

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.

This draft budget shows an approximately 4.25% increase from 2014 to 2015, primarily because of the increase in contractual services for codification. Misc Contractual (438) includes \$9,000 to have the non-Development Code ordinances codified.

The increase in the Personnel Services budget is reflective of applying a 1.5% COLA increase to the step plan effective January 1, 2015 and assumes each employee will receive her step increase on her anniversary date.

Revenues to this budget include license fees, the recycling grant and charges for services. Revenues from fines and forfeitures offset a portion of legal services (prosecution) costs. Revenue from the cable TV franchise offsets the expense item (437) which is transferred to the Forest Lake Cable Commission (net cost = \$0.)

2015 Draft Budget

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

Account	Description	2011 Actual Revenue	2012 Actual Revenue	2013 Actual Revenue	2014 Adopted Revenue	7/10/2014 Year-to-Date Revenue	2014 Estimated Revenue	2015 Proposed Revenue	Notes:
Taxes									
31000	Washington Cty. Tax Settlement	290,397	293,723	314,672	294,850	157,260	294,850	313,263	
Total Property Taxes		290,397	293,723	314,672	294,850	157,260	294,850	313,263	
Licenses & Permits									
32180	Tobacco & Liquor Licenses	11,060	10,988	10,938	11,000	75	11,000	11,500	
32190	Other City Permits	200	689	425	250	375	425	400	
32260	Gambling Permits	70	45	160	45	45	45	80	
Total Licenses & Permits		11,330	11,722	11,523	11,295	495	11,470	11,980	
Intergovernmental Revenues									
33401	LGA/MVHC/AG/PERA Aid	362	9,202	9,241	362		724	724	
33422	Other State Grants & Aids								
33620	Recycling Grant	7,235	7,235	7,980	7,235		8,024	8,000	
Total Intergovernmental Aid		7,597	16,437	17,221	7,597	0	8,748	8,724	
Charges for Services									
34102	Legal Services	1,000	823	17,031	1,000	1,680	2,000	1,500	
34105	Maps & Publications	25							
34107	Assessment Search Fees	50	250	210	200	70	200	200	
34110	Escrow Reimbursement	2,725	8,955	9,295					
34304	Reimbursement for Services			1,100					
Total Charges for Services		3,800	10,028	27,636	1,200	1,750	2,200	1,700	
35101	Fines & Forfeitures	15,000	17,818	11,534	16,000	5,651	16,000	12,000	
Other Income									
36210	Interest Income	11,537	7,023	5,396	7,100	4,252	4,508	4,500	
36240	Insurance Dividend	0	12,900	8,770					
36250	Misc. Refunds	100	3,643	597	500	6,400	6,400	500	
38050	Cable TV Franchise Rebate	6,000	7,223	9,602	6,000	3,799	8,000	9,000	
Total Other Income		17,637	30,789	24,365	13,600	14,451	18,908	14,000	
Other Financing Sources									
39202	Contribution from Enterprise Funds	2,638	2,528	1,720					
Total Other Financing Sources		2,638	2,528	1,720	0	0	0	0	
Total Administration & Finance Dept.		348,399	383,045	408,671	344,542	179,608	352,176	361,667	

Notes:

2015 Draft Budget

GENERAL FUND 101
ADMINISTRATION & FINANCE (41000) EXPENSE

Account Description	2011 Actual Expenses	2012 Actual Expenses	2013 Actual Expenses	2014 Adopted Budget	6/30/2014 Year-to-Date Expdts	2014 Estimated Expdtrs	2015 Proposed Budget	Change '14-'15 Budget	Notes:
Personnel Services									
101 Regular Wages & Salaries	124,700	148,995	130,484	141,621	64,704	141,621	144,743		
121 PERA Coord. Employer Contribution	9,358	10,338	9,435	10,214	4,717	10,214	10,494		
122 FICA Employer Contribution	7,988	9,027	10,497	8,734	1,605	8,734	8,974		
126 MEDICARE Employer Contribution	1,868	2,111	1,858	2,043	972	2,043	2,099		
131 Health Insurance Employer Contribution	10,974	13,991	13,827	9,510	5,137	9,510	12,691		
134 Life Insurance Employer Paid	604	569	643	631	176	631	576		
135 Disability Insurance Employer Paid	610	712	424	701	201	402	442		
151 Workers Comp Insurance Premium	1,373	1,389	1,316	1,474	1,001	1,001	1,101		
Total Personnel Services	157,474	187,132	168,484	174,927	78,512	174,156	181,120	3.54%	
Materials & Supplies									
200 Office Supplies	1,770	2,741	1,533	2,000	326	1,500	1,750		
203 Printed Forms & Papers	2,209	2,468	2,089	2,000	384	2,000	2,100		
210 Operating Supplies	1,185	809	121	750	184	750	750		
Total Materials & Supplies	5,164	6,018	3,743	4,750	895	4,250	4,600	-3.16%	
Contractual Services									
300 Assessor	25,430	27,426	27,051	28,500	9,349	28,500	28,500		
301 Auditing & Accounting	22,000	21,450	22,500	16,300	16,300	16,300	16,875		
304 Legal Services	30,866	67,624	40,926	36,000	12,132	36,000	36,000		
308 Other Professional Services	425	8,910	425	1,000		1,000	1,000		
309 Software Support & Maintenance	2,608	3,850	3,694	4,272	2,020	5,415	4,635		
313 Committee & Commission Reimburs			240		60	240	240		
314 Animal Control	1,153	1,210	1,440	1,600	811	1,600	1,500		
316 Conference & Seminars	25		549	750	345	750	1,200		
317 Employee Training	345	100	65	500	0	500	300		
319 Other Services	1,440	1,211	860	1,000	305	1,000	1,000		
321 Telephone	2,537	2,315	2,833	2,600	1,217	2,500	2,580		
322 Postage	2,676	3,478	2,163	2,350	736	2,150	2,350		
331 Travel Expenses	1,483	1,504	706	1,500	608	1,500	1,600		
351 Legal Notices Publishing	1,303	1,465	1,545	1,500	997	1,600	1,600		
353 Sales Tax			562						
361 Liability/Property Insurance	4,864	4,874	3,426	3,529	2,942	2,942	3,236		
365 Insurance Claims		500							
413 Office Equipment Rental	5,757	6,694	6,255	5,700	2,358	5,862	5,712		
430 Recycling	28,601	28,113	28,602	30,500	13,923	29,500	29,500		
433 Dues & Subscriptions	4,491	4,621	4,874	5,164	824	5,164	5,319		
434 Youth Service Bureau	5,500	5,500	5,500	5,500	5,500	5,500	5,500		
437 Cable TV Franchise Agreement	7,266	7,929	8,897	6,800	3,799	6,800	9,000		
438 Misc Contractual	3,895	4,269	4,603	4,800	269	3,600	13,800		
439 Refunds Issued	2,500	2,525	2,500	2,500		2,500	2,500		
490 Donations		1,000							
Total Contractual Services	155,166	206,568	170,216	162,365	74,495	160,923	173,947	7.13%	
Capital Outlays									
560 Furniture & Fixtures									
570 Office Equipment	1,563	1,946	5,287	2,500	1,276	2,000	2,000		
Total Capital Outlays	1,563	1,946	5,287	2,500	1,276	2,000	2,000	-20.00%	
Total Administration & Finance (41000)	319,366	401,664	347,730	344,542	155,178	341,329	361,667	4.97%	

Notes:

City Council (41110)

The Council provided direction to staff at the August 20, 2014 budget meeting to draft an ordinance to delay Council salary adjustments until after the 2016 election.

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

There is one Capital Outlays proposed in this budget, \$1,200 for new chairs in the council chambers.

2015 Draft Budget

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

Account Description	2011 Actual Revenue	2012 Actual Revenue	2013 Actual Revenue	2014 Proposed Revenue	7/10/2014 Year-to-Date Revenue	2014 Estimated Revenue	2015 Proposed Revenue	Notes:
Taxes								
31000 Washington Cty. Tax Settlement	20,289	18,807	19,873	18,839	10,048	18,839	20,121	
Total Property Taxes	20,289	18,807	19,873	18,839	10,048	18,839	20,121	
Total City Council Dept.	20,289	18,807	19,873	18,839	10,048	18,839	20,121	

2015 Draft Budget

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

Account Description	2011 Actual Expenses	2012 Actual Expenses	2013 Actual Expenses	2014 Adopted Budget	6/30/2014 Year-to-Date Expdts	2014 Estimated Expdtrs	2015 Proposed Budget	Change '14-'15 Budget	Notes:
Personnel Services									
101 Regular Wages & Salaries	16,476	16,476	16,270	16,476	4,325	16,476	16,476		
121 PERA Coord. Employer Contribution									
122 FICA Employer Contribution									
126 MEDICARE Employer Contribution	239	239	239	239	60	239	239		
127 PERA Defined Employer Contribution	3,006	824	824	824	206	206	906		
Total Personnel Services	19,734	17,539	17,333	17,539	4,592	16,921	17,621	0.47%	
Contractual Services									
316 Conference & Seminars	105	299	218	1,000	325	325	1,000		
331 Travel Expenses	161	111	250	300			300		
Total Contractual Services	266	410	468	1,300	325	325	1,300		
Capital Outlays									
560 Furniture & Fixtures							1200		1
570 Office Equipment									
Total Capital Outlays							1,200		
Total City Council (41110)	20,000	17,949	17,801	18,839	4,917	17,246	20,121	6.81%	

Notes:

1. New Chairs for Council Chambers

Elections (41410)

With no election in 2015, expenses are budgeted just for maintenance costs of the election equipment.

2015 Draft Budget

**GENERAL FUND 101
ELECTIONS (41410) REVENUE**

Account Description	2011 Actual Revenue	2012 Actual Revenue	2013 Actual Revenue	2014 Proposed Revenue	7/10/2014 Year-to-Date Revenue	2014 Estimated Revenue	2015 Proposed Revenue	Notes:
Taxes								
31000 Washington Cty. Tax Settlement	470	5,202	475	6,110	3,259	6,110	470	
Total Property Taxes	470	5,202	475	6,110	3,259	6,110	470	
Total Elections Dept.	470	5,202	475	6,110	3,259	6,110	470	

2015 Draft Budget

**GENERAL FUND 101
ELECTIONS (41410) EXPENSE**

Account Description	2010 Actual Expenses	2011 Actual Expenses	2012 Actual Expenses	2013 Actual Expenses	2014 Adopted Budget	6/30/2014 Year-to-Date Expdts	2014 Estimated Expdtrs	2015 Proposed Budget	Change '14-'15 Budget	Notes:
Personnel Services										
199 Election Judge	4,337		4,930		5,000	720	5,000			
Total Personnel Services	4,337		4,930		5,000	720	5,000		-100.00%	
Materials & Supplies										
200 Office Supplies	24		34		40		40			
210 Operating Supplies	257		416		400	132	400			
Total Materials & Supplies	282		450		440	132	440		-100.00%	
Contractual Services										
351 Legal Notices Publishing	92		185		200		200			
413 Office Equipment Rental	470	470	470	470	470	470	470	470		
Total Contractual Services	562	470	655	470	670	470	670	470	-29.85%	
Total Elections (41410)	5,181	470	6,035	470	6,110	1,322	6,110	470	-92.31%	

Notes:

Planning & Building (41910)

This budget looks significantly different from previous years because staff is proposing to net expenses rather than show reimbursements from applicants on the revenue side. This is make it easier for the public to see just what expenses are covered by tax levies and also reduces the administrative burden on the treasurer by limiting the number of journal entries needed to move money from one fund to another.

Overall, operations in this area are expected to be similar to previous years. Building activity is expected to decrease slightly. Also, there were a number of permits applied for in the end of 2013 but work did not start until 2014 so 2013 revenues are a bit higher proportionally to expenses.

Only \$3,450 is expected to come from the tax levy for planning and building services.

2015 Draft Budget

**GENERAL FUND 101
PLANNING & BUILDING (41910) REVENUE**

Account	Description	2011 Actual Revenue	2012 Actual Revenue	2013 Actual Revenue	2014 Proposed Revenue	7/10/2014 Year-to-Date Revenue	2014 Estimated Revenue	2015 Proposed Revenue	Notes:
Taxes									
31000	Washington Cty. Tax Settlement	76,852	37,773	19,007	12,450	6,640	12,450	3,450	
Total Property Taxes		76,852	37,773	19,007	12,450	6,640	12,450	3,450	
Licenses & Permits									
32150	Utility Permits	600	300						
32190	Other City Permits	1,025	1,750	1,325	1,750	1,500	1,500	1,500	
32210	Building Permits	35,000	40,135	84,984	40,000	40,249	75,000	65,000	
Total Licenses & Permits		36,625	42,185	86,309	41,750	41,749	76,500	66,500	
Intergovernmental Revenues									
33422	Other State Grants & Aids								
33633	Met Council Planning Grant	0		0					
Total Intergovernmental Aid		0	0	0	0	0	0	0	
Charges for Services									
34103	Zoning & Planning	219,331	28,719	60,926	62,000	843	1,750	1,750	1
34110	Escrow Reimbursement		142,587	78,535	50,000	12,434	0	0	1
Total Charges for Services		219,331	171,306	139,461	112,000	13,277	1,750	1,750	
Total Planning & Building Dept.		332,808	251,264	244,777	166,200	61,666	90,700	71,700	

Notes 1. Reflected in reduced expenses rather than revenue

2015 Draft Budget

**GENERAL FUND 101
PLANNING & BUILDING (41910) EXPENSE**

Account	Description	2011 Actual Expenses	2012 Actual Expdtrs	2013 Actual Expenses	2014 Adopted Budget	6/30/2014 Year-to-Date Expdts	2014 Estimated Expdtrs	2015 Proposed Budget	Change '14-'15 Budget	Notes:
Personnel Services										
101	Regular Wages & Salaries	61,548								
121	PERA Coord. Employer Contribution	4,334								
122	FICA Employer Contribution	3,999								
126	MEDICARE Employer Contribution	936								
131	Health Insurance Employer Contribution	5,381								
134	Life Insurance Employer Paid	217								
135	Disability Insurance Employer Paid	410								
151	Workers Comp Insurance Premium	2,444	666							
Total Personnel Services		79,269	666							#DIV/0!
Materials & Supplies										
200	Office Supplies	65								
203	Printed Forms & Papers	282								
210	Operating Supplies	258								
212	Fuel	492								
Total Materials & Supplies		1,097								#DIV/0!
Contractual Services										
311	Permit Fees (Contract Inspections)		17,929	43,421	22,000	16,863	40,000	44,000		
312	Planning Services	240,368	262,588	78,041	56,000	4,558	12,000	15,000		1
313	Committee & Commission Reimburs	5,200	5,200	4,950	5,200	2,600	5,200	5,200		
314	Animal Control									
316	Conference & Seminars	215		100	1,000	25	135	1,000		
317	Employee Training	409								
319	Other Services	26		73,708	80,000	1,349	1,600	1,500		2
321	Telephone	1,668	995	360						
331	Travel Expenses	218								
351	Legal Notices Publishing	125								
361	Liability/Property Insurance	299	282	107						
433	Dues & Subscriptions	205								
438	Misc Contractual	4,937	4,790	3,437	1,000	1,563	4,000	4,000		3
439	Refunds Issued	890	2,750	1	1,000	500	1,000	1,000		
Total Contractual Services		254,559	294,534	204,125	166,200	27,458	63,935	71,700	-56.86%	
Transfers										
710	Residual Equity Transfers									
720	Operating Transfers	1,408	1,002							
Total Transfers		1,408	1,002							#DIV/0!
Total Planning & Building (41910)		336,333	296,202	204,125	166,200	27,458	63,935	71,700	-56.86%	

- Notes:
1. Net expenses instead of gross
 2. Net expenses instead of gross
 3. State Surcharges

Police (42000)

The city has received a 2015 cost estimate from Washington County of \$120,178.56 for police services. Details are included with the budget worksheets. This represents approximately a 0.88% decrease from 2014. The Sheriff's Office has informed us that Scandia will be assigned a new deputy in 2015.

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 \$310 for Scandia's share of the "Code Red" emergency notification system.

2015 Draft Budget

**GENERAL FUND 101
POLICE (42000) REVENUE**

Account Description	2011 Actual Revenue	2012 Actual Revenue	2013 Actual Revenue	2014 Proposed Revenue	7/10/2014 Year-to-Date Revenue	2014 Estimated Revenue	2015 Proposed Revenue	Notes:
Taxes								
31000 Washington Cty. Tax Settlement	121,574	117,671	118,830	122,068	65,106	122,068	120,989	
Total Property Taxes	121,574	117,671	118,830	122,068	65,106	122,068	120,989	
Other Income								
36230 Donations	1,700		0					
Total Other Income	1,700	0	0	0	0	0	0	
Total Police Dept.	123,274	117,671	118,830	122,068	65,106	122,068	120,989	

2015 Draft Budget

**GENERAL FUND 101
POLICE (42000) EXPENSE**

Account Description	2011 Actual Expenses	2012 Actual Expenses	2013 Actual Expenses	2014 Adopted Budget	6/30/2014 Year-to-Date Expdts	2014 Estimated Expdtrs	2015 Proposed Budget	Change '14-'15 Budget	Notes:
Materials & Supplies									
240 Small Tools & Minor Equipment	1,852								
Total Materials & Supplies	1,852	0	0	0	0	0	0	#DIV/0!	
Contractual Services									
308 Other Professional Services									
318 Police Contract	112,267	116,863	116,384	121,758		121,758	120,679		
319 Other Services		309	0	310	309	309	310		
Total Contractual Services	112,267	117,172	116,384	122,068	309	122,067	120,989	-0.88%	
Total Police (42000)	114,119	117,172	116,384	122,068	309	122,067	120,989	-0.88%	

Notes:

Fire (42200)

The Fire Department budget shows a decrease of 12.25% in 2015. This is due to notification from the state that the City will not be required to make a contribution to the plan next year. The fund is performing well enough. Also, the Council decided to decrease the transfer to the Equipment Replacement Fund and plans to borrow for large purchases in the future.

Personnel Services includes a 2% wage increase.

Materials and Supplies are mostly unchanged except for an increase in fuel costs.

Contractual Services may be decreased further due to only two new hires needing EMT training next year. The Council should consider if applications will be sought next year that could impact this line item.

The Capital Outlays category remained unchanged.

The draft 2015 budget includes a transfer of \$9,241 to the Equipment Replacement Fund, the department's share of \$20,000 in transfers to that fund.

Revenues to this budget include the fire contract with May Township which is estimated at about \$34,000. The current contract expires at the end of this year and negotiations are underway for a new one. Grant funding is proposed for training (DNR Grant). Revenue for the retirement premium is a pass through so the amount is the same on the revenue and expense side.

2015 Draft Budget

GENERAL FUND 101
FIRE DEPT (42200) REVENUE

Account Description	2010 Actual Revenue	2011 Actual Revenue	2012 Actual Revenue	2013 Actual Revenue	2014 Proposed Revenue	7/10/2014 Year-to-Date Revenue	2014 Estimated Revenue	2015 Proposed Revenue	Notes:
Taxes									
31000 Washington Cty. Tax Settlement	305,529	299,229	256,253	290,083	237,324	126,578	237,234	212,358	
Total Property Taxes	305,529	299,229	256,253	290,083	237,324	126,578	237,234	212,358	
Intergovernmental Revenues									
33401 LGA/MVHC/AG/PERA Aid	0								
33420 Fire Relief from Ins. Prem.	25,088	0	21,986	24,720	21,986		21,986	22,646	
33422 Other State Grants & Aids	2,000		2,481	3000	5,000	1,640	3,000	2,000	
33611 Town Road Allotment									
33620 Recycling Grant									
33621 County Election Aid									
33630 Local Govts Grants & Aids									
33633 Met Council Planning Grant									
33640 Other Grants	8,013	8,800	1,395	8,892	1,500				
Total Intergovernmental Aid	35,101	8,800	25,862	36,612	28,486	1,640	24,986	24,646	
Charges for Services									
34202 Fire Protection Services	30,876	32,574	33,551	34,558	35,594	35,594	35,594	34,511	
Total Charges for Services	30,876	32,574	33,551	34,558	35,594	35,594	35,594	34,511	
Other Income									
36230 Donations	5,426	2,583	2,000		8,000	5,458	5,458		
Total Other Income	5,426	2,583	2,000	0	8,000	5,458	5,458	0	
Total Fire Dept.	376,932	343,186	317,665	361,253	309,404	169,270	303,272	271,515	

2015 Draft Budget

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

Account	Description	2011 Actual Expenses	2012 Actual Expdtrs	2013 Actual Expenses	2014 Adopted Budget	6/30/2014 Year-to-Date Expdts	2014 Estimated Expdtrs	2015 Proposed Budget	Change '14-'15 Budget	Notes:
Personnel Services										
101	Regular Wages & Salaries	78,550	78,233	75,444	87,628	28,911	86,733	89,381		
122	FICA Employer Contribution	4,699	4,879	4,991	5,433	1,479	5,377	5,542		
126	MEDICARE Employer Contribution	1,105	1,134	941	1,271	572	1,258	1,296		
141	Unemployment Compensation	178	-31		100			100		
151	Workers Comp Insurance Premium	1,532	4,157	4,289	4,429	6,013	6,013	6,614		
Total Personnel Services		86,063	176,744	85,665	98,861	36,974	99,381	102,932	4.12%	
Materials & Supplies										
200	Office Supplies	70	337	124	500	258	500	500		
203	Printed Forms & Papers	491	144	110	500		100	500		
209	Medical Supplies	1,749	550	518	1,250	729	1,250	1,250		
210	Operating Supplies	7,179	7,515	14,174	10,000	1,991	9,000	10,000		
211	Cleaning Supplies	559		79	500		100	500		
212	Fuel	4,884	4,468	3,412	5,000	1,543	3,750	5,250		
217	Turnout Gear & Uniforms	793	6,509	6,893	12,500	167	7,000	12,500		
221	Equipment Parts	5,261	3,366	935	5,000	2,315	5,000	5,000		
222	Tires				500		500	500		
223	Building Repair & Supplies	934	4,377	1,117	4,500	1,618	4,500	4,500		
240	Small Tools & Minor Equipment	7,723	5,426	1,910	10,000	6,067	10,000	10,000		
Total Materials & Supplies		29,643	32,692	29,272	50,250	14,688	41,700	50,500	0.50%	
Contractual Services										
305	Medical Services	1,658	1,545	1,630	2,000	636	2,000	2,000		
306	Personnel Testing & Recruitment		2,565	886	2,500	815	2,500	2,500		
309	Software Support & Maintenance	11,272	10,380	10,904	11,000	2,629	11,000	11,330		
310	Medical Training	3,785	1,238	14,383	4,000	3,028	4,000	11,200		
316	Conference & Seminars				600			600		
317	Employee Training	9,311	3,961	1,795	8,000	2,280	5,000	8,000		
319	Other Services	2,089	124	256	750	153	750	750		
321	Telephone	1,899	1,816	1,786	2,000	596	1,300	1,400		
322	Postage	18			50			50		
324	State of MN-Fire Relief	25,673	21,986	24,720	21,986		21,986	22,646		
325	City Match-Fire Relief	58,260	18,258	19,200	18,259	18,259	18,259			
331	Travel Expenses	2,173	1,700	1,950	3,000	1,742	3,000	3,000		
334	License/CDL	20	22	21	25	21	21	25		
340	Advertising				100	46	100	100		
353	Sales Tax			715						
361	Liability/Property Insurance	12,695	11,420	9,189	9,335	9,132	9,132	9,802		
381	Utilities	8,502	7,908	8,890	12,000	6,696	13,000	13,390		
384	Refuse Disposal	218	810	863	800	367	800	824		
385	Sewer Pumping & Maintenance	1,215	994	1,947	2,500	1,083	2,200	2,575		
401	Bldg Maintenance	1,841	808	3,699	2,000	273	2,000	2,000		
404	Machinery & Equipment Repair	8,492	12,128	4,817	10,000	2,612	10,000	10,000		
407	Well Repair & Maintenance	96	90	90	200			200		
433	Dues & Subscriptions	1,388	888	1,190	1,000	289	1,000	1,200		
438	Misc Contractual	630	630	630	750		750	750		
440	Events		726	1,324	1,500		1,500	1,500		
Total Contractual Services		151,233	99,997	110,885	114,355	50,657	110,298	105,841	-7.44%	
Capital Outlays										
540	Heavy Machinery Capital									
550	Motor Vehicles Capital									
560	Furniture & Fixtures		1,965	2,600	1,000		1,000	1,000		
570	Office Equipment	930	7,016	2,933	2,000		2,000	2,000		
Total Capital Outlays		930	8,981	5,533	3,000		3,000	3,000		
Transfers										
720	Operating Transfers	52,686	43,108	45,485	42,938	42,938	42,938	9,241	-78.48%	
Total Transfers		52,686	43,108	45,485	42,938	42,938	42,938	9,241	-78.48%	
Total Fire Dept. (42200)		320,554	361,522	276,840	309,404	145,257	297,317	271,515	-12.25%	

Notes:

Public Works (43000)

This budget includes personnel expenses for the Public Works Director, three full-time Maintenance Workers and temporary employees for snow removal.

Personnel Services are showing a decrease because more time will be allocated to the sewer funds once the contracts with EcoCheck expire.

The total Contractual Services category would be slightly increased from the 2014 budget. The largest expense continues to be Contractual Road Maintenance and Repairs (CIP Project PW-002, \$300,000.) This line item funds seal coating, tree trimming, street sweeping, dust control, patching, and culvert repair and replacement. The line item was increased slightly to account for the additional tree trimming and grubbing work proposed as the first phase on the “P” roads as discussed by the Council earlier this year.

The draft 2015 budget includes a transfer of \$10,759 to the Equipment Replacement Fund, the department’s share of \$20,000 in transfers to that fund. Also reflected is the \$200,000 transfer to the Local Road Improvement Fund. This is the amount estimated to be above 50% of General Fund expenditures.

Revenues to this budget are primarily property taxes, plus gravel tax revenues.

2015 Draft Budget

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

Account	Description	2011 Actual Revenue	2012 Actual Revenue	2013 Actual Revenue	2014 Proposed Revenue	7/10/2014 Year-to-Date Revenue	2014 Estimated Revenue	2015 Proposed Revenue	Notes:
Taxes									
31000	Washington Cty. Tax Settlement	649,808	788,033	884,428	851,896	454,364	851,896	813,453	
31701	Gravel Taxes	14,665	8,900	14,414	21,802		15,000	21,802	
31800	Other Taxes								
Total Property Taxes		664,473	796,933	898,842	873,698	454,364	866,896	835,255	
Licenses & Permits									
32150	Utility Permits	150	750	750	750		750	750	
32190	Other City Permits			1425				1,000	
Total Licenses & Permits		150	750	2,175	750	0	750	1,750	
Charges for Services									
34106	Engineering Services	3,595	834	1,473	0			500	
34109	Water Usage	255	494		300		300	300	
34110	Escrow Reimbursement			4,260					
34301	Damage Repairs	988	2,504						
34303	Dust Control	3,248	3,190	1,812	1,350		1,350	1,350	
34304	Reimbursement for Services								
34305	Other Street Service	0	585			90	90		
Total Charges for Services		8,087	7,607	7,545	1,650	90	1,740	2,150	
Other Income									
36250	Misc. Refunds	259	3,817	3,410		269	269		
Total Other Income		259	3,817	3,410	0	269	269	0	
Other Financing Sources									
39202	Contribution from Enterprise Fund	1,149	2,041	5,322					
Total Other Financing Sources		1,149	2,041	5,322	0	0	0	0	
Total Public Works Dept.		674,117	811,148	917,294	876,098	454,723	869,655	839,155	

2015 Draft Budget

GENERAL FUND 101
PUBLIC WORKS (43000) EXPENSE

Account	Description	2010 Actual Expenses	2011 Actual Expenses	2012 Actual Expenses	2013 Actual Expenses	2014 Proposed Budget	6/30/2014 Year-to-Date Expdts	2014 Estimated Expdtrs	2015 Proposed Budget	Change '14-'15 Budget	Notes:
Personnel Services											
101	Regular Wages & Salaries	82,962	86,409	128,475	149,773	185,534	81,497	178,532	181,375		
102	OT Reg. Wages	7,323	4,150	3,254	4,634	7,635	2,991	6,000	7,874		
104	Temp Employee Wages	7,898	2,588	5,220	7,561	3,291	2,896	3,500	2,613		
121	PERA Coord. Employer Contribution	6,050	6,582	9,581	11,195	14,056	6,125	12,944	13,637		
122	FICA Employer Contribution	5,723	5,307	8,163	9,513	12,129	5,197	11,069	11,658		
126	MEDICARE Employer Contribution	1,379	1,255	1,928	2,247	2,837	1,224	2,589	2,727		
131	Health Insurance Employer Contribution	18,471	27,102	33,900	38,128	49,568	16,408	35,000	45,842		
134	Life Insurance Employer Paid	304	410	483	632	878	443	860	946		
135	Disability Insurance Employer Paid	974	914	985	1,028	2,042	528	1,065	1,829		
141	Unemployment Compensation		163	2,767							
151	Workers Comp Insurance Premium	576	2,824	8,824	12,060	12,422	10,689	10,689	11,758		
Total Personnel Services		131,659	137,705	203,580	236,771	290,392	127,998	262,247	280,259	-3.49%	
Materials & Supplies											
200	Office Supplies		85	203	318	200	55	200	300		
210	Operating Supplies	4,690	7,179	8,399	9,185	10,000	5,023	10,000	11,000		
212	Fuel	13,274	11,993	17,967	24,665	25,000	14,928	30,000	28,000		
221	Equipment Parts	7,219	7,264	7,211	5,256	7,500	1,333	7,500	7,500		
222	Tires	3,812	5,547	1,078	837	3,000	1,114	3,000	1,000		
223	Building Repair & Supplies	654	167	3,119	851	1,000	900	1,000	1,000		
224	Road Maintenance Supplies	3,764	3,151	41,495	24,478	23,000	5,519	23,000	25,000		
228	Gravel & Sand	58,060	15,256	14,361	26,804	25,650	21,597	23,500	5,000		
229	Salt			10,496	41,565	42,300	23,480	42,000	43,000		
240	Small Tools & Minor Equipment	6,435	5,243	10,022	4,331	7,500	1,874	7,500	7,500		
Total Materials & Supplies		97,909	55,884	114,351	138,290	145,150	75,822	147,700	129,300	-10.92%	
Contractual Services											
302	Surveying				750						
303	Engineering Services	21,473	27,595	21,550	23,085	32,500	13,478	32,500	32,500		
305	Medical Services	402	306	870	196	1,000	1,056	1,056	500		
317	Employee Training	1,071	90	280	2,600	1,000	220	1,000	1,250		
319	Other Services	677	2,368	3,860	4,074	3,500	1,235	3,500	4,000		
321	Telephone	2,734	2,485	2,999	3,408	4,000	1,407	3,500	3,240		
331	Travel Expenses	123	54	61	279	500	500	500	750		
334	License/CDL	77	10	90	33	150	144	144	150		
353	Sales Tax				6,520						
361	Liability/Property Insurance	9,288	10,582	10,087	11,498	11,843	11,584	11,584	12,742		
365	Insurance Claims	500	500								
381	Utilities	5,699	6,055	5,620	8,513	6,000	2,837	6,000	9,031		
384	Refuse Disposal	150	409	1,027	916	1,000	540	1,100	1,150		
385	Sewer	831	809	662	1,333	2,500	826	2,500	2,500		
387	Street Light Utilities	4,480	6,380	8,143	7,892	8,000	3,151	8,000	8,373		
401	Bldg Maintenance	2,547	1,072	1,028	2,696	1,500	1,464	1,500	2,000		
403	Improvements other than Bldg			497							
404	Machinery & Equipment Repair	6,041	10,140	4,565	6,208	5,000	1,137	5,000	5,000		
405	Contractual Road Maint. & Repairs	190,692	261,210	256,048	264,981	300,000	61,851	300,000	330,000		1
433	Dues & Subscriptions				127				150		
438	Misc Contractual	2,298	3,534	1,004	9,426	5,000	3,200	5,000	5,000		
Total Contractual Services		249,190	333,598	318,391	354,535	383,493	104,128	382,884	418,336	9.09%	
Capital Outlays											
530	Capital Improvements other than Bldgs			11,237							
540	Heavy Machinery Capital			45,053	13,168						
550	Motor Vehicles Capital				49,790						
560	Furniture & Fixtures			1,694	522		1,314	1,314	500		
570	Office Equipment	71		1,771							
Total Capital Outlays		71		59,755	63,480		1,314	1,314	500	#DIV/0!	
Transfers											
720	Operating Transfers	28,598	52,151	35,890	54,415	257,062	257,062	257,062	210,759		2
Total Transfers		28,598	52,151	35,890	54,415	257,062	257,062	257,062	210,759	-18.01%	
Total Public Works (43000)		507,427	579,338	731,967	847,491	1,076,097	566,324	1,051,207	1,039,155	-3.43%	

Notes: 1. Inc for P road tree trimming and grubbing
2. Includes LRIP operating transfer

Parks (45000)

This budget includes personnel expenses for the part-time Office Assistant's time devoted to recreation activities. The budget also includes seasonal employees for the warming house and summer recreation programs. Hours budgeted for these positions are the same as 2014.

Staff is proposing to combine the summer parks maintenance position and ice rink maintenance position into one part-time year-round position. In the winter this position would also replace one seasonal snow plow position per week. The position would work between 24 and 28 hours a week depending on work load. The Personnel Services budget will increase by about \$3,000 in 2015 compared to estimated 2014 expenses. However, once costs related to advertising, interviewing, drug testing, and hiring three seasonal employees are factored in the increased costs are diminished. In addition, retaining someone year-round will help to meet the needs of our growing parks system.

The Materials and Supplies category is increased due to the increase in fuel costs and board replacements for the ice rink.

The Events budget (440) has been increased to allocate \$500 more to Vinterfest activities. Last year, committee members were able to get donations from businesses and donated themselves to cover some of the costs. The Parks and Recreation Committee would like to have those funds come from the City in 2015.

There are no Capital Outlays planned from the general fund in 2015 for the Parks Department.

Revenues to this budget are generally property taxes, with some revenue from participant fees and facilities rentals.

2015 Draft Budget

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

Account	Description	2011 Actual Revenue	2012 Actual Revenue	2013 Actual Revenue	2014 Proposed Revenue	7/10/2014 Year-to-Date Revenue	2014 Estimated Revenue	2015 Proposed Revenue	Notes:
Taxes									
	31000 Washington Cty. Tax Settlement	43,894	43,195	45,574	48,230	25,723	48,230	52,244	
	Total Property Taxes	43,894	43,195	45,574	48,230	25,723	48,230	52,244	
Intergovernmental Revenues									
	33640 Other Grants	4,973							
	Total Intergovernmental Aid	4,973	0	0	0	0	0	0	
Charges for Services									
	34301 Damage Repairs					863	863		
	34750 Facilities Rental	616	268	607	500	1,880	2,030	500	1
	34760 Cleaning Fees								
	34780 Park Dedication Fees								
	34790 Recreation Programs	11,407	9,911	8,551	7,300	9,457	9,500	9,500	
	Total Charges for Services	12,023	10,179	9,158	7,800	12,200	12,393	10,000	
Other Income									
	36230 Donations	1,100		0		10,110	10,110		
	36250 Misc. Refunds								
	Total Other Income	1,100	0	0	0	10,110	10,110	0	
	Total Parks & Recreation Dept.	61,990	53,374	54,732	56,030	48,033	70,733	62,244	

1. Sign Funds for Lighted Field will be Committed

2015 Draft Budget

GENERAL FUND 101
PARKS & RECREATION (45000) EXPENSE

Account	Description	2011 Actual Expenses	2012 Actual Expenses	2013 Actual Expenses	2014 Adopted Budget	6/30.14 Year-to-Date Expdts	2014 Estimated Expdtrs	2015 Proposed Budget	Change '14-'15 Budget	Notes:
Personnel Services										
101	Regular Wages & Salaries	2,703	3,149	3,339	5,182	1,884	5,182	18,947		1
104	Temp Employee Wages	16,883	14,387	13,715	15,818	6,225	15,818	6,080		
121	PERA Coord. Employer Contribution	895	365	242	376	137	376	1,408		
122	FICA Employer Contribution	1,184	1,041	1,019	1,302	458	1,302	1,525		
126	MEDICARE Employer Contribution	284	275	247	305	118	305	357		
141	Unemployment Compensation	3,111	868	740		1,759	2,332			
151	Workers Comp Insurance Premium	2,714	1,058	567	824	788	788	867		
Total Personnel Services		27,774	21,143	19,869	23,807	11,368	26,103	29,183	22.58%	
Materials & Supplies										
200	Office Supplies		30	21	50		50	50		
203	Printed Forms & Papers	329	387	367	400	384	400	400		
210	Operating Supplies	1,848	2,155	709	1,600	138	1,500	1,000		
212	Fuel	254	231	1,220	950	377	1,250	1,281		
221	Equipment Parts		117	818	500	318	500	500		
223	Building Repair & Supplies	808	283	397	50	253	253	1,000		
240	Small Tools & Minor Equipment		284	385	400	413	413	400		
Total Materials & Supplies		3,239	3,487	3,917	3,950	1,884	4,366	4,631	17.24%	
Contractual Services										
312	Planning Services	3,109								
313	Committee & Commission Reimburs	1,080	1,560	1,100	1,200	600	1,200	1,200		
319	Other Services	6,152	5,572	4,611	5,575	2,130	5,500	5,500		
322	Postage	159.31	164	170	175	214	214	215		
340	Advertising	116	450	1,704	1,075	325	1,075	1,075		
353	Sales Tax	41	18	490	50		50	50		2
361	Liability/Property Insurance	1,267	4,742	6,018	6,199	6,355	6,355	6,991		
381	Utilities	4,852	3,284	4,362	5,000	2,030	4,750	5,150		
384	Refuse Disposal	2,729	3,034	2,427	3,500	757	2,750	3,000		
385	Sewer Pumping and Maintenance		333	2,004	3,000	147	2,005	2,000		
401	Bldg Maintenance	993		743	500		500	500		
403	Improvements other than Bldg									
404	Machinery & Equipment Repair	612	306	502	500		500	500		
406	Grounds Care					808	808			
438	Misc Contractual	231.65	536	815	500	313	500	750		
439	Refunds Issued	144	285	563	500	65	500	500		
440	Events	1,017	731	178	500	234	500	1,000		3
Total Contractual Services		22,502	21,015	25,687	28,274	13,979	27,207	28,431	0.55%	
Capital Outlays										
530	Capital Improvements other than Bldgs	1,497	2,400	9,912						
Total Capital Outlays		1,497	2,400	9,912					-100.00%	
Transfers										
720	Operating Transfers	3,755								
Total Transfers		3,755								
Total Park & Recreation (45000)		58,767	48,045	59,385	56,031	27,231	57,676	62,244	11.09%	

Notes: 1. Year Round Parks Maint replaces Seasonal Grounds and Ice Rink
2. Sales Tax on Shelter Rental
3. PRC increased by \$500 for Vinterfest

Community Center (45180)

This budget represents the costs for maintaining the Community Center Building and the “Annex”, and contractual services and part-time staffing for cleaning and monitoring events. Revenues to this fund include rental fees for the Community Center and the Annex, which is leased to the Scandia Marine Lions Club. No changes in operation are anticipated so the budget is essentially unchanged.

2015 Draft Budget

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

Account	Description	2011 Actual Revenue	2012 Actual Revenue	2013 Actual Revenue	2014 Proposed Revenue	7/10/2014 Year-to-Date Revenue	2014 Estimated Revenue	2015 Proposed Revenue	Notes:
Taxes									
31000	Washington Cty. Tax Settlement	49,425	40,834	31,782	28,697	15,306	28,697	28,470	
Total Property Taxes		49,425	40,834	31,782	28,697	15,306	28,697	28,470	
Charges for Services									
34740	Coffee Sales	15	10	10	10		10	10	
34750	Facilities Rental	8,265	9,750	12,240	11,000	6,633	11,000	11,000	
34760	Cleaning Fees			200					
Total Charges for Services		8,280	9,760	12,450	11,010	6,633	11,010	11,010	
Other Income									
36230	Donations	0		0		2,100	6,100		
36250	Misc. Refunds			300					
Total Other Income		0	0	300	0	2,100	6,100	0	
Total Community Center Dept.		60,060	50,594	44,532	39,707	24,039	45,807	39,480	

2015 Draft Budget

GENERAL FUND 101
COMMUNITY CENTER (45180) EXPENSE

Account Description	2011 Actual Expenses	2012 Actual Expenses	2013 Actual Expenses	2014 Proposed Budget	6/30/2014 Year-to-Date Expdts	2014 Estimated Expdtrs	2015 Proposed Budget	Change '14-'15 Budget	Notes:
Personnel Services									
101 Regular Wages & Salaries	660	600	960	720	120	720	720		
122 FICA Employer Contribution	19			45		45	45		
126 MEDICARE Employer Contribution	10	9	14	10	2	10	10		
151 Workers Comp Insurance Premium	2,822	469	32	36	33	33	36		
Total Personnel Services	3,510	1,078	1,006	811	155	808	811	0.05%	
Materials & Supplies									
210 Operating Supplies	2,684	3,951	3,020	5,000	1,057	5,000	4,000		
223 Building Repair & Supplies	1,403	867	802	1,000	313	1,000	1,000		
Total Materials & Supplies	4,087	4,818	3,822	6,000	1,370	6,000	5,000	-16.67%	
Contractual Services									
334 License/CDL	1,139	841	678	928	35	685	930		
361 Liability/Property Insurance	1,590	1,365	2,284	2,353	2,644	2,644	2,908		
381 Utilities	10,675	9,594	10,403	12,000	6,596	13,000	13,390		
384 Refuse Disposal	1,424	1,669	1,538	1,600	636	1,525	1,600		
385 Sewer Pumping & Maintenance	2,148	2,218	3,904	3,000	390	2,000	2,250		
401 Bldg Maintenance	17,718	8,258	10,305	11,015	3,998	9,500	10,090		
404 Machinery & Equipment Repair	382	1,479	710	1,000		500	1,000		
406 Grounds Care	6,210	1,915		500		500	500		
407 Well Repair & Maintenance	6,223	5,579	90	500		500	500		
438 Misc Contractual			1084		590	590	500		
439 Refunds Issued	610								
Total Contractual Services	48,120	32,918	31,980	32,896	14,889	31,444	33,668	2.35%	
Capital Outlays									
520 Capital Improvements to Bldgs	4,763								
530 Capital Improvements other than Bldgs		3,724							
Total Capital Outlays	4,763	3,724							#DIV/0!
Total Community Center (45180)	60,480	42,538	36,808	39,707	16,413	38,252	39,480	-0.57%	

Notes: