



City of  
*St. Francis*

Minnesota

**2025 Proposed Budget**

City of St. Francis, Minnesota  
 General Fund (#101)  
 Statement of Revenues, Expenditures and Changes in Fund Balance  
 For Budget Year 2025

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
<b>Revenues</b>				
Property Taxes	\$3,255,616	\$3,209,378	\$3,209,378	\$3,891,400
Franchise Fees	26,215	29,250	29,250	27,700
Licenses and permits	243,859	230,670	230,670	236,100
Intergovernmental	1,142,842	1,211,167	1,211,167	832,200
Charges for services	424,245	391,630	391,630	419,300
Fines and forfeits	30,630	34,620	34,620	33,300
Interest	195,361	25,000	25,000	50,000
Miscellaneous	199,146	157,570	157,570	196,000
Total revenues	<u>5,517,914</u>	<u>5,289,285</u>	<u>5,289,285</u>	<u>5,686,000</u>
<b>Expenditures</b>				
General Government	1,020,959	1,129,600	1,129,600	1,175,500
Public Safety	2,740,182	2,653,400	2,653,400	2,967,000
Public Works	684,357	677,800	677,800	688,000
Culture and Recreation	378,322	404,550	404,550	407,700
Community Development	473,425	478,875	478,875	502,800
Miscellaneous	-	10,060	10,060	10,000
Total expenditures	<u>5,297,245</u>	<u>5,354,285</u>	<u>5,354,285</u>	<u>5,751,000</u>
Excess (deficit) of revenues over expenditures	220,669	(65,000)	(65,000)	(65,000)
<b>Other financing sources (uses):</b>				
Transfers in				
Liquor	60,000	65,000	65,000	65,000
Sale of Assets	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>60,000</u>	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>
Net change in fund balance	280,669	-	-	-
Fund balance - January 1	<u>3,215,482</u>	<u>3,438,063</u>	<u>3,496,151</u>	<u>3,496,151</u>
Fund balance - December 31	<u>\$3,496,151</u>	<u>\$3,438,063</u>	<u>\$3,496,151</u>	<u>\$3,496,151</u>
Fund balance/revenues	63.4%	65.0%	66.1%	61.5%
Fund balance/expenditures	66.0%	64.2%	65.3%	60.8%
Fund balance/# of mths of expenditures	7.9	7.7	7.8	7.3
Fund balance/revenues	State auditor recommends 35% - 50%			61.5%
Fund balance/# of mths of expenditures	State auditor recommends 5 months			7.3

CITY OF ST. FRANCIS, MINNESOTA  
**GENERAL GOVERNMENT SUMMARY**

EXPENDITURE ANALYSIS

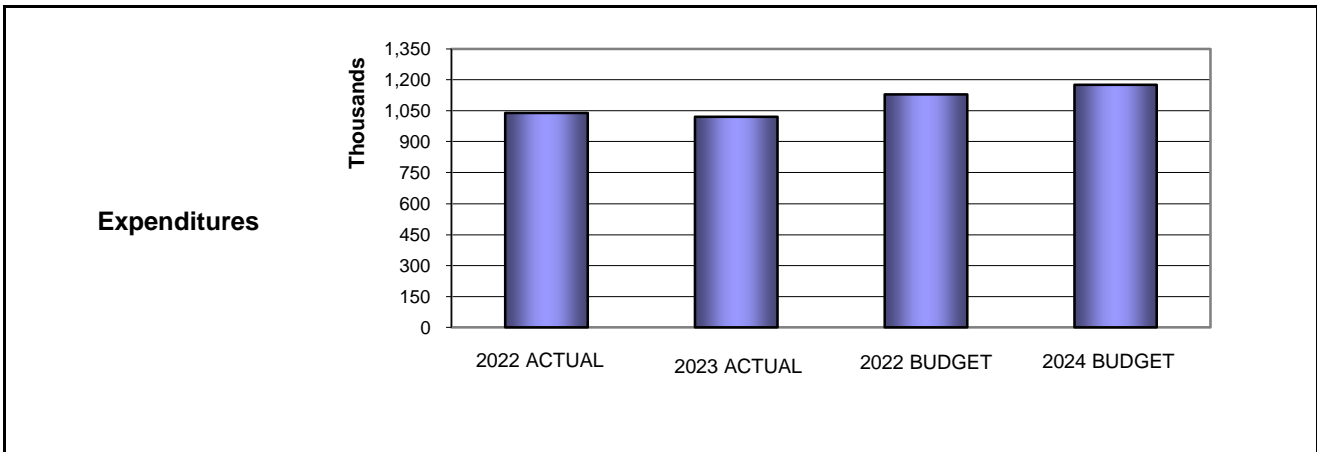
Total By Program	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 BUDGET	% Change
City Council	\$34,377	\$39,919	\$40,760	\$41,700	2.3%
Charter	0	0	50	100	100.0%
City Administration	466,319	478,164	562,000	547,000	-2.7%
Elections	15,531	1,991	23,040	2,300	-90.0%
Finance	239,129	251,784	261,850	268,100	2.4%
Auditing & Accounting	24,983	27,694	26,000	25,000	-3.8%
Assessing	34,670	34,762	39,000	37,000	-5.1%
Legal	199,721	161,778	155,600	155,800	0.1%
Government Buildings	24,199	24,867	21,300	98,500	362.4%
<b>Totals</b>	<b>1,038,929</b>	<b>1,020,959</b>	<b>1,129,600</b>	<b>1,175,500</b>	<b>4.1%</b>

Total By Classification	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 BUDGET	% Change
Personnel Services	647,227	660,109	765,810	791,100	3.3%
Supplies	15,832	14,508	16,800	23,100	37.5%
Other Charges	375,871	346,341	346,990	361,300	4.1%
<b>Totals</b>	<b>1,038,929</b>	<b>1,020,959</b>	<b>1,129,600</b>	<b>1,175,500</b>	<b>4.1%</b>

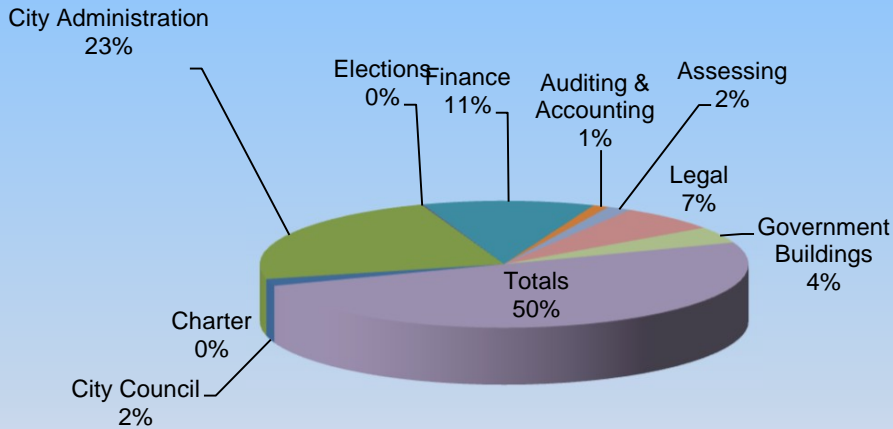
  

Staffing	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 BUDGET
Full-time equivalents	5.00	5.00	5.00	5.00

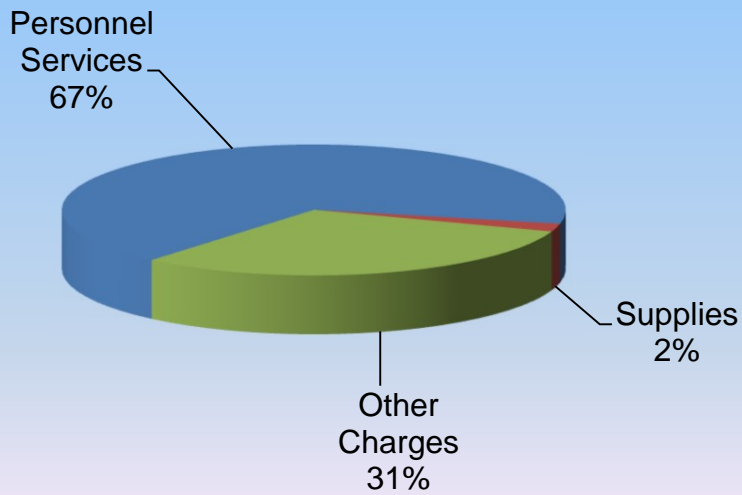


# GENERAL GOVERNMENT 2025 BUDGET

## Total by Program



## Total By Classification



<b>Department:</b>	<b>General Government</b>	<b>Fund:</b>	<b>101</b>
<b>Program:</b>	<b>City Council</b>	<b>Cost Center:</b>	<b>41110</b>

**Program Description**

The Council provides the legislative and policy making activities of the City for the health, safety and welfare of the community. It exercises budgetary control through the adoption of the annual budget, and approval of claims against the City treasury. The Council also annually adopts a five year capital improvement plan identifying the City's infrastructure needs, appoints various citizen committees to render advice on legislative and city issues, and responds to constituent concerns and question by working with City administration to address community service issues.

**Objectives**

1. Adopt policies and ordinances consistent with council's position on growth, zoning and financial strategy.
2. Continue joint efforts with other agencies to promote efficiency in government processes.

**Performance Measures**

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Council meetings	24	24	24	24
Special meetings	1	0	1	0
Special workshops	9	11	10	6

**Staffing**

Full-Time Equivalent positions  Council consists of one Mayor and four Council Members.

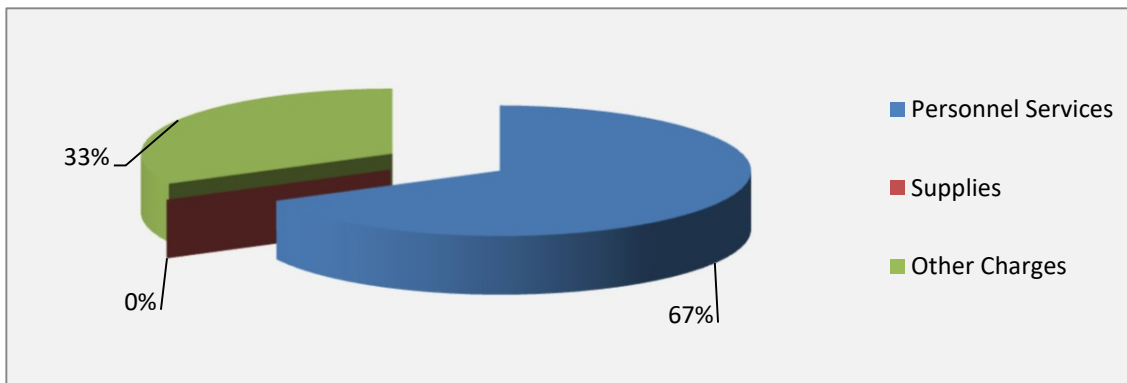
**Program Expenditure Highlights**

No changes predicted.

**Program Expenditures**

	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 BUDGET	% CHANGE
Personnel Services	\$ 27,353	\$ 25,897	\$ 28,010	\$ 28,100	0.3%
Supplies	-	-	-	-	N/A
Other Charges	7,024	14,022	12,750	13,600	6.7%
<b>Total</b>	<b>\$ 34,377</b>	<b>\$ 39,919</b>	<b>\$ 40,760</b>	<b>\$ 41,700</b>	<b>2.3%</b>

**Program Expenditures by Classification**



<b>Department:</b>	<b>General Government</b>	<b>Fund:</b>	<b>101</b>
<b>Program:</b>	<b>Charter Commission</b>	<b>Cost Center:</b>	<b>41120</b>

**Program Description**

The City operates under a Home Rule Charter. This budget, when used, is mainly for legal advice and publishing requirements.

**Objectives**

1. Bring forward charter amendment changes as needed.

**Performance Measures**

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Meetings	1	1	1	1

**Staffing**

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Full-Time Equivalent positions	N/A	N/A	N/A	N/A

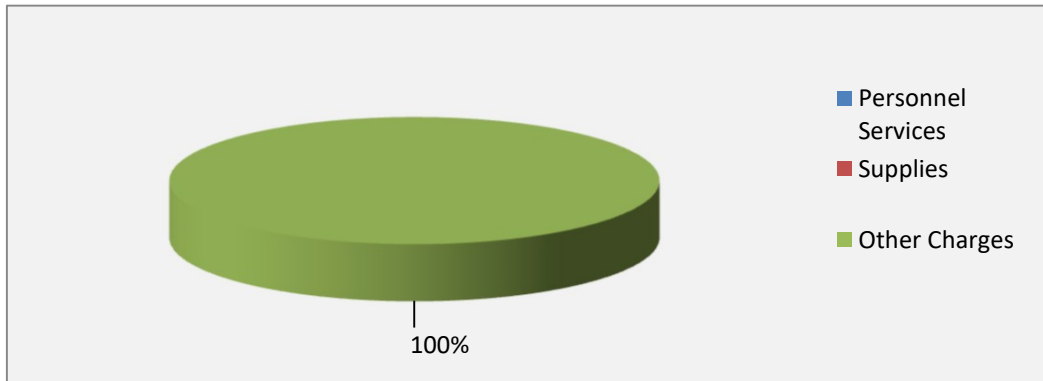
**Program Expenditure Highlights**

Charter Amendments are brought up as needed.

**Program Expenditures**

	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 BUDGET	% CHANGE
Personnel Services	\$ -	\$ -	\$ -	\$ -	N/A
Supplies	-	-	-	-	N/A
Other Charges	-	-	50	100	100.0%
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50</b>	<b>\$ 100</b>	<b>100.0%</b>

**Program Expenditures by Classification**



<b>Department:</b>	<b>General Government</b>	<b>Fund:</b>	<b>101</b>
<b>Program:</b>	<b>City Administration</b>	<b>Cost Center:</b>	<b>41400</b>

**Program Description**

This program provides for the administration of City Government within the guidelines and policies established by the City Council. Responsibilities include directing the administration of City affairs and enforcing laws, City ordinances and resolutions as adopted by the governing body. The City Administrator and City Clerk are accounted for in this program.

**Objectives**

1. Assist city council in setting policies and procedures in accordance with council's position.
2. Provide direction and leadership on major city projects & budget management.
3. Work on succession planning for key staffing roles within the organization.
4. Begin conversion of paper documents to electronic format.

**Performance Measures**

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Staff meetings held	52	52		52
Number of resolutions	52	64		50
Number of ordinances	11	19		20
Licenses issued	27	24		25

**Staffing**

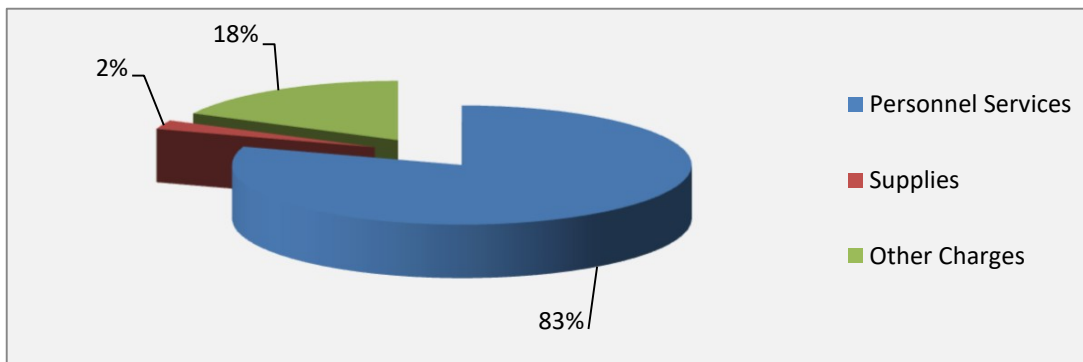
	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Full-Time Equivalent positions	4.00	3.00	3.00	3.00

**Program Expenditure Highlights**

**Program Expenditures**

	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 BUDGET	% CHANGE
Personnel Services	\$ 374,127	\$ 388,400	\$ 465,600	\$ 437,500	-6.0%
Supplies	11,408	9,915	10,000	13,500	35.0%
Other Charges	80,784	79,848	86,400	96,000	11.1%
<b>Total</b>	<b>\$ 466,319</b>	<b>\$ 478,164</b>	<b>\$ 562,000</b>	<b>\$ 547,000</b>	<b>-2.7%</b>

**Program Expenditures by Classification**



**Department:** General Government **Fund:** 101  
**Program:** Elections **Cost Center:** 41410

**Program Description**

Conduct national, state and local elections in accordance with statutory requirements. The City does not provide for elections associated with Independent School District #15.

**Objectives**

1. Prepare for and stay current with election law changes for future elections.
2. Recruit and train judges to ensure positive voter experience.

**Performance Measures**

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Number of registered voters	5,109	N/A		N/A
Number of votes cast	3,167	N/A		N/A
Number of precincts	3	N/A		N/A
Number of voting locations	2	N/A		N/A

**Staffing**

Full-Time Equivalent positions \_\_\_\_\_ Election judges are temporary for elections only.

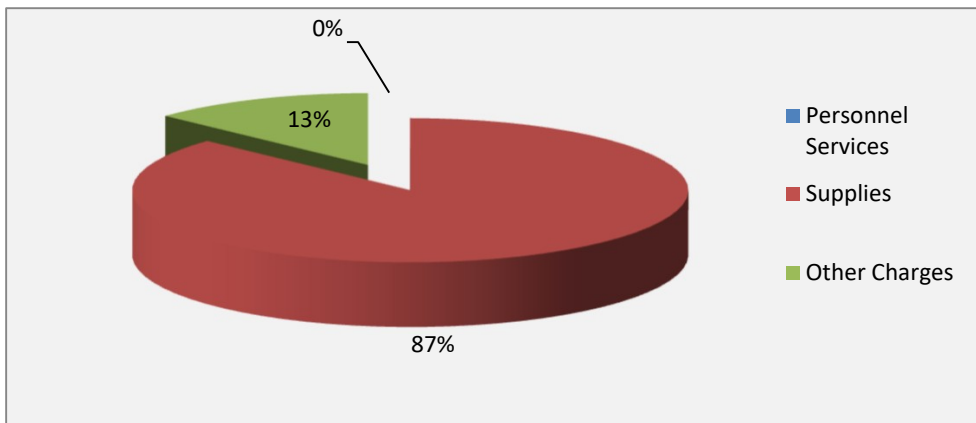
**Program Expenditure Highlights**

Elections are normally held on even numbered years. 2022 will be an election year

**Program Expenditures**

	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 BUDGET	% CHANGE
Personnel Services	\$ 12,960	\$ 28	\$ 19,200	\$ -	-100.0%
Supplies	1,444	1,652	2,250	2,000	-11.1%
Other Charges	1,127	311	1,590	300	-81.1%
<b>Total</b>	<b>\$ 15,531</b>	<b>\$ 1,991</b>	<b>\$ 23,040</b>	<b>\$ 2,300</b>	<b>-90.0%</b>

**Program Expenditures by Classification**





<b>Department:</b>	<b>General Government</b>	<b>Fund:</b>	<b>101</b>
<b>Program:</b>	<b>Finance</b>	<b>Cost Center:</b>	<b>41500</b>

**Program Description**

This program is responsible for administration of the City's financial affairs. This includes maintaining accounting records for all operations, investment of funds, supervision of revenue collection, disbursements of city monies, debt administration, payroll, audit and budget preparation, and risk management.

**Objectives**

1. Develop a financial management plan for the city.
2. Continue CAFR and Budget award recognition.
3. Provide meaningful and timely financial reports and information to council, commissions and other city departments.

**Performance Measures**

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Bond Rating	AA-	AA-	AA-	AA-
GFOA Financial Award	Yes	Yes		To be Submitted
GFOA Budget Award	Yes	Yes	Yes	To be Submitted

**Staffing**

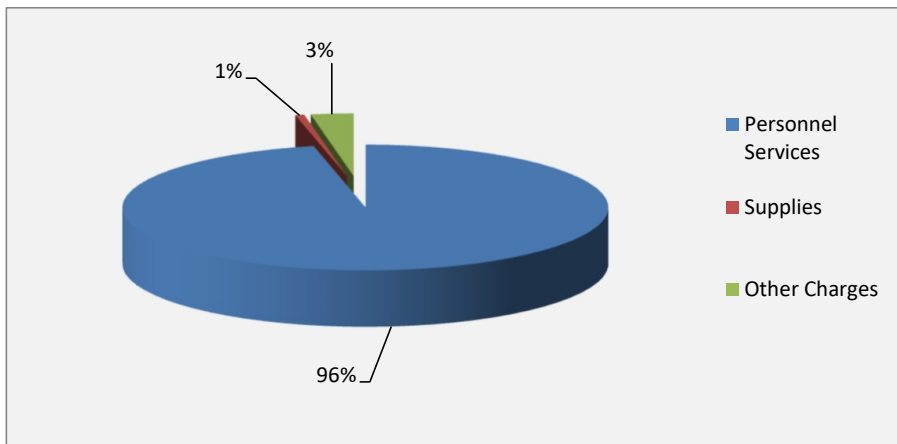
	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Full-Time Equivalent positions	2.00	2.00	2.00	2.00

**Program Expenditure Highlights**

**Program Expenditures**

	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 BUDGET	% CHANGE
Personnel Services	\$ 232,787	\$ 245,785	\$ 253,000	\$ 258,900	2.3%
Supplies	256	784	2,050	1,600	-22.0%
Other Charges	6,085	5,216	6,800	7,600	11.8%
<b>Total</b>	<b>\$ 239,129</b>	<b>\$ 251,784</b>	<b>\$ 261,850</b>	<b>\$ 268,100</b>	<b>2.4%</b>

**Program Expenditures by Classification**



**Department:** General Government **Fund:** 101  
**Program:** Auditing and Accounting **Cost Center:** 41540

**Program Description**

This program accounts for costs associated with the annual audit of the City, our financial accounting software, and administration of our benefit services.

**Objectives**

1. Complete the financial audit in a timely fashion.
2. Keep informed on on-going changes to financial reporting requirements.

**Performance Measures**

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
GFOA Award	Yes	Yes	To be submitted	To be submitted

**Staffing**

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Full-Time Equivalent positions	N/A	N/A	N/A	N/A

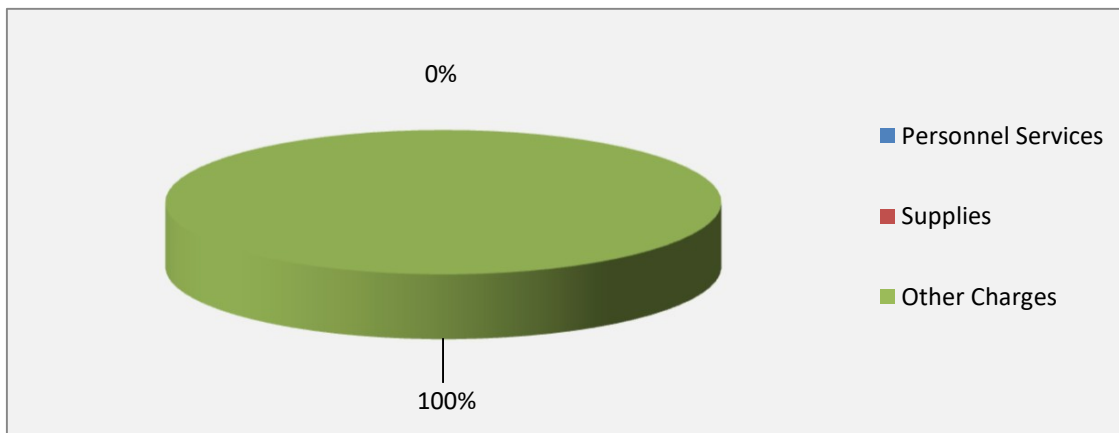
**Program Expenditure Highlights**

Audit costs are expected to stay relatively the same.

**Program Expenditures**

	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 BUDGET	% CHANGE
Personnel Services	\$ -	\$ -	\$ -	\$ -	N/A
Supplies	-	-	-	-	N/A
Other Charges	24,983	27,694	26,000	25,000	-3.8%
<b>Total</b>	<b>\$ 24,983</b>	<b>\$ 27,694</b>	<b>\$ 26,000</b>	<b>\$ 25,000</b>	<b>-3.8%</b>

**Program Expenditures by Classification**



**Department:** General Government      **Fund:** 101  
**Program:** Assessing      **Cost Center:** 41550

**Program Description**

Assessing is responsible for classifying, valuing and equalizing all taxable and exempt property within City limits. The City contracts with Anoka County for this service.

**Objectives**

1. To assess new and existing parcels with the city as required.

**Performance Measures**

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
N/A	N/A	N/A	N/A	N/A

**Staffing**

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Full-Time Equivalent positions	N/A	N/A	N/A	N/A

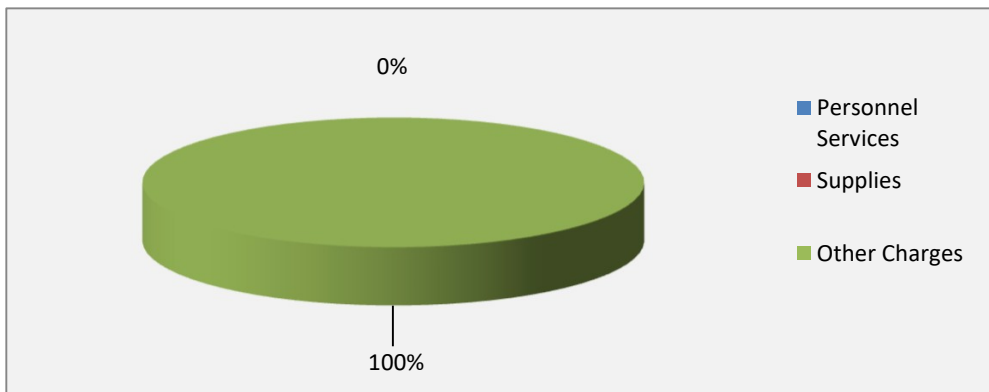
**Program Expenditure Highlights**

The costs for this program remain fairly flat.

**Program Expenditures**

	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 BUDGET	% CHANGE
Personnel Services	\$ -	\$ -	\$ -	\$ -	N/A
Supplies	-	-	-	-	N/A
Other Charges	34,670	34,762	39,000	37,000	-5.1%
<b>Total</b>	<b>\$ 34,670</b>	<b>\$ 34,762</b>	<b>\$ 39,000</b>	<b>\$ 37,000</b>	<b>-5.1%</b>

**Program Expenditures by Classification**



<b>Department:</b>	<b>General Government</b>	<b>Fund:</b>	<b>101</b>
<b>Program:</b>	<b>Legal</b>	<b>Cost Center:</b>	<b>41600</b>

**Program Description**

The City Attorney provides City Council and staff with research and support on issues of a legal matter. The City Attorney also serves as the chief prosecuting attorney for the City, attends Council meetings, and serves in an advisory capacity to all City departments on matters coming before the City Council.

**Objectives**

1. Continue to realize savings by contracting legal services.

**Performance Measures**

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
N/A	N/A	N/A	N/A	N/A

**Staffing**

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Full-Time Equivalent positions	N/A	N/A	N/A	N/A

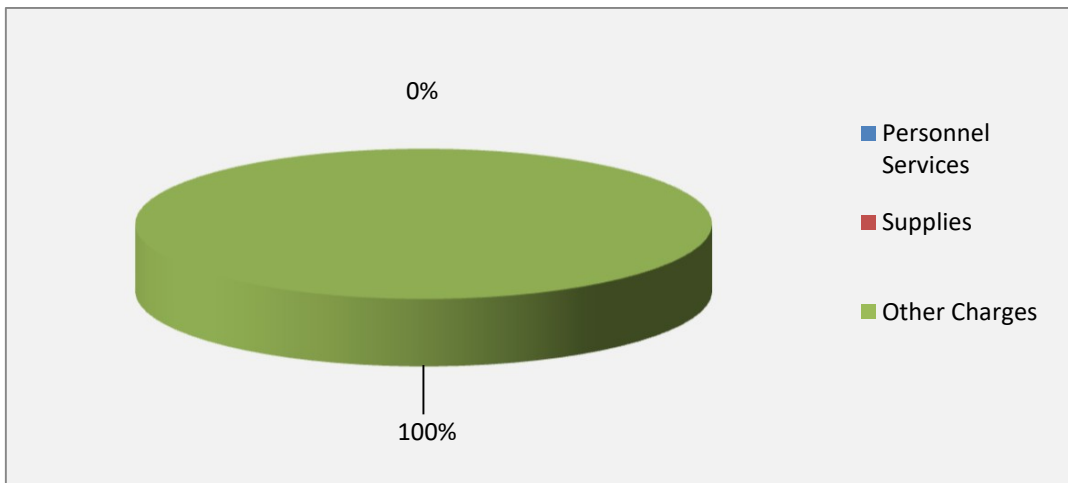
**Program Expenditure Highlights**

Legal fees have seen a slight increase in the past couple of years.

**Program Expenditures**

	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 BUDGET	% CHANGE
Personnel Services	\$ -	\$ -	\$ -	\$ -	N/A
Supplies	-	-	-	-	N/A
Other Charges	199,721	161,778	155,600	155,800	0.1%
<b>Total</b>	<b>\$ 199,721</b>	<b>\$ 161,778</b>	<b>\$ 155,600</b>	<b>\$ 155,800</b>	<b>0.1%</b>

**Program Expenditures by Classification**



**Department:** General Government **Fund:** 101  
**Program:** Government Buildings **Cost Center:** 41940

**Program Description**

Provide for a clean, well-maintained and comfortable environment for users of City Hall.

**Objectives**

1. Continue to keep city hall clean.
2. Maintain building to minimize repair costs.

**Performance Measures**

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Weeks cleaned	32	26	52	52

**Staffing**

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Full-Time Equivalent positions	N/A-Contract with Kim's Kleaning			

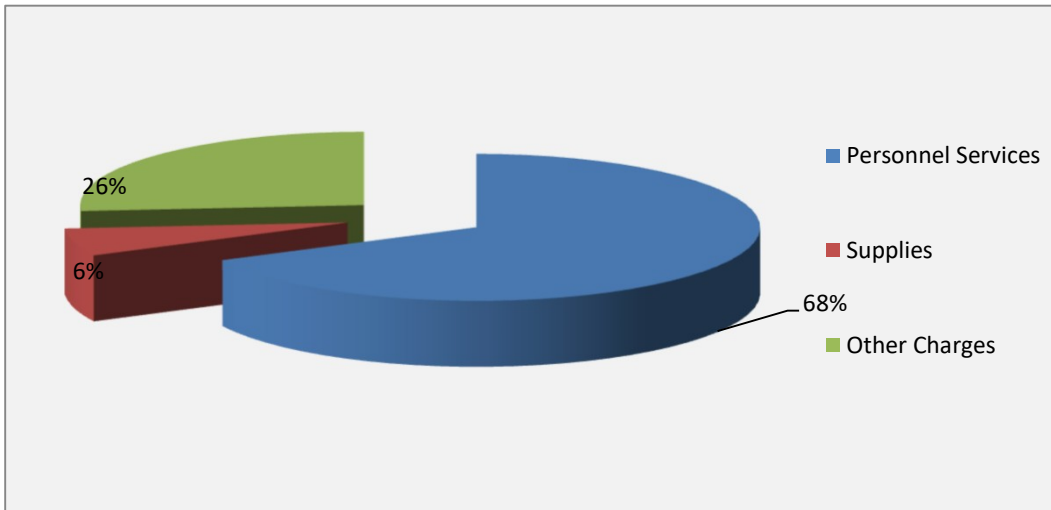
**Program Expenditure Highlights**

No increases forecasted.

**Program Expenditures**

	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 BUDGET	% CHANGE
Personnel Services	\$ -	\$ -	\$ -	\$ 66,600	N/A
Supplies	2,724	2,157	2,500	6,000	140.0%
Other Charges	21,476	22,710	18,800	25,900	37.8%
<b>Total</b>	<b>\$ 24,199</b>	<b>\$ 24,867</b>	<b>\$ 21,300</b>	<b>\$ 98,500</b>	<b>362.4%</b>

**Program Expenditures by Classification**



CITY OF ST. FRANCIS, MINNESOTA  
**PUBLIC SAFETY SUMMARY**

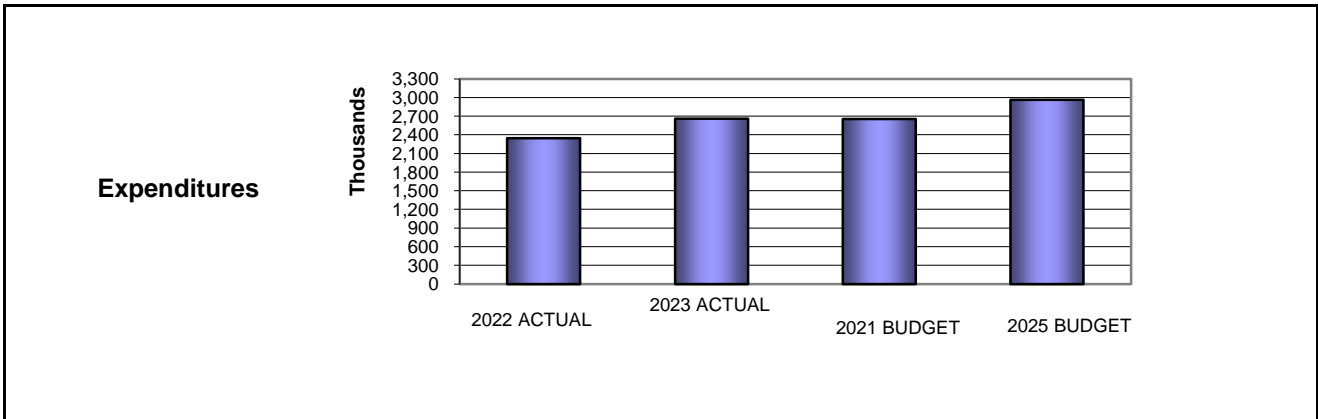
Total By Program	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 BUDGET	% Change
Police	\$1,941,445	\$2,120,108	\$2,150,200	\$2,370,800	10.3%
Fire	407,788	538,359	503,200	596,200	18.5%
<b>Totals</b>	<b>2,349,233</b>	<b>2,658,467</b>	<b>2,653,400</b>	<b>2,967,000</b>	<b>11.8%</b>

Total By Classification	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 BUDGET	% Change
Personnel Services	1,924,212	2,133,566	2,186,800	2,440,400	11.6%
Supplies	127,928	176,933	160,500	167,500	4.4%
Other Charges	297,093	347,968	306,100	359,100	17.3%
<b>Totals</b>	<b>2,349,233</b>	<b>2,658,467</b>	<b>2,653,400</b>	<b>2,967,000</b>	<b>11.8%</b>

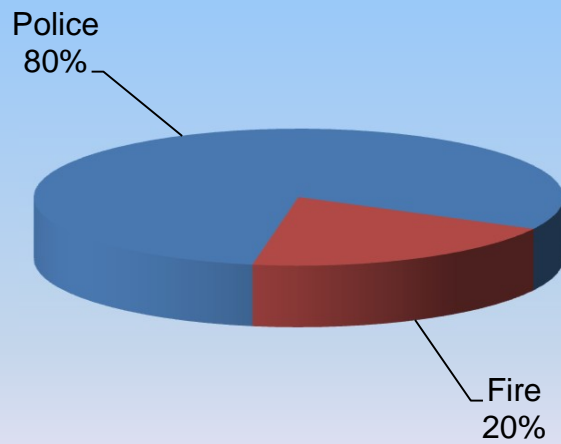
  

Staffing	2022	2023	2024	2025
Full-time equivalents	14.00	14.00	15.00	15.00

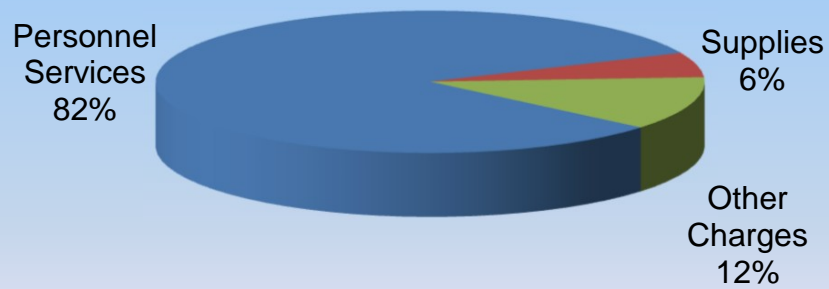


# PUBLIC SAFETY 2025 BUDGET

## Total By Program



## Total By Classification



<b>Department:</b>	<b>Public Safety</b>	<b>Fund:</b>	<b>101</b>
<b>Program:</b>	<b>Police</b>	<b>Cost Center:</b>	<b>42110</b>

**Program Description**

Enforce state laws and city ordinances as directed to provide the public with law enforcement services in the areas of patrol, investigation, school liaison, crime prevention and traffic control. Animal control is also accounted for in this program.

**Objectives**

1. Enhance response to and resolution of community crime and traffic safety concerns.
2. Reduce illegal drug and associated criminal activity in the city.
3. Identify, mentor and train future police department leaders.
4. Continue to train officers on the use of the new Public Safety Data System.

**Performance Measures**

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Citations issued	659	394		500
Chargeable offenses (Parts 1 & 2)	811	447		700
Miscellaneous offenses (Parts 3 & 4)	3,934	4,269		4,600
<b>Total Incident Crime Reports</b>	<b>6,521</b>	<b>6,427</b>		<b>6,500</b>

**Staffing**

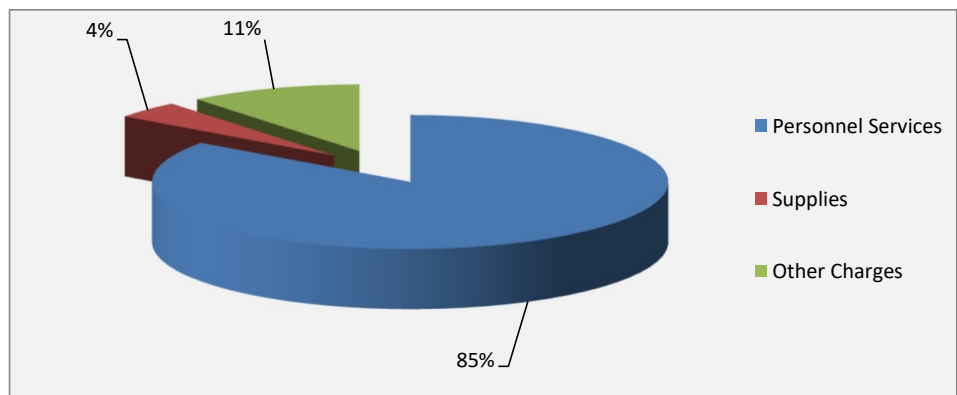
	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Full-Time Equivalent positions	14	14	14	15

**Program Expenditure Highlights**

**Program Expenditures**

	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 BUDGET	% CHANGE
Personnel Services	\$ 1,643,431	\$ 1,768,296	\$ 1,805,600	\$ 2,013,700	11.5%
Supplies	85,346	98,948	96,000	100,000	4.2%
Other Charges	212,669	252,864	248,600	257,100	3.4%
<b>Total</b>	<b>\$ 1,941,445</b>	<b>\$ 2,120,108</b>	<b>\$ 2,150,200</b>	<b>\$ 2,370,800</b>	<b>10.3%</b>

**Program Expenditures by Classification**





<b>Department:</b>	<b>Public Safety</b>	<b>Fund:</b>	<b>101</b>
<b>Program:</b>	<b>Fire</b>	<b>Cost Center:</b>	<b>42210</b>

**Program Description**

Responds to all fire and emergency medical incidents in the City. Paid on-call firefighters are alerted to an incident via a pager dispatched through the Anoka County Central Communications System. The fire department is responsible for performing new building plan reviews and existing building inspections to ensure compliance with State and Federal Fire Codes and Standards.

**Objectives**

1. Address staffing challenges within the organization.
2. Develop policies and procedures.
3. Continue to evaluate programs and services.

**Performance Measures**

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Total calls	727	730	750	700

**Staffing**

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Full-Time Equivalent positions	1	1	1	2

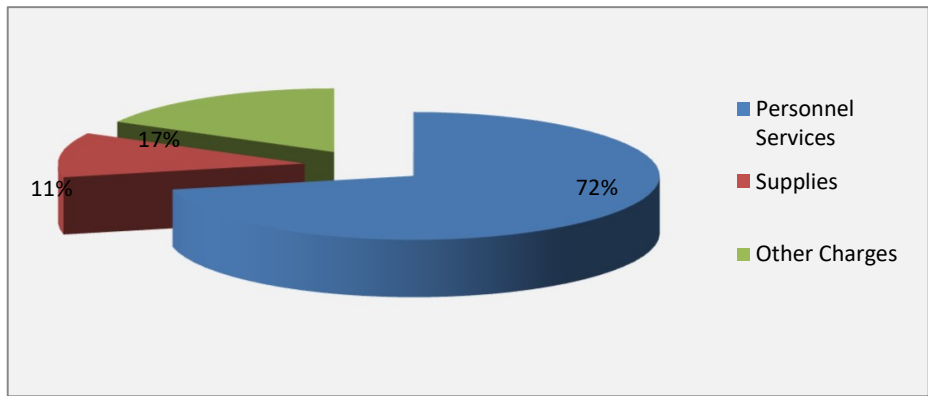
**Program Expenditure Highlights**

Personnel Services are tied to the number of calls the volunteer firefighters respond to.

**Program Expenditures**

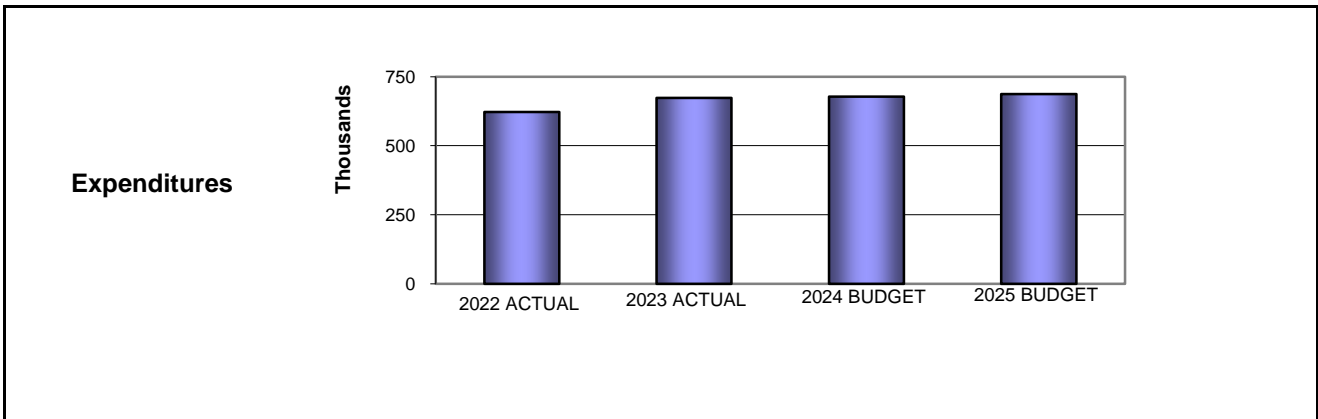
	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 BUDGET	% CHANGE
Personnel Services	\$ 280,781	\$ 365,270	\$ 381,200	\$ 426,700	11.9%
Supplies	42,583	77,985	64,500	67,500	4.7%
Other Charges	84,424	95,104	57,500	102,000	77.4%
<b>Total</b>	<b>\$ 407,788</b>	<b>\$ 538,359</b>	<b>\$ 503,200</b>	<b>\$ 596,200</b>	<b>18.5%</b>

**Program Expenditures by Classification**



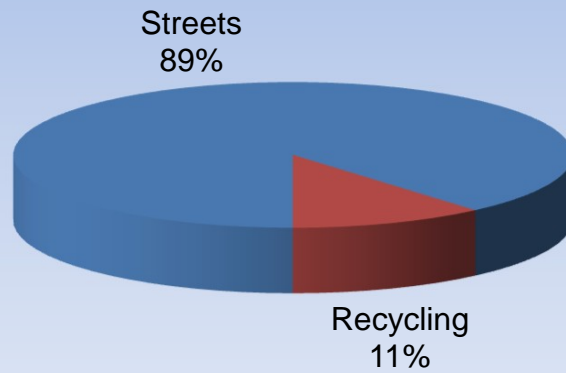
CITY OF ST. FRANCIS, MINNESOTA  
**PUBLIC WORKS SUMMARY**  
 EXPENDITURE ANALYSIS

Total By Program	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 BUDGET	% Change
Streets	\$539,933	\$568,269	\$595,100	\$610,400	2.6%
Recycling	82,794	104,773	82,700	77,600	-6.2%
	<u>622,727</u>	<u>673,041</u>	<u>677,800</u>	<u>688,000</u>	<u>1.5%</u>
<b>Total By Classification</b>					
Personnel Services	349,167	385,929	391,400	365,000	-6.7%
Supplies	62,552	84,147	70,400	76,100	8.1%
Other Charges	211,008	202,966	216,000	246,900	14.3%
	<u>622,727</u>	<u>673,041</u>	<u>677,800</u>	<u>688,000</u>	<u>1.5%</u>
<b>Staffing</b>					
Full-time equivalents	3.75	3.75	3.75	3.75	

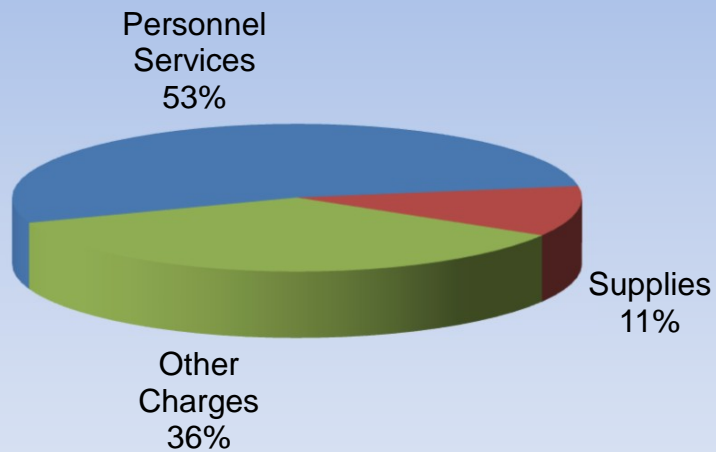


# PUBLIC WORKS 2025 BUDGET

## Total By Program



## Total By Classification



**Department:** Public Works **Fund:** 101  
**Program:** Streets **Cost Center:** 43100

**Program Description**

Maintains all City streets to minimize deterioration. Maintenance includes seal coating, crack sealing, pothole patching, sweeping, plowing, gravel road maintenance, and repairs of the storm drainage system. This program is also responsible for traffic control devices such as street signs, pavement markings, and guard rails on all City roadways.

**Objectives**

**Performance Measures**

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Asphalt street miles maintained	37	38	38	38
Gravel road miles maintained	150	143	143	140
Sand/salt usage (tons)	413	654	530	300

**Staffing**

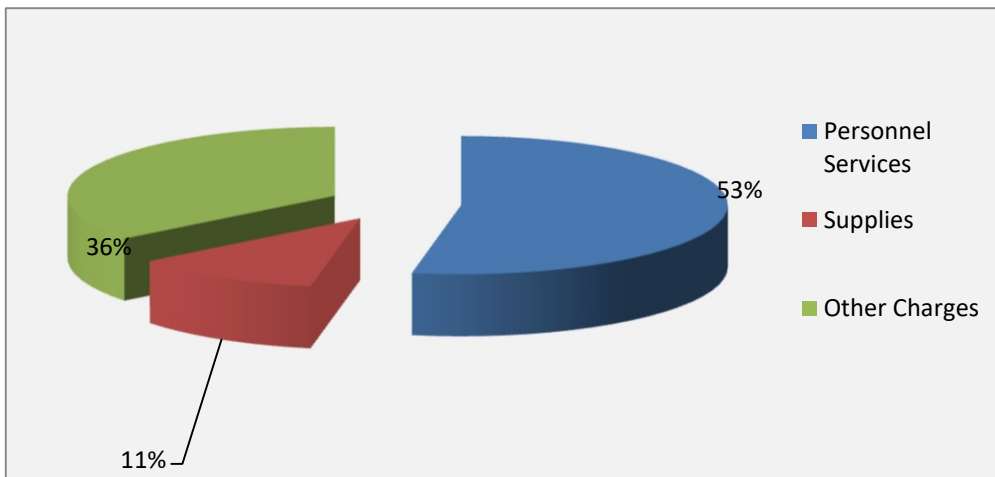
	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Full-Time Equivalent positions	3.35	3.35	3.35	3.35

**Program Expenditure Highlights**

**Program Expenditures**

	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 BUDGET	% CHANGE
Personnel Services	\$ 303,806	\$ 341,323	\$ 344,000	\$ 323,300	-6.0%
Supplies	57,292	59,886	64,050	69,700	8.8%
Other Charges	178,834	167,059	187,050	217,400	16.2%
<b>Total</b>	<b>\$ 539,933</b>	<b>\$ 568,269</b>	<b>\$ 595,100</b>	<b>\$ 610,400</b>	<b>2.6%</b>

**Program Expenditures by Classification**



**Department:** Public Works **Fund:** 101  
**Program:** Recycling **Cost Center:** 43210

**Program Description**

This program provides recycling opportunities to all city residents and surrounding areas. The goal is to provide this service in a cost effective manner while ensuring compliance with state rules and regulations.

**Objectives**

1. Continue to achieve goals set by county for recycling tonnage.
2. Provide residents with a safe and effective recycling event each year.

**Performance Measures**

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Recycling events	5	4		4
Recycling collection tonnage	857	951		900

**Staffing**

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Full-Time Equivalent positions	0.40	0.40	0.40	0.40

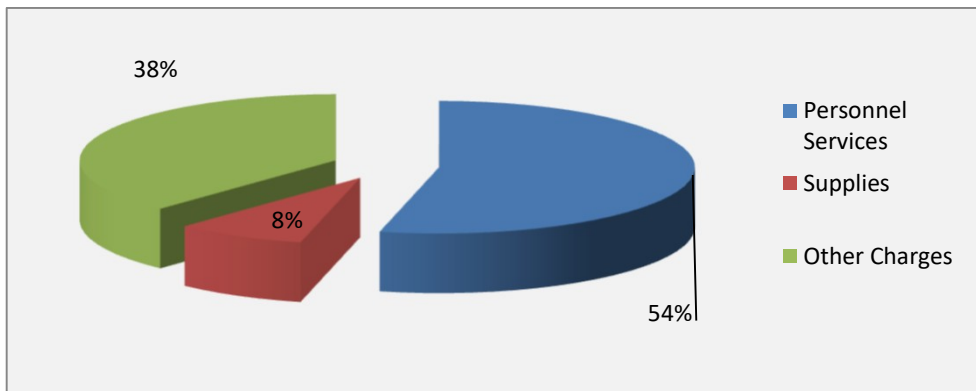
**Program Expenditure Highlights**

Other charges reflects the costs of recycling days.

**Program Expenditures**

	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 BUDGET	% CHANGE
Personnel Services	\$ 45,360	\$ 44,606	\$ 47,400	\$ 41,700	-12.0%
Supplies	5,260	24,260	6,350	6,400	0.8%
Other Charges	32,174	35,907	28,950	29,500	1.9%
<b>Total</b>	<b>\$ 82,794</b>	<b>\$ 104,773</b>	<b>\$ 82,700</b>	<b>\$ 77,600</b>	<b>-6.2%</b>

**Program Expenditures by Classification**



CITY OF ST. FRANCIS, MINNESOTA  
**CULTURE & RECREATION SUMMARY**  
 EXPENDITURE ANALYSIS

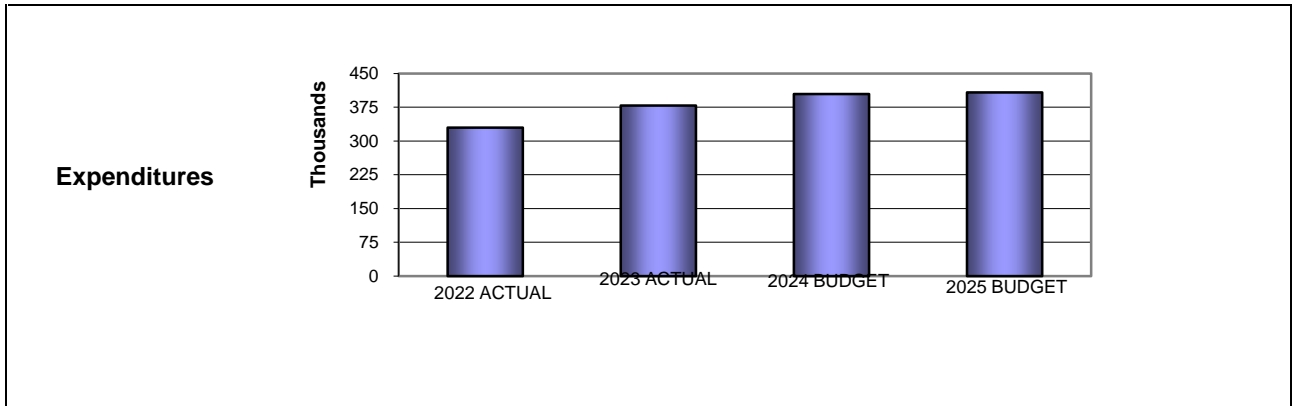
Total By Program	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 BUDGET	% Change
Community Center	\$1,340	\$1,248	\$1,550	\$0	-100.0%
Parks	326,381	360,425	388,000	392,400	1.1%
Pioneer Days	1,944	16,650	15,000	15,300	2.0%
<b>Totals</b>	<b>329,665</b>	<b>378,324</b>	<b>404,550</b>	<b>407,700</b>	<b>0.8%</b>

Total By Classification	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 BUDGET	% Change
Personnel Services	167,682	193,778	199,200	191,400	-3.9%
Supplies	62,546	54,235	74,300	81,700	10.0%
Other Charges	99,437	130,311	131,050	134,600	2.7%
<b>Totals</b>	<b>329,665</b>	<b>378,324</b>	<b>404,550</b>	<b>407,700</b>	<b>0.8%</b>

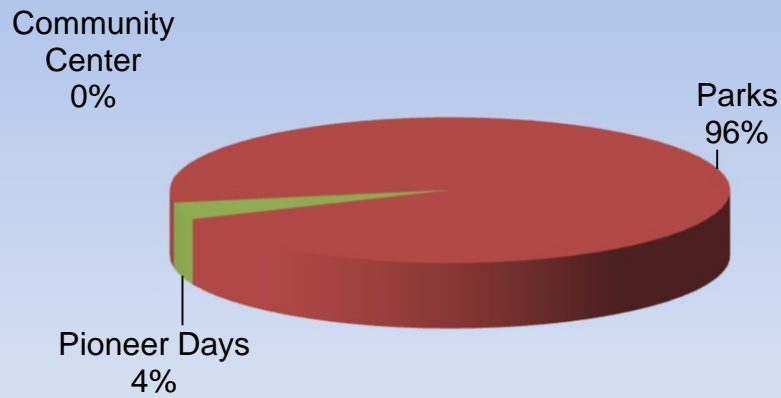
  

Staffing	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 BUDGET
Full-time equivalents	1.75	1.75	1.75	1.75

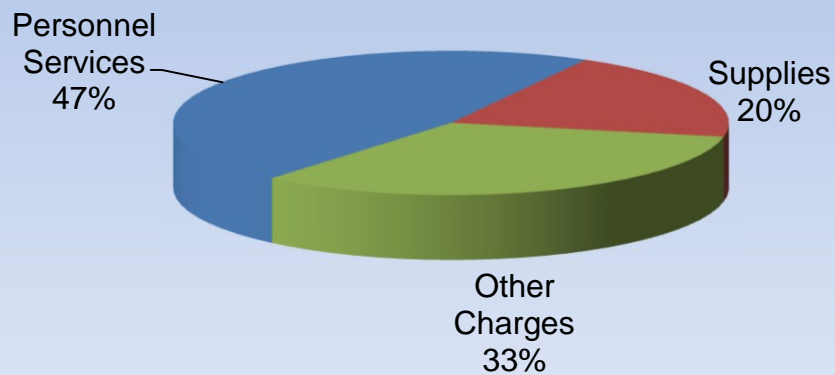


# CULTURE & RECREATION 2025 BUDGET

## Total By Program



## Total By Classification



**Department:** Culture and Recreation **Fund:** 101  
**Program:** Community Center **Cost Center:** 45000

**Program Description**

Provides for the operation and maintenance of the Community Center on Cree Street NW.

**Objectives**

Continueto provide a clean and safe environment for residents to use for gatherings.

**Performance Measures**

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Number of uses	139	210	210	30

**Staffing**

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Full-Time Equivalent positions	N/A	N/A	N/A	N/A

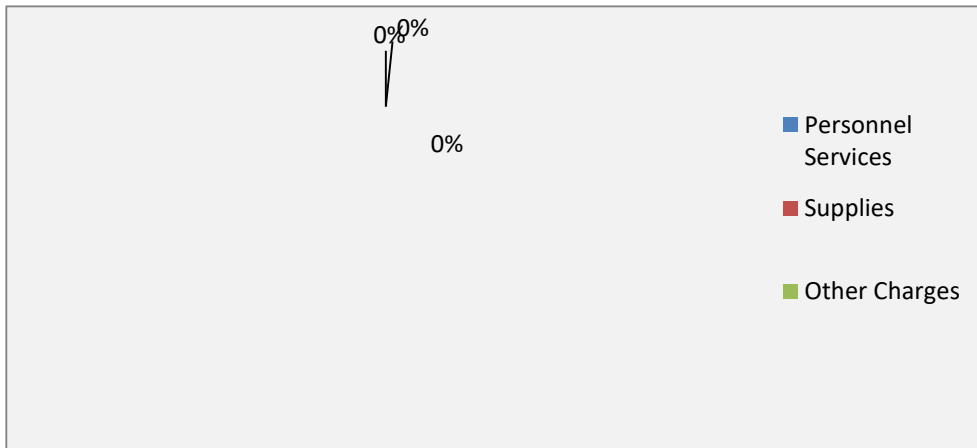
**Program Expenditure Highlights**

Most costs are shown in the Government Buildings department.

**Program Expenditures**

	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 BUDGET	% CHANGE
Personnel Services	\$ -	\$ -	\$ -	\$ -	N/A
Supplies	-	-	-	-	N/A
Other Charges	1,340	1,248	1,550	-	-100.0%
<b>Total</b>	<b>\$ 1,340</b>	<b>\$ 1,248</b>	<b>\$ 1,550</b>	<b>\$ -</b>	<b>-100.0%</b>

**Program Expenditures by Classification**





<b>Department:</b>	<b>Culture and Recreation</b>	<b>Fund:</b>	<b>101</b>
<b>Program:</b>	<b>Parks</b>	<b>Cost Center:</b>	<b>45200</b>

**Program Description**

Provides for the overall planning, management and administrative activities of the park facilities and for the maintenance and improvement of park and recreational facilities, including skating rinks, athletic fields and neighborhood parks.

**Objectives**

1. Improve safety and maintenance throughout the park system.
2. Maintain athletic fields through proper irrigation, fertilization and weed control.
3. Maintain landscaped areas.

**Performance Measures**

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Number of parks maintained	9	10	10	10
Total acreage mowed	1,186	1,273		1,100
Ballfields maintained	2	2	2	2
Number of playgrounds	7	8	8	8
Miles of trail maintained	13	13	13	13

**Staffing**

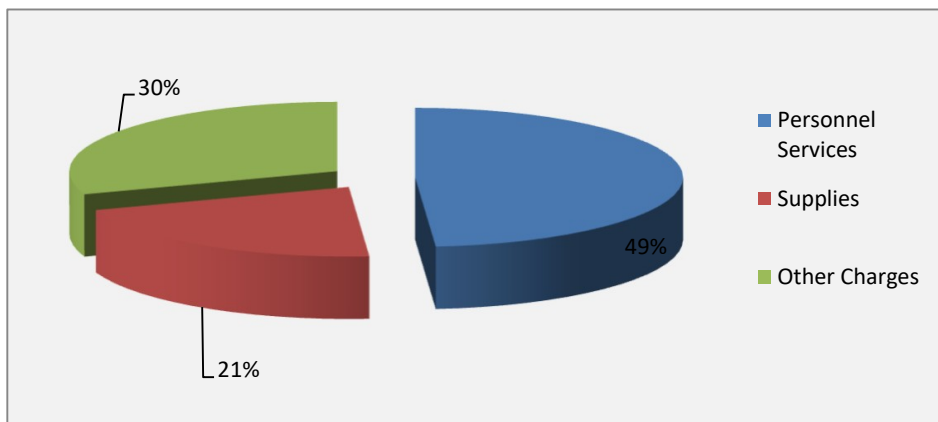
	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Full-Time Equivalent positions	1.75	1.75	1.75	1.75

**Program Expenditure Highlights**

**Program Expenditures**

	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 BUDGET	% CHANGE
Personnel Services	\$ 167,682	\$ 193,778	\$ 199,200	\$ 191,400	-3.9%
Supplies	62,752	54,235	74,300	81,700	10.0%
Other Charges	95,947	112,412	114,500	119,300	4.2%
<b>Total</b>	<b>\$ 326,381</b>	<b>\$ 360,425</b>	<b>\$ 388,000</b>	<b>\$ 392,400</b>	<b>1.1%</b>

**Program Expenditures by Classification**



**Department:** Culture & Recreation **Fund:** 101  
**Program:** Pioneer Days **Cost Center:** 45230

**Program Description**

Provides for the City's annual celebration in June.

**Objectives**

1. Promote the city to residents and visitors with a weekend celebrating St. Francis Pioneer Days.

**Performance Measures**

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Fireworks Display	No-Covid	Yes	Yes	Yes

**Staffing**

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Full-Time Equivalent positions	N/A	N/A	N/A	N/A

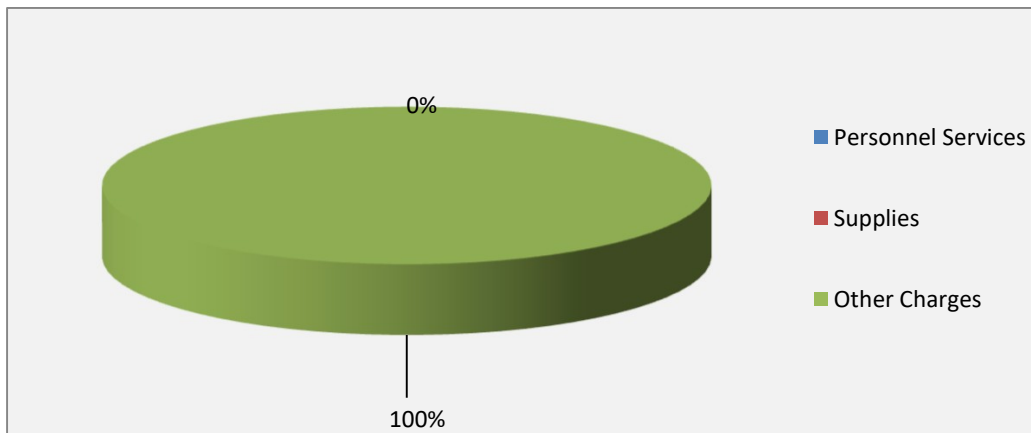
**Program Expenditure Highlights**

The Pioneer Days celebration will be run by the Chamber of Commerce with the city contributing \$10,000 in 2017. The City will continue to provide for the fireworks.

**Program Expenditures**

	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 BUDGET	% CHANGE
Personnel Services	\$ -	\$ -	\$ -	\$ -	N/A
Supplies	(206)	-	-	-	N/A
Other Charges	2,150	16,650	15,000	15,300	2.0%
<b>Total</b>	<b>\$ 1,944</b>	<b>\$ 16,650</b>	<b>\$ 15,000</b>	<b>\$ 15,300</b>	<b>2.0%</b>

**Program Expenditures by Classification**

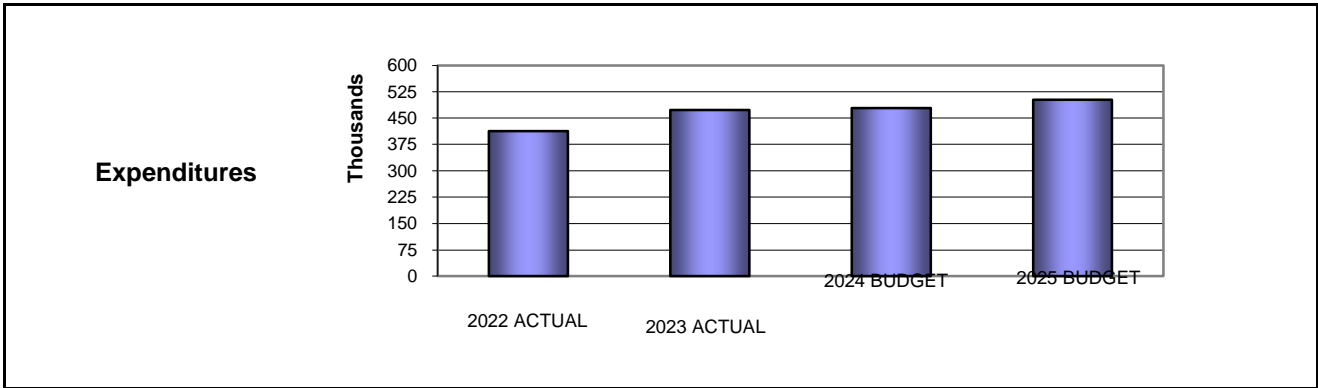


CITY OF ST. FRANCIS, MINNESOTA  
**COMMUNITY DEVELOPMENT SUMMARY**  
 EXPENDITURE ANALYSIS

Total By Program	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 BUDGET	% CHANGE
Planning & Zoning	\$254,586	\$293,112	\$310,375	\$333,300	7.4%
Building Inspections	158,313	180,314	168,500	169,500	0.6%
Totals	412,899	473,426	478,875	502,800	5.0%

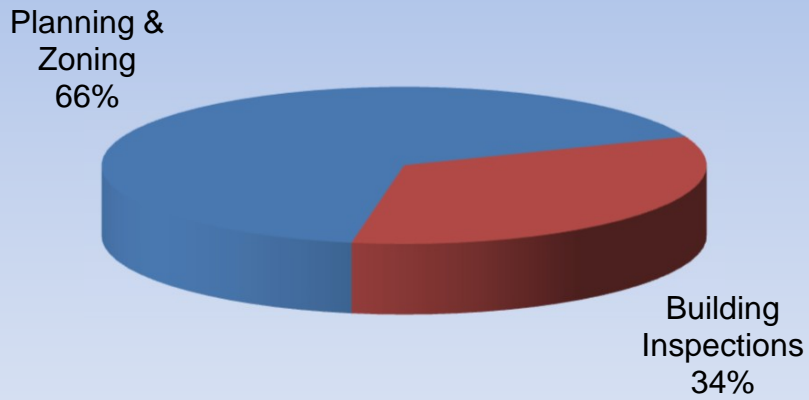
Total By Classification	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 BUDGET	% CHANGE
Personnel Services	321,649	357,354	383,000	399,400	4.3%
Supplies	5,964	9,950	7,925	6,700	-15.5%
Other Charges	85,286	106,123	87,950	96,700	9.9%
Totals	412,899	473,426	478,875	502,800	5.0%

Staffing	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 BUDGET
Full-time equivalents	1.00	3.00	3.00	3.00

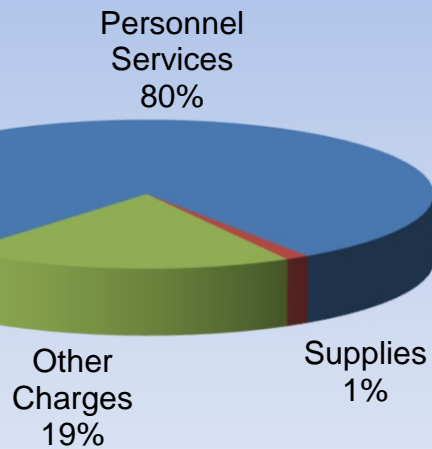


# COMMUNITY DEVELOPMENT 2025 BUDGET

## Total By Program



## Total By Classification



<b>Department:</b>	<b>Community Development</b>	<b>Fund:</b>	<b>101</b>
<b>Program:</b>	<b>Planning and Zoning</b>	<b>Cost Center:</b>	<b>41910</b>

**Program Description**

Performs long range planning, develops and implements zoning and subdivision ordinances, and reviews development proposals.

**Objectives**

Provide long range development plans for the city.  
 Bring forward zoning and subdivision changes.  
 Continue to review development proposals.

**Performance Measures**

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Special use permits	1	4	3	3
Rezoning	1	4	4	1
Comp Plan amendments	1	3	5	0
Subdivisions processed	1	9	2	0
Variances	1	1	1	0

**Staffing**

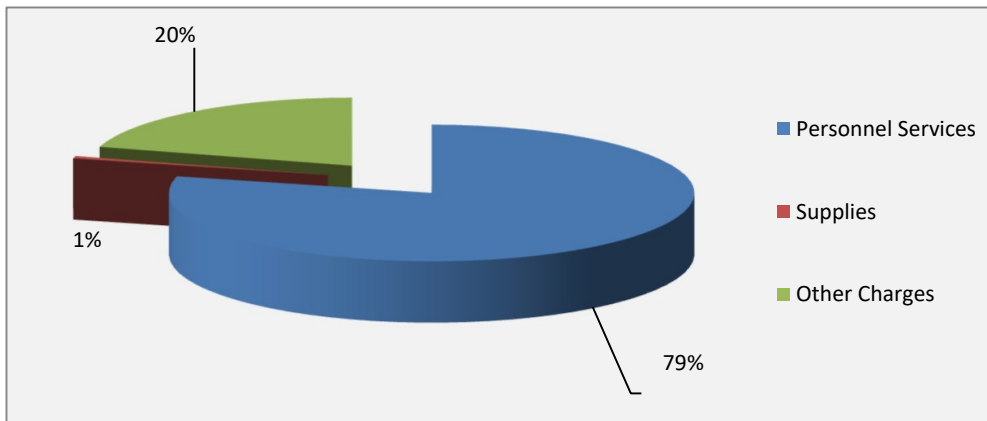
	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Full-Time Equivalent positions	2.00	2.00	2.00	2.00

**Program Expenditure Highlights**

**Program Expenditures**

	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 BUDGET	% CHANGE
Personnel Services	\$ 197,138	\$ 228,086	\$ 247,300	\$ 263,000	6.3%
Supplies	1,361	1,989	1,825	1,900	4.1%
Other Charges	56,086	63,037	61,250	68,400	11.7%
<b>Total</b>	<b>\$ 254,586</b>	<b>\$ 293,112</b>	<b>\$ 310,375</b>	<b>\$ 333,300</b>	<b>7.4%</b>

**Program Expenditures by Classification**



<b>Department:</b>	<b>Community Development</b>	<b>Fund:</b>	<b>101</b>
<b>Program:</b>	<b>Building Inspections</b>	<b>Cost Center:</b>	<b>42400</b>

**Program Description**

Provide for the administration of the Uniform Building Code requirements and related ordinances to safeguard life or limb, health, property and public welfare by regulating and controlling the design, construction, quality of materials, use and occupancy, location and maintenance of all building and structures within the City of St. Francis.

**Objectives**

1. Continue with the implementation of the rental licensing program.
2. Continue implementation of the building codes.
3. Continue public relations contact to improve city's public perception image.

**Performance Measures**

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Single family	43	31	20	10
Commercial/Industrial	0	0	0	1
Miscellaneous building permits	522	848	837	400

**Staffing**

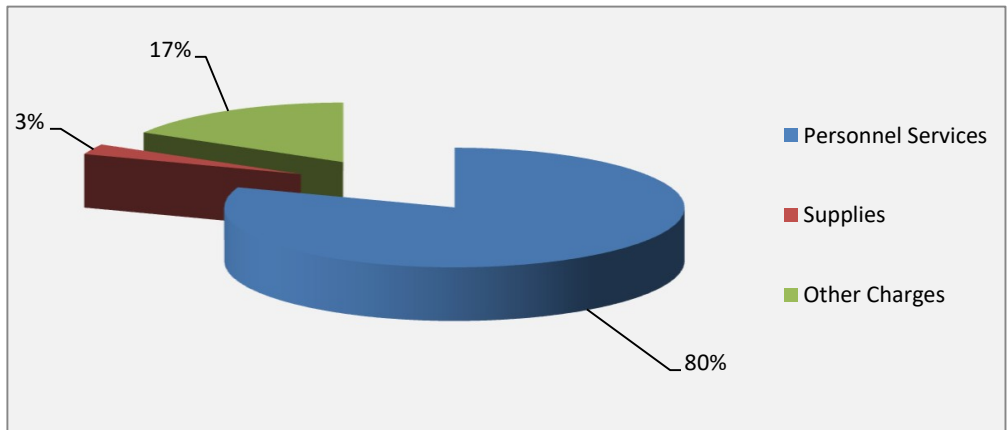
	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Full-Time Equivalent positions	1.00	1.00	1.00	1.00

**Program Expenditure Highlights**

**Program Expenditures**

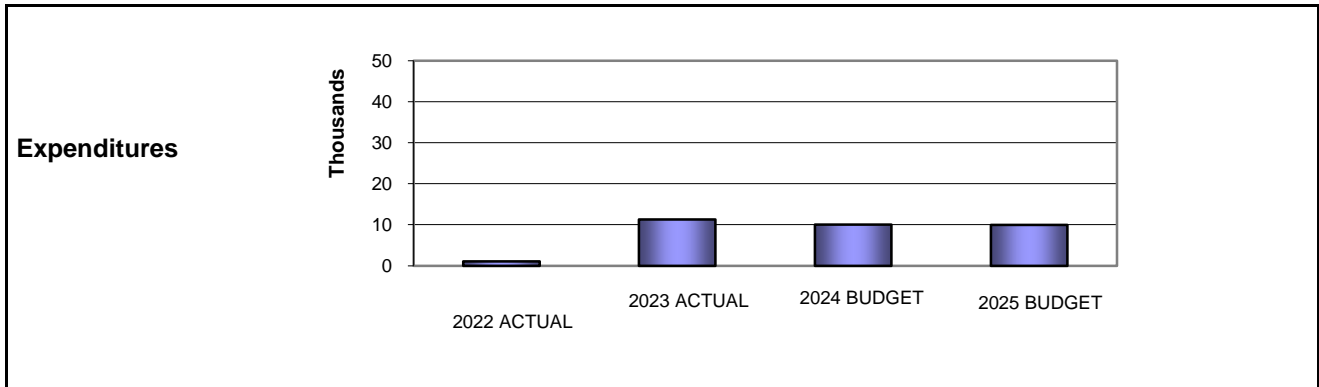
	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 BUDGET	% CHANGE
Personnel Services	\$ 124,511	\$ 129,268	\$ 135,700	\$ 136,400	0.5%
Supplies	4,603	7,961	6,100	4,800	-21.3%
Other Charges	29,200	43,086	26,700	28,300	6.0%
<b>Total</b>	<b>\$ 158,313</b>	<b>\$ 180,314</b>	<b>\$ 168,500</b>	<b>\$ 169,500</b>	<b>0.6%</b>

**Program Expenditures by Classification**



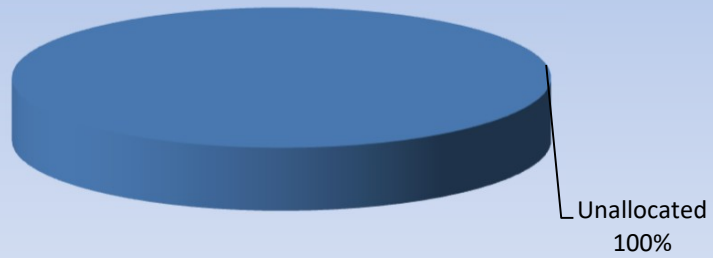
CITY OF ST. FRANCIS, MINNESOTA  
**MISCELLANEOUS SUMMARY**  
 EXPENDITURE ANALYSIS

Total By Program	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 BUDGET	% CHANGE
Unallocated	\$1,093	\$11,315	\$10,060	\$10,000	-0.6%
<b>Totals</b>	<b>1,093</b>	<b>11,315</b>	<b>10,060</b>	<b>10,000</b>	<b>-0.6%</b>
<b>Total By Classification</b>					
Personnel Services	0	0	0	0	N/A
Supplies	0	0	0	0	N/A
Other Charges	1,093	11,315	10,060	10,000	-0.6%
<b>Totals</b>	<b>1,093</b>	<b>11,315</b>	<b>10,060</b>	<b>10,000</b>	<b>-0.6%</b>
<b>Staffing</b>					
Full-time equivalents	0.00	0.00	0.00	0.00	

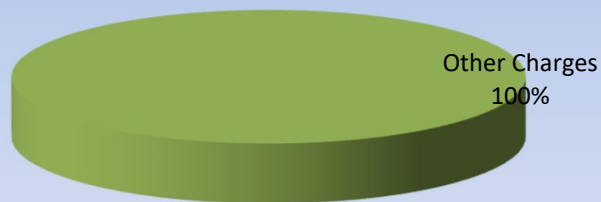


# MISCELLANEOUS 2025 BUDGET

## Total By Program



## Total By Classification





**Department:** Miscellaneous **Fund:** 101  
**Program:** Unallocated **Cost Center:** 49200

**Program Description**

Contains funding for the unexpected and miscellaneous items not directly associated with a specific program.

**Objectives**

None at this time.

**Performance Measures**

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
None	N/A	N/A	N/A	N/A

**Staffing**

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
Full-Time Equivalent positions	N/A	N/A	N/A	N/A

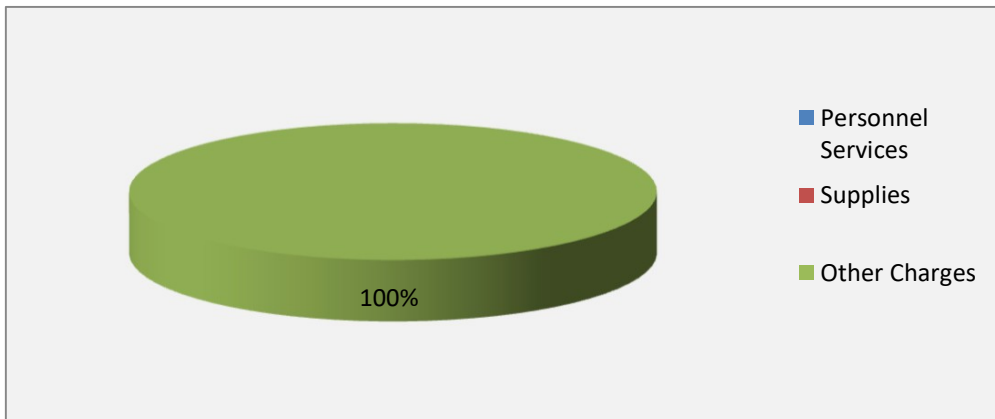
**Program Expenditure Highlights**

The costs for this program are anticipated to remain stable.

**Program Expenditures**

	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2025 BUDGET	% CHANGE
Personnel Services	\$ -	\$ -	\$ -	\$ -	N/A
Supplies	-	-	-	-	N/A
Other Charges	1,093	11,315	10,060	10,000	-0.6%
<b>Total</b>	<b>\$ 1,093</b>	<b>\$ 11,315</b>	<b>\$ 10,060</b>	<b>\$ 10,000</b>	<b>-0.6%</b>

**Program Expenditures by Classification**



City of St. Francis, Minnesota  
Police Forfeiture (#208)  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For Budget Year 2025

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Revenues				
Miscellaneous	\$ 6,681	\$ -	\$ -	\$ -
	<hr/>			
Total Revenues	6,681	-	-	-
	<hr/>			
Expenditures:				
Supplies	\$ 17,518	\$ 3,647	\$ -	\$ -
	<hr/>			
Total Expenditures	17,518	3,647	-	-
	<hr/>			
Excess (deficit) of revenues over (Under) expenditures	(10,837)	(3,647)	-	-
	<hr/>			
Other financing sources (uses):				
Transfers in	-	-	-	-
Sale of Assets	-	-	-	-
Transfers out	-	-	-	-
	<hr/>			
Total Other Financing Sources (uses)	-	-	-	-
	<hr/>			
Net Change in Fund balances	(10,837)	(3,647)	-	-
	<hr/>			
Fund balance - January 1	11,982	3,647	1,145	1,145
	<hr/>			
Fund balance - December 31	\$ 1,145	\$ -	\$ 1,145	\$ 1,145
	<hr/> <hr/>			

This fund was established to account for money that is legally restricted for police services. Most of the revenues for this fund are from confiscated money that is split between the city, county and state based on a statutory formula. The city's share is 70%. The balance in this fund will fluctuate greatly.

City of St. Francis, Minnesota  
Park Fund (#225)  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For Budget Year 2025

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
<b>Revenue</b>				
Property Taxes	\$ -	\$ 350,000	\$ 350,000	\$ 200,000
Intergovernmental	-	-	-	-
Charges for Services	29,746	1,000	1,000	1,000
Park dedication fees	-	-	-	-
Interest on investments (loss)	338	700	700	-
Miscellaneous	1,525	-	-	-
<b>Total revenues</b>	<b>31,609</b>	<b>351,700</b>	<b>351,700</b>	<b>201,000</b>
<b>Expenditures</b>				
Capital outlay-parks	135	-	-	-
<b>Total expenditures</b>	<b>135</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficit) of revenues over expenditures</b>	<b>31,474</b>	<b>351,700</b>	<b>351,700</b>	<b>201,000</b>
<b>Other financing sources (uses):</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase (decrease) in fund balance</b>	<b>31,474</b>	<b>351,700</b>	<b>351,700</b>	<b>201,000</b>
<b>Fund balance - January 1</b>	<b>136,282</b>	<b>167,756</b>	<b>519,456</b>	<b>871,156</b>
<b>Fund balance - December 31</b>	<b>\$ 167,756</b>	<b>\$ 519,456</b>	<b>\$ 871,156</b>	<b>\$ 1,072,156</b>

This fund accounts for the use of park availability charges, grants and tax revenues that are dedicated for the acquisition and improvement of City parks. Park dedication fees are assessed to all new developments in the city

City of St. Francis, Minnesota  
EDA Fund (#240)  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For Budget Year 2025

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-
Interest on investments (loss)	2,873	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>2,873</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>				
EDA Expenditures	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficit) of revenues over expenditures	2,873	-	-	-
<b>Other financing sources (uses):</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net increase (decrease) in fund balance	2,873	-	-	-
Fund balance - January 1	40,863	41,946	43,736	43,736
Fund balance - December 31	<b>\$ 43,736</b>	<b>\$ 41,946</b>	<b>\$ 43,736</b>	<b>\$ 43,736</b>

City of St. Francis, Minnesota  
Debt Service-2015 GO Bonds (#327)  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For Budget Year 2025

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
<b>Revenues</b>				
Property taxes	\$ 20,474	\$ 20,470	\$ 20,474	\$ -
Special assessments	6,457	6,000	6,457	6,000
Interest on investments (loss)	4,367	-	4,370	-
<b>Total revenues</b>	<b>31,298</b>	<b>26,470</b>	<b>31,301</b>	<b>6,000</b>
<b>Expenditures</b>				
Principal	25,000	30,000	25,000	30,000
Interest and other charges	2,950	2,725	2,950	1,825
<b>Total expenditures</b>	<b>27,950</b>	<b>32,725</b>	<b>27,950</b>	<b>31,825</b>
Excess (deficit) of revenues over expenditures	3,348	(6,255)	3,351	(25,825)
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net increase (decrease) in fund balance	3,348	(6,255)	3,351	(25,825)
Fund balance - January 1	84,552	87,284	87,900	91,251
Fund balance - December 31	<b>\$ 87,900</b>	<b>\$ 81,029</b>	<b>\$ 91,251</b>	<b>\$ 65,426</b>

City of St. Francis, Minnesota  
Debt Service-2017 Bonds (#330)  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For Budget Year 2025

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Revenues				
Property Taxes	\$ 327,186	\$ 327,220	\$ 327,220	\$ 310,000
Interest on investments (loss)	4,871	1,000	1,000	1,000
<b>Total revenues</b>	<b>332,057</b>	<b>328,220</b>	<b>328,220</b>	<b>311,000</b>
Expenditures				
Principal	310,000	320,000	320,000	325,000
Interest and other fees	155,106	145,657	145,657	135,981
<b>Total expenditures</b>	<b>465,106</b>	<b>465,657</b>	<b>465,657</b>	<b>460,981</b>
Excess (deficit) of revenues over expenditures	(133,049)	(137,437)	(137,437)	(149,981)
Other financing sources (uses)				
Transfers in				
Water	82,500	82,500	82,500	82,500
Sewer	82,500	82,500	82,500	82,500
Transfers out	-	-	-	-
<b>Total Other Financing Sources (uses)</b>	<b>165,000</b>	<b>165,000</b>	<b>165,000</b>	<b>165,000</b>
Net increase (decrease) in fund balance	31,951	27,563	27,563	15,019
Fund balance - January 1	101,435	104,485	133,386	160,949
Fund balance - December 31	<u>\$ 133,386</u>	<u>\$ 132,048</u>	<u>\$ 160,949</u>	<u>\$ 175,968</u>

This fund was originally set up in 2012 to account for the Lease Revenue Bonds sold by the EDA at the beginning of the year. In 2017, these bonds were refunded by the GO Capital Improvement Bonds.

City of St. Francis, Minnesota  
Debt Service-2023 Bonds (#335)  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For Budget Year 2025

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
<b>Revenues</b>				
Property Taxes	\$ -	\$ 820,505	\$ 820,505	\$ 790,000
Interest on investments (loss)	-	1,000	1,000	1,000
<b>Total revenues</b>	<b>-</b>	<b>821,505</b>	<b>821,505</b>	<b>791,000</b>
<b>Expenditures</b>				
Principal	-	-	-	-
Interest and other fees	-	283,796	283,796	544,607
<b>Total expenditures</b>	<b>-</b>	<b>283,796</b>	<b>283,796</b>	<b>544,607</b>
Excess (deficit) of revenues over expenditures	-	537,709	537,709	246,393
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net increase (decrease) in fund balance	-	537,709	537,709	246,393
Fund balance - January 1	-	-	-	537,709
Fund balance - December 31	<b>\$ -</b>	<b>\$ 537,709</b>	<b>\$ 537,709</b>	<b>\$ 784,102</b>

City of St. Francis, Minnesota  
Capital Equipment (#402)  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For Budget Year 2025

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
<b>Revenues</b>				
Property Taxes	\$ 280,000	\$ 320,000	\$ 320,000	\$ 360,000
Intergovernmental (Public Safety)	\$ 382,772			
Interest on investments (loss)	43,763	7,000	7,000	20,000
Miscellaneous	9,849	-	-	-
<b>Total Revenues</b>	<b>716,384</b>	<b>327,000</b>	<b>327,000</b>	<b>380,000</b>
<b>Expenditures</b>				
<b>Capital Outlay</b>				
General Government	6,602	273,414	273,414	321,727
Public Safety	106,358	418,762	418,762	514,699
Public Works	111,742	151,840	151,840	170,849
Culture & Recreation	-	-	-	-
Community Development	-	-	-	-
Lease payments	27,088	-	-	-
<b>Total Expenditures</b>	<b>251,790</b>	<b>844,016</b>	<b>844,016</b>	<b>1,007,275</b>
Excess (deficit) of revenues over expenditures	464,594	(517,016)	(517,016)	(627,275)
<b>Other financing sources (uses):</b>				
<b>Transfers in</b>				
Water	20,000	20,000	20,000	20,000
Sewer	20,000	20,000	20,000	20,000
Sale of asset	66,825	-	-	-
Transfer Out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>106,825</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
Net increase (decrease) in fund balance	571,419	(477,016)	(477,016)	(587,275)
Fund balance - January 1	721,010	756,554	1,292,429	815,413
Fund balance - December 31	<u>\$ 1,292,429</u>	<u>\$ 279,538</u>	<u>\$ 815,413</u>	<u>\$ 228,138</u>

Accounts for funds set aside for future purchases of equipment, vehicles, and facility replacements and improvements. Resources are currently provided by transfers from other funds.



City of St. Francis, Minnesota  
 Building (#404)  
 Statement of Revenues, Expenditures and Changes in Fund Balance  
 For Budget Year 2025

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
<b>Revenues</b>				
Property Taxes	\$ 870,000	\$ -	\$ -	\$ 50,000
Interest on investments (loss)	92,054	1,000	1,000	5,000
Miscellaneous	3,619	-	-	-
<b>Total Revenues</b>	<b>965,673</b>	<b>1,000</b>	<b>1,000</b>	<b>55,000</b>
<b>Expenditures</b>				
<b>Capital Outlay</b>				
General Government	2,464,202	-	-	-
Public Safety	21,495	-	-	-
Public Works	-	-	-	-
Culture & Recreation	-	-	-	-
<b>Total expenditures</b>	<b>2,485,697</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficit) of revenues over expenditures</b>	<b>(1,520,024)</b>	<b>1,000</b>	<b>1,000</b>	<b>55,000</b>
<b>Other financing sources (uses):</b>				
Bond Proceeds	13,154,539	-	-	-
Interest	(270,370)	-	-	-
Transfer Out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>12,884,169</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase (decrease) in fund balance</b>	<b>11,364,145</b>	<b>1,000</b>	<b>1,000</b>	<b>55,000</b>
Fund balance - January 1	715,427	750,881	12,079,572	12,080,572
Fund balance - December 31	<b>\$ 12,079,572</b>	<b>\$ 751,881</b>	<b>\$ 12,080,572</b>	<b>\$ 12,135,572</b>

Accounts for funds set aside for future building improvements.

City of St. Francis, Minnesota  
Street (#405)  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For Budget Year 2025

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
<b>Revenues</b>				
Property Taxes	\$ 360,000	\$ 480,000	\$ 480,000	\$ 600,000
Intergovernmental	254,248	116,097	116,097	116,100
Special Assessments	33,196	33,000	33,000	33,000
Investment earnings	30,567	10,000	10,000	20,000
Miscellaneous	13	-	-	-
<b>Total revenues</b>	<b>678,024</b>	<b>639,097</b>	<b>639,097</b>	<b>769,100</b>
<b>Expenditures</b>				
Capital Outlay				
Public Works	458,084	976,711	976,711	339,000
<b>Total expenditures</b>	<b>458,084</b>	<b>976,711</b>	<b>976,711</b>	<b>339,000</b>
Excess (deficit) of revenues over expenditures	219,940	(337,614)	(337,614)	430,100
<b>Other financing sources (uses):</b>				
Transfers in	-	-	-	-
Transfer out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net increase (decrease) in fund balance	219,940	(337,614)	(337,614)	430,100
Fund balance - January 1	877,934	1,097,874	1,097,874	760,260
Fund balance - December 31	<u>\$ 1,097,874</u>	<u>\$ 760,260</u>	<u>\$ 760,260</u>	<u>\$ 1,190,360</u>

Accounts for funds set aside for future street improvements.

CITY OF ST. FRANCIS, MINNESOTA  
**GAMBLING FUND (210)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<u>Revenues</u>				
Miscellaneous	\$ 25,109	\$ 40,000	\$ 40,000	\$ 30,000
Investment earnings	9,930	500	500	5,000
Total revenues	<u>35,039</u>	<u>40,500</u>	<u>40,500</u>	<u>35,000</u>
 <u>Expenditures:</u>				
Commodities	-	-	-	-
Contractual services	-	-	-	-
Other charges	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	35,039	40,500	40,500	35,000
Fund balance - January 1	<u>163,921</u>	<u>171,854</u>	<u>198,960</u>	<u>239,460</u>
Fund balance - December 31	<u>\$ 198,960</u>	<u>\$ 212,354</u>	<u>\$ 239,460</u>	<u>\$ 274,460</u>

This fund was established in 2012 to account for the gambling proceeds received from charitable gambling in the city. 10% of net profits need to be sent to the city. The city then use these funds to pay for things such and police, fire and other emergency services equipment and training.

CITY OF ST. FRANCIS, MINNESOTA  
**WATER FUND (601)**  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b><u>Operating revenues:</u></b>				
Water sales	\$ 1,615,534	\$ 1,610,000	\$ 1,610,000	\$ 1,614,600
Water penalty	-			
<b>Total revenues</b>	<b>1,615,534</b>	<b>1,610,000</b>	<b>1,610,000</b>	<b>1,614,600</b>
<b><u>Operating expenses:</u></b>				
Personnel services	275,560	275,800	275,800	285,600
Supplies	76,902	70,600	70,600	75,300
Professional services	45,381	44,300	44,300	42,500
Communications	6,108	5,500	5,500	6,100
Insurance	27,692	21,000	21,000	27,700
Utilities	92,207	105,500	105,500	111,500
Repairs and maintenance	136,024	152,950	152,950	151,300
Depreciation	366,651	350,000	350,000	360,000
Other	109,149	129,450	129,450	151,800
<b>Total expenses</b>	<b>1,135,674</b>	<b>1,155,100</b>	<b>1,155,100</b>	<b>1,211,800</b>
<b>Operating income (loss)</b>	<b>479,860</b>	<b>454,900</b>	<b>454,900</b>	<b>402,800</b>
<b><u>Nonoperating revenues (expenses):</u></b>				
Investment earnings	172,392	10,000	10,000	20,000
Intergovernmental	-	-	-	-
Connection Fees	108,969	36,720	36,720	36,700
Interest expense	(108,135)	(94,436)	(94,436)	(73,644)
Special assessments	9,960	-	-	-
Miscellaneous revenues	2,254	3,000	3,000	3,000
<b>Total nonoperating revenues (expenses)</b>	<b>185,440</b>	<b>(44,716)</b>	<b>(44,716)</b>	<b>(13,944)</b>
<b>Net income (loss) before contributions and transfers</b>	<b>665,300</b>	<b>410,184</b>	<b>410,184</b>	<b>388,856</b>
<b><u>Transfers in (out):</u></b>				
Sewer Fund	37,058	37,058	37,058	37,100
Debt Service Fund	(18,580)	(25,470)	(25,470)	-
Capital Equipment	(20,000)	(20,000)	(20,000)	(20,000)
2017 CIP Bonds	(82,500)	(82,500)	(82,500)	(82,500)
Street Fund	-	-	-	-
Capital contributions	-	-	-	-
<b>Change in net position</b>	<b>581,278</b>	<b>319,272</b>	<b>319,272</b>	<b>323,456</b>
<b>Net position- January 1</b>	<b>8,575,385</b>	<b>8,436,534</b>	<b>9,156,663</b>	<b>9,475,935</b>
<b>Net position- December 31</b>	<b>\$ 9,156,663</b>	<b>\$ 8,755,806</b>	<b>\$ 9,475,935</b>	<b>\$ 9,799,391</b>

CITY OF ST. FRANCIS, MINNESOTA  
**SANITARY SEWER FUND (602)**  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>Operating revenues:</b>				
Sewer sales	\$ 1,905,745	\$ 1,837,730	\$ 1,837,730	\$ 1,935,000
<b>Total revenues</b>	<b>1,905,745</b>	<b>1,837,730</b>	<b>1,837,730</b>	<b>1,935,000</b>
<b>Operating expenses:</b>				
Personnel services	270,369	269,500	269,500	286,600
Supplies	107,309	98,900	98,900	112,100
Professional services	88,823	102,000	102,000	331,900
Communications	3,842	4,000	4,000	4,000
Insurance	47,284	38,500	38,500	42,200
Utilities	139,888	148,000	148,000	166,500
Repairs and maintenance	116,232	122,250	122,250	118,800
Depreciation	849,915	800,000	800,000	850,000
Other	188,338	262,200	262,200	37,200
<b>Total expenses</b>	<b>1,812,000</b>	<b>1,845,350</b>	<b>1,845,350</b>	<b>1,949,300</b>
<b>Operating income (loss)</b>	<b>93,745</b>	<b>(7,620)</b>	<b>(7,620)</b>	<b>(14,300)</b>
<b>Nonoperating revenues (expenses):</b>				
Special Assessments	1,031	-	-	20,000
Investment earnings	206,905	20,000	20,000	51,400
Connection charges	98,657	51,408	51,408	51,400
Interest Expense	(225,200)	(213,632)	(213,632)	(199,739)
Miscellaneous revenues	37,990	3,000	3,000	21,000
<b>Total nonoperating revenues (expenses)</b>	<b>119,383</b>	<b>(139,224)</b>	<b>(139,224)</b>	<b>(107,339)</b>
<b>Net income (loss) before contributions and transfers</b>	<b>213,128</b>	<b>(146,844)</b>	<b>(146,844)</b>	<b>(121,639)</b>
<b>Transfers in (out):</b>				
Debt Service Fund	(21,300)	(28,190)	(28,190)	-
Capital Equipment	(20,000)	(20,000)	(20,000)	(20,000)
Water Fund	(37,058)	(37,058)	(37,058)	(37,100)
2017 CIP Bonds	(82,500)	(82,500)	(82,500)	(82,500)
Capital Contributions	-	-	-	-
<b>Change in net position</b>	<b>52,270</b>	<b>(314,592)</b>	<b>(314,592)</b>	<b>(261,239)</b>
<b>Net position - January 1</b>	<b>15,943,201</b>	<b>17,521,548</b>	<b>15,995,471</b>	<b>15,680,879</b>
<b>Net position - December 31</b>	<b>\$ 15,995,471</b>	<b>\$ 17,206,956</b>	<b>\$ 15,680,879</b>	<b>\$ 15,419,640</b>

CITY OF ST. FRANCIS, MINNESOTA  
**STORM WATER FUND (603)**  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b>Operating revenues:</b>				
Storm Water Fee	\$ 177,166	\$ 227,336	\$ 227,336	\$ 230,000
<b>Total revenues</b>	<b>177,166</b>	<b>227,336</b>	<b>227,336</b>	<b>230,000</b>
<b>Operating expenses:</b>				
Personnel services	-	49,100	49,100	63,100
Supplies	-	-	-	-
Professional services	243,075	40,000	40,000	40,000
Communications	-	-	-	-
Insurance	-	1,000	1,000	1,000
Utilities	-	-	-	-
Repairs and maintenance	-	50,000	50,000	50,000
Depreciation	24,575	21,000	21,000	24,600
Other	-	60,000	60,000	60,000
<b>Total expenses</b>	<b>267,650</b>	<b>221,100</b>	<b>221,100</b>	<b>238,700</b>
<b>Operating income (loss)</b>	<b>(90,484)</b>	<b>6,236</b>	<b>6,236</b>	<b>(8,700)</b>
<b>Nonoperating revenues (expenses):</b>				
Special assessments	6,121	8,000	8,000	8,000
Investment earnings	20,804	2,000	2,000	2,000
Connection charges	-	-	-	-
Interest Expense	-	-	-	-
Miscellaneous revenues	2,648	-	-	12,000
<b>Total nonoperating revenues (expenses)</b>	<b>29,573</b>	<b>10,000</b>	<b>10,000</b>	<b>22,000</b>
<b>Net income (loss) before contributions and transfers</b>	<b>(60,911)</b>	<b>16,236</b>	<b>16,236</b>	<b>13,300</b>
<b>Transfers in (out):</b>				
Debt Service Fund	-	-	-	-
Capital Equipment	-	-	-	-
EDA Lease Revenue Bonds	-	-	-	-
Capital contributions	132,497	-	-	-
<b>Change in net position</b>	<b>71,586</b>	<b>16,236</b>	<b>16,236</b>	<b>13,300</b>
<b>Net position - January 1</b>	<b>1,248,160</b>	<b>1,269,498</b>	<b>1,319,746</b>	<b>1,335,982</b>
<b>Net position - December 31</b>	<b>\$ 1,319,746</b>	<b>\$ 1,285,734</b>	<b>\$ 1,335,982</b>	<b>\$ 1,349,282</b>

CITY OF ST. FRANCIS, MINNESOTA  
**MUNICIPAL LIQUOR OPERATIONS FUND (609)**  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<b><u>Operating revenues:</u></b>				
Liquor sales	\$ 3,086,966	\$ 2,956,400	\$ 2,956,400	\$ 3,130,000
<b><u>Cost of sales:</u></b>	<u>(2,318,382)</u>	<u>(2,135,000)</u>	<u>(2,135,000)</u>	<u>(2,376,100)</u>
<b>Gross profit</b>	<b>768,584</b>	<b>821,400</b>	<b>821,400</b>	<b>753,900</b>
<b><u>Operating expenses:</u></b>				
Personnel services	347,593	396,050	396,050	373,400
Supplies	6,993	10,800	10,800	8,100
Professional services	176,257	100,500	100,500	86,600
Communications	1,533	4,000	4,000	2,000
Insurance	35,980	30,000	30,000	39,700
Utilities	19,625	19,400	19,400	15,000
Repairs and maintenance	6,685	12,000	12,000	12,000
Depreciation	42,117	43,000	43,000	43,000
Other	18,208	110,900	110,900	114,800
<b>Total expenses</b>	<b>654,991</b>	<b>726,650</b>	<b>726,650</b>	<b>694,600</b>
<b>Operating income (loss)</b>	<b>113,593</b>	<b>94,750</b>	<b>94,750</b>	<b>59,300</b>
<b>Other revenues (expenses):</b>				
Investment earnings	63,135	10,000	10,000	10,000
Miscellaneous revenues	104	400	400	500
<b>Total other revenues (expenses)</b>	<b>63,239</b>	<b>10,400</b>	<b>10,400</b>	<b>10,500</b>
<b>Net income (loss) before contributions and transfers</b>	<b>176,832</b>	<b>105,150</b>	<b>105,150</b>	<b>69,800</b>
<b>Transfers in (out):</b>				
General Fund	(60,000)	(65,000)	(65,000)	(65,000)
<b>Change in net position</b>	<b>116,832</b>	<b>40,150</b>	<b>40,150</b>	<b>4,800</b>
<b>Net position - January 1</b>	<b>2,070,097</b>	<b>2,168,958</b>	<b>2,186,929</b>	<b>2,227,079</b>
<b>Net position - December 31</b>	<b>\$ 2,186,929</b>	<b>\$ 2,209,108</b>	<b>\$ 2,227,079</b>	<b>\$ 2,231,879</b>