SCANDIA
minnesota

City of Scandia
2009 Budget

Draft for
Truth-in-Taxation Public Hearing
December 1, 2008

CONTENTS

Summary Information

Truth in Taxation Public Hearing Presentation 1
2009 Proposed Revenue Budget, Summary by Fund and Department 6
2009 Proposed Expense Budget, Summary by Fund and Department 7
Expense Budget History 8

Revenue Budgets, General Fund

Administration & Finance 10
City Council 11
Elections 12
Planning & Building 13
Police 14
Fire 15
Public Works 16
Uptown Sewer and Water 17
Parks and Recreation 18
Community Center 19

Expense Budgets, General Fund

Administration & Finance 21
City Council 22
Elections 23
Planning & Building 24
Police 25
Fire 26
Public Works 27
Uptown Sewer and Water 28
Parks and Recreation 29
Community Center 30

Revenue Budgets, Debt Service and Capital Funds

Debt Service Funds 32
Capital Improvements 34
Park Capital Improvements 35
Equipment Replacement Fund 36

Expense Budgets, Debt Service and Capital Funds

Debt Service Funds 38
Capital Improvements 40
Park Capital Improvements 41
Equipment Replacement Fund 42

"201" Sewer Fund Budgets

Revenue 44
Expense 45

Truth-in-Taxation Hearing

2009 Budget
City of Scandia
December 1, 2008

What is a "T in T" Hearing?

- Purpose: to gather public comment on the City's budget, and the property taxes needed to pay for the expenditures in 2009
- Hearing held in each taxing jurisdiction (county, city, school district, etc.)
- Mandated by State Legislature

City Budget Process

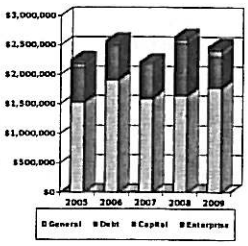
- June/July– staff drafts budgets
- August– Council workshops
- September 15– certify maximum property tax levy
- November– county mails proposed property tax statement
- December– Truth-in-Taxation hearing
- December 28- certify final tax levy (may not increase)

Scandia's Budget

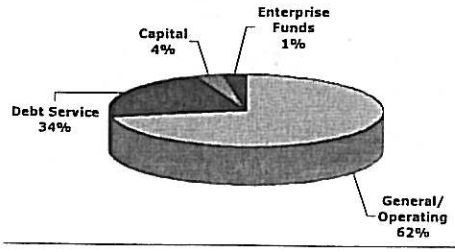
- General Fund
  - Operations including Administration, Fire, Police, Planning & Building, Public Works, Parks, Community Center, etc.
- Debt Service Funds
  - Street paving, Fire Hall/P Wks bonds
- Capital Funds
  - Capital Improvement, Parks, Equipment Replacement
- Enterprise Funds (201 Sewer)

Proposed 2009 Spending, All Funds

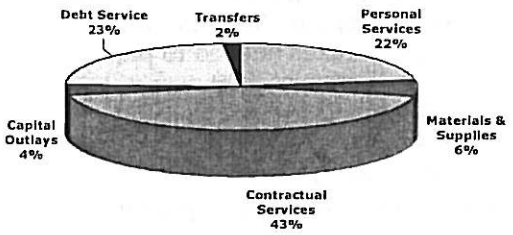
- Total proposed spending: $2,469,326
  - -6.99% from 2008 budget
  - +29.64% from 2007 actual
  - +4.55% from 2006 actual



Proposed 2009 Spending, All Funds

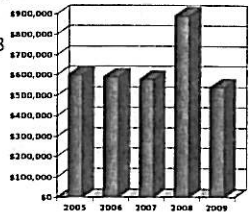


Proposed Spending all Funds, By Category, 2009



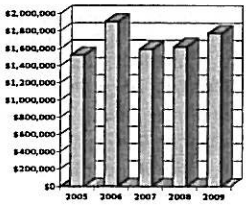
Proposed 2009 Spending, Debt Service Funds

- Proposed spending: $540,098
  - -39.39% from 2008 budget
- Retired debt from 2002 road project

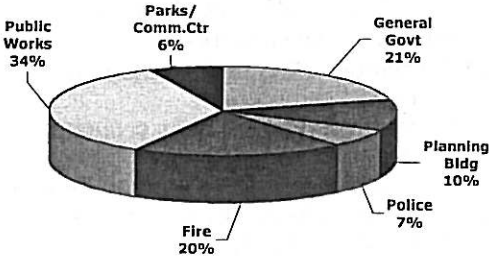


Proposed 2009 Spending, General Fund

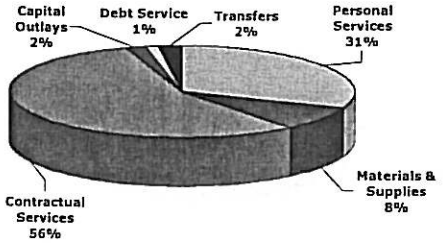
- Proposed spending: $1,774,899
  - +8.25% from 2008 budget
  - +14.32% from 2007 actual
  - +6.95% from 2006 actual



Proposed General Fund Spending, By Function, 2009



Proposed Spending General Fund, By Category, 2009



Budget Factors- Expenses

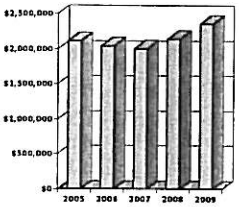
- Some costs increasing faster than inflation
  - Fuel & utilities
  - Insurance
  - Police services up 15.2%
  - Pension costs (PERA and Fire)
- Implementing new Comprehensive Plan- ordinance updates
- Capital expenditures (Fire command vehicle, asphalt patching equipment)
- Repairs and replacements in Parks (skateboard equipment, warming house roof) and other budgets (Community Center, Uptown Sewer/Water)
- Equipment replacement and road repair expenses are flat

Budget Factors- Revenues

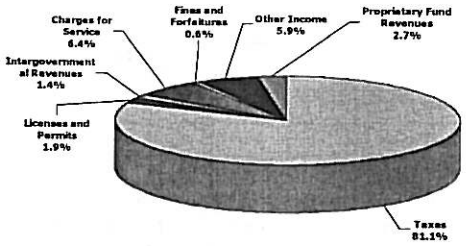
- State levy limit on property taxes
- Interest earnings are down
- Permit revenues are flat
- No local government aid
- Increase in sand and gravel taxes, fines and forfeitures

Proposed 2009 Revenue, All Sources & Funds

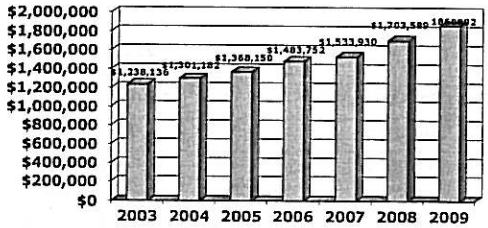
- Total proposed revenue: $2,363,809
  - +6.34% from 2007 budget
  - Less than expenses (spending reserves in Debt Service Funds)



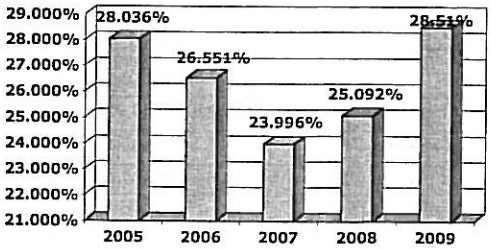
2009 Proposed Revenues, All Funds by Source



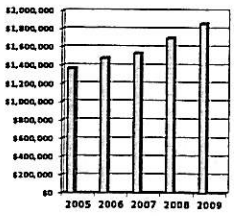
Property Tax Levy



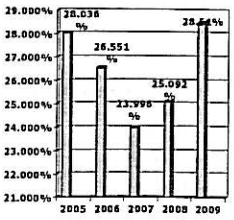
Property Tax Rate



Property Tax Levy and Rate



Tax Levy



Tax Rate

Property Taxes- Summary

- Proposed 2009 levy increase = 9.23%
- Median change in taxable market value per parcel = -5.0%
- Tax Rate increase = 13.6%

Calculating Your Proposed Property Tax Bill

- Rate is determined by:
  - Total levy less fiscal disparities levy, divided by total taxable property value
- Your tax bill is:
  - Tax capacity (1% of first $500,000 of market value, rem. at 1.25%) times tax rate, less market value homestead credit (.40% of first $76,000 market value less .09% of rem. value)

Residential Homestead Taxes 2008 Compared to 2009 ($100k)

	2008	2009 Proposed	Change
Taxable Market Value	$113,000	$100,000	-11.5%
Tax Capacity	$1,130	1,000	-11.5%
Gross Property Tax	$270.70	$282.40	+1.2%
Less MVHC	-$94.75	-98.84	+4.3%
Net City Tax	$188.79	$188.18	-0.3%

Residential Homestead Taxes 2008 Compared to 2009 ($150k)

	2008	2009 Proposed	Change
Taxable Market Value	$169,500	$150,000	-11.5%
Tax Capacity	$1,695	$1,500	-11.5%
Gross Property Tax	$425.31	$430.53	+1.2%
Less MVHC	-$76.95	-$83.09	+8.0%
Net City Tax	$348.36	$347.44	-0.3%

Residential Homestead Taxes 2008 Compared to 2009 ($250k)

	2008	2009 Proposed	Change
Taxable Market Value	$282,500	$250,000	-11.5%
Tax Capacity	$2,825	$2,500	-11.5%
Gross Property Tax	$708.85	$717.55	+1.2%
Less MVHC	-$41.35	-$51.59	+24.8%
Net City Tax	$667,50	$665.96	-0.2%

Residential Homestead Taxes 2008 Compared to 2009 ($500k)

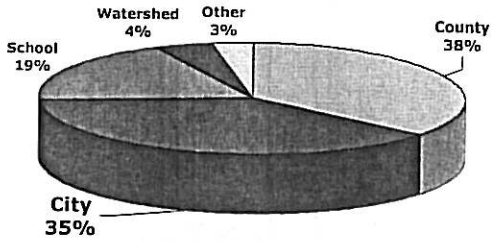
	2008	2009 Proposed	Change
Taxable Market Value	$565,000	$500,000	-11.5%
Tax Capacity	$5,813	$5,000	-11.5%
Gross Property Tax	$1,458.60	$1435.10	-1.6%
Less MVHC	0	0	0
Net City Tax	$1,458.60	$1,435.10	-1.6%

Your Proposed Property Tax Bill

- Will be affected by:
  - Valuation changes different than median -11.5%
  - Phase-out of limited market value
  - Homestead credit ($0 at $414,000 value)
  - School district differences
  - Watershed district differences
  - "Other" taxing districts (Metro Mosquito Control, County HRA, Transit)

City Share of Property Tax (2009)

(ISD 831, Car-Mar-St. Croix WSD)



Scandia's Property Tax Ranking

- 2007 Property Tax on Average Value Home, Cities & Towns over 2,000 Population
  - County taxes: 22/25
  - City taxes: 89/117
  - School taxes: 57/61 (FL)
  - Special district taxes: 78/78
  - Total local taxes: 114/117

Source: Minnesota Citizen's League

Scandia's Property Tax Ranking

- 2007 Property Tax on Average Value Home, Cities & Towns over 2,000 Population, Metro Smaller Cities
  - County taxes: 8/9
  - City taxes: 22/24
  - School taxes: 16/18 (FL)
  - Special district taxes: 22/22
  - Total local taxes: 24/24

Source: Minnesota Citizen's League

Next Steps

- Open hearing for comments and questions
- Continuation of hearing (only if needed) at 7:00 p.m. on Monday, December 8, 2008
- Adoption of 2008 budget and tax levy at regular Council meeting on Tuesday, December 16, 2008

Thank you!

For more information:
www.ci.scandia.mn.us

Anne Hurlburt, City Administrator
a.hurlburt@ci.scandia.mn.us

Draft revised for December 16, 2008 Budget Adoption Hearing

2009 Proposed Revenue Budget
Summary by Fund and Department

Fund	Dept.	Description	Taxes	Licenses & Permits	Intergovern-mental Revenues	Charges for Services	Fines & Forfeitures	Special Assessments	Other Revenues	Total
101		**General Fund**								
	41000	Administration & Finance	$299,218	$5,775	$7,362	$1,575	$15,000	$0	$18,789	$347,719
	41110	City Council	$19,883	$0	$0	$0	$0	$0	$0	$19,883
	41910	Planning & Building	$88,227	$37,100	$0	$75,000	$0	$0	$0	$200,327
	41410	Elections	$495	$0	$0	$0	$0	$0	$0	$495
	42000	Police	$117,366	$0	$0	$0	$0	$0	$0	$117,366
	42200	Fire & Rescue	$289,716	$0	$25,000	$28,428	$0	$0	$10,000	$353,144
	43000	Public Works	$568,171	$500	$0	$16,500	$0	$0	$1,100	$586,271
	43210	Uptown Sewer & Water	$23,433	$0	$0	$3,597	$0	$0	$0	$27,030
	45000	Parks & Recreation	$56,395			$5,550	$0	$0	$5,500	$67,445
	45180	Community Center	$37,989		$0	$18,662	$0	$0	$0	$56,651
		General Fund Total	**$1,500,892**	**$43,375**	**$32,362**	**$149,312**	**$15,000**	**$0**	**$35,389**	**$1,776,330**
302		2002 Blacktop	$0					$0	$0	$0
304		2004 Blacktop	$100,000					$44,360	$2,467	$146,827
307		2007 Blacktop	$174,000					$45,306	$0	$219,306
310		Fire Hall/ Public Works	$106,000						$4,426	$110,426
		Debt Service Funds Total	$380,000	$0	$0	$0	$0	$89,666	$6,893	$476,559
401		Capital Improvements	$0		$0				$3,724	$3,724
404		Parks Capital Improvements			$0	$0			$688	$688
406		Equipment Replacement							$40,179	$40,179
		Capital Funds Total	$0	$0	$0	$0	$0	$0	$44,591	$44,591
602		201 Sewer						$1,500	$64,829	$66,329
		Enterprise Funds Total	$0	$0	$0	$0	$0	$1,500	$64,829	$66,329
		All Funds, Total Revenues	$1,880,892	$43,375	$32,362	$149,312	$15,000	$91,166	$151,702	$2,363,809

Draft revised for December 16, 2008 Budget Adoption Hearing

2009 Proposed Expenditure Budget
Summary by Fund and Department

Fund	Dept.	Description	Personal Services	Materials & Supplies	Contractual Services	Capital Outlays	Debt Service	Transfers	Total
101	41000	Administration & Finance	$166,146	$9,500	$172,072				$347,719
	41110	City Council	$17,883		$2,000				$19,883
	41410	Elections			$495				$495
	41910	Planning & Building	$83,303	$3,280	$112,894	$400		$450	$200,327
	42000	Police			$117,366				$117,366
	42200	Fire	$81,772	$46,875	$164,706	$15,000	$21,220	$23,571	$353,144
	43000	Public Works	$170,466	$79,202	$311,823	$10,000		$14,780	$586,271
	43210	Uptown Water & Sewer			$27,030				$27,030
	45000	Parks	$25,515	$3,650	$32,081	$5,000		$1,199	$67,445
	45180	Community Center	$5,258	$6,500	$44,893				$56,651
		General Fund Total	$550,343	$149,007	$985,360	$30,400	$21,220	$40,000	$1,776,330
304		2004 Blacktop					$247,920		$247,920
307		2007 Blacktop					$181,038		$181,038
310		Fire Hall/ Public Works					$111,140		$111,140
		Debt Service Funds Total					$540,098		$540,098
401		Capital Improvements				$23,000			$23,000
404		Parks Capital Improvements			$15,000	$25,000			$40,000
406		Equipment Replacement				$25,000			$25,000
		Capital Funds Total			$15,000	$73,000			$88,000
602		201 Sewer			$62,729			$3,600	$66,329
		Enterprise Funds Total			$62,729			$3,600	$66,329
		All Funds, Total Expenditures	$550,343	$149,007	$1,063,088	$103,400	$561,318	$43,600	$2,470,756

Draft revised for December 16, 2008 Budget Adoption Hearing

Expenditure Budget History
Total Expenditures by Fund and Department

Fund	Dept.	Description	2006 Actual	2007 Actual	2008 Budget	2009 Proposed	Change, 2008 Budget to 2009
101	41000	Administration & Finance	$279,829	$340,079	$344,963	$347,719	0.80%
	41110	City Council	$20,288	$17,419	$18,713	$19,883	6.25%
	41410	Elections	$4,353	$295	$5,770	$495	-91.42%
	41910	Planning & Building	$137,653	$128,202	$170,244	$200,327	17.67%
	42000	Police	$86,965	$95,589	$101,883	$117,366	15.20%
	42200	Fire	$282,303	$278,605	$312,222	$353,144	13.11%
	43000	Public Works	$941,343	$565,080	$583,166	$586,271	0.53%
	43210	Uptown Water & Sewer	$40,579	$39,945	$3,330	$27,030	711.71%
	45000	Parks	$57,435	$42,473	$46,422	$67,445	45.29%
	45180	Community Center	$56,662	$44,780	$52,926	$56,651	7.04%
		General Fund Total	$1,907,410	$1,552,467	$1,639,639	$1,776,330	8.34%
302		2002 Blacktop	$206,013	$208,217	$209,561		-100.00%
304		2004 Blacktop	$267,480	$250,920	$255,240	$247,920	-2.87%
307		2007 Blacktop			$305,163	$181,038	-40.67%
310		Fire Hall/ Public Works	$118,605	$120,035	$121,135	$111,140	-8.25%
		Debt Service Funds Total	$592,098	$579,172	$891,099	$540,098	-39.39%
401		Capital Improvements	$8,329	$30,751	$45,600	$23,000	-49.56%
404		Parks Capital Improvements	$2,360		$14,000	$40,000	185.71%
406		Equipment Replacement				$25,000	
		Capital Funds Total	$10,689	$30,751	$59,600	$88,000	47.65%
602		201 Sewer	$57,579	$70,594	$51,614	$66,329	28.51%
		Enterprise Funds Total	$57,579	$70,594	$51,614	$66,329	28.51%
	All Funds, Total Expenditures		$2,567,776	$2,232,985	$2,641,951	$2,470,756	-6.48%

Revenue Budgets
General Fund

REVENUES GENERAL FUND 101
ADMINISTRATION & FINANCE (41000)

Account	Description	2006 Actual Revenue	2007 Actual Revenue	2008 Adopted Budget	09/30/08 Year-to-Date Revenue	2008 Estimated Revenue	2009 Adopted Revenue	Notes:
Taxes								
31000	Washington Cty. Tax Settlement	215,143	236,661	361,777	227,927	455,853	300,649	
Total Property Taxes		215,143	236,661	361,777	227,927	455,853	300,649	
Licenses & Permits								
32150	Utility Permits							
32180	Cigarette & Liquor Licenses	0	19,160	5,475	3,472	8,947	5,475	
32190	Other City Permits	0	200	200	560	560	100	
32260	Gambling Permits	0	115	15	205	205	200	
Total Licenses & Permits		0	19,475	5,690	4,237	9,712	5,775	
Intergovernmental Revenues								
33401	LGA/MVHC/AG/PERA Aid	10,101	8,742	0	362	362	362	
33422	Other State Grants & Aids	0	10,500	0				
33620	Recycling Grant	7,268	7,118	7,000	7,223	7,223	7,000	
Total Intergovernmental Aid		17,369	26,360	7,000	7,585	7,585	7,362	
Charges for Services								
34102	Legal Services				764	1,674	1,500	
34105	Maps & Publications	25	27	10	60	60	25	
34107	Assessment Search Fees	30	30	50	60	60	50	
Total Charges for Services		55	57	60	884	1,794	1,575	
35101	Fines & Forfeitures	555	9,574	9,000	11,299	15,333	15,000	
Other Income								
36210	Interest Income	9,453	3,622	10,591	36,985	49,000	10,589	
36240	Insurance Refund	500	808	0				
36250	Misc. Refunds	1,562	4,794	2,000	311	311	150	
38050	Cable TV Franchise Rebate	5,886	5,455	6,000	4,150	5,550	5,550	
Total Other Income		17,401	14,679	18,591	41,445	54,861	16,289	
Other Financing Sources								
39202	Contribution from Enterprise Funds			2,239	2,239	2,239	2,500	
Total Other Financing Sources		0	0	2,239	2,239	2,239	2,500	
Total Administration & Finance Dept.		250,523	306,806	404,357	295,614	547,377	349,150	

REVENUES GENERAL FUND 101
CITY COUNCIL (41110)

Account Description	2006 Actual Revenue	2007 Actual Revenue	2008 Adopted Budget	09/30/08 Year-to-Date Revenue	2008 Estimated Revenue	2009 Adopted Revenue	Notes:
Taxes							
31000 Washington Cty. Tax Settlement						18,156	
Total Property Taxes	0	0	0	0	0	18,156	
Total City Council Dept.	0	0	0	0	0	18,156	

11

REVENUES GENERAL FUND 101
ELECTIONS (41410)

Account Description	2006 Actual Revenue	2007 Actual Revenue	2008 Adopted Budget	09/26/08 Year-to-Date Revenue	2008 Estimated Revenue	2009 Adopted Revenue	Notes:
Taxes							
31000 Washington Cty. Tax Settlement						495	
Total Property Taxes	0	0	0	0	0	495	
Total Elections Dept.	0	0	0	0	0	495	

12

REVENUES GENERAL FUND 101
PLANNING & BUILDING (41910)

Account	Description	2006 Actual Revenue	2007 Actual Revenue	2008 Adopted Budget	09/30/08 Year-to-Date Revenue	2008 Estimated Revenue	2009 Adopted Revenue	Notes:
Taxes								
31000	Washington Cty. Tax Settlement	0		19,260	9,359	18,717	88,227	
Total Property Taxes		0	0	19,260	9,359	18,717	88,227	
Licenses & Permits								
32150	Utility Permits						2,100	
32210	Building Permits	102,084	57,402	80,000	31,058	40,000	35,000	
Total Licenses & Permits		102,084	57,402	80,000	31,058	40,000	37,100	
Intergovernmental Revenues								
33633	Met Council Planning Grant			7,500	0	7,500	0	
Total Intergovernmental Aid		0	0	7,500	0	7,500	0	
Charges for Services								
34103	Zoning & Planning	39,625	51,272	65,000	79,368	86,704	75,000	
Total Charges for Services		39,625	51,272	65,000	79,368	86,704	75,000	
Total Planning & Building Dept.		141,709	108,674	171,760	119,784	152,921	200,327	

REVENUES GENERAL FUND 101
POLICE (42000)

Account Description	2006 Actual Revenue	2007 Actual Revenue	2008 Adopted Budget	09/26/08 Year-to-Date Revenue	2008 Estimated Revenue	2009 Adopted Revenue	Notes:
Taxes							
31000 Washington Cty. Tax Settlement						117,366	
Total Property Taxes	0	0	0	0	0	117,366	
Total Police Dept.	0	0	0	0	0	117,366	

14

REVENUES GENERAL FUND 101
FIRE DEPT (42200)

Account	Description	2006 Actual Revenue	2007 Actual Revenue	2008 Adopted Budget	09/30/08 Year-to-Date Revenue	2008 Estimated Revenue	2009 Adopted Revenue	Notes:
Taxes								
31000	Washington Cty. Tax Settlement	181,214	198,567	279,473	135,802	271,604	289,716	
Total Property Taxes		181,214	198,567	279,473	135,802	271,604	289,716	
Intergovernmental Revenues								
33401	LGA/MVHC/AG/PERA Aid	8,169	7,041	0			0	
33422	Other State Grants & Aids	0		0	2,000	2,000	0	
33420	Fire Relief from Ins. Prem.	35,176	29,533	37,000	25,103	25,103	25,000	
33640	Other Grants	2,422	353	0	0	0		
Total Intergovernmental Aid		45,767	36,927	37,000	27,103	27,103	25,000	
Charges for Services								
34202	Fire Protection Services	22,896	21,516	22,162	22,162	22,162	28,428	
34301	Damage Repairs	155		0	612	612	0	
Total Charges for Services		23,051	21,516	22,162	22,774	22,774	28,428	
Other Income								
36210	Interest Income	1,006	1,078					
36230	Donations	9,231	5,490				10,000	
36240	Insurance Refund	1,000	1,148	0			0	
36250	Misc. Refunds	0	1,299		1,239	1,239	0	
Total Other Income		11,237	9,014	0	1,239	1,239	10,000	
Other Financing Sources								
39102	Compensation for Loss of GFA				26,177	26,177		
39200	Interfund Operating Transfer		28,700					
Total Other Financing Sources		0	28,700	0	26,177	26,177	0	
Total Fire Dept.		261,270	294,725	338,635	213,095	348,897	353,144	

REVENUES GENERAL FUND 101
PUBLIC WORKS (43000)

Account	Description	2006 Actual Revenue	2007 Actual Revenue	2008 Adopted Budget	09/30/08 Year-to-Date Revenue	2008 Estimated Revenue	2009 Adopted Revenue	Notes:
Taxes								
31000	Washington Cty. Tax Settlement	317,858	566,061	639,311	310,654	621,309	548,171	
31701	Gravel Taxes	7,992	15,603	8,000	6,467	2,800	20,000	
Total Property Taxes		325,849	581,664	647,311	317,121	624,109	568,171	
Licenses & Permits								
32150	Utility Permits	735	500	500	300	500	500	
Total Licenses & Permits		735	500	1,235	300	500	500	
Intergovernmental Revenues								
33401	LGA/MVHC/AG/PERA Aid	41,257	20,111	0	0	0	0	
Total Intergovernmental Aid		41,257	20,111	0	0	0	0	
Charges for Services								
34106	Engineering Services	27,795	68,711		15,419	15,419	10,000	
34301	Damage Repairs	45	8,707	0	0	0	0	
34303	Dust Control	4,890	5,439	4,000	6,860	6,860	6,500	
34305	Other Street Service	399		0	200	200	0	
Total Charges for Services		33,130	82,857	4,000	22,479	22,479	16,500	
Other Income								
36210	Interest Income	8,872	9,150				0	
36240	Insurance Refund	854	1,148				0	
36250	Misc. Refunds	2,086	76		3,429	3,429	0	
Total Other Income		11,812	10,373	0	3,429	3,429	0	
Other Financing Sources								
39202	Contribution from Enterprise Funds			1,100	1,100	1,100	1,100	
Total Other Financing Sources		0	0	1,100	1,100	1,100	1,100	
Total Public Works Dept.		412,783	695,505	653,646	344,429	651,617	586,271	

16

REVENUES GENERAL FUND 101
UPTOWN SEWER AND WATER (43210)

Account	Description	2006 Actual Revenue	2007 Actual Revenue	2008 Adopted Budget	11/18/08 Year-to-Date Revenue	2008 Estimated Revenue	2009 Adopted Revenue	Notes:
Taxes								
31000	Washington Cty. Tax Settlement	40,344	35,668	1,524	741	1,500	23433	
Total Property Taxes		40,344	35,668	1,524	741	1,500	23,433	
Intergovernmental Revenues								
33401	LGA/MVHC/AG/PERA Aid	1,789	1,281	0	0	0	0	
Total Intergovernmental Aid		1,789	1,281	0	0	0	0	
Charges for Services								
34109	Water Usage	432	283	300	332	332	332	
34301	Damage Repairs				132	132	0	
34401	Sewer User Fees & Hook Up	2,645	2476	2,000	3,265	3,265	3,265	
Total Charges for Services		3,077	2,759	2,300	3,729	3,729	3,597	
Other Income								
36210	Interest Income	867	992					
36250	Misc. Refunds		3,102					
Total Other Income		867	4,094	0	0	0	0	
Total Uptown Sewer & Water Dept.		46,077	43,801	3,824	4,470	5,229	27,030	

17

REVENUES GENERAL FUND 101
PARKS & RECREATION (45000)

Account	Description	2006 Actual Revenue	2007 Actual Revenue	2008 Adopted Budget	09/30/08 Year-to-Date Revenue	2008 Estimated Revenue	2009 Adopted Revenue	Notes:
Taxes								
31000	Washington Cty. Tax Settlement	24,355	46,444	41,845	20,333	40,667	56,395	
Total Property Taxes		24,355	46,444	41,845	20,333	40,667	56,395	
Intergovernmental Revenues								
33401	LGA/MVHC/AG/PERA Aid	1,087	1,650	0	0	0	0	
Total Intergovernmental Aid		1,087	1,650	0	0	0	0	
Charges for Services								
34301	Damage Repairs				150	150	0	
34750	Facilities Rental	600	700	0	0	300	300	
34790	Recreation Programs	8,259	11,184	9,000	5,421	5,421	5,250	
Total Charges for Services		8,859	11,884	9,000	5,571	5,871	5,550	
Other Income								
36210	Interest Income	1,589	1812				0	
36230	Donations	2,500	500				0	
36240	Insurance Refund	100	638				5500	
36250	Misc. Refunds	524	71		26	26	0	
Total Other Income		4,713	3,021	0	26	26	5,500	
Total Parks & Recreation Dept.		39,014	62,999	50,845	25,930	46,564	67,445	

18

REVENUES GENERAL FUND 101
COMMUNITY CENTER (45180)

Account	Description	2006 Actual Revenue	2007 Actual Revenue	2008 Adopted Budget	09/30/08 Year-to-Date Revenue	2008 Estimated Revenue	2009 Adopted Revenue	Notes:
Taxes								
31000	Washington Cty. Tax Settlement	25,640	26,179	42,399	20,603	41,205	38,285	
Total Property Taxes		25,640	26,179	42,399	20,603	41,205	38,285	
Intergovernmental Revenues								
33401	LGA/MVHC/AG/PERA Aid	1,137	929.12	0	0	0	0	
Total Intergovernmental Aid		1,137	929	0	0	0	0	
Charges for Services								
34301	Damage Repairs	110	2,770	0			0	
34740	Coffee Sales	121	30	25	15	25	25	
34750	Facilities Rental	16,825	10,807	15,000	13,244	15,000	18,637	
34760	Cleaning Fees		90		50	50	0	
Total Charges for Services		17,056	13,697	15,025	13,309	15,075	18,662	
Other Income								
36210	Interest Income	1,290	852				0	
36230	Donations		10		121	121		
36240	Insurance Refund		510					
36250	Misc. Refunds		213		196	196		
Total Other Income		1,290	1,585	0	318	317	0	
Total Community Center Dept.		45,123	42,389	57,424	34,229	56,597	56,947	

Expense Budgets
General Fund

Draft for December 1, 2008 Truth-in-Taxation Hearing

GENERAL FUND 101
ADMINISTRATION & FINANCE (41000)

Account	Description	2006 Actual Expenses	2007 Actual Expenses	2008 Adopted Budget	30-Sep Year-to-Date Expdtrs	2008 Estimated Expdtrs	2009 Proposed Budget	Change '08-'09 Budget	Notes:
Personal Services									
101	Regular Wages & Salaries	68,654	116,862	132,480	96,906	134,707	136,156	2.77%	
121	PERA Coord. Employer Contribution	4,427	7,712	8,611	6,299	8,611	9,191	6.73%	
122	FICA Employer Contribution	6,201	9,439	8,214	6,149	8,214	8,442	2.77%	
126	MEDICARE Employer Contribution			1,921	1,241	1,921	1,974	2.77%	
131	Health Insurance Employer Contributi		6,091	7,848	5,524	7,728	8,364	6.57%	
133	Life Insurance Employer Paid	873	646	625	476	640	640	2.37%	
134	Disability Insurance Employer Paid	221	439	474	356	550	613	29.37%	
151	Workers Comp Insurance Premium	1,174	1,237	1,100		697	767	-30.30%	
Total Personal Services		81,551	142,425	161,273	116,950	163,068	166,146	3.02%	
Materials & Supplies									
200	Office Supplies	9,599	8,279	7,000	1,674	3,000	7,000		
203	Printed Forms & Papers			1,500	554	1,500	2,000	33.33%	2
210	Operating Supplies & Equipment	12,480		500	163		500		
Total Materials & Supplies		22,080	8,279	9,000	2,392	4,500	9,500	5.56%	
Contractual Services									
300	Assessor	27,050	25,556	28,000	22,884	28,000	28,000		
301	Auditing & Accounting	14,148	15,818	20,000	23,395	23,395	21,000	5.00%	
304	Legal Services	55,014	50,802	40,000	25,368	40,000	40,000		
306	Personnel Testing & Recruitment	13,269							
308	Other Professional Services		5,769		625	625	650	#DIV/0!	4
309	Software Support & Maintenance	2,250	4,528	4,000	2,816	3,484	3,500	-12.50%	
313	Committee & Commission Reimburs		260	480	180	480	480		3
314	Animal Control	1,213	2,429	1,200	1,353	1,900	1,900	58.33%	
316	Conference & Seminars			1,050	240	500	750	-28.57%	
317	Employee Training		4,021	750	105	500	750		
319	Other Services	319	174	1,500	927	1,100	1,200	-20.00%	
321	Telephone	3,151	4,081	4,750	2,570	3,000	3,150	-33.68%	
322	Postage			4,000	1,829	2,500	3,000	-25.00%	
323	Gopher Bounty	2,423	4,116						
331	Travel Expenses	271	778	1,250	1,211	1,400	1,500	20.00%	
351	Legal Notices Publishing	1,519	8,904	2,500	1,634	2,500	2,500		
361	Insurance	5,731	6,018	5,960	5,526	5,526	5,832	-2.15%	
413	Office Equipment Rental	2,060	5,599	7,000	3,432	7,000	7,000		
430	Recycling	30,212	29,624	29,000	24,620	29,000	31,030	7.00%	
433	Dues & Subscriptions	4,376	4,365	4,862	4,301	4,889	5,050	3.87%	
434	Youth Service Bureau	5,250	5,250	5,408	5,407	5,407	5,500	1.71%	1
435	Cable TV Franchise Agreement	5,180	4,800	5,280	3,652	5,280	5,280		6
438	Misc Contractual			1,700	2,685	2,823	1,500	-11.76%	5
439	Refunds Issued		2,500	2,500	2,500	2,500	2,500		
Total Contractual Services		173,435	185,391	171,190	137,259	171,809	172,072	0.52%	
Capital Outlays									
560	Furniture & Fixtures		43	1,500	639			-100.00%	
570	Office Equipment	2,764	3,940	2,000	1,852	1,852		-100.00%	
Total Capital Outlays		2,764	3,983	3,500	2,491	1,852		-100.00%	
Total Administration & Finance (41000)		279,829	340,079	344,963	259,092	341,229	347,719	0.80%	

1. Request from YSB
2. Improve print quality of newsletter
3. Cable TV Commission Rep
4. Northland Securities
5. WA Co Special Assessment Admin.
6. Pass-through offset by revenue

21

Draft revised for December 16, 2008 Budget Adoption Hearing

GENERAL FUND 101
CITY COUNCIL (41110)

Account	Description	2006 Actual Expenses	2007 Actual Expenses	2008 Adopted Budget	09/30/08 Year-to-Date Expdtrs	2008 Estimated Expdtrs	2009 Proposed Budget	Change '08-'09 Budget	Notes:
Personal Services									
101	Regular Wages & Salaries	18,633	15,519	15,700	11,775	15,700	16,799	7.00%	
121	PERA Coord. Employer Contribution	888	589	785	589	785		#REF!	
122	FICA Employer Contribution	258	321						
125	PERA Defined Employer Contribution				1,275		840	7.00%	
126	MEDICARE Employer Contribution			228	171	456	244	6.84%	
133	Life Insurance Employer Paid	405							
Total Personal Services		20,183	16,428	16,713	13,810	16,941	17,883	7.00%	
Contractual Services									
316	Conference & Seminars			1,250			1,250		1
331	Travel Expenses	105	991	750			750		
Total Contractual Services		105	991	2,000			2,000		
Total City Council (41110)		20,288	17,419	18,713	13,810	16,941	19,883	6.25%	

1. Minnesota League of Cities and other training/ seminars

GENERAL FUND 101
ELECTIONS (41410)

Account	Description	2006 Actual Expenses	2007 Actual Expenses	2008 Adopted Budget	Year-to-Date Expdtrs	2008 Estimated Expdtrs	2009 Proposed Budget	Change '08-'09 Budget	Notes:
Personal Services									
199	Election Judge	3,133		4,000	53	4,000		-100.00%	1
Total Personal Services		3,133		4,000	53	4,000		-100.00%	
Materials & Supplies									
200	Office Supplies	922	295		76	100			
203	Printed Forms & Papers			1,000		1,000		-100.00%	
210	Operating Supplies & Equipment					200			
Total Materials & Supplies		922	295	1,000	76	1,300		-100.00%	
Contractual Services									
351	Legal Notices Publishing	298		300		300		-100.00%	
413	Office Equipment Rental			470	470	470	495	5.32%	2
Total Contractual Services		298		770	470	770	495	-35.71%	
Total Elections (41410)		4,353	295	5,770	599	6,070	495	-91.42%	

1. No election in 2009
2. Assumes 5% increase in Washington County charges

23

Draft for December 1, 2008 Truth-in-Taxation Hearing

GENERAL FUND 101
PLANNING & BUILDING (41910)

Account	Description	2006 Actual Expenses	2007 Actual Expenses	2008 Adopted Budget	31-Jul Year-to-Date Expdtrs	2008 Estimated Expdtrs	2009 Proposed Budget	Change '08-'09 Budget	Notes:
Personal Services									
101	Regular Wages & Salaries		27,158	65,817	35,651	65,817	67,792	3.00%	
121	PERA Coord. Employer Contribution		1,697	4,278	2,317	4,278	4,576	6.96%	
122	FICA Employer Contribution		2,078	4,081	2,290	4,081	4,203	3.00%	
126	MEDICARE Employer Contribution			954	437	954	983	3.00%	
131	Health Insurance Employer Contribution		1,242	4,584	2,604	4,464	4,812	4.97%	
133	Life Insurance Employer Paid		80	192	112	192	192		
134	Disability Insurance Employer Paid		127	480	178	380	380	-20.75%	
151	Workers Comp Insurance Premium			350		332	365	4.34%	
Total Personal Services			32,381	80,736	43,589	80,498	83,303	3.18%	
Materials & Supplies									
200	Office Supplies			1,000	200	500	750	-25.00%	
203	Printed Forms & Papers	907	931	1,500		500	1,500		1
210	Operating Supplies & Equipment			500	301	500	500		
212	Fuel			750	106	250	480	-36.00%	
240	Small Tools & Minor Equipment			50		50	50		
Total Materials & Supplies		907	931	3,800	607	1,800	3,280	-13.68%	
Contractual Services									
311	Permit Fees (Contract Inspections)	76,498	31,448					#DIV/0!	
312	Planning Services	48,139	29,650	67,400	71,517	84,017	100,000	48.37%	2
313	Committee & Commission Reimburs	6,031	4,950	4,700	2,600	4,700	4,700		
316	Conference & Seminars			500	485	485	500		3
317	Employee Training		615	1,000	460	1,000	1,000		
321	Telephone		745	1,350	801	1,375	1,444	6.94%	
331	Travel Expenses		686		484	484		#DIV/0!	
351	Legal Notices Publishing	2,279	25,868	3,500	317	850	1,000	-71.43%	
360	Insurance			500		500	500		
433	Dues & Subscriptions		150	250	100	250	250		
438	Misc Contractual	2,799		2,500	978	2,500	2,500		
439	Refunds Issued	1,000	778	1,000	500	1,000	1,000		
Total Contractual Services		136,746	94,891	82,700	78,240	97,161	112,894	36.51%	
Capital Outlays								#DIV/0!	
560	Furniture & Fixtures			500	852	852	200	-60.00%	
570	Office Equipment			2,000	1,882	1,882	200	-90.00%	
Total Capital Outlays				2,500	2,734	2,734	400	-84.00%	
Transfers									
720	Operating Transfers			508		508	450	-11.42%	5
Total Transfers				508		508	450	-11.42%	
Total Planning & Building (41910)		137,653	128,202	170,244	125,171	182,701	200,327	17.67%	

1. Forms, Comp Plan Maps & Printing
2. General Planning (TKDA $50k) and Comp Plan Implementation ($50k)
3. Planning Commission education
4. State Surcharages
5. Equipment Replacement Fund

24

GENERAL FUND 101
POLICE (42000)

Account	Description	2006 Actual Expenses	2007 Actual Expenses	2008 Adopted Budget	31-Jul Year-to-Date Expdtrs	2008 Estimated Expdtrs	2009 Proposed Budget	Change '08-'09 Budget	Notes:
Contractual Services									
318	Police Contract	86,965	95,589	101,883	47,137	101,883	117,366	15.20%	1
Total Contractual Services		86,965	95,589	101,883	47,137	101,883	117,366	15.20%	
								#DIV/0!	
Total Police (42000)		86,965	95,589	101,883	47,137	101,883	117,366	15.20%	

1. increase per Wash. Cty.

25

Draft for December 1, 2008 Truth-in-Taxation Hearing

GENERAL FUND 101
FIRE DEPT (42200)

Account	Description	2006 Actual Expenses	2007 Actual Expenses	2008 Adopted Budget	31-Jul Year-to-Date Expdtrs	2008 Estimated Expdtrs	2009 Proposed Budget	Change '08-'09 Budget	Notes:
Personal Services									
101	Regular Wages & Salaries	52,641	68,332	63,800	67,534	73,284	73,284	14.87%	
122	FICA Employer Contribution	3,846	4,606	4,253	4,187	4,544	4,544	6.83%	
126	MEDICARE Employer Contribution			995	979	1,063	1,063	6.83%	
151	Workers Comp Insurance Premium	2,345	2,892	2,750		2,620	2,882	4.80%	
Total Personal Services		58,832	75,829	71,798	72,700	81,510	81,772	13.89%	1
Materials & Supplies									
200	Office Supplies	655	2,477	600	109	600	600		
203	Printed Forms & Papers				158	158	175	#DIV/0!	
210	Operating Supplies & Equipment	32,613	48,533	35,000	16,217	35,000	35,000		2
212	Fuel	2,803	2,566	3,000	1,858	3,200	3,600	20.00%	
222	Tires	733						#DIV/0!	
223	Building Repair & Supplies	32,652	10,159	17,500	1,360	7,500	7,500	-57.14%	
Total Materials & Supplies		69,456	63,734	56,100	19,702	46,458	46,875	-16.44%	
Contractual Services									
305	Medical Services	2,088	1,625	2,200	765	2,200	2,000	-9.09%	
309	Software Support & Maintenance	200		111		300	8,658	7669.90%	3
310	Medical Training		3,480	3,000	2,733	3,000	5,550	85.00%	4
317	Employee Training	4,917	2,293	5,000	3,382	5,000	6,500	30.00%	5
321	Telephone	2,720	3,119	3,000	1,924	3,300	3,300	10.00%	
324	State of MN-Fire Relief	35,176	29,533	36,000		25,103	25,103	-30.27%	
325	City Match-Fire Relief	44,667	48,873	50,000		50,000	75,000	50.00%	6
331	Travel Expenses				2,093	2,400	2,000	#DIV/0!	
334	License/CDL				85	85	100	#DIV/0!	
361	Insurance	7,625	8,552	8,840	9,565	9,565	9,945	12.50%	
381	Utilities	7,591	8,322	8,500	6,431	9,700	10,000	17.65%	
384	Refuse Disposal	387		232	232	450	400	72.32%	
385	Sewer Pumping & Maintenance	655	1,315	900	1,112	2,200	1,200	33.33%	
401	Bldg Maintenance	3,839	2,931	4,000	1,638	9,060	6,000	50.00%	
404	Machinery & Equipment Repair	13,797	6,925	10,000	1,146	10,000	8,000	-20.00%	
433	Dues & Subscriptions	1,154	935	1,200	430	1,200	950	-20.83%	
Total Contractual Services		124,816	117,903	132,984	31,535	133,563	164,706	23.85%	
Capital Outlays									
530	Capital Improvements other than Bldgs			6,410	6,321			-100.00%	
540	Heavy Machinery Capital							#DIV/0!	
550	Motor Vehicles Capital	1,366					15,000	#DIV/0!	8
560	Furniture & Fixtures	775						#DIV/0!	
570	Office Equipment	5,398						#DIV/0!	
Total Capital Outlays		7,539		6,410	6,321		15,000	134.01%	
Debt Service									
601	Short Term Debt	21,660	21,140	21,220		21,220	21,220		
Total Debt Service		21,660	21,140	21,220		21,220	21,220		
Transfers									
710	Residual Equity Transfers							#DIV/0!	
720	Operating Transfers			23,711		23,711	23,571	-0.59%	
Total Transfers				23,711		23,711	23,571	-0.59%	
Total Fire Dept. (42200)		282,303	278,605	312,222	130,258	306,462	353,144	13.11%	

1. Increase in call volumes, training requirements and meetings
2 Replacement cycle; hoses, turn out gear SCBA bottles, etc.
3. 800 MHz Radio System
4. EMT Refresher - mandatory training every two years
5. Dive rescue tender certification, officers training and fire fighter state schools
6. Increase funding levels for relief association
7. Millbrandt $190/mo
8. Fire Chief direct response and incident command post
9.Includes $2,000 for mud-jacking of aprons

26

GENERAL FUND 101
PUBLIC WORKS (43000)

Account Description	2006 Actual Expenses	2007 Actual Expenses	2008 Adopted Budget	7/31/2008 Year-to-Date Expdtrs	2008 Estimated Expdtrs	2009 Proposed Budget	Change '08-'09 Budget	Notes:
Personal Services								
101 Regular Wages & Salaries	139,210	95,298	112,823	65,387	107,223	116,207	3.00%	1
102 OT Reg. Wages	5,734	6,940	3,666	4,329	7,000	3,665	-0.01%	
104 Temp Employee Wages		3,457		123	123		#DIV/0!	
105 OT Temp Employee Wages							#DIV/0!	
121 PERA Coord. Employer Contribution	8,982	6,414	7,571	4,540	7,424	7,432	-1.83%	
122 FICA Employer Contribution	10,576	7,701	7,222	4,271	7,082	7,432	2.91%	
126 MEDICARE Employer Contribution			1,689	816	1,656	1,689		
131 Health Insurance Employer Contribution		11,397	19,382	11,438	19,143	20,731	6.96%	
133 Life Insurance Employer Paid	919	562	625	377	529	625		
134 Disability Insurance Employer Paid	1,139	658	962	508	1,326	1,326	37.78%	
151 Workers Comp Insurance Premium	8,834	13,602	9,354		10,325	11,358	21.42%	
Total Personal Services	175,393	146,028	163,295	91,790	161,832	170,466	4.39%	
Materials & Supplies								
210 Operating Supplies & Equipment	11,083	18,595	16,000	10,054	16,000	16,000		
212 Fuel	18,736	16,747	20,000	11,182	22,460	26,952	34.76%	
222 Tires	1,306	105	1,000	163	300	1,000		
223 Building Repair & Supplies				193	250	250	#DIV/0!	
224 Road Maintenance Supplies	1,252	15,548	3,000	360	2,500	3,000		
228 Gravel & Sand	41,077	31,664	30,000	26,808	32,000	32,000	6.67%	
Total Materials & Supplies	73,454	82,658	70,000	48,759	73,510	79,202	13.15%	
Contractual Services								
302 Surveying	3,000						#DIV/0!	
303 Engineering Services	176,244	116,560	90,000	11,713	25,000	60,000	-33.33%	
305 Medical Services		149	150	75	150	150		
317 Employee Training	680	75	1,150	740	1,150	1,150		
321 Telephone	2,395	2,893	3,000	1,213	2,079	2,183	-27.25%	
334 License/CDL	2,147	82	100	58	100	100		
361 Insurance	7,681	8,552	8,750	11,040	11,040	11,597	32.54%	
381 Utilities	5,582	6,405	7,140	5,488	7,000	9,996	40.00%	
384 Refuse Disposal			155		155	166	7.00%	
385 Sewer				474	802	882	#DIV/0!	
387 Street Light Utilities	6,316	8,111	8,000	4,268	7,900	9,600	20.00%	
401 Bldg Maintenance				5,309	5,309		#DIV/0!	2
403 Improvements other than Bldg	343,825						#DIV/0!	
404 Machinery & Equipment Repair	12,549	8,898	17,000	9,198	12,000	12,000	-29.41%	
405 Contractual Road Maint. & Repairs	35,214	150,011	200,000	28,045	65,000	204,000	2.00%	
438 Misc Contractual		14,634					#DIV/0!	
Total Contractual Services	595,633	316,370	335,445	77,621	137,684	311,823	-7.04%	
Capital Outlays								
510 Capital Outlay-Land							#DIV/0!	
512 Easement Acquistion							#DIV/0!	
520 Capital Improvements to Bldgs							#DIV/0!	
530 Capital Improvements other than Bldgs	96,863						#DIV/0!	
540 Heavy Machinery Capital		20,023				10,000	#DIV/0!	2
550 Motor Vehicles Capital							#DIV/0!	
Total Capital Outlays	96,863	20,023				10,000	#DIV/0!	
Transfers								
720 Operating Transfers			14,426		14,426	14,780	2.45%	
Total Transfers			14,426		14,426	14,780	2.45%	
Total Public Works (43000)	941,343	565,080	583,166	218,171	387,452	586,271	0.53%	

1. Adjust wages between regular and temporary wages in final budget
2. Asphalt patching equipment (CIP Project PW-012)

27

Draft for December 1, 2008 Truth-in-Taxation Hearing

GENERAL FUND 101
UPTOWN SEWER & WATER (43210)

Account	Description	2006 Actual Expenses	2007 Actual Expenses	2008 Adopted Budget	7/31/2008 Year-to-Date Expdtrs	2008 Estimated Expdtrs	2009 Proposed Budget	Change '08-'09 Budget	Notes:
Contractual Services									
360	Insurance								
381	Utilities	259	125	130	93	160	180	38.46%	
385	Sewer Pumping & Maintenance		2,520	2,700	647	2,700	2,700		
401	Bldg Maintenance			500	240	240	500		
407	Well Repair & Maintenance				1,756	2,346	1,450		1
438	Misc Contractual						22,200		2
Total Contractual Services		259	2,645	3,330	2,736	5,446	27,030	711.71%	
Debt Service									
602	Long Term Debt Interest	4,320						#DIV/0!	
603	Long Term Debt Principal	36,000	37,300					#DIV/0!	
Total Debt Service		40,320	37,300					#DIV/0!	
Total Uptown Sewer & Water (43210)		40,579	39,945	3,330	2,736	5,446	27,030	711.71%	

1. RPZ Testing & Rebuild
2. Property taxes ($2,200) and demolition costs ($20,000)

28

Draft for December 1, 2008 Truth-in-Taxation Hearing

GENERAL FUND 101
PARKS & RECREATION (45000)

Account	Description	2006 Actual Expenses	2007 Actual Expenses	2008 Adopted Budget	7/31/2008 Year-to-Date Expdtrs	2008 Estimated Expdtrs	2009 Proposed Budget	Change '08-'09 Budget	Notes:
Personal Services									
101	Regular Wages & Salaries	4,144	2,737	4,634	995	3,000	3,825	-17.46%	
104	Temp Employee Wages	12,367	9,162	11,500	8,241	11,411	18,983	65.07%	
121	PERA Coord. Employer Contribution	39	119	301	65	195	258	-14.28%	
122	FICA Employer Contribution	1,043	835	1,713	574	893	1,414	-17.46%	
126	MEDICARE Employer Contribution			401	67	209	331	-17.46%	
151	Workers Comp Insurance Premium	382	445	246		640	704	186.18%	
Total Personal Services		17,975	13,298	18,795	9,941	16,348	25,515	35.75%	6
Materials & Supplies									
203	Printed Forms & Papers			375	406	350	450	20.00%	
210	Operating Supplies & Equipment	4,149	1,760	4,000	352	500	2,200	-45.00%	5
223	Building Repair & Supplies	2,116	832	1,000	26	1,000	1,000		
228	Gravel & Sand			500		500		-100.00%	
Total Materials & Supplies		6,265	2,592	5,875	784	2,350	3,650	-37.87%	
Contractual Services									
303	Engineering Services		1,497					#DIV/0!	
312	Planning Services	2,573	6,151		10,794	10,350		#DIV/0!	
313	Committee & Commission Reimburs	1,940	1,460	1,680	960	1,680	1,680		
319	Other Services	234	2,362	3,717	1,184	2,000	3,800	2.23%	3
321	Telephone	677	816					#DIV/0!	
361	Insurance	4,050	4,751	4,800	4,453	4,954	4,601	-4.15%	
381	Utilities	3,593	3,724	4,000	2,834	3,800	4,000		
384	Refuse Disposal	2,104	2,464	2,200	592	2,000	3,000	36.36%	1
401	Bldg Maintenance						11,000	#DIV/0!	8
404	Machinery & Equipment Repair						1,500	#DIV/0!	4
406	Grounds Care	1,848	133	1,500	139			-100.00%	
439	Refunds Issued	395	2,183	500	125	1,398	500		
440	Events	846	1,042	2,000	1,082	400	2,000		2
Total Contractual Services		18,260	26,583	20,397	22,162	26,582	32,081	57.28%	
Capital Outlays									
530	Capital Improvements other than Bldgs	14,935					5,000	#DIV/0!	7
Total Capital Outlays		14,935					5,000	#DIV/0!	
Transfers									
720	Operating Transfers			1,355		1,355	1,199	-11.51%	
Total Transfers				1,355		1,355	1,199	-11.51%	
Total Park & Recreation (45000)		57,435	42,473	46,422	32,886	46,635	67,445	45.29%	

1. Additional Port-a-potty at Goose Lake (5x85x5 mo)
1. Refuse hauling at landing ($102*5mo) and at ballfiled ($61*5mo) with 7% increase
2. $1000 for Winterfest; remainder for Trollhaugen, Dodgeball/Taco Daze
3. Includes Family Gym program ($750)
4. Zamboni Repairs
5. Includes trail/ Identifcation signs for Wind in the Pines Park
6. See supporting worksheet for wage/benefit assumptions. Includes new temporary/seasonal position for grounds maintenance ($5,512)
7. Replace portable skate park equipment
8. Warming House roof

Draft revised for December 16, 2008 Budget Adoption Hearing

GENERAL FUND 101
COMMUNITY CENTER (45180)

Account	Description	2006 Actual Expenses	2007 Actual Expenses	2008 Adopted Budget	Year-to-Date Expdtrs	2008 Estimated Expdtrs	2009 Proposed Budget	Change '08-'09 Budget	Notes:
Personal Services									
101	Regular Wages & Salaries	2,268	2,600	4,800	2,800	4,800	4,800		
122	FICA Employer Contribution	74	130	76	98	168	168		
126	MEDICARE Employer Contribution			70	36	70	70		
151	Workers Comp Insurance Premium					200	220	#DIV/0!	
Total Personal Services		2,342	2,730	4,946	2,934	5,238	5,258	6.31%	
Materials & Supplies									
210	Operating Supplies & Equipment	5,562	7,000	7,000	1,822	3,500	3,500	-50.00%	
211	Cleaning Supplies					500	500	#DIV/0!	
223	Building Repair & Supplies	12,876	2,500	2,500	2,574	2,574	2,500		
Total Materials & Supplies		18,438	9,500	9,500	4,396	6,574	6,500	-31.58%	
Contractual Services									
321	Telephone	486	550	150				-100.00%	
334	License/CDL	1,115	1,000	285	285	285	285		
361	Insurance	3,275	3,300	4,181	2,741	2,741	2,840	-32.07%	
381	Utilities	10,084	10,800	11,000	8,579	14,707	17,500	59.09%	
384	Refuse Disposal	1,572	1,500	1,500	871	1,493	1,600	6.67%	
385	Sewer Pumping & Maintenance	1,036	400	1,000	611	1,000	1,100	10.00%	
401	Bldg Maintenance	16,329	14,000	17,500	8,498	14,600	17,500		
406	Grounds Care	355	1,000	1,000	102		1,000		
407	Well Repair & Maintenance						1,500	#DIV/0!	1
438	Misc Contractual			384	96		384		
439	Refunds Issued	1,630		1,480	425	725	1,184	-20.00%	
Total Contractual Services		35,881	32,550	38,480	22,209	35,551	44,893	16.67%	
Capital Outlays									
560	Furniture & Fixtures							#DIV/0!	
Total Capital Outlays								#DIV/0!	
Total Community Center (45180)		56,662	44,780	52,926	29,538	47,363	56,651	7.04%	

1. Seal well adjacent to old maintenance garage

Revenue Budgets
Debt Service and Capital Funds

REVENUES
DEBT SERVICE FUNDS

2002 BLACKTOP FUND 302

Account Description	2006 Actual Revenue	2007 Actual Revenue	2008 Total Adopted Budget	09/30/08 Year-to-Date Revenue	2008 Estimated Revenue	2009 Total Adopted Budget	Notes:
Taxes							
31000 Washington Cty. Tax Settlement	145,197		0			0	
31701 Gravel Taxes							
31800 Other Taxes							
Total Property Taxes	145,197	0	0	0	0	0	
Intergovernmental Revenues							
33401 LGA/MVHC/AG/PERA Aid	6,543						
Total Intergovernmental Aid	6,543						
Other Income							
36100 Special Assessments	48,355	39,141					
36210 Interest Income	18,336	16,689	1,191	0	1,191		
Total Other Income	66,691	55,830	1,191	0	1,191	0	
Other Financing Sources							
39101 Sale of General Fixed Assets							
39102 Compensation for Loss of GFA							
39202 Contribution from Enterprise Funds							
39200 Interfund Operating Transfer	0	0	0	0	0	0	
39300 Bond Proceeds							
39350 Certificate of Indebtedness							
Total Other Financing Sources	0	0	0	0	0	0	
Total 2002 Blacktop (302)	218,431	55,830	1,191	0	1,191	0	

2004 BLACKTOP FUND 304

Account Description	2006 Actual Revenue	2007 Actual Revenue	2008 Total Adopted Budget	09/30/08 Year-to-Date Revenue	2008 Estimated Revenue	2009 Total Adopted Budget	Notes:
Taxes							
31000 Washington Cty. Tax Settlement	218,192	144,830	150,000	75,000	150,000	100,000	
Total Property Taxes	218,192	144,830	150,000	75,000	150,000	100,000	
Intergovernmental Revenues							
33401 LGA/MVHC/AG/PERA Aid	9,815	5,151					
Total Intergovernmental Aid	9,815	5,151	0	0	0	0	
Other Income							
36100 Special Assessments	58,809	47,677	46,990	41,024	44,672	44,360	
36210 Interest Income	9,860	30,064	9,054		9,310	2,467	
Total Other Income	68,669	77,741	56,044	41,024	53,982	46,827	
Other Financing Sources							
39101 Sale of General Fixed Assets							
39102 Compensation for Loss of GFA							
39202 Contribution from Enterprise Funds							
39200 Interfund Operating Transfer			0			0	1
39300 Bond Proceeds							
39350 Certificate of Indebtedness							
Total Other Financing Sources	0	0	0	0	0	0	
Total 2004 Blacktop (304)	296,676	227,723	206,044	116,024	203,982	146,827	

1. Transfer from closed 2002 Blacktop Fund

32

REVENUES
DEBT SERVICE FUNDS

2007 BLACKTOP FUND 307

Account Description	2006 Actual Revenue	2007 Actual Revenue	2008 Total Adopted Budget	09/30/08 Year-to-Date Revenue	2008 Estimated Revenue	2009 Total Adopted Budget	Notes:
Taxes							
31000 Washington Cty. Tax Settlement			42,000	21,000		174,000	
Total Property Taxes	0	0	42,000	21,000	0	174,000	
Charges for Services							
34207 Reimbursement	23,326						
34303 Street Paving Contract			0			0	
Total Charges for Services	23,326	0	0	0	0	0	
Other Income							
36100 Special Assessments	0	0	58,059	15,070		45,306	
36210 Interest Income	0	0	15,480	0		0	
36250 Misc. Refund				4,908			
Total Other Income	0	0	73,539	19,977	0	45,306	
Other Financing Sources							
39200 Interfund Operating Transfer		32,178					
39300 Bond Proceeds			0			0	
Total Other Financing Sources	0	0	0	0	0	0	
Total 2007 Blacktop (307)	23,326	0	173,598	56,047	0	219,306	

FIRE HALL/PUBLIC WORKS FUND 310

Account Description	2006 Actual Revenue	2007 Actual Revenue	2008 Total Adopted Budget	09/30/08 Year-to-Date Revenue	2008 Estimated Revenue	2009 Total Adopted Budget	Notes:
Taxes							
31000 Washington Cty. Tax Settlement	152,258	99,987	126,000	63,000		106,000	
Total Property Taxes	152,258	99,987	126,000	63,000	0	106,000	
Other Income							
36210 Interest Income	5,512	6,377	6,243	0		4,426	
Total Other Income	5,512	6,377	6,243	0	0	4,426	
Total Fire Hall/Public Works Bond (310)	157,770	106,364	132,243	63,000	0	110,426	
Total Debt Service	696,203	389,916	513,076	235,071	205,173	476,559	

REVENUES
CAPITAL IMPROVEMENTS FUND 403

Account Description	2006 Actual Revenue	2007 Actual Revenue	2008 Adopted Budget	08/01/08 Year-to-Date Revenue	2008 Estimated Revenue	2009 Total Adopted Revenue	Notes:
Taxes							
31000 Washington Cty. Tax Settlement	45,615	48,190	0			0	
Total Property Taxes	45,615	48,190		0	0	0	
Intergovernmental Revenues							
33401 LGA	2,059	1,717	25,857	12,567	25,857	0	
Total Intergovernmental Aid	2,059	1,717	25,857	12,567	25,857	0	
Other Income							
36210 Interest Income	6,404	8,139	7,056	0	6,421	3,724	
36230 Donations	0	0		0	0	0	
Total Other Income	6,404	8,139	7,056	0	6,421	3,724	
Other Financing Sources							
39200 Interfund Operating Transfer							
Total Other Financing Sources	0	0		0	0	0	
Total Capital Improvements Fund 403	54,078	58,047	32,913	12,567	32,278	3,724	

REVENUES
PARK CAPITAL IMPROVEMENTS FUND 404

Account Description	2006 Actual Revenue	2007 Actual Revenue	2008 Adopted Budget	August-08 Year-to-Date Revenue	2008 Estimated Revenue	2009 Total Adopted Revenue	Notes:
Intergovernmental Revenues							
33640 Other Grants							
Total Intergovernmental Aid	0	0	0	0	0	0	
Charges for Services							
34780 Park Dedication Fees	14,629	42,000	5,000	3,000	3,000	0	
Total Charges for Services	14,629	42,000	5,000	3,000	3,000	0	
Other Income							
36210 Interest Income	143	1,097	908	0	1,186	688	
36230 Donations	0	0		0	0	0	
Total Other Income	143	1,097	908	0	1,186	688	
Total Park Capital Improvements Fund 404	14,772	0	0	3,000	4,186	688	

REVENUES
EQUIPMENT REPLACEMENT FUND 406

Account Description	2006 Actual Revenue	2007 Actual Revenue	2008 Adopted Budget	09/30/08 Year-to-Date Revenue	2008 Estimated Revenue	2009 Total Adopted Revenue	Notes:
Taxes							
31000 Washington Cty. Tax Settlement			0				
Total Property Taxes	0	0	0	0	0	0	
Other Income							
36210 Interest Income		687			308	179	
Total Other Income	0	687		0	308	179	
Other Financing Sources							
39101 Sale of General Fixed Assets		33,820					
39200 Interfund Operating Transfer			40,000	40,000	40,000	40,000	
39350 Certificate of Indebtedness							
Total Other Financing Sources	0	33,820	40,000	40,000	40,000	40,000	
Total Equipment Replacement Fund 406	0	34,507	40,000	40,000	40,308	40,179	

36

Expense Budgets
Debt Service and Capital Funds

EXPENSES
DEBT SERVICE FUNDS

2002 BLACKTOP (FUND 302)

Account Description	2006 Actual Expenses	2007 Actual Expenses	2008 Adopted Budget	Year-to-Date Expdtrs	2008 Estimated Expdtrs	2009 Proposed Budget	Change '08-'09 Budget	Notes:
Debt Service								
601 Long Term Debt Principal	185,000	195,000	205,000	205,000	205,000		-100.00%	
611 Long Term Debt Interest	21,013	13,217	4,561	4,561	4,561		-100.00%	
Total Debt Service	206,013	208,217	209,561	209,561	209,561		-100.00%	
Contractual Services								
620 Fiscal Agent Fees							#DIV/0!	
Total Contractual Services							#DIV/0!	
Transfers								
710 Residual Equity Transfers							#DIV/0!	
720 Operating Transfers							#DIV/0!	
Total Transfers							#DIV/0!	
Total 2002 Blacktop Fund (302)	206,013	208,217	209,561	209,561	209,561		-100.00%	

1. Transfer to 2004 Blacktop Fund

2004 BLACKTOP (FUND 304)

Account Description	2006 Actual Expenses	2007 Actual Expenses	2008 Adopted Budget	Year-to-Date Expdtrs	2008 Estimated Expdtrs	2009 Proposed Budget	Change '08-'09 Budget	Notes:
Debt Service								
601 Long Term Debt Principal	240,000	240,000	240,000		240,000	240,000		
611 Long Term Debt Interest	27,480	10,920	15,240	7,620	15,240	7,920	-48.03%	
Total Debt Service	267,480	250,920	255,240	7,620	255,240	247,920	-2.87%	
Contractual Services								
620 Fiscal Agent Fees							#DIV/0!	
Total Contractual Services							#DIV/0!	
Total 2004 Blacktop (304)	267,480	250,920	255,240	7,620	255,240	247,920	-2.87%	

2007 BLACKTOP (FUND 307)

Account Description	2006 Actual Expenses	2007 Actual Expenses	2008 Adopted Budget	Year-to-Date Expdtrs	2008 Estimated Expdtrs	2009 Proposed Budget	Change '08-'09 Budget	Notes:
Debt Service								
601 Long Term Debt Principal			250,000		250,000	135,000	-46.00%	
611 Long Term Debt Interest		32,178	55,163	27,581	55,163	46,038	-16.54%	
Total Debt Service		32,178	305,163	27,581	305,163	181,038	-40.67%	
Contractual Services								
620 Fiscal Agent Fees	769	4,553					#DIV/0!	
Total Contractual Services	769	4,553					#DIV/0!	
Transfers								
710 Residual Equity Transfers							#DIV/0!	
720 Operating Transfers							#DIV/0!	
Total Transfers							#DIV/0!	
Total 2007 Blacktop (307)	769	36,731	305,163	27,581	305,163	181,038	-40.67%	

38

EXPENSES
DEBT SERVICE FUNDS
FIRE HALL/PUBLIC WORKS (FUND 310)

Account Description	2006 Actual Expenses	2007 Actual Expenses	2008 Adopted Budget	Year-to-Date Expdtrs	2008 Estimated Expdtrs	2009 Proposed Budget	Change '08-'09 Budget	Notes:
Debt Service								
601 Long Term Debt Principal	70,000	75,000	80,000		80,000	85,000	6.25%	
611 Long Term Debt Interest	48,605	45,035	41,135	20,568	41,135	26,140	-36.45%	
Total Debt Service	118,605	120,035	121,135	20,568	121,135	111,140	-8.25%	
Contractual Services								
620 Fiscal Agent Fees		403		403			#DIV/0!	
Total Contractual Services		403		403			#DIV/0!	
Transfers								
710 Residual Equity Transfers							#DIV/0!	
720 Operating Transfers							#DIV/0!	
Total Transfers							#DIV/0!	
Total Fire Hall/Public Works (310)	118,605	120,438	121,135	20,971	121,135	111,140	-8.25%	
Total Debt Service	592,867	616,306	891,099	265,733	891,099	540,098	-39.39%	

39

EXPENSES
CAPITAL IMPROVEMENTS (FUND 401)

Account	Description	2006 Actual Expenses	2007 Actual Expenses	2008 Adopted Budget	Year-to-Date Expdtrs	2008 Estimated Expdtrs	2009 Proposed Budget	Change '08-'09 Budget	Notes:
Contractual Services									
312	Planning Services		2,051	5,600	3,598	9,598		-100.00%	
Total Contractual Services			2,051	5,600	3,598	9,598		-100.00%	
Capital Outlays									
510	Capital Outlay-Land							#DIV/0!	
512	Easement Acquistion							#DIV/0!	
520	Capital Improvements to Bldgs			20,000				-100.00%	
530	Capital Improvements other than Bldgs			5,000	501	5,000	23,000	360.00%	1
540	Heavy Machinery Capital							#DIV/0!	
550	Motor Vehicles Capital			15,000	14,084	14,084		-100.00%	
560	Furniture & Fixtures							#DIV/0!	
570	Office Equipment							#DIV/0!	
Total Capital Outlays				40,000	14,585	19,084	23,000	-42.50%	
Debt Service									
602	Long Term Debt Interest							#DIV/0!	
603	Long Term Debt Principal							#DIV/0!	
Total Debt Service								#DIV/0!	
Transfers									
710	Residual Equity Transfers							#DIV/0!	
720	Operating Transfers	8,329	28,700					#DIV/0!	
Total Transfers		8,329	28,700					#DIV/0!	
Total Capital Improvements (401)		8,329	30,751	45,600	18,183	28,682	23,000	-49.56%	

Notes:
1 Replace/upgrade civil defense siren (CIP Project F-017)

PARK CAPITAL IMPROVEMENTS (FUND 404)

Account	Description	2006 Actual Expenses	2007 Actual Expenses	2008 Adopted Budget	7/31/2008 Year-to-Date Expdtrs	2008 Estimated Expdtrs	2009 Proposed Budget	Change '08-'09 Budget	Notes:
Contractual Services									
302	Surveying							#DIV/0!	
303	Engineering Services						15,000	#DIV/0!	1
304	Legal Services							#DIV/0!	
308	Other Professional Services							#DIV/0!	
312	Planning Services			14,000	11,991	13,991		#REF!	
351	Legal Notices Publishing							#DIV/0!	
439	Refunds Issued	2,360						#DIV/0!	
490	Donations							#DIV/0!	
Total Contractual Services		2,360		14,000	11,991	13,991	15,000	7.14%	
Capital Outlays									
510	Capital Outlay-Land							#DIV/0!	
512	Easement Acquistion							#DIV/0!	
520	Capital Improvements to Bldgs							#DIV/0!	
530	Capital Improvements other than Bldgs						25000	#DIV/0!	1
Total Capital Outlays							25,000	#DIV/0!	
Debt Service									
602	Long Term Debt Interest							#DIV/0!	
603	Long Term Debt Principal							#DIV/0!	
Total Debt Service								#DIV/0!	
Transfers									
720	Operating Transfers							#DIV/0!	
Total Transfers								#DIV/0!	
Total Dept. Fund 404		2,360		14,000	11,991	13,991	40,000	185.71%	

1. Lilleskogen Park (CIP Project PR-0001)

41

EQUIPMENT REPLACEMENT (FUND 406)

Account	Description	2006 Actual Expenses	2007 Actual Expenses	2008 Adopted Budget	7/31/2008 Year-to-Date Expdtrs	2008 Estimated Expdtrs	2009 Proposed Budget	Notes:
Contractual Services								
334	License/CDL				1,342	1,342		
Total Contractual Services		0	0	0	1,342	1,342	0	
Capital Outlays								
510	Capital Outlay-Land							
512	Easement Acquistion							
520	Capital Improvements to Bldgs							
530	Capital Improvements other than Bldgs							
540	Heavy Machinery Capital						25,000	1
550	Motor Vehicles Capital				20,023	20,023		
560	Furniture & Fixtures							
570	Office Equipment							
Total Capital Outlays		0	0	0	20,023	20,023	25,000	
Transfers								
720	Operating Transfers							
Total Transfers		0	0	0	0	0	0	
Total Equipment Replacement Fund (406)		0	0	0	21,365	21,365	25,000	

1. John Deere Tractor Mower w/Broom & Blower Replacement (CIP Project PW-0005)

42

“201” Sewer Fund Budgets

REVENUES
201 PROJECT SEWER FUND 602

Account Description	2006 Actual Revenue	2007 Actual Revenue	2008 Adopted Budget	09/30/08 Year-to-Date Revenue	2008 Estimated Revenue	2009 Total Proposed Revenue	Notes:
36100 Special Assessments	5,920	13,903	2,585	1,663	1,663	1,500	
Other Income							
36210 Interest Income	4,315	4,948	4,246	0	3,880	2,250	
Total Other Income	4,315	4,948	4,246	0	3,880	2,250	
Proprietary Fund Revenues							
34401 Sewer Charges	27,932	22,024	49,009	40,172	42,074	62,579	1
Total Proprietary Fund	27,932	22,024	49,009	40,172	42,074	62,579	
Total 201 Project Sewer Fund 602	38,167	40,874	55,840	41,835	47,617	66,329	

1 Assumes 95% collection of billings totalling $60,383-- 10% rate increase to users

44

EXPENSES
201 SEWER PROJECT (602)

Account Description	2006 Actual Expenses	2007 Actual Expenses	2008 Adopted Budget	9/30/2008 Year-to-Date Expdtrs	2008 Estimated Expdtrs	2009 Proposed Budget	Change '08-'09 Budget	Notes:
Materials & Supplies								
203 Printed Forms & Papers		514	20				-100.00%	
Total Materials & Supplies		514	20				-100.00%	
Contractual Services								
311 Permit Fees	505		885	505	505	900	1.69%	
321 Telephone	888		900	666	1,056	1,162	29.07%	
322 Postage			62				-100.00%	
360 Insurance		2,948		1,075	1,075	1,123	#DIV/0!	
381 Utilities	1,238	2,210	1,500	1,117	1,500	1,800	20.00%	
386 201 Operation & Maintenance	24,648	34,408	39,888	27,232	52,749	32,750	-17.89%	
406 Grounds Care	300						#DIV/0!	
420 Depreciation Expense	30,000	30,000	5,000		5,000	5,500	10.00%	2
438 Misc Contractual						19,494	#DIV/0!	3
Total Contractual Services	57,579	70,080	48,255	30,594	61,885	62,729	29.99%	
Transfers								
720 Operating Transfers			3,339	3,339	3,339	3,600	7.82%	1
Total Transfers			3,339	3,339	3,339	3,600	7.82%	
Total 201 Sewer Project (602)	57,579	70,594	51,614	33,933	65,224	66,329	28.51%	

1. Transfer to General Fund for staff time & grounds care, postage & supplies
2. Add to depreciation for long term reserves
3. Add an operating reserve for pumping in future years, reimburse reserves for 2008 costs in excess of budget

45