

Administration & Finance (41000)

This budget includes personnel expenses for the Administrator, Treasurer, Deputy Clerk and Office Assistant, as well as the budgets for a large variety of contractual services such as assessing, auditing, legal, animal control and recycling services.

The legal services budget for 2012 was increased 10% compared to 2011, after the Council decided to eliminate the staff position responsible for code enforcement and the expected need to rely more on the city attorney for some matters. With the selection of a new city attorney for civil matters, costs may rise further. This budget will need to be monitored.

Revenues to this budget include license fees, the recycling grant and charges for services (largely staff time and fees charged to the Zavoral project). Revenues from fines and forfeitures offset a portion of legal services costs. Revenue from the cable TV franchise offsets the expense item (437) which is transferred to the Forest Lake Cable Commission. Contributions from enterprise funds reimburse the general fund expenses incurred for the 201 and Uptown sewer systems.

The draft budget incorporates a proposal to increase the Deputy Clerk Position from part-time (0.75 FTE) to full-time (1.0 FTE.) The cost of expanding the position is \$13,803 (\$10,588 in wages plus \$3,215 in other expenses.) Full-time hours are needed to increase support for routine tasks and accomplish more of the city's priority work. Because of the physical constraints of the office, expanding one of the existing positions is probably the only practical way to increase staff time.

The level of support staff has not changed since the incorporation of the City. The need is especially pressing because of a number of upcoming projects and activities coming up that will be very difficult to complete with the current level of staffing. With the loss of the Building Official position, the Administrator is absorbing work formerly performed by that staff member, including zoning and code enforcement. Both the Administrator and the new Maintenance Superintendent position will need support in order to accomplish upcoming projects and priorities, including:

- Delivery of the EIS for the Zavoral Mining and Reclamation project, and eventually review of a Conditional Use Permit for the project.
- Implementation of the Uptown Sewer System Master Plan, including developing an ordinance and fee structure, and financing and overseeing construction of the improvements.
- Assuming maintenance and operation responsibilities for the 201 Sewer System.
- Developing comprehensive street maintenance policies, including policies for reconstruction.
- Developing and implementing policies for federal retro-reflectivity requirements for street signs (delayed but still required.)
- Updating the Local Water Plan chapter of the Comprehensive Plan.
- Issuing and evaluating requests for contractual services.
- Preparation for a general election in 2012.

The proposed \$2,500 capital expenditure would allow for a replacement of a computer/and or other office equipment. We expect to replace each computer every 4 to 5 years.

2012 Draft Budget

**GENERAL FUND 101
ADMINISTRATION & FINANCE (41000) EXPENSE BUDGET**

Account Description	2008 Actual Expenses	2009 Actual Expenses	2010 Actual Expenses	2011 Adopted Budget	06/30/11 Year-to-Date Expdtrs	2011 Estimated Expdtrs	2012 Proposed Budget	Change '11-'12 Budget	Notes:
Personal Services									
101 Regular Wages & Salaries	129,147	129,582	142,575	136,400	64,129	136,400	148,695	9.01%	1
121 PERA Coord. Employer Contribution	8,395	8,813	9,995	9,889	4,738	9,889	10,780	9.01%	
122 FICA Employer Contribution	8,142	8,070	8,812	8,457	4,039	8,457	9,219	9.01%	
126 MEDICARE Employer Contribution	1,707	1,887	2,061	1,978	945	1,978	2,156	9.01%	
127 PERA Defined Employer Contribution								#DIV/0!	
131 Health Insurance Employer Contribution	7,504	8,522	9,872	11,369	5,870	11,369	13,380	17.69%	
134 Life Insurance Employer Paid	623	614	508	604	254	604	625	3.51%	
135 Disability Insurance Employer Paid	544	562	589	613	282	613	914	49.17%	
141 Unemployment Compensation								#DIV/0!	
151 Workers Comp Insurance Premium	697	933	1,341	970		970	1,429	47.28%	
Total Personal Services	156,758	158,982	175,753	170,279	80,257	170,279	187,198	9.94%	
Materials & Supplies									
200 Office Supplies	2,282	2,485	2,335	3,000	1,034	3,000	2,500	-16.67%	
203 Printed Forms & Papers	1,180	1,183	1,529	1,500	1,002	1,500	2,000	33.33%	
210 Operating Supplies	285	367	249	400	39	400	300	-25.00%	
Total Materials & Supplies	3,747	4,034	4,113	4,900	2,075	4,900	4,800	-2.04%	
Contractual Services									
300 Assessor	27,384	28,292	28,622	28,500	17,901	28,500	28,500		
301 Auditing & Accounting	23,395	21,960	22,000	22,500	22,000	22,000	22,500		
304 Legal Services	32,401	23,910	37,403	36,000	16,583	36,000	40,000	11.11%	
308 Other Professional Services	625	1,435	4	1,600	425	1,000	1,000	-37.50%	
309 Software Support & Maintenance	2,816	2,488	3,090	3,129	625	3,129	4,043	29.20%	2
313 Committee & Commission Reimburs	180	360		480			240	-50.00%	
314 Animal Control	1,695	1,245	1,530	1,600	301	1,600	1,600		
316 Conference & Seminars	540	533	117	750	42	250	750		
317 Employee Training	105	280	50	750	20	100	750		
319 Other Services	354	1,118	818	1,000	609	1,000	1,000		
321 Telephone	3,371	3,169	2,907	2,620	1,381	2,762	2,800	6.87%	
322 Postage	2,356	2,299	3,103	2,750	1,016	2,750	2,750		
331 Travel Expenses	1,514	1,701	957	1,500	488	1,000	1,200	-20.00%	
351 Legal Notices Publishing	1,714	1,790	1,410	1,800	771	1,500	1,500	-16.67%	
361 Liability/Property Insurance	5,981	5,541	5,133	5,210	4,839	4,839	5,308	1.88%	
413 Office Equipment Rental	4,860	5,832	5,876	6,000	2,815	5,630	5,800	-3.33%	
430 Recycling	29,260	29,266	31,349	30,500	13,923	30,500	30,500		
433 Dues & Subscriptions	4,962	5,007	5,500	5,231	208	5,314	5,326	1.82%	
434 Youth Service Bureau	5,407	5,500	5,500	5,500	5,500	5,500	5,500		
437 Cable TV Franchise Agreement	4,944	5,242	6,602	6,000	3,412	7,000	6,800	13.33%	
438 Misc Contractual	2,685	4,077	3,247	4,800	995	4,800	4,800		
439 Refunds Issued	5,877	2,500	20	2,500	2,500	500	500	-80.00%	
Total Contractual Services	162,428	153,546	165,237	170,720	96,353	165,674	173,167	1.43%	
Capital Outlays									
560 Furniture & Fixtures	639		516					#DIV/0!	
570 Office Equipment	1,852	150	2,077	2,500	475	2,500	2,500		
Total Capital Outlays	2,491	150	2,593	2,500	475	2,500	2,500		
Total Administration & Finance (41000)	325,424	316,712	347,696	348,399	179,159	343,354	367,665	5.53%	

- Increase Deputy Clerk Position from 0.75 FTE to 1.0 FTE
- Increase due to maintenance and support for utility billing software module

15 a)

2012 Draft Budget

**GENERAL FUND 101
ADMINISTRATION & FINANCE (41000) REVENUE BUDGET**

Account	Description	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Adopted Revenue	06/30/11 Year-to-Date Revenue	2011 Estimated Revenue	2012 Proposed Revenue
Taxes								
31000	Washington Cty. Tax Settlement	293,292	312,416	357,522	293,122	154,822	309,643	300,606
Total Property Taxes		293,292	312,416	357,522	293,122	154,822	309,643	300,606
Licenses & Permits								
32180	Tobacco & Liquor Licenses	14,632	11,205	11,235	11,060	50	11,060	11,060
32190	Other City Permits	485	125	233	200	175	200	200
32260	Gambling Permits	405	70	295	70	145	145	270
Total Licenses & Permits		15,522	11,400	11,763	11,330	370	11,405	11,530
Intergovernmental Revenues								
33401	LGA/MVHC/AG/PERA Aid	723	1,886	456	362		362	362
33422	Other State Grants & Aids	5,398						
33620	Recycling Grant	7,223	7,223	7,235	7,235	7,235	7,235	7,235
33621	County Election Aid							
33630	Local Govts Grants & Aids							
33633	Met Council Planning Grant							
33640	Other Grants		0					
Total Intergovernmental Aid		13,344	9,109	7,691	7,597	7,235	7,597	7,597
Charges for Services								
34102	Legal Services	1,427	1,035	630	1,000	1,024	1,863	1,000
34105	Maps & Publications	60	16	25	25			0
34107	Assessment Search Fees	80	190	80	50	40	50	50
34304	Reimbursement for Services		7,433	3,707		2,529	6,029	7,500
Total Charges for Services		1,567	1,241	735	1,075	1,064	7,941	8,550
35101	Fines & Forfeitures	15,953	12,392	19,694	15,000	10,612	18,192	19,000
Other Income								
36210	Interest Income	3,885	12,675	11,319	11,537	8,453	11,537	10,174
36240	Insurance Refund	3,777	8,389	9,901	0			
36250	Misc. Refunds	366	107	1,879	100	765	800	100
38050	Cable TV Franchise Rebate	5,618	5,957	6,602	6,000	3,412	6,824	6,800
Total Other Income		13,646	27,127	29,702	17,637	12,630	19,161	17,074
Other Financing Sources								
39202	Contribution from Enterprise Funds	2,239	2,500	2,496	2,638	2,496	2,249	3,308
Total Other Financing Sources		2,239	2,500	2,496	2,638	2,496	2,249	3,308
Total Administration & Finance Dept.		355,562	376,185	429,603	348,399	189,228	376,188	367,665

15 b)

City Council (41110)

For 2012, there will be no increase in City Council compensation, the major expense in this budget. The next adjustment will be in the 2013 budget, as required by Ordinance Number 121, which provides as follows:

“ Following the municipal regular election in 2012, and following each subsequent municipal regular election, the salary of the Mayor and Councilmembers shall be adjusted following the municipal election to become effective January 1 in a percentage equal to the change in the United States Department of Labor Consumer Price Index (November report) for all urban consumers U.S. city average since the last salary adjustment.”

The contractual services budget sets aside funds for Council education such as Minnesota League of Cities conferences or seminars.

2012 Draft Budget

**GENERAL FUND 101
CITY COUNCIL (41110)**

EXPENSE BUDGET

Account Description	2008 Actual Expenses	2009 Actual Expenses	2010 Actual Expenses	2011 Adopted Budget	06/30/11 Year-to-Date Expdtrs	2011 Estimated Expdtrs	2012 Proposed Budget	Change '11-'12 Budget	Notes:
Personal Services									
101 Regular Wages & Salaries	15,700	16,799	12,792	16,476	7,963	7,963	16,476		
126 MEDICARE Employer Contribution	228	244	234	239	115	115	239		
127 PERA Defined Employer Contribution	1,275	840	2,129	824	2,580	2,580	824		
151 Workers Comp Insurance Premium	200		33					-100.00%	
Total Personal Services	18,188	17,883	15,188	17,539	10,659	10,659	17,539		
Contractual Services									
316 Conference & Seminars		1,250	855	2,000	375	375	1,000	-50.00%	
331 Travel Expenses		750	81	750	81	300	300	-60.00%	
Total Contractual Services		2,000	936	2,750	456	675	1,300	-52.73%	
Total City Council (41110)	18,188	19,883	16,124	20,289	11,115	11,334	18,839	-7.15%	

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2012 Draft Budget

**GENERAL FUND 101
CITY COUNCIL (41110)**

REVENUE BUDGET

Account Description	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Adopted Revenue	06/30/11 Year-to-Date Revenue	2011 Estimated Revenue	2012 Proposed Revenue
Taxes							
31000 Washington Cty. Tax Settlement	18,199	18,445	19,542	20,289	10,702	21,403	18,839
Total Property Taxes	18,199	18,445	19,542	20,289	10,702	21,403	18,839
Total City Council Dept.	18,199	18,445	19,542	20,289	10,702	21,403	18,839

16b)

Elections (41410)

There is no election in 2011, but there will be a general election in 2012. The budget assumes the same rates of pay for election judges as have been in effect for the last several elections.

2012 Draft Budget

**GENERAL FUND 101
ELECTIONS (41410)**

EXPENSE BUDGET

Account Description	2008 Actual Expenses	2009 Actual Expenses	2010 Actual Expenses	2011 Adopted Budget	06/30/11 Year-to-Date Expdtrs	2011 Estimated Expdtrs	2012 Proposed Budget	Change '11-'12 Budget	Notes:
Personal Services									
199 Election Judge	4,091		4,337				4,500	#DIV/0!	
Total Personal Services	4,091		4,337				4,500	#DIV/0!	
Materials & Supplies									
200 Office Supplies			24				50	#DIV/0!	
203 Printed Forms & Papers	488							#DIV/0!	
210 Operating Supplies			257				250	#DIV/0!	
Total Materials & Supplies	488		282				300	#DIV/0!	
Contractual Services									
351 Legal Notices Publishing	472		92				100	#DIV/0!	
413 Office Equipment Rental	470	470	470	470	470	470	470		
Total Contractual Services	942	470	562	470	470	470	570	21.28%	
Total Elections (41410)	5,521	470	5,181	470	470	470	5,370	1042.55%	

17a)

2012 Draft Budget

GENERAL FUND 101
ELECTIONS (41410)

REVENUE BUDGET

Account Description	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Adopted Revenue	06/30/11 Year-to-Date Revenue	2011 Estimated Revenue	2012 Proposed Revenue
Taxes							
31000 Washington Cty. Tax Settlement	5,550	459	5,869	470	248		5,370
Total Property Taxes	5,550	459	5,869	470	248	0	5,370
Total Elections Dept.	5,653	459	5,869	470	248	0	5,370

17 b)

Planning & Building (41910)

In 2011, this budget included personnel costs for the Building Official/Maintenance Supervisor and other related expenses for that position. During review of the budget, the Council decided to eliminate this position and replace it with a part-time Building Official position. When employee Steve Thorp resigned in November, the city needed to immediately replace the Building Official function, and contracted with the City of Forest Lake to provide the service. This arrangement will be re-evaluated in the spring of 2012, to determine whether the city will continue to contract for services from Forest Lake or some other entity, or fill the part-time position. The budget as currently drafted assumes that the city would contract for half of the year and hire a part-time employee for half of the year, but this will be adjusted if needed when decisions have been made.

Reimbursements and training for the Planning Commission are in this budget.

The total proposed budget for Planning Services in 2012 is \$96,200, the majority of which is associated with the Zavoral Mining and Reclamation Project. (We assumed all but about \$55,000 from the current contract with AECOM would be spent in the remainder of 2011.)

Other planning services are provided by TKDA. Of the \$41,200 budgeted for their services, about \$15,500 would be reimbursed to the City. There are two known projects for which consultant assistance will be needed: the update of the Local Water Plan required due to the three watersheds having updated their plan, which is due in early 2012; and some zoning amendments regarding variances needed due to recent changes in state law. General planning services include attending meetings and dealing with matters that cannot be charged back to applicants.

Planning Services, 2012 Estimate	TKDA	AECOM	TOTAL
Reimbursed:			
Zavoral Project	\$7,000.00	55,000.00	62,000.00
Mining AOPs	\$3,500.00		3,500.00
Other	\$5,000.00		5,000.00
Subtotal	\$15,500.00	55,000.00	70,500.00
Non-Reimbursed:			
Water Plan Update	\$7,500.00		7,500.00
Variance Language Update	\$1,500.00		1,500.00
General Planning	\$16,700.00		16,700.00
Subtotal	\$25,700.00	0.00	25,700.00
Total	\$41,200.00	55,000.00	96,200.00

The operating transfer (720) is a contribution to the Equipment Replacement Fund for future replacement of the vehicle purchased in 2008.

Permit revenues are expected to remain relatively flat in 2012.

2012 Draft Budget

GENERAL FUND 101
PLANNING & BUILDING (41910)

EXPENSE BUDGET

Account Description	2008 Actual Expenses	2009 Actual Expenses	2010 Actual Expenses	2011 Adopted Budget	06/30/11 Year-to-Date Expdtrs	2011 Estimated Expdtrs	2012 Proposed Budget	Change '11-'12 Budget	Notes:
Personal Services									
101 Regular Wages & Salaries	65,817	70,618	74,638	70,000	21,158	70,000	17,498	-75.00%	1
121 PERA Coord. Employer Contribution	4,278	4,576	5,232	5,075	2,554	5,075	1,269	-75.00%	
122 FICA Employer Contribution	4,160	4,203	4,628	4,340	2,184	4,340	1,085	-75.00%	
126 MEDICARE Employer Contribution	875	983	1,082	1,015	511	1,015	254	-75.00%	
131 Health Insurance Employer Contribution	4,488	4,883	5,558	6,314	3,172	6,344		-100.00%	
134 Life Insurance Employer Paid	214	227	188	220	126	220		-100.00%	
135 Disability Insurance Employer Paid	343	349	365	380	175	380		-100.00%	
141 Unemployment Compensation								#DIV/0!	
151 Workers Comp Insurance Premium	332	247	735	257		257	757	194.57%	
Total Personal Services	80,507	86,086	92,425	87,601	29,880	87,631	20,862	-76.19%	
Materials & Supplies									
200 Office Supplies	432	211	115	200	7	100	100	-50.00%	
203 Printed Forms & Papers		110		250	282	300	300	20.00%	
210 Operating Supplies	272	67	483	200	126	200	200		
212 Fuel	446	284	498	400	219	438	447	11.75%	
240 Small Tools & Minor Equipment		8		50			50		
Total Materials & Supplies	1,150	680	1,096	1,100	633	1,038	1,097	-0.27%	
Contractual Services									
311 Permit Fees (Contract Inspections)							20,100	#DIV/0!	2
312 Planning Services	116,861	37,132	22,916	231,331	34,698	275,063	96,200	-58.41%	
313 Committee & Commission Reimburs	4,950	4,950	4,900	5,200	2,600	5,200	5,200		
316 Conference & Seminars	485	615	290	500	215	500	500		3
317 Employee Training	60	715	535	500	389	500	500		
319 Other Services			146	200	122	200	200		
321 Telephone	1,464	1,443	1,440	1,476	846	1,692	1,700	15.19%	
331 Travel Expenses	450	122	85	100	112	125	125	25.00%	
334 License/CDL			15			15	15	#DIV/0!	
351 Legal Notices Publishing	747			1,000				-100.00%	
361 Liability/Property Insurance	34	370	328	342	299	299	308	-9.99%	
433 Dues & Subscriptions	100	175	25	250	205	250	250		
438 Misc Contractual	1,789	817	1,835	800	111	800	1,000	25.00%	4
439 Refunds Issued	1,196	4,051	2,269	1,000	550	1,000	1,000		
Total Contractual Services	128,135	50,390	34,785	242,699	40,148	285,644	127,098	-47.63%	
Capital Outlays									
560 Furniture & Fixtures	852		221					#DIV/0!	
570 Office Equipment	1,882		61					#DIV/0!	
Total Capital Outlays	2,734		281					#DIV/0!	
Transfers									
710 Residual Equity Transfers								#DIV/0!	
720 Operating Transfers	508	450	916	1,408		1,408	1,003	-28.76%	5
Total Transfers	508	450	916	1,408		1,408	1,003	-28.76%	
Total Planning & Building (41910)	213,034	137,606	129,503	332,808	70,661	375,721	150,060	-54.91%	

- Notes:
 1. Part-time Building Official (half year)
 2. Contractual Buidling Inspection (half year)
 2. Planning Commission education
 3. State Surcharges

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2012 Draft Budget

GENERAL FUND 101

PLANNING & BUILDING (41910)

REVENUE BUDGET

Account	Description	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Adopted Revenue	06/30/11 Year-to-Date Revenue	2011 Estimated Revenue	2012 Proposed Revenue
Taxes								
	31000 Washington Cty. Tax Settlement	16,650	81,848	92,082	76,852	40,536	81,072	37,260
	Total Property Taxes	16,650	81,848	92,082	76,852	40,536	81,072	37,260
Licenses & Permits								
	32150 Utility Permits	550	450	750	600	150	300	300
	32190 Other City Permits			1,075	1,025	1,425	2,500	2,000
	32210 Building Permits	49,760	45,693	60,351	35,000	23,361	46,723	40,000
	Total Licenses & Permits	50,310	46,143	62,176	36,625	24,936	49,523	42,300
Intergovernmental Revenues								
	33422 Other State Grants & Aids	310						
	33633 Met Council Planning Grant		7,500		0			0
	Total Intergovernmental Aid	310	7,500	0	0	0	0	0
Charges for Services								
	34304 Reimbursement for Services					16,848	254,234	70,500
	Total Charges for Services	66,661	23,202	7,760	219,331	25,878	254,234	70,500
	Total Planning & Building Dept.	133,931	158,693	162,019	332,808	91,350	384,829	150,060

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Police (42000)

The budget reflects the cost estimate provided by Washington County (see following page for details.)

Staff has added \$500 for overtime costs in addition to the contract, which would allow hiring of off-duty officers for traffic control during the Safe Halloween event or other special events requiring additional police protection.

Staff has also added \$309.36 for Scandia's share of the new "Code Red" emergency notification system.

2012 Draft Budget

**GENERAL FUND 101
POLICE (42000)**

EXPENSE BUDGET

Account Description	2008 Actual Expenses	2009 Actual Expenses	2010 Actual Expenses	2011 Adopted Budget	06/30/11 Year-to-Date Expdtrs	2011 Estimated Expdtrs	2012 Proposed Budget	Change '11-'12 Budget	Notes:
Materials & Supplies									
240 Small Tools & Minor Equipment				1,733		1,733		-100.00%	
Total Materials & Supplies	0	0	0	1,733	0	1,733	0	-100.00%	
Contractual Services									
318 Police Contract	106,321	114,284	115,459	121,574	0	121,574	116,251	-4.38%	1
319 Other Services							309	#DIV/0!	2
Total Contractual Services	106,321	114,284	115,459	121,574	0	121,574	117,061	-3.71%	
Total Police (42000)	106,321	114,284	115,459	123,307	0	123,307	117,061	-5.07%	

- 1. Decrease in Hospitalization, Clerical Support and Supervision Expenses; \$500 added for special event work
- 2. Code Red Emergency Notification System

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2012 Draft Budget

**GENERAL FUND 101
POLICE (42000)**

REVENUE BUDGET

Account Description	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Adopted Revenue	06/30/11 Year-to-Date Revenue	2011 Estimated Revenue	2012 Proposed Revenue
Taxes							
31000 Washington Cty. Tax Settlement	99,638	108,880	120,717	121,574	64,125	128,249	117,061
Total Property Taxes	99,638	108,880	120,717	121,574	64,125	128,249	117,061
Other Income							
36230 Donations				1700	1,700	1,700	0
Total Other Income	0	0	0	1,700	1,700	1,700	0
Total Police Dept.	101,477	108,880	120,717	123,274	65,825	129,949	117,061

19 b)

City of Scandia - 2012 Estimated Budget
Police Contract (166064)
 1.0 FTE Deputy

WAGES

Average Annual Hours Worked Per Assigned Deputy	1,849.25	
x Average Hourly Wage	<u>\$30.68</u>	\$56,734.99

Average Annual Overtime Hours Worked Per Assigned Deputy	48.25	
x Average Hourly OT Wage	<u>\$46.04</u>	\$2,221.48

Average Annual Hours Worked Per Non-Assigned Deputy	245.00	
x Average Hourly Wage	<u>\$31.86</u>	\$7,805.70

Average Annual Overtime Hours Worked Per Non-Assigned Deputy	81.50	
	<u>\$47.78</u>	\$3,894.07

Total Regular and Overtime Wages		<u>\$70,656.24</u>
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Holiday Pay		\$2,700.00
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Vacation Pay		\$1,227.00
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Sick Pay		<u>\$3,681.00</u>
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Total Annual Wages		<u>\$78,264.24</u>
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BENEFITS

PERA	\$11,270.05	
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Medicare	\$1,134.83	
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Uniform Allowance per Assigned Deputy	\$625.00	
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Life Insurance per Assigned Deputy	\$30.00	
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Hospitalization Insurance per Assigned Deputy	\$7,805.00	
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LTD Insurance per Assigned Deputy	\$110.00	
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Medical Pool per Assigned Deputy	\$744.00	
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Retiree Med & Liab Ins-8.9% of Reg & OT Wages	<u>\$6,288.41</u>	
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Total Annual Benefits		\$28,007.29
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CREDITS

Average Annual Court Appearance Hours per Deputy	3.00	(\$92.04)
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State Aid Credit		<u>(\$11,270.05)</u>
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		(\$11,362.09)
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Total Adjusted Annual Wages and Benefits		<u>\$94,909.43</u>
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OTHER EXPENSES

2 Clerical Support Staff Annual Average Wages per Assigned Deputy	\$3,052.00	
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Annual Average Supervision Wages per Assigned Deputy	\$3,255.00	
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Annual Deputy Cell Phone Expense @50% Cost	<u>\$180.00</u>	
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Total Annual Other Expenses		<u>\$6,487.00</u>
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Total Annual Deputy Costs		<u>\$101,396.43</u>
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MILEAGE

Average Annual Mileage @ \$.55 per Mile	26,100	<u>\$14,355.00</u>
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Total Annual Contract Cost		<u>\$115,751.43</u>
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LPC

Fire (42200)

The Fire Department budget shows a 14.2% decrease from the adopted 2011 budget, due mostly to two factors. One is a reduced contribution to the Equipment Replacement Fund (line item 720, Operating Transfers.) The draft 2012 budget includes a total of \$80,000 in transfers to that fund, compared to the \$110,000 transferred in 2011. The second factor is a reduced municipal contribution required to support the pension fund (PERA) which was \$58,260 in 2011. The city will need to contribute \$18,258 in 2012.

Revenues to this budget include the fire contract with May Township. A new 3-year contract providing for 3% increases in the contract amounts for 2012, 2013 and 2014 was approved in November, 2011.

2012 Draft Budget

**GENERAL FUND 101
FIRE DEPT (42200)**

EXPENSE BUDGET

Account Description	2008 Actual Expenses	2009 Actual Expenses	2010 Actual Expenses	2011 Adopted Budget	06/30/11 Year-to-Date Expdtrs	2011 Estimated Expdtrs	2012 Proposed Budget	Change '11-'12 Budget	Notes:
Personal Services									
101 Regular Wages & Salaries	73,436	89,332	85,804	98,000	43,208	98,000	98,000		
122 FICA Employer Contribution	5,006	4,792	6,209	6,076	2,679	6,076	6,076		
126 MEDICARE Employer Contribution	601	1,121	1,453	1,421	627	1,421	1,421		
141 Unemployment Compensation			53	100	35	100	100		
151 Workers Comp Insurance Premium	2,620	2,847	2,847	2,961		4,259	4,387	48.15%	
Total Personal Services	81,662	98,092	96,366	108,558	46,548	109,856	109,984	1.31%	
Materials & Supplies									
200 Office Supplies	285	636	1,252	800	359	800	800		
203 Printed Forms & Papers	158		529	250		250	175	-30.00%	
209 Medical Supplies	867		2,785	4,000	726	4,000	3,000	-25.00%	
210 Operating Supplies	34,880	32,626	11,107	13,000	5,014	13,000	13,000		
211 Cleaning Supplies							500	#DIV/0!	
212 Fuel	3,585	2,727	3,636	3,000	2,123	4,000	4,500	50.00%	
215 Shop Materials								#DIV/0!	
222 Tires								#DIV/0!	
217 Turnout Gear & Uniforms			6,914		717	717	2,500	#DIV/0!	
221 Equipment Parts			4,840	6,000	409	6,000	5,000	-16.67%	
222 Tires				500		500	500		
223 Building Repair & Supplies	5,440	108	2,084	5,000	178	5,000	5,000		
224 Road Maintenance Supplies								#DIV/0!	
228 Gravel & Sand								#DIV/0!	
240 Small Tools & Minor Equipment			10,362	4,000	268	4,000	4,000		
Total Materials & Supplies	45,215	36,096	43,509	36,550	9,793	38,267	38,975	6.63%	
Contractual Services									
305 Medical Services	861	1,750	2,793	3,000	1,658	3,000	2,000	-33.33%	
306 Personnel Testing & Recruitment							2,500	#DIV/0!	
308 Other Professional Services								#DIV/0!	
309 Software Support & Maintenance	337	7,169	9,574	14,000	4,801	14,000	14,000		
310 Medical Training	2,923	3,955	4,185	7,000	4,070	7,000	5,000	-28.57%	
316 Conference & Seminars							600	#DIV/0!	
317 Employee Training	3,592	2,008	6,543	12,800	9,711	12,800	8,000	-37.50%	
321 Telephone	3,737	2,399	1,634	2,000	875	2,000	2,000		
322 Postage							50	#DIV/0!	
324 State of MN-Fire Relief	25,103	20,832	25,088		4,000	4,000		#DIV/0!	
325 City Match-Fire Relief	50,000	55,000	75,000	58,657		58,260	18,258	-68.87%	1
331 Travel Expenses	2,195	2,239	2,612	3,500	1,714	3,500	3,500		
334 License/CDL	91	46	26	75	20	75	75		
340 Advertising							100	#DIV/0!	
361 Liability/Property Insurance	10,808	11,060	10,372	12,032	12,570	12,570	12,947	7.60%	
381 Utilities	7,844	9,290	7,716	10,578	5,915	11,830	12,000	13.44%	
384 Refuse Disposal	353	224	225	300	131	240	300		
385 Sewer Pumping & Maintenance	1,402	718	1,246	1,500	976	1,470	1,500		
401 Bldg Maintenance	4,729	4,687	3,412	3,000	1,586	3,000	2,000	-33.33%	
404 Machinery & Equipment Repair	4,101	11,709	13,994	10,000	1,128	10,000	10,000		
407 Well Repair & Maintenance	27,289	638	90		96	96	200	#DIV/0!	
433 Dues & Subscriptions	780	1,098	1,052	950	921	921	950		
438 Misc Contractual			1,439	1,000		1,000		-100.00%	
440 Events							1,400	#DIV/0!	
Total Contractual Services	146,144	134,823	167,002	140,392	50,170	145,762	97,380	-30.64%	
Capital Outlays									
530 Capital Improvements other than Bldg:	6,321							#DIV/0!	
540 Heavy Machinery Capital			5,254	3,000		3,000		-100.00%	
550 Motor Vehicles Capital		10,803						#DIV/0!	
560 Furniture & Fixtures		75					3,000	#DIV/0!	
570 Office Equipment		1,118	1,047	2,000	694	2,000	2,000		
Total Capital Outlays	6,321	11,995	6,301	5,000	694	5,000	5,000		
Transfers									
720 Operating Transfers	23,711	23,571	48,042	52,686		52,686	43,108	-18.18%	2
Total Transfers	23,711	23,571	48,042	52,686		52,686	43,108	-18.18%	
Total Fire Dept. (42200)	303,053	304,578	361,220	343,186	107,205	351,571	294,446	-14.20%	

1. Final Amount to be Determined by PERA
2. Transfer to Equipment Replacement Fund

20a)

2012 Draft Budget

**GENERAL FUND 101
FIRE DEPT (42200)**

REVENUE BUDGET

Account Description	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Adopted Revenue	06/30/11 Year-to-Date Revenue	2011 Estimated Revenue	2012 Proposed Revenue	Notes:
Taxes								
31000 Washington Cty. Tax Settlement	243,950	268,769	305,529	300,312	158,401	300,312	253,895	
Total Property Taxes	243,950	268,769	305,529	300,312	158,401	300,312	253,895	
Intergovernmental Revenues								
33420 Fire Relief from Ins. Prem.	25,103	20,832	25,088	0	4,000	4,000		
33422 Other State Grants & Aids	4,504		2,000				2,000	
33640 Other Grants	2,000	3,600	8,013	8,800	8,261	8,261	5,000	
Total Intergovernmental Aid	31,607	24,432	35,101	8,800	12,261	12,261	7,000	
Charges for Services								
34202 Fire Protection Services	22,162	29,266	30,876	32,574	32,574	32,574	33,551	1
34301 Damage Repairs	612		0					
Total Charges for Services	22,774	29,266	30,876	32,574	32,574	32,574	33,551	
Other Income								
36230 Donations	400		5,426	1,500				
36240 Insurance Refund	26,177	360	0					
36250 Misc. Refunds	1,989		0		288	288		
Total Other Income	28,566	360	5,426	1,500	288	288	0	
Other Financing Sources								
39200 Interfund Operating Transfer								
Total Other Financing Sources	0	0	0	0	0	0	0	
Total Fire Dept.	326,897	322,827	376,932	343,186	203,524	345,435	294,446	

1. Assumes 3% increase (subject to negotiation with May Township)

206)

Public Works (43000)

This budget includes personnel expenses for two full-time Maintenance Workers and temporary employees for winter street maintenance (snow plowing.) For 2012, the draft budget also includes the new Maintenance Superintendent position (updated in December to reflect the salary and benefits for the new employee.)

The Public Works budget also includes a proposal to hire a new part-time seasonal position for the summer months. The total cost of the proposed part-time, seasonal position would be \$4,340.45 (assuming \$12.00 per hour, averaging 24 hours per week for 14 weeks) including FICA.

In 2011, a regular part-time maintenance worker position (similar to a position eliminated in 2009) was included in the adopted budget. The Council decided not to fill the position, and the budget was amended. (A seasonal grounds maintenance worker, funded by the Parks budget, was hired instead.) Staff continues to find that the regular maintenance worker position is needed year round. However, because it does not appear to have Council support, staff is requesting a new part-time seasonal position for the summer months to address some of the most pressing needs.

It is difficult for staff to safely work alone within road rights-of-way. During almost half of the summer season, one of the two full-time maintenance workers is mowing rights-of-way, while the other full-time staff member is working on shoulders, road signs, patching and other tasks. These activities could be much more efficiently accomplished if another set of hands were available. Even when both staff members are working together, a third person would make certain tasks more safe and efficient. For example, road patching goes much faster if two people are patching and a third is driving the truck. While the Maintenance Supervisor assisted on various tasks when needed, this is not a cost-effective practice and supplants other work.

Engineering services are budgeted in the Public Works department. In addition to engineering work on road maintenance projects, and some general engineering assistance, we anticipate some help to be needed with developing new road maintenance policies.

The draft budget for contractual road maintenance work (line item 405—crack sealing, seal coating, patching, striping, etc.) is shown at \$300,000, the same as in the 2011 budget. Please see the draft Capital Improvement Plan for additional information about this line item.

Purchase of a skid loader and trailer (CIP Project PW-015, \$35,000) has been proposed for 2012. This equipment will allow staff to accomplish small earth-moving projects without renting equipment or relying on contractors. It can also be used for snow removal.

The operating transfer (720) is the contribution to the Equipment Replacement Fund, less than the 2011 budget. The draft 2012 budget includes a total of \$80,000 in transfers to that fund, compared to the \$110,000 transferred in 2011.

2012 Draft Budget

GENERAL FUND 101
PUBLIC WORKS (43000)

EXPENSE BUDGET

Account Description	2008 Actual Expenses	2009 Actual Expenses	2010 Actual Expenses	2011 Adopted Budget	06/30/11 Year-to-Date Expdtrs	2011 Estimated Expdtrs	2012 Proposed Budget	Change '11-'12 Budget	Notes:
Personal Services									
101 Regular Wages & Salaries	115,841	97,380	82,962	85,197	43,065	86,129	158,921	86.53%	1
102 OT Reg. Wages	5,007	2,580	7,323	3,072	4,469	5,000	4,918	60.08%	
104 Temp Employee Wages		6,323	7,898	2,000	3,615	4,500	8,061	303.05%	2
105 OT Temp Employee Wages		814							
121 PERA Coord. Employer Contribution	7,532	6,371	6,050	6,399	3,446	6,933	11,878	85.63%	
122 FICA Employer Contribution	7,209	5,816	5,723	5,473	2,925	5,929	10,658	94.73%	
126 MEDICARE Employer Contribution	1,522	1,391	1,379	1,279	695	1,387	2,493	94.88%	
131 Health Insurance Employer Contribution	19,537	20,496	18,471	29,257	14,522	29,257	36,775	25.70%	
134 Life Insurance Employer Paid	633	456	304	439	158	439	659	50.00%	
135 Disability Insurance Employer Paid	1,087	1,171	974	1,226	457	914	1,265	3.13%	
141 Unemployment Compensation								#DIV/0!	
151 Workers Comp Insurance Premium	10,325	7,162	7,162	7,448		7,816	8,050	8.09%	
Total Personal Services	168,691	149,960	138,245	141,791	73,353	148,305	243,678	71.86%	
Materials & Supplies									
200 Office Supplies				200		200	200		
210 Operating Supplies	7,562	6,992	4,690	6,000	3,848	6,000	6,000		
212 Fuel	13,100	11,388	13,274	12,600	9,363	19,000	19,380	53.81%	
221 Equipment Parts			7,219	5,000	6,125	8,000	8,000	60.00%	
222 Tires	2,628	1,969	3,812	2,000	149	2,000	1,000	-50.00%	3
223 Building Repair & Supplies	278	121	654	600	49	600	600		
224 Road Maintenance Supplies	360	1,402	3,764	8,000	1,372	9,000	4,000	-50.00%	4
228 Gravel & Sand	36,718	28,364	58,060	32,000	29,411	32,000	32,000		5
240 Small Tools & Minor Equipment			6,435	3,500	4,849	5,000	3,500		6
Total Materials & Supplies	60,646	50,236	97,909	69,900	55,166	81,800	74,680	6.84%	
Contractual Services									
303 Engineering Services	61,168	20,910	21,473	55,000	8,520	50,000	60,000	9.09%	
305 Medical Services	214	633	402	250	104	250	250		
317 Employee Training	750	650	1,071	500	40	350	2,500	400.00%	
319 Other Services	212	239	677	200	1,075	1,075	500	150.00%	
321 Telephone	2,518	2,422	2,734	2,400	1,155	2,310	3,100	29.17%	
331 Travel Expenses			123		54	100	100	#DIV/0!	
334 License/CDL	62	116	77	125		73	73	-42.00%	
361 Liability/Property Insurance	11,707	8,569	9,288	10,376	10,582	10,582	10,900	5.05%	
365 Insurance Claims			500	500	500	500	500		
381 Utilities	5,801	7,562	5,699	10,605	4,149	8,500	8,500	-19.85%	
384 Refuse Disposal	224	516	150	500	254	508	510	2.00%	
385 Sewer	1,097	478	831	900	650	1,032	1,032	14.67%	
387 Street Light Utilities	6,776	8,457	4,480	9,000	2,611	6,000	6,000	-33.33%	
401 Bldg Maintenance	5,309		2,547	1,500	453	1,500	1,500		
404 Machinery & Equipment Repair	10,764	7,832	6,041	10,000	2,910	5,820	7,500	-25.00%	
405 Contractual Road Maint. & Repairs	36,987	89,176	190,692	300,000	15,198	285,000	300,000		
407 Well Repair & Maintenance			90					#DIV/0!	
438 Misc Contractual			2,298		527	527		#DIV/0!	
439 Refunds Issued			18					#DIV/0!	
Total Contractual Services	143,587	147,561	249,190	401,856	48,782	374,126	402,964	0.28%	
Capital Outlays									
540 Heavy Machinery Capital	20,023	9,332					35,000	#DIV/0!	7
550 Motor Vehicles Capital								#DIV/0!	
560 Furniture & Fixtures							1,000	#DIV/0!	
570 Office Equipment			71				2,000	#DIV/0!	
Total Capital Outlays	20,023	9,332	71				38,000	#DIV/0!	
Transfers									
720 Operating Transfers	14,426	14,780	28,598	52,151		52,151	35,890	-31.18%	8
Total Transfers	14,426	14,780	28,598	52,151		52,151	35,890	-31.18%	
Total Public Works (43000)	407,373	371,870	514,013	665,698	177,301	656,382	795,212	19.46%	

1. Increase for Maintenance Superintendent Position
2. Add Additional PT/Temporary Summer Position
3. Tires for 2008 Ford F350
4. \$4k asphalt mix
5. \$12k salt, \$20k sand & gravel
6. \$2k hot water pressure washer, \$1.5 misc.
7. Skid Loader & Trailer (CIP Project PW-015)
8. Equipment Replacement Fund

21a)

2012 Draft Budget

**GENERAL FUND 101
PUBLIC WORKS (43000)**

REVENUE BUDGET

Account Description	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Adopted Revenue	06/30/11 Year-to-Date Revenue	2011 Estimated Revenue	2012 Proposed Revenue
Taxes							
31000 Washington Cty. Tax Settlement	549,152	508,536	567,183	655,582	345,964	655,914	777,243
31701 Gravel Taxes	4,175	17,034	13,034	10,000	10,699	10,699	10,700
Total Property Taxes	553,327	525,570	580,217	665,582	356,663	666,613	787,943
Intergovernmental Revenues							
33401 LGA/MVHC/AG/PERA Aid	10,163	0	0		0	0	362
Total Intergovernmental Aid	10,163	0	0	0	0	0	362
Charges for Services							
34106 Engineering Services	26,767	3,432	2,880	3,000	1,273	3,000	1,000
34109 Water Usage	1,652	315	306	332	300	300	350
34301 Damage Repairs		0	71	0	988	988	
34303 Dust Control	6,860	6,123	4,020	4,000	3,220	3,220	3,500
34304 Reimbursement for Services			625				
34305 Other Street Service	200	0	569	0			
Total Charges for Services	35,479	9,870	8,471	7,332	5,781	7,508	4,850
Other Income							
36250 Misc. Refunds	3,401		8,547	0	259	259	
Total Other Income	3,401	0	8,547	0	259	259	0
Other Financing Sources							
39202 Contribution from Enterprise Func	1,100	1,100	1,149	1,149	1,149	0	2,057
Total Other Financing Sources	1,100	1,100	1,149	1,149	1,149	0	2,057
Total Public Works Dept.	603,469	536,540	598,383	674,063	363,852	674,380	795,212

216)

Parks (45000)

This budget includes personnel expenses for the part-time Recreation Supervisor (budgeted at 300 hours per year, the same as in 2011.) It also includes seasonal employees for the ice rink and summer recreation programs, and the part-time seasonal grounds maintenance position.

The Events line item (440) includes expenses for Vinterfest, Taco Daze and the Farmer's Market.

This budget includes the cost of the replacing the controls on the warming house pump tank, and the warming house's share of user fees, based on the recommendations of the Uptown Sewer System Master Plan.

Revenues to this budget are generally property taxes, with some revenue from participant fees and facilities rentals (primarily ice time.)

2012 Draft Budget

**GENERAL FUND 101
PARKS & RECREATION (45000)**

EXPENSE BUDGET

Account Description	2008 Actual Expenses	2009 Actual Expenses	2010 Actual Expenses	2011 Adopted Budget	06/30/11 Year-to-Date Expdtrs	2011 Estimated Expdtrs	2012 Proposed Budget	Change '11-'12 Budget	Notes:
Personal Services									
101 Regular Wages & Salaries	1,514	1,819	2,728	3,000	1,223	3,000	3,060	2.00%	
104 Temp Employee Wages	11,330	17,632	14,679	17,474	10,334	17,474	19,067	9.12%	
121 PERA Coord. Employer Contribution	98	120	194	885	374	885	682	-22.93%	
122 FICA Employer Contribution	778	1,005	1,175	1,202	687	1,202	1,372	14.13%	
126 MEDICARE Employer Contribution	119	249	285	297	168	297	321	8.03%	
141 Unemployment Compensation			1,141		2,368			#DIV/0!	
151 Workers Comp Insurance Premium	640	576	576	599		919	947	58.03%	
Total Personal Services	14,480	21,402	20,778	23,457	15,153	23,777	25,448	8.49%	
Materials & Supplies									
200 Office Supplies			10	50		50	50		
203 Printed Forms & Papers	406	309	409	450	329	450	450		
210 Operating Supplies	863	2,371	1,193	2,000	1,003	2,000	2,000		
212 Fuel	212	222	417	158	392	500	500	216.46%	
221 Equipment Parts			156					#DIV/0!	
222 Tires			119					#DIV/0!	
223 Building Repair & Supplies	113			500	314	500	500		
240 Small Tools & Minor Equipment			445					#DIV/0!	
Total Materials & Supplies	1,594	2,902	2,750	3,158	2,039	3,500	3,500	10.83%	
Contractual Services									
303 Engineering Services								#DIV/0!	
312 Planning Services				4,000	4,000	4,000		-100.00%	
313 Committee & Commission Reimburs	1,860	2,040	1,560	2,160	600	2,160	2,160		
319 Other Services	1,544	2,654	5,903	3,100	130	1,000		-100.00%	
322 Postage			145	200	159	200	200		
340 Advertising	244							#DIV/0!	
353 Sales Tax		311	76	50	76	87	90	80.00%	
361 Liability/Property Insurance	4,682	2,519	5,254	1,735	1,267	1,267	1,305	-24.77%	
381 Utilities	3,595	4,133	3,467	4,567	2,631	5,262	5,262	15.22%	
384 Refuse Disposal	3,250	3,652	2,542	3,200	972	3,430	3,532	10.38%	
385 Sewer Pumping and Maintenance							2,900	#DIV/0!	1
401 Bldg Maintenance		8,610	627	500	447	500	500		
404 Machinery & Equipment Repair	837	1,301	1,617	1,000	612	1,000	1,000		
406 Grounds Care	173							#DIV/0!	
438 Misc Contractual		700			96	96	100	#DIV/0!	
439 Refunds Issued	713	872	635	500	54	200	500		
440 Events	440	685	592	2,000	174	1,500	2,000		2
Total Contractual Services	17,338	27,477	22,418	23,012	11,218	20,702	19,549	-15.05%	
Capital Outlays									
530 Capital Improvements other than Bldgs		7,500		2,500		2,500	2,484	-0.64%	3
Total Capital Outlays		7,500		2,500		2,500	2,484	-0.64%	
Transfers									
720 Operating Transfers	1,355	1,199	2,444	3,755		3,755		-100.00%	4
Total Transfers	1,355	1,199	2,444	3,755		3,755		-100.00%	
Total Park & Recreation (45000)	34,768	60,479	48,390	55,882	28,409	54,234	50,981	-8.77%	

1. Uptown Sewer Use Charges
2. Vinterfest, Dodgeball/Taco Daze and Farmers' Market
3. Replace Controls Warming House Pump Tank (\$2,484)
4. Eliminate contribution to Equipment Replacement Fund (Zamboni)

22a)

2012 Draft Budget

**GENERAL FUND 101
PARKS & RECREATION (45000)**

REVENUE BUDGET

Account Description	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Adopted Revenue	06/30/11 Year-to-Date Revenue	2011 Estimated Revenue	2012 Proposed Revenue	Notes:
Taxes								
31000 Washington Cty. Tax Settlement	36,818	52,318	43,670	44,307	23,369	44,307	42,981	
Total Property Taxes	36,818	52,318	43,670	44,307	23,369	44,307	42,981	
Intergovernmental Revenues								
33640 Other Grants			1,000	4,000	2,000	4,000		
Total Intergovernmental Aid		0	1,000	4,000	2,000	4,000	0	
Charges for Services								
34750 Facilities Rental	3,565	2,249	2,426	350	161	200		
34790 Recreation Programs	6,537	8,116	8,462	5,000	7,410	8,000	8,000	
Total Charges for Services	10,252	10,365	10,888	5,350	7,571	8,200	8,000	
Other Income								
36230 Donations		8,655	620	0	1,100		0	
36250 Misc. Refunds		5,506	24					
Total Other Income	-15	14,161	644	0	1,100	0	0	
Total Parks & Recreation Dept.	47,055	76,844	56,202	53,657	34,040	56,507	50,981	

226)

Community Center (45180)

This budget representing the costs for maintaining the Community Center Building and the “Annex”, and contractual services and part-time staffing for cleaning and monitoring events.

In 2011, new landscaping was installed in the front of the Community Center, part of a plan prepared by Abrahamson’s nursery (contractual expense for Grounds Care (406)). The draft 2012 budget assumes that the remainder of the project would be completed in 2012.

The budget also includes improvements recommended by the Uptown Sewer System Master Plan (access risers and septic tank covers, and converting the old maintenance shop to a holding tank) and the Community Center’s share of user fees for the system.

Revenues to this fund include rental fees for the Community Center and the Annex, which is leased to the Scandia Marine Lions Club.

2012 Draft Budget

GENERAL FUND 101
COMMUNITY CENTER (45180)

EXPENSE BUDGET

Account Description	2008 Actual Expenses	2009 Actual Expenses	2010 Actual Expenses	2011 Adopted Budget	06/30/11 Year-to-Date Expdtrs	2011 Estimated Expdtrs	2012 Proposed Budget	Change '11-'12 Budget	Notes:
Personal Services									
101 Regular Wages & Salaries	4,450	1,770	1,350	2,750	270	720	720	-73.82%	
122 FICA Employer Contribution	163	65	47	109	9	45	45	-59.05%	
126 MEDICARE Employer Contribution	59	26	20	39	4	10	45	14.46%	
127 PERA Defined Employer Contribution								#DIV/0!	
131 Health Insurance Employer Contribution								#DIV/0!	
133 Life Insurance Employer Paid								#DIV/0!	
134 Disability Insurance Employer Paid								#DIV/0!	
141 Unemployment Compensation								#DIV/0!	
151 Workers Comp Insurance Premium		173	173	180		512	527	192.98%	
Total Personal Services	4,672	2,034	1,589	3,078	283	1,287	1,337	-56.57%	
Materials & Supplies									
210 Operating Supplies	3,518	5,224	5,171	5,000	1,429	5,000	5,000		
223 Building Repair & Supplies	3,825	956	1,121	2,000	357	1,000	1,000	-50.00%	
Total Materials & Supplies	7,343	6,179	6,293	7,000	1,786	6,000	6,000	-14.29%	
Contractual Services									
334 License/CDL	910	910	35	910	508	508	600	-34.07%	
361 Liability/Property Insurance	2,895	1,700	2,029	1,789	1,590	1,590	1,638	-8.43%	
381 Utilities	10,243	11,855	10,026	11,600	6,100	12,200	12,200	5.17%	
384 Refuse Disposal	1,498	1,402	1,407	1,400	764	1,400	1,442	3.00%	
385 Sewer Pumping & Maintenance	7,652	5,134	170	1,000			2,950	195.00%	1
401 Bldg Maintenance	13,626	13,023	12,485	9,500	6,198	10,982	12,000	26.32%	
404 Machinery & Equipment Repair	67	314	220					#DIV/0!	
406 Grounds Care	84			5,000		6,210	3,603	-27.95%	2
407 Well Repair & Maintenance	2,012	957		2,500		2,200		-100.00%	
438 Misc Contractual	980	353				4,296		#DIV/0!	
439 Refunds Issued	940	1,060	2,170		610	610		#DIV/0!	
Total Contractual Services	40,907	36,707	28,542	33,699	15,771	39,996	34,433	2.18%	
Capital Outlays									
520 Capital Improvements to Bldgs				10,000				-100.00%	
530 Capital Improvements other than Bldgs							6,394	#DIV/0!	3
Total Capital Outlays				10,000			6,394	-36.06%	
Total Community Center (45180)	52,922	44,920	36,424	53,777	17,841	47,283	48,164	-10.44%	

1. Uptown Sewer Use Charges
2. Abrahamson Nursery Plan, Installed
3. Raise Access Risers and Install New Septic Tank Covers (6); Convert Maint Shop to Holding Tank

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2012 Draft Budget

**GENERAL FUND 101
COMMUNITY CENTER (45180)**

REVENUE BUDGET

Account	Description	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Adopted Revenue	06/30/11 Year-to-Date Revenue	2011 Estimated Revenue	2012 Proposed Revenue
Taxes								
	31000 Washington Cty. Tax Settlement	36,785	35,242	26,425	49,889	26,314	52,628	40,644
	Total Property Taxes	36,785	35,242	26,425	49,889	26,314	52,628	40,644
Intergovernmental Revenues								
	33422 Other State Grants & Aids	685			1,250		1,250	
	Total Intergovernmental Aid	685	0	0	1,250	0	1,250	0
Charges for Services								
	34301 Damage Repairs		0					
	34740 Coffee Sales	20	25	10	25	10	20	20
	34750 Facilities Rental	15,467	10,490	12,655	10,450	3,985	7,500	7,500
	34760 Cleaning Fees	50	40	191				
	Total Charges for Services	15,537	10,555	12,856	10,475	3,995	7,520	7,520
Other Income								
	36230 Donations	121		230	0			0
	36250 Misc. Refunds	217	16					
	Total Other Income	338	16	230	0	0	0	0
	Total Community Center Dept.	53,345	45,813	39,512	61,614	30,309	61,398	48,164

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UPTOWN SEWER BUDGETS

The Uptown Sewer Fund is a proposed new Special Revenue Fund to be created in 2012. The purpose of the fund is to segregate the revenues and expenses for operation of the Uptown Sewer System from the General Fund budget. Eventually, the goal would be to make this fund a self-supporting Enterprise Fund similar to the 201 Sewer Project Fund, and to accumulate funds needed for future repairs and eventual replacement of the system. The Uptown Sewer and Water department within the General Fund would be eliminated, and any remaining expenses connected with supplying water to Elim Church and Gammelgården would be accounted for in the Public Works Department budget.

The City Council received the draft Uptown Sewer System Master Plan, prepared by Bolton & Menk, at its July 19, 2011 meeting. The recommendations of the report are reflected in the draft budget as follows:

Operating Expenses: the Expense Budget worksheet reflects the recommendations of the Bolton and Menk report. Staff time and expenses for billing system users will be paid as an operating transfer to departments in the general fund, similar to how costs for the 201 sewer system are currently charged back to the General Fund. The allocations recommended for the 2012 budget are as follows:

	Hourly Rate	Benefits	Total	Hours	Cost Allocated
Administration/ Finance					
Administrator	\$41.76	\$9.82	\$51.58	8	\$412.61
Treasurer	\$19.01	\$3.21	\$22.22	20	\$444.49
Deputy Clerk	\$19.01	\$6.39	\$25.40	4	\$101.61
Public Works					
FT Maint. Worker	\$22.82	\$11.46	\$34.28	20	\$685.67
				52	\$1,644.38
Office Supplies					25.00
Postage					75.00
					\$1,744.38

The charges to the general fund are shown as revenue to the Administration Department (\$1,041.61) and to the Public Works Department (\$685.67.)

Recommended System Improvements: the report recommended a number of immediate improvements to the system, which are show in the budget as follows:

<i>Uptown Sewer Fund Budget:</i>	
Equalization Tank and Aerobic Pretreatment Unit	\$73,209
New Uptown Pump Tank	\$25,564
Run Time Meters	\$828
	\$99,601

General Fund/ Community Center Budget:

Access Risers and Septic Tank Covers, Comm. Ctr	\$5,428
Old Maint. Shop Holding Tank	\$966
	<hr/>
	\$6,394

General Fund/ Parks Dept. Budget:

Replace Controls Warming House Pump Tank	\$2,484
	<hr/>

Not included in City Budget:

Access Risers and Septic Tank Covers, Gammelgarten	\$2,484
	<hr/>

Total Recommended Improvements:	\$111,193
	<hr/> <hr/>

Revenues:

The draft revenue budget includes what should be regarded as placeholders to cover operating costs (user charges based on Table 8.4 of the Master Plan report) and the capital improvements. Much work needs to be done to develop an ordinance establishing the user charge system. The proposed funding source for the improvements is a loan from the City's Capital Improvement Fund.

2012 Draft Budget

UPTOWN SEWER (FUND 612) Proposed New Fund in 2012

EXPENSE BUDGET

Account	Description	2011 Estimated Expdtrs	2012 Proposed Budget	Change '11-'12 Budget	Notes:
Materials & Supplies					
	221 Equipment Parts		950		
	240 Small Tools & Minor Equipment		100		
	Total Materials & Supplies		1,050	#REF!	
Contractual Services					
	303 Engineering Services	5,653	500	#REF!	
	317 Employee Training		500	#REF!	
	334 License/CDL		500	#DIV/0!	
	361 Liability/Property Insurance	244	252	#DIV/0!	
	381 Utilities	82	175	#DIV/0!	
	385 Sewer (Pumping)	1,038	3,250	#DIV/0!	
	438 Misc Contractual		600	#DIV/0!	
	Total Contractual Services	7,017	5,777	#DIV/0!	
Capital Outlays					
	530 Capital Improvements other than Bldgs		99,601	#REF!	
	570 Office Equipment		1,412	#REF!	2
	Total Capital Outlays		101,013	#REF!	
Transfers					
	710 Residual Equity Transfers				
	720 Operating Transfers		1,744	#DIV/0!	1
	Total Transfers		1,744	#DIV/0!	
Total Uptown Sewer (612)		7,017	109,585	#DIV/0!	

1. Transfer to General Fund for staff time, billing expenses

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2012 Draft Budget

UPTOWN SEWER FUND 612

REVENUE BUDGET

Account Description	2011 Estimated Revenue	2012 Proposed Revenue	Notes:
Taxes			
31000 Washington Cty. Tax Settlement		0	
Total Property Taxes	0	0	
Proprietary Fund Revenues			
34401 Sewer Charges	26,088	24,385	1
Total Proprietary Fund	26,088	24,385	
Other Financing Sources			
39203 Transfer from other Funds		99,601	2
39300 Bond Proceeds			
39350 Certificate of Indebtedness			
Total Other Financing Sources	0	99,601	
Total Uptown Sewer Fund 612	26,088	123,986	

1. User fees; see Table 8.5, Uptown Sewer Master Plan
2. Loan from Capital Improvement Fund

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