORONAVIRUS RELIEF FUND (CRF)

New Guidance Language (6-30-20)



Goods delivered in the covered period need not be used during the covered period in all cases. For example, the cost of a good that must be delivered in December in order to be available for use in January could be covered using payments from the Fund. Additionally, the cost of goods purchased in bulk and delivered during the covered period may be covered using payments from the Fund if a portion of the goods is ordered for use in the covered period, the bulk purchase is consistent with the recipient's usual procurement policies and practices, and it is impractical to track and record when the items were used. A recipient may use payments from the Fund to purchase a durable good that is to be used during the current period and in subsequent periods if the acquisition in the covered period was necessary due to the public health emergency.

¹ The Guidance is available at <https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Guidance-for-State-Territorial-Local-and-Tribal-Governments.pdf>.

CORONAVIRUS RELIEF FUND (CRF)

New Guidance Language (6-30-20)



Given that it is not always possible to estimate with precision when a good or service will be needed, the touchstone in assessing the determination of need for a good or service during the covered period will be reasonableness at the time delivery or performance was sought, e.g., the time of entry into a procurement contract specifying a time for delivery. Similarly, in recognition of the likelihood of supply chain disruptions and increased demand for certain goods and services during the COVID-19 public health emergency, if a recipient enters into a contract requiring the delivery of goods or performance of services by December 30, 2020, the failure of a vendor to complete delivery or services by December 30, 2020, will not affect the ability of the recipient to use payments from the Fund to cover the cost of such goods or services if the delay is due to circumstances beyond the recipient's control.

¹ The Guidance is available at <https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Guidance-for-State-Territorial-Local-and-Tribal-Governments.pdf>.

CORONAVIRUS RELIEF FUND (CRF)

New Guidance Language (6-30-20)

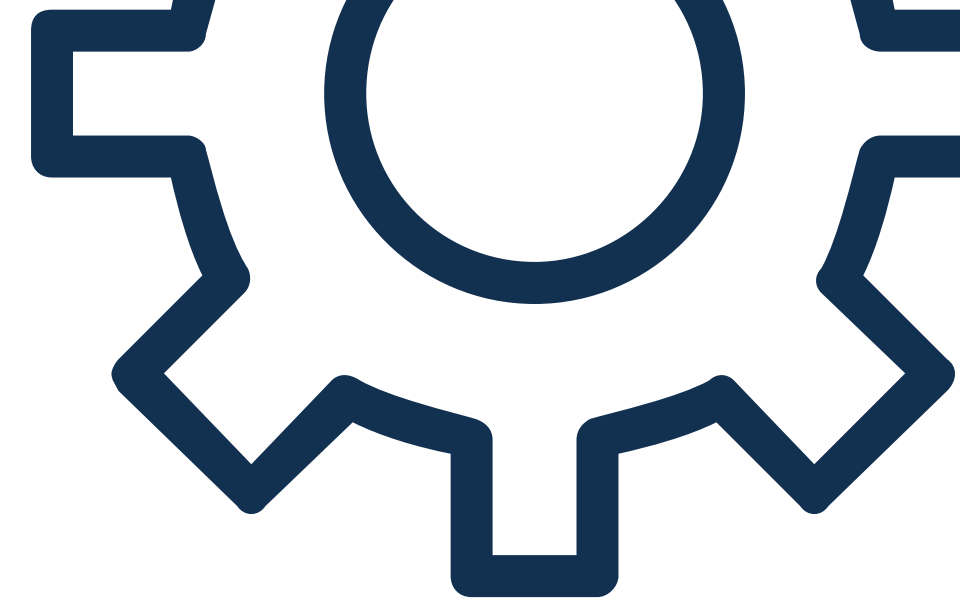


This guidance applies in a like manner to costs of subrecipients. Thus, a grant or loan, for example, provided by a recipient using payments from the Fund must be used by the subrecipient only to purchase (or reimburse a purchase of) goods or services for which receipt both is needed within the covered period and occurs within the covered period. The direct recipient of payments from the Fund is ultimately responsible for compliance with this limitation on use of payments from the Fund.

¹ The Guidance is available at <https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Guidance-for-State-Territorial-Local-and-Tribal-Governments.pdf>.

CORONAVIRUS RELIEF FUND (CRF)

Frequently Asked Questions



Updated as of June 24, 2020

The following [PowerPoint slides] answers to frequently asked questions supplement Treasury’s Coronavirus Relief Fund Guidance for State, Territorial, Local, and Tribal Governments, dated April 22, 2020. Amounts paid from the Fund are subject to the restrictions outlined in the Guidance and set forth in section 601(d) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”).

1 The Guidance is available at <https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Guidance-for-State-Territorial-Local-and-Tribal-Governments.pdf>.

CORONAVIRUS RELIEF FUND (CRF)

Frequently Asked Questions (Eligible Expenditures - continued - 1)

Updated as of June 24, 2020

1 ELIGIBLE EXPENDITURES

Are governments required to submit proposed expenditures to Treasury for approval?

No. Governments are responsible for making determinations as to what expenditures are necessary due to the public health emergency with respect to COVID-19 and do not need to submit any proposed expenditures to Treasury.

The Guidance says that funding can be used to meet payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. How does a government determine whether payroll expenses for a given employee satisfy the “substantially dedicated” condition?

The Fund is designed to provide ready funding to address unforeseen financial needs and risks created by the COVID-19 public health emergency. For this reason, and as a matter of administrative convenience in light of the emergency nature of this program, a State, territorial, local, or Tribal government may presume that payroll costs for public health and public safety employees are payments for services substantially dedicated to mitigating or responding to the COVID-19 public health emergency, unless the chief executive (or equivalent) of the relevant government determines that specific circumstances indicate otherwise.

CORONAVIRUS RELIEF FUND (CRF)

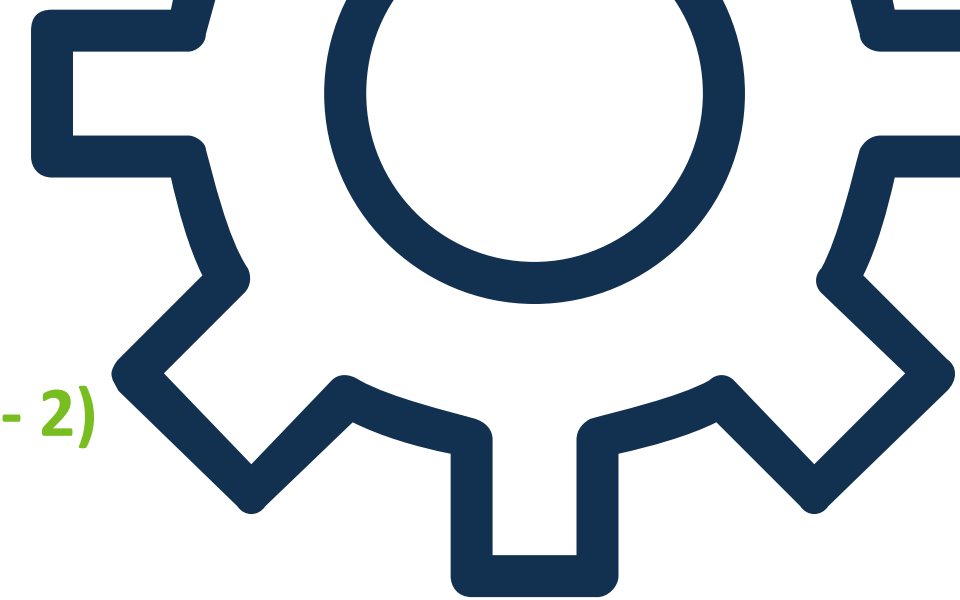
Frequently Asked Questions (Eligible Expenditures - continued - 2)

Updated as of June 24, 2020

The Guidance says that a cost was not accounted for in the most recently approved budget if the cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation. What would qualify as a “substantially different use” for purposes of the Fund eligibility?

Costs incurred for a “substantially different use” include, but are not necessarily limited to, costs of personnel and services that were budgeted for in the most recently approved budget but which, due entirely to the COVID-19 public health emergency, have been diverted to substantially different functions. This would include, for example, the costs of redeploying corrections facility staff to enable compliance with COVID-19 public health precautions through work such as enhanced sanitation or enforcing social distancing measures; the costs of redeploying police to support management and enforcement of stay-at-home orders; or the costs of diverting educational support staff or faculty to develop online learning capabilities, such as through providing information technology support that is not part of the staff or faculty’s ordinary responsibilities.

Note that a public function does not become a “substantially different use” merely because it is provided from a different location or through a different manner. For example, although developing online instruction capabilities may be a substantially different use of funds, online instruction itself is not a substantially different use of public funds than classroom instruction.



CORONAVIRUS RELIEF FUND (CRF)

Frequently Asked Questions (Eligible Expenditures - continued - 3)

Updated as of June 24, 2020

May a State receiving a payment transfer funds to a local government?

Yes, provided that the transfer qualifies as a necessary expenditure incurred due to the public health emergency and meets the other criteria of section 601(d) of the Social Security Act. Such funds would be subject to recoupment by the Treasury Department if they have not been used in a manner consistent with section 601(d) of the Social Security Act.

May a unit of local government receiving a Fund payment transfer funds to another unit of government?

Yes. For example, a county may transfer funds to a city, town, or school district within the county and a county or city may transfer funds to its State, provided that the transfer qualifies as a necessary expenditure incurred due to the public health emergency and meets the other criteria of section 601(d) of the Social Security Act outlined in the Guidance. For example, a transfer from a county to a constituent city would not be permissible if the funds were intended to be used simply to fill shortfalls in government revenue to cover expenditures that would not otherwise qualify as an eligible expenditure.

Is a Fund payment recipient required to transfer funds to a smaller, constituent unit of government within its borders?

No. For example, a county recipient is not required to transfer funds to smaller cities within the county's borders.



CORONAVIRUS RELIEF FUND (CRF)

Frequently Asked Questions (Eligible Expenditures - continued - 4)

Updated as of June 24, 2020

Are recipients required to use other federal funds or seek reimbursement under other federal programs before using Fund payments to satisfy eligible expenses?

No. Recipients may use Fund payments for any expenses eligible under section 601(d) of the Social Security Act outlined in the Guidance. Fund payments are not required to be used as the source of funding of last resort. However, as noted below, recipients may not use payments from the Fund to cover expenditures for which they will receive reimbursement.

Are there prohibitions on combining a transaction supported with Fund payments with other CARES Act funding or COVID-19 relief Federal funding?

Recipients will need to consider the applicable restrictions and limitations of such other sources of funding. In addition, expenses that have been or will be reimbursed under any federal program, such as the reimbursement by the federal government pursuant to the CARES Act of contributions by States to State unemployment funds, are not eligible uses of Fund payments.

Are States permitted to use Fund payments to support state unemployment insurance funds generally?

To the extent that the costs incurred by a state unemployment insurance fund are incurred due to the COVID-19 public health emergency, a State may use Fund payments to make payments to its respective state unemployment insurance fund, separate and apart from such State's obligation to the unemployment insurance fund as an employer. This will permit States to use Fund payments to prevent expenses related to the public health emergency from causing their state unemployment insurance funds to become insolvent.



CORONAVIRUS RELIEF FUND (CRF)

Frequently Asked Questions (Eligible Expenditures - continued - 5)

Updated as of June 24, 2020

Are recipients permitted to use Fund payments to pay for unemployment insurance costs incurred by the recipient as an employer?

Yes, Fund payments may be used for unemployment insurance costs incurred by the recipient as an employer (for example, as a reimbursing employer) related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.

The Guidance states that the Fund may support a “broad range of uses” including payroll expenses for several classes of employees whose services are “substantially dedicated to mitigating or responding to the COVID-19 public health emergency.” What are some examples of types of covered employees?

The Guidance provides examples of broad classes of employees whose payroll expenses would be eligible expenses under the Fund. These classes of employees include public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. Payroll and benefit costs associated with public employees who could have been furloughed or otherwise laid off but who were instead repurposed to perform previously unbudgeted functions substantially dedicated to mitigating or responding to the COVID-19 public health emergency are also covered. Other eligible expenditures include payroll and benefit costs of educational support staff or faculty responsible for developing online learning capabilities necessary to continue educational instruction in response to COVID-19-related school closures. Please see the Guidance for a discussion of what is meant by an expense that was not accounted for in the budget most recently approved as of March 27, 2020.

CORONAVIRUS RELIEF FUND (CRF)

Frequently Asked Questions (Eligible Expenditures - continued - 6)

Updated as of June 24, 2020

In some cases, first responders and critical health care workers that contract COVID-19 are eligible for workers' compensation coverage. Is the cost of this expanded workers compensation coverage eligible?

Increased workers compensation cost to the government due to the COVID-19 public health emergency incurred during the period beginning March 1, 2020, and ending December 30, 2020, is an eligible expense.

If a recipient would have decommissioned equipment or not renewed a lease on particular office space or equipment but decides to continue to use the equipment or to renew the lease in order to respond to the public health emergency, are the costs associated with continuing to operate the equipment or the ongoing lease payments eligible expenses?

Yes. To the extent the expenses were previously unbudgeted and are otherwise consistent with section 601(d) of the Social Security Act outlined in the Guidance, such expenses would be eligible

May recipients provide stipends to employees for eligible expenses (for example, a stipend to employees to improve telework capabilities) rather than require employees to incur the eligible cost and submit for reimbursement?

Expenditures paid for with payments from the Fund must be limited to those that are necessary due to the public health emergency. As such, unless the government were to determine that providing assistance in the form of a stipend is an administrative necessity, the government should provide such assistance on a reimbursement basis to ensure as much as possible that funds are used to cover only eligible expenses.



CORONAVIRUS RELIEF FUND (CRF)

Frequently Asked Questions (Eligible Expenditures - continued - 7)

Updated as of June 24, 2020

May Fund payments be used for COVID-19 public health emergency recovery planning?

Yes. Expenses associated with conducting a recovery planning project or operating a recovery coordination office would be eligible, if the expenses otherwise meet the criteria set forth in section 601(d) of the Social Security Act outlined in the Guidance.

Are expenses associated with contact tracing eligible?

Yes, expenses associated with contract tracing are eligible.

To what extent may a government use Fund payments to support the operations of private hospitals?

Governments may use Fund payments to support public or private hospitals to the extent that the costs are necessary expenditures incurred due to the COVID-19 public health emergency, but the form such assistance would take may differ. In particular, financial assistance to private hospitals could take the form of a grant or a short-term loan.

May payments from the Fund be used to assist individuals with enrolling in a government benefit program for those who have been laid off due to COVID-19 and thereby lost health insurance?

Yes. To the extent that the relevant government official determines that these expenses are necessary and they meet the other requirements set forth in section 601(d) of the Social Security Act outlined in the Guidance, these expenses are eligible.



CORONAVIRUS RELIEF FUND (CRF)

Frequently Asked Questions (Eligible Expenditures - continued - 8)

Updated as of June 24, 2020

May recipients use Fund payments to facilitate livestock depopulation incurred by producers due to supply chain disruptions?

Yes, to the extent these efforts are deemed necessary for public health reasons or as a form of economic support as a result of the COVID-19 health emergency. .

Would providing a consumer grant program to prevent eviction and assist in preventing homelessness be considered an eligible expense?

Yes, assuming that the recipient considers the grants to be a necessary expense incurred due to the COVID-19 public health emergency and the grants meet the other requirements for the use of Fund payments under section 601(d) of the Social Security Act outlined in the Guidance. As a general matter, providing assistance to recipients to enable them to meet property tax requirements would not be an eligible use of funds, but exceptions may be made in the case of assistance designed to prevent foreclosures.

May recipients create a “payroll support program” for public employees?

Use of payments from the Fund to cover payroll or benefits expenses of public employees are limited to those employees whose work duties are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.



CORONAVIRUS RELIEF FUND (CRF)

Frequently Asked Questions (Eligible Expenditures - continued - 9)

Updated as of June 24, 2020

May recipients use Fund payments to cover employment and training programs for employees that have been furloughed due to the public health emergency?

Yes, this would be an eligible expense if the government determined that the costs of such employment and training programs would be necessary due to the public health emergency.

May recipients use Fund payments to provide emergency financial assistance to individuals and families directly impacted by a loss of income due to the COVID-19 public health emergency?

Yes, if a government determines such assistance to be a necessary expenditure. Such assistance could include, for example, a program to assist individuals with payment of overdue rent or mortgage payments to avoid eviction or foreclosure or unforeseen financial costs for funerals and other emergency individual needs. Such assistance should be structured in a manner to ensure as much as possible, within the realm of what is administratively feasible, that such assistance is necessary.



CORONAVIRUS RELIEF FUND (CRF)

Frequently Asked Questions (Eligible Expenditures - continued - 10)

Updated as of June 24, 2020

The Guidance provides that eligible expenditures may include expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures. What is meant by a “small business,” and is the Guidance intended to refer only to expenditures to cover administrative expenses of such a grant program?

Governments have discretion to determine what payments are necessary. A program that is aimed at assisting small businesses with the costs of business interruption caused by required closures should be tailored to assist those businesses in need of such assistance. The amount of a grant to a small business to reimburse the costs of business interruption caused by required closures would also be an eligible expenditure under section 601(d) of the Social Security Act, as outlined in the Guidance

The Guidance provides that expenses associated with the provision of economic support in connection with the public health emergency, such as expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures, would constitute eligible expenditures of Fund payments. Would such expenditures be eligible in the absence of a stay-at-home order?

Fund payments may be used for economic support in the absence of a stay-at-home order if such expenditures are determined by the government to be necessary. This may include, for example, a grant program to benefit small businesses that close voluntarily to promote social distancing measures or that are affected by decreased customer demand as a result of the COVID-19 public health emergency.

CORONAVIRUS RELIEF FUND (CRF)

Frequently Asked Questions (Eligible Expenditures - continued - 11)

Updated as of June 24, 2020

May Fund payments be used to assist impacted property owners with the payment of their property taxes?

Fund payments may not be used for government revenue replacement, including the provision of assistance to meet tax obligations

May Fund payments be used to replace foregone utility fees? If not, can Fund payments be used as a direct subsidy payment to all utility account holders?

Fund payments may not be used for government revenue replacement, including the replacement of unpaid utility fees. Fund payments may be used for subsidy payments to electricity account holders to the extent that the subsidy payments are deemed by the recipient to be necessary expenditures incurred due to the COVID-19 public health emergency and meet the other criteria of section 601(d) of the Social Security Act outlined in the Guidance. For example, if determined to be a necessary expenditure, a government could provide grants to individuals facing economic hardship to allow them to pay their utility fees and thereby continue to receive essential services.



CORONAVIRUS RELIEF FUND (CRF)

Frequently Asked Questions (Eligible Expenditures - continued - 12)

Updated as of June 24, 2020

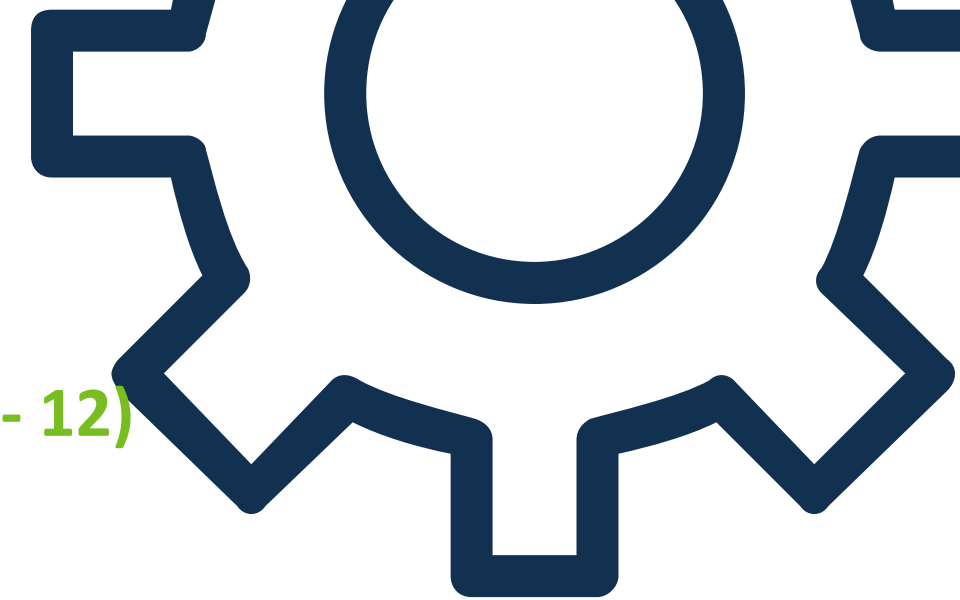
Could Fund payments be used for capital improvement projects that broadly provide potential economic development in a community?

In general, no. If capital improvement projects are not necessary expenditures incurred due to the COVID-19 public health emergency, then Fund payments may not be used for such projects.

However, Fund payments may be used for the expenses of, for example, establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity or improve mitigation measures, including related construction costs.

The Guidance includes workforce bonuses as an example of ineligible expenses but provides that hazard pay would be eligible if otherwise determined to be a necessary expense. Is there a specific definition of “hazard pay”?

Hazard pay means additional pay for performing hazardous duty or work involving physical hardship, in each case that is related to COVID-19.



CORONAVIRUS RELIEF FUND (CRF)

Frequently Asked Questions (Eligible Expenditures - continued - 13)

Updated as of June 24, 2020

The Guidance provides that ineligible expenditures include “[p]ayroll or benefits expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency.” Is this intended to relate only to public employees?

Yes. This particular nonexclusive example of an ineligible expenditure relates to public employees. A recipient would not be permitted to pay for payroll or benefit expenses of private employees and any financial assistance (such as grants or short-term loans) to private employers are not subject to the restriction that the private employers’ employees must be substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

May counties pre-pay with CARES Act funds for expenses such as a one or two-year facility lease, such as to house staff hired in response to COVID-19?

A government should not make prepayments on contracts using payments from the Fund to the extent that doing so would not be consistent with its ordinary course policies and procedures.

Must a stay-at-home order or other public health mandate be in effect in order for a government to provide assistance to small businesses using payments from the Fund?

No. The Guidance provides, as an example of an eligible use of payments from the Fund, expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures. Such assistance may be provided using amounts received from the Fund in the absence of a requirement to close businesses if the relevant government determines that such expenditures are necessary in response to the public health emergency.

CORONAVIRUS RELIEF FUND (CRF)

Frequently Asked Questions (Eligible Expenditures - continued - 14)

Updated as of June 24, 2020

Should States receiving a payment transfer funds to local governments that did not receive payments directly from Treasury?

Yes, provided that the transferred funds are used by the local government for eligible expenditures under the statute. To facilitate prompt distribution of Title V funds, the CARES Act authorized Treasury to make direct payments to local governments with populations in excess of 500,000, in amounts equal to 45% of the local government's per capita share of the statewide allocation. This statutory structure was based on a recognition that it is more administratively feasible to rely on States, rather than the federal government, to manage the transfer of funds to smaller local governments. Consistent with the needs of all local governments for funding to address the public health emergency, States should transfer funds to local governments with populations of 500,000 or less, using as a benchmark the per capita allocation formula that governs payments to larger local governments. This approach will ensure equitable treatment among local governments of all sizes.

For example, a State received the minimum \$1.25 billion allocation and had one county with a population over 500,000 that received \$250 million directly. The State should distribute 45 percent of the \$1 billion it received, or \$450 million, to local governments within the State with a population of 500,000 or less.

May a State impose restrictions on transfers of funds to local governments?

Yes, to the extent that the restrictions facilitate the State's compliance with the requirements set forth in section 601(d) of the Social Security Act outlined in the Guidance and other applicable requirements such as the Single Audit Act, discussed below. Other restrictions are not permissible.



CORONAVIRUS RELIEF FUND (CRF)

Frequently Asked Questions (Eligible Expenditures - continued - 15)

Updated as of June 24, 2020

If a recipient must issue tax anticipation notes (TANs) to make up for tax due date deferrals or revenue shortfalls, are the expenses associated with the issuance eligible uses of Fund payments?

If a government determines that the issuance of TANs is necessary due to the COVID-19 public health emergency, the government may expend payments from the Fund on the accrued interest expense on TANs and unbudgeted administrative and transactional costs, such as necessary payments to advisors and underwriters, associated with the issuance of the TANs.

May recipients use Fund payments to expand rural broadband capacity to assist with distance learning and telework?

Such expenditures would only be permissible if they are necessary for the public health emergency. The cost of projects that would not be expected to increase capacity to a significant extent until the need for distance learning and telework have passed due to this public health emergency would not be necessary due to the public health emergency and thus would not be eligible uses of Fund payments.

Are costs associated with increased solid waste capacity an eligible use of payments from the Fund?

Yes, costs to address increase in solid waste as a result of the public health emergency, such as relates to the disposal of used personal protective equipment, would be an eligible expenditure.



CORONAVIRUS RELIEF FUND (CRF)

Frequently Asked Questions (Eligible Expenditures - continued - 16)

Updated as of June 24, 2020

May payments from the Fund be used to cover across-the-board hazard pay for employees working during a state of emergency?

No. The Guidance says that funding may be used to meet payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. Hazard pay is a form of payroll expense and is subject to this limitation, so Fund payments may only be used to cover hazard pay for such individuals.

May Fund payments be used for expenditures related to the administration of Fund payments by a State, territorial, local, or Tribal government?

Yes, if the administrative expenses represent an increase over previously budgeted amounts and are limited to what is necessary. For example, a State may expend Fund payments on necessary administrative expenses incurred with respect to a new grant program established to disburse amounts received from the Fund.



CORONAVIRUS RELIEF FUND (CRF)

Frequently Asked Questions (Eligible Expenditures - continued - 17)

Updated as of June 24, 2020

May recipients use Fund payments to provide loans?

Yes, if the loans otherwise qualify as eligible expenditures under section 601(d) of the Social Security Act as implemented by the Guidance. Any amounts repaid by the borrower before December 30, 2020, must be either returned to Treasury upon receipt by the unit of government providing the loan or used for another expense that qualifies as an eligible expenditure under section 601(d) of the Social Security Act. Any amounts not repaid by the borrower until after December 30, 2020, must be returned to Treasury upon receipt by the unit of government lending the funds.

May Fund payments be used for expenditures necessary to prepare for a future COVID-19 outbreak?

Fund payments may be used only for expenditures necessary to address the current COVID-19 public health emergency. For example, a State may spend Fund payments to create a reserve of personal protective equipment or develop increased intensive care unit capacity to support regions in its



CORONAVIRUS RELIEF FUND (CRF)

Frequently Asked Questions (Eligible Expenditures - continued - 18)

Updated as of June 24, 2020

May funds be used to satisfy non-federal matching requirements under the Stafford Act?

Yes, payments from the Fund may be used to meet the non-federal matching requirements for Stafford Act assistance to the extent such matching requirements entail COVID-19-related costs that otherwise satisfy the Fund's eligibility criteria and the Stafford Act. Regardless of the use of Fund payments for such purposes, FEMA funding is still dependent on FEMA's determination of eligibility under the Stafford Act.

Must a State, local, or tribal government require applications to be submitted by businesses or individuals before providing assistance using payments from the Fund?

Governments have discretion to determine how to tailor assistance programs they establish in response to the COVID-19 public health emergency. However, such a program should be structured in such a manner as will ensure that such assistance is determined to be necessary in response to the COVID-19 public health emergency and otherwise satisfies the requirements of the CARES Act and other applicable law. For example, a per capita payment to residents of a particular jurisdiction without an assessment of individual need would not be an appropriate use of payments from the Fund.



CORONAVIRUS RELIEF FUND (CRF)

Frequently Asked Questions (Eligible Expenditures - continued - 19)

Updated as of June 24, 2020

May Fund payments be provided to non-profits for distribution to individuals in need of financial assistance, such as rent relief?

Yes, non-profits may be used to distribute assistance. Regardless of how the assistance is structured, the financial assistance provided would have to be related to COVID-19.

May recipients use Fund payments to remarket the recipient's convention facilities and tourism industry?

Yes, if the costs of such remarketing satisfy the requirements of the CARES Act. Expenses incurred to publicize the resumption of activities and steps taken to ensure a safe experience may be needed due to the public health emergency. Expenses related to developing a long-term plan to reposition a recipient's convention and tourism industry and infrastructure would not be incurred due to the public health emergency and therefore may not be covered using payments from the Fund.



CORONAVIRUS RELIEF FUND (CRF)

Frequently Asked Questions (Eligible Expenditures - continued - 20)

Updated as of June 24, 2020

May a State provide assistance to farmers and meat processors to expand capacity, such to cover overtime for USDA meat inspectors?

If a State determines that expanding meat processing capacity, including by paying overtime to USDA meat inspectors, is a necessary expense incurred due to the public health emergency, such as if increased capacity is necessary to allow farmers and processors to donate meat to food banks, then such expenses are eligible expenses, provided that the expenses satisfy the other requirements set forth in section 601(d) of the Social Security Act outlined in the Guidance.

The guidance provides that funding may be used to meet payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. May Fund payments be used to cover such an employee's entire payroll cost or just the portion of time spent on mitigating or responding to the COVID-19 public health emergency?

As a matter of administrative convenience, the entire payroll cost of an employee whose time is substantially dedicated to mitigating or responding to the COVID-19 public health emergency is eligible, provided that such payroll costs are incurred by December 30, 2020. An employer may also track time spent by employees related to COVID-19 and apply Fund payments on that basis but would need to do so consistently within the relevant agency or department.

CORONAVIRUS RELIEF FUND (CRF)

Frequently Asked Questions

Updated as of June 24, 2020

2 QUESTIONS RELATED TO ADMINISTRATION OF FUND PAYMENTS

Do governments have to return unspent funds to Treasury?

Yes. Section 601(f)(2) of the Social Security Act, as added by section 5001(a) of the CARES Act, provides for recoupment by the Department of the Treasury of amounts received from the Fund that have not been used in a manner consistent with section 601(d) of the Social Security Act. If a government has not used funds it has received to cover costs that were incurred by December 30, 2020, as required by the statute, those funds must be returned to the Department of the Treasury.

What records must be kept by governments receiving payment?

A government should keep records sufficient to demonstrate that the amount of Fund payments to the government has been used in accordance with section 601(d) of the Social Security Act.



CORONAVIRUS RELIEF FUND (CRF)

Frequently Asked Questions (Admin of Funds – continued – 2)

Updated as of June 24, 2020



May recipients deposit Fund payments into interest bearing accounts?

Yes, provided that if recipients separately invest amounts received from the Fund, they must use the interest earned or other proceeds of these investments only to cover expenditures incurred in accordance with section 601(d) of the Social Security Act and the Guidance on eligible expenses. If a government deposits Fund payments in a government's general account, it may use those funds to meet immediate cash management needs provided that the full amount of the payment is used to cover necessary expenditures. Fund payments are not subject to the Cash Management Improvement Act of 1990, as amended.

May governments retain assets purchased with payments from the Fund?

Yes, if the purchase of the asset was consistent with the limitations on the eligible use of funds provided by section 601(d) of the Social Security Act.

What rules apply to the proceeds of disposition or sale of assets acquired using payments from the Fund?

If such assets are disposed of prior to December 30, 2020, the proceeds would be subject to the restrictions on the eligible use of payments from the Fund provided by section 601(d) of the Social Security Act.

CORONAVIRUS RELIEF FUND (CRF)

Frequently Asked Questions (Admin of Funds – continued – 3)

Updated as of June 24, 2020

Are Fund payments to State, territorial, local, and tribal governments considered grants?

No. Fund payments made by Treasury to State, territorial, local, and Tribal governments are not considered to be grants but are “other financial assistance” under 2 C.F.R. § 200.40.

Are Fund payments considered federal financial assistance for purposes of the Single Audit Act?

Yes, Fund payments are considered to be federal financial assistance subject to the Single Audit Act (31 U.S.C. §§ 7501-7507) and the related provisions of the Uniform Guidance, 2 C.F.R. § 200.303 regarding internal controls, §§ 200.330 through 200.332 regarding subrecipient monitoring and management, and subpart F regarding audit requirements.

Are Fund payments subject to other requirements of the Uniform Guidance?

Fund payments are subject to the following requirements in the Uniform Guidance (2 C.F.R. Part 200): 2 C.F.R. § 200.303 regarding internal controls, 2 C.F.R. §§ 200.330 through 200.332 regarding subrecipient monitoring and management, and subpart F regarding audit requirements.

Is there a Catalog of Federal Domestic Assistance (CFDA) number assigned to the Fund?

Yes. The CFDA number assigned to the Fund is 21.019.



CORONAVIRUS RELIEF FUND (CRF)

Frequently Asked Questions (Admin of Funds – continued – 4)

Updated as of June 24, 2020



If a State transfers Fund payments to its political subdivisions, would the transferred funds count toward the subrecipients' total funding received from the federal government for purposes of the Single Audit Act?

Yes. The Fund payments to subrecipients would count toward the threshold of the Single Audit Act and 2 C.F.R. part 200, subpart F re: audit requirements. Subrecipients are subject to a single audit or program-specific audit pursuant to 2 C.F.R. § 200.501(a) when the subrecipients spend \$750,000 or more in federal awards during their fiscal year.

Are recipients permitted to use payments from the Fund to cover the expenses of an audit conducted under the Single Audit Act?

Yes, such expenses would be eligible expenditures, subject to the limitations set forth in 2 C.F.R. § 200.425.

If a government has transferred funds to another entity, from which entity would the Treasury Department seek to recoup the funds if they have not been used in a manner consistent with section 601(d) of the Social Security Act?

The Treasury Department would seek to recoup the funds from the government that received the payment directly from the Treasury Department. State, territorial, local, and Tribal governments receiving funds from Treasury should ensure that funds transferred to other entities, whether pursuant to a grant program or otherwise, are used in accordance with section 601(d) of the Social Security Act as implemented in the Guidance.

Mark your calendars!

Wednesday, July 29

11 a.m. – 12 p.m.

Part 2 webinar on CARES Act Funding from MMB



New League staff member

Lisa Sova

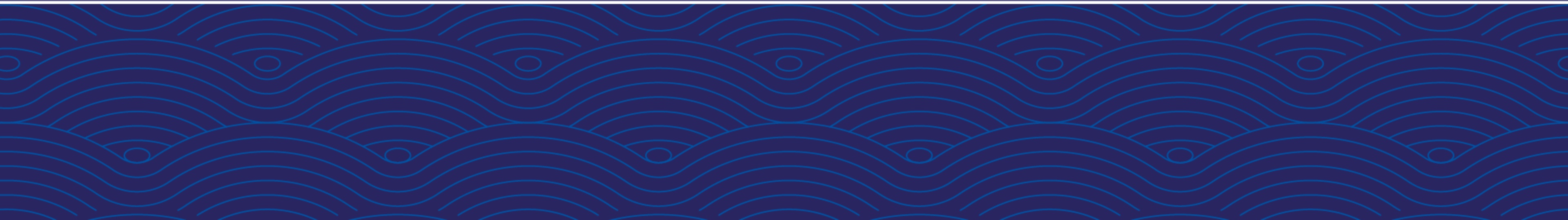
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Questions?





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League of Minnesota Cities

<https://www.lmc.org/contact/submit-a-question/>

651-281-1200

You can find a recording of this webinar here: <http://lmc.org/caresact1>



LEAGUE of
MINNESOTA
CITIES

CC Work Session

3. 1.

Meeting Date: 07/14/2020

By: Katie Schmidt, Administrative Services

Information

Title:

Review Future Topics/Calendar

Purpose/Background:

Attached is the current list of future topics for work session discussion. Items are drawn from Council requests at meetings, or are related to topics that have been identified in the City's strategic plan. Tentative dates have been assigned.

Recommendation:

N/A

Action:

For Council review - no formal action necessary.

Attachments

Future Topics

Form Review

Inbox	Reviewed By	Date
Colleen Lasher	Colleen Lasher	07/08/2020 10:22 AM
Kurt Ulrich	Kurt Ulrich	07/09/2020 11:33 AM
Colleen Lasher	Colleen Lasher	07/09/2020 11:42 AM
Kurt Ulrich	Kurt Ulrich	07/09/2020 11:48 AM
Form Started By: Katie Schmidt		Started On: 06/24/2020 01:36 PM
Final Approval Date: 07/09/2020		

City Council Future Topics – Work Session
(Tentative Dates)

Proposed Date	Topics for Discussion – Council Action	Minutes
7/28/2020	Joint Fire Services JPA	
7/28/2020	Crime Free Multifamily Housing Program - Katers	30
2020	Discussion Regarding Recycling Services - Anderson	30
2020	Discuss the General Topic of Holding Joint Meeting(s) with the Council and Commissions & Other Cities. Based on discussion, future work sessions TBD.	20
	Topics for Discussion – Planning and Budget	
7/21/2020	Water Supply Study and Treatment Options	60
7/28/2020	Review Resident Survey Questionnaire – Final Draft	
2020	Discuss Historic Town Hall – Ulrich	30
2020	City Branding Presentation - Ulrich	40
2020	Fire Department Duty Crew Analysis - Kohner	20
2020	Comprehensive Plan Review - Gladhill	30-45
2020	CR-5 Corridor Study Review - Westby	45
2020	Park System Plan – Riemer/Riverblood	60
2020	Union Contracts - Lasher	45
2020	Review Council Member Compensation Study	20
	Topics for Discussion – Policy	
8/10/2020	Trail Maintenance Policy – Westby/Riemer	30
8/10/2020	Stormwater Pond Maintenance Policy –Westby/Riemer	30
8/25/2020	Accounting of City Engineering Staff Time for City Projects - Westby	30