

GENERAL FUND (FUND 101)

GENERAL FUND 101

Account	Description	2018 Actual	2019 Projected	2019 Budget	2020 Proposed	BUDGET NOTES AND HIGHLIGHTS
REVENUE SUMMARY						REVENUE SUMMARY
Property Taxes		\$ 1,322,274	\$ 1,342,592	\$ 1,342,592	\$ 1,484,700	
Other Taxes		\$ 27,872	\$ 23,000	\$ 15,000	\$ 18,000	
Licenses and permits		\$ 300,274	\$ 165,100	\$ 132,600	\$ 133,900	
Intergovernmental Services		\$ 118,453	\$ 75,445	\$ 70,200	\$ 74,500	
Charges for Service		\$ 59,962	\$ 67,300	\$ 63,200	\$ 73,100	
Fines & Forfeitures		\$ 9,517	\$ 9,000	\$ 10,000	\$ 9,000	
Other Income and Transfers in		\$ 31,274	\$ 13,900	\$ 8,000	\$ 8,500	
Total by Object		\$ 1,869,626	\$ 1,696,337	\$ 1,641,592	\$ 1,801,700	
Administration & Finance		\$ 367,230	\$ 304,472	\$ 285,592	\$ 407,100	
City Council		\$ 19,500	\$ 31,000	\$ 31,000	\$ 21,000	
Elections		\$ 6,200	\$ 2,200	\$ 2,200	\$ 6,400	
Planning & Building		\$ 291,211	\$ 155,000	\$ 125,000	\$ 133,700	
Police		\$ 127,200	\$ 136,000	\$ 136,000	\$ 139,100	
Fire		\$ 279,116	\$ 267,765	\$ 262,400	\$ 277,800	
Public works		\$ 666,671	\$ 676,300	\$ 666,900	\$ 689,500	
Parks & Recreation		\$ 65,424	\$ 76,800	\$ 82,700	\$ 77,600	
Community Center		\$ 47,075	\$ 46,800	\$ 49,800	\$ 49,500	
Total by Department		\$ 1,869,626	\$ 1,696,337	\$ 1,641,592	\$ 1,801,700	
EXPENDITURE SUMMARY						EXPENDITURE SUMMARY
Personal Service		\$ 647,199	\$ 700,900	\$ 710,800	\$ 755,300	
Materials & Supplies		\$ 116,142	\$ 174,900	\$ 173,900	\$ 175,000	
Contractual Services		\$ 744,554	\$ 904,082	\$ 805,900	\$ 853,400	
Capital Outlay		\$ 10,026	\$ 6,000	\$ 6,000	\$ 4,000	
Transfers		\$ 423,500	\$ 441,962	\$ 441,962	\$ 3,000	
Total by Object		\$ 1,941,421	\$ 2,227,844	\$ 2,138,562	\$ 1,790,700	
Administration & Finance		\$ 336,420	\$ 373,100	\$ 352,900	\$ 398,000	
City Council		\$ 18,904	\$ 31,000	\$ 31,000	\$ 21,000	codification of ordinances
Elections		\$ 5,467	\$ 2,200	\$ 2,200	\$ 6,400	
Planning & Building		\$ 160,672	\$ 147,000	\$ 119,200	\$ 131,400	Building Inspection costs up \$11,000, Comprehensive Planning consultant \$42,000 in 2017
Police		\$ 136,077	\$ 136,000	\$ 136,000	\$ 139,100	
Fire		\$ 226,039	\$ 279,200	\$ 262,400	\$ 277,800	
Public Works		\$ 524,134	\$ 692,984	\$ 661,000	\$ 689,900	
Parks & Recreation		\$ 65,851	\$ 77,098	\$ 85,100	\$ 77,600	
Community Center		\$ 44,357	\$ 47,300	\$ 46,800	\$ 46,500	
Transfers		\$ 423,500	\$ 441,962	\$ 441,962	\$ 3,000	
Total by Department		\$ 1,941,421	\$ 2,227,844	\$ 2,138,562	\$ 1,790,700	

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Account	Description	2018 Actual	2019 Projected	2019 Budget	2020 Proposed
PLANNING AND BUILDING (41910)					
REVENUE					
Taxes					
31000	Washington Cty. Tax Settlement	\$ 1,300	\$ -	\$ -	\$ 8,700
Total Property Taxes		\$ 1,300	\$ -	\$ -	\$ 8,700
Licenses & Permits					
32190	Other City Permits	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
32210	Building Permits	\$ 287,111	\$ 150,000	\$ 120,000	\$ 120,000
Total Licenses & Permits		\$ 287,111	\$ 151,000	\$ 121,000	\$ 121,000
Charges for Services					
34103	Zoning & Planning	\$ 2,800	\$ 4,000	\$ 4,000	\$ 4,000
Total Charges for Services		\$ 2,800	\$ 4,000	\$ 4,000	\$ 4,000
Total Planning & Building Revenue		\$ 291,211	\$ 155,000	\$ 125,000	\$ 133,700
EXPENDITURES					
Personnel Services					
101	Regular Wages & Salaries	\$ 16,928	\$ 13,700	\$ 17,400	\$ 18,100
121	PERA Coord. Employer Contribution	\$ 1,270	\$ 1,000	\$ 1,300	\$ 1,400
122	FICA Employer Contribution	\$ 1,050	\$ 900	\$ 1,100	\$ 1,100
126	MEDICARE Employer Contribution	\$ 245	\$ 200	\$ 300	\$ 300
131	Health Insurance Employer Contributor	\$ 2,083	\$ 2,500	\$ 2,900	\$ 4,300
Total Personnel Services		\$ 21,576	\$ 18,300	\$ 23,000	\$ 25,200
Contractual Services					
311	Permit Fees (Contract Inspections)	\$ 102,680	\$ 67,500	\$ 54,000	\$ 54,000
312	Planning Services	\$ 20,847	\$ 45,000	\$ 30,000	\$ 40,000
313	Committee & Commission Reimburs	\$ 4,950	\$ 5,200	\$ 5,200	\$ 5,200
316	Conference & Seminars	\$ -	\$ 500	\$ 500	\$ 500
319	Other Services	\$ 1,901	\$ 2,500	\$ 2,000	\$ 2,000
438	Misc Contractual	\$ 8,593	\$ 8,000	\$ 4,500	\$ 4,500
439	Refunds Issued	\$ 124	\$ -	\$ -	\$ -
Total Contractual Services		\$ 139,095	\$ 128,700	\$ 96,200	\$ 106,200
Total Planning & Building Expenditures		\$ 160,672	\$ 147,000	\$ 119,200	\$ 131,400

BUDGET NOTES AND HIGHLIGHTS	
PLANNING AND BUILDING (41910)	
Licenses and Permits	
- Budgeted at increase from 2017 level. If higher inspection costs will also increase.	
Personnel Services	
- 20% of Administrator is charged to Planning	
Contractual Services	
Building and Electrical Inspections	
Increase for code changes based on comp plan, cover for administrator gap in 2019	
State surcharges	

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Account	Description	2018 Actual	2019 Projected	2019 Budget	2020 Proposed
FIRE DEPT (42200)					
REVENUE					
Taxes					
31000	Washington Cty. Tax Settlement	\$ 196,900	\$ 180,100	\$ 180,100	\$ 190,500
Total Property Taxes		\$ 196,900	\$ 180,100	\$ 180,100	\$ 190,500
Intergovernmental Revenues					
33420	Fire Relief from Ins. Prem.	\$ 33,324	\$ 33,300	\$ 33,300	\$ 35,300
33422	Other State Grants & Aids	\$ 5,531	\$ 10,865	\$ 8,000	\$ 8,000
33640	Other Grants	\$ 3,780	\$ 4,500	\$ 4,500	\$ 4,500
Total Intergovernmental Aid		\$ 42,635	\$ 48,665	\$ 45,800	\$ 47,800
Charges for Services					
34202	Fire Protection Services	\$ 34,771	\$ 35,800	\$ 35,000	\$ 36,500
Total Charges for Services		\$ 34,771	\$ 35,800	\$ 35,000	\$ 36,500
Other Income					
36230	Donations	\$ 4,810	\$ -	\$ 1,500	\$ 3,000
36250	Misc. Refunds	\$ -	\$ 3,200	\$ -	\$ -
Total Other Income		\$ 4,810	\$ 3,200	\$ 1,500	\$ 3,000
Total Fire Dept. Revenue		\$ 279,116	\$ 267,765	\$ 262,400	\$ 277,800
EXPENDITURES					
Personnel Services					
101	Regular Wages & Salaries	\$ 89,869	\$ 120,000	\$ 110,000	\$ 110,000
122	FICA Employer Contribution	\$ 5,459	\$ 7,300	\$ 7,300	\$ 7,300
126	MEDICARE Employer Contribution	\$ 1,337	\$ 1,700	\$ 1,700	\$ 1,700
121	PERA Coord. Employer Contribution	\$ -	\$ -	\$ 2,700	\$ -
141	Unemployment Compensation	\$ -	\$ -	\$ -	\$ 200
151	Workers Comp Insurance Premium	\$ 6,946	\$ 7,600	\$ 8,800	\$ 9,200
Total Personnel Services		\$ 103,610	\$ 136,600	\$ 130,500	\$ 128,400
Materials & Supplies					
200	Office Supplies	\$ 220	\$ 400	\$ 400	\$ 400
203	Printed Forms & Papers	\$ 285	\$ 300	\$ 300	\$ 300
209	Medical Supplies	\$ 1,448	\$ 2,700	\$ 2,700	\$ 2,700
210	Operating Supplies	\$ 6,453	\$ 8,000	\$ 8,000	\$ 8,000
211	Cleaning Supplies	\$ 36	\$ 100	\$ 100	\$ 100
212	Fuel	\$ 2,619	\$ 2,500	\$ 2,500	\$ 2,500
217	Turnout Gear & Uniforms	\$ 9,192	\$ 10,000	\$ 10,000	\$ 12,300
221	Equipment Parts	\$ 1,328	\$ 3,500	\$ 3,500	\$ 3,500
222	Tires	\$ -	\$ 1,000	\$ -	\$ -
223	Building Repair & Supplies	\$ 1,789	\$ 1,000	\$ 1,000	\$ 1,400
240	Small Tools & Minor Equipment	\$ 9,974	\$ 5,000	\$ 5,000	\$ 5,000
Total Materials & Supplies		\$ 33,344	\$ 34,500	\$ 33,500	\$ 36,200
Contractual Services					
305	Medical Services	\$ 1,580	\$ 2,600	\$ 2,000	\$ 4,200
306	Personnel Testing & Recruitment	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
309	Software Support & Maintenance	\$ 9,602	\$ 12,000	\$ 12,000	\$ 15,500
310	Medical Training	\$ 2,460	\$ 2,400	\$ 2,400	\$ 6,900
316	Conference & Seminars	\$ -	\$ 300	\$ 300	\$ 300
317	Employee Training	\$ 6,920	\$ 11,800	\$ 6,000	\$ 8,000
319	Other Services	\$ 528	\$ 700	\$ 700	\$ 500
321	Telephone	\$ 1,298	\$ 2,600	\$ 2,600	\$ 3,700
322	Postage	\$ 75	\$ -	\$ -	\$ -
324	State of MN-Fire Relief	\$ 33,324	\$ 36,100	\$ 33,300	\$ 35,300
331	Travel Expenses	\$ 1,236	\$ 2,500	\$ 2,500	\$ 2,500
334	Licenses & Permits	\$ 65	\$ 100	\$ 100	\$ 400
340	Advertising	\$ -	\$ -	\$ -	\$ -
361	Liability/Property Insurance	\$ 6,489	\$ 7,300	\$ 6,800	\$ 7,100
381	Utilities	\$ 6,136	\$ 7,600	\$ 7,600	\$ 7,500
384	Refuse Disposal	\$ 1,147	\$ 800	\$ 800	\$ 800
385	Sewer Pumping & Maintenance	\$ 781	\$ 700	\$ 700	\$ 700
401	Bldg Maintenance	\$ 4,246	\$ 2,300	\$ 2,300	\$ 2,500
404	Machinery & Equipment Repair	\$ 8,457	\$ 8,000	\$ 8,000	\$ 8,000
407	Well Repair & Maintenance	\$ -	\$ 100	\$ 100	\$ 100
433	Dues & Subscriptions	\$ 522	\$ 1,000	\$ 1,000	\$ 1,000
438	Misc Contractual	\$ 2,270	\$ 4,500	\$ 4,500	\$ 3,500
440	Events	\$ 1,213	\$ 800	\$ 800	\$ 800
Total Contractual Services		\$ 88,351	\$ 106,700	\$ 97,000	\$ 111,800
Capital Outlays					
540	Heavy Machinery Capital	\$ -	\$ -	\$ -	\$ -
560	Furniture & Fixtures	\$ 420	\$ 500	\$ 500	\$ 500
570	Office Equipment	\$ 315	\$ 900	\$ 900	\$ 900
Total Capital Outlays		\$ 735	\$ 1,400	\$ 1,400	\$ 1,400
Total Fire Dept. Expenditures		\$ 226,039	\$ 279,200	\$ 262,400	\$ 277,800

BUDGET NOTES AND HIGHLIGHTS

FIRE DEPT (42200)

Pass-thru to PERA; Fire Training & DNR grants turnout gear
3-year contract expires on 12/31/2020
5% increase per league estimate
radios, pagers, hose, paper products, dinners
estimate Class A uniforms for new members
Annual fit test Still need to recruit 6 members / year Washington County \$400.08/radio/year - 10k, Emergency Services \$0.9k; Managed IT = \$3800 EMT training for new members / ongoing for others (\$100 / person for 2019 and 2020); Initial EMT course = \$1500/person (3-6 in 2020)
Part of this is covered by state funding
Air cards for new county CAD system; 3 additional air cards = \$1378
Pass-thru to PERA Fire schools pressure vessel, DPS fire license new member recruitment per League estimate 2-4%property, 1-5% auto, 2-6% liability' Solar panel decrease
Monthly Station Cleaning, compressor (\$0.7k), lucas (\$1.1k), siren (\$1.6k), Taco Daze, Fire safety, Halloween
2017 - Thermal Camera
2 computers, LED call board

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Account	Description	2018 Actual	2019 Projected	2019 Budget	2020 Proposed
REVENUE					
Taxes					
31000	Washington Cty. Tax Settlement	\$ 60,200	\$ 73,800	\$ 73,800	\$ 75,200
Total Property Taxes		\$ 60,200	\$ 73,800	\$ 73,800	\$ 75,200
Charges for Services					
34750	Facilities Rental	\$ 54	\$ 400	\$ 400	\$ 400
34790	Recreation Programs	\$ 5,145	\$ 2,500	\$ 7,500	\$ 2,000
Total Charges for Services		\$ 5,199	\$ 2,900	\$ 7,900	\$ 2,400
Other Income					
36230	Donations	\$ 25	\$ 100	\$ 1,000	\$ -
36250	Misc. Refunds	\$ -	\$ -	\$ -	\$ -
Total Other Income		\$ 25	\$ 100	\$ 1,000	\$ -
Total Parks & Recreation Revenue		\$ 65,424	\$ 76,800	\$ 82,700	\$ 77,600
EXPENDITURES					
Personnel Services					
101	Regular Wages & Salaries	\$ 25,966	\$ 18,700	\$ 17,900	\$ 18,900
104	Temp Employee Wages	\$ 10,362	\$ 13,400	\$ 13,400	\$ 13,800
121	PERA Coord. Employer Contribution	\$ 1,948	\$ 2,000	\$ 2,000	\$ 2,100
122	FICA Employer Contribution	\$ 2,138	\$ 1,700	\$ 1,700	\$ 1,800
126	MEDICARE Employer Contribution	\$ 510	\$ 400	\$ 400	\$ 400
141	Unemployment Compensation	\$ -	\$ -	\$ -	\$ -
151	Workers Comp Insurance Premium	\$ 1,193	\$ 1,500	\$ 1,400	\$ 1,600
Total Personnel Services		\$ 42,117	\$ 37,700	\$ 36,800	\$ 38,600
Materials & Supplies					
200	Office Supplies	\$ -	\$ 100	\$ 100	\$ 100
203	Printed Forms & Papers	\$ 415	\$ 400	\$ 400	\$ 400
210	Operating Supplies	\$ 579	\$ 1,400	\$ 1,400	\$ 1,800
212	Fuel	\$ 628	\$ 1,500	\$ 1,500	\$ 1,200
221	Equipment Parts	\$ 95	\$ 1,500	\$ 1,500	\$ 1,700
223	Building Repair & Supplies	\$ 889	\$ 2,500	\$ 2,500	\$ 4,000
240	Small Tools & Minor Equipment	\$ 100	\$ 500	\$ 500	\$ 500
Total Materials & Supplies		\$ 2,705	\$ 7,900	\$ 7,900	\$ 9,700
Contractual Services					
313	Committee & Commission Reimburs	\$ 840	\$ 1,200	\$ 1,200	\$ 1,400
319	Other Services	\$ 3,850	\$ 1,900	\$ 7,400	\$ 3,500
322	Postage	\$ 195	\$ 400	\$ 400	\$ 500
340	Advertising	\$ 234	\$ 300	\$ 300	\$ 500
353	Sales Tax	\$ 3	\$ -	\$ -	\$ -
361	Liability/Property Insurance	\$ 5,764	\$ 6,298	\$ 6,000	\$ 6,300
381	Utilities	\$ 3,074	\$ 4,500	\$ 3,200	\$ 3,600
384	Refuse Disposal	\$ 1,608	\$ 2,000	\$ 2,000	\$ 1,600
385	Sewer Utility	\$ 416	\$ 3,500	\$ 800	\$ 1,200
401	Bldg Maintenance	\$ 259	\$ 2,500	\$ 1,200	\$ 1,200
404	Machinery & Equipment Repair	\$ 417	\$ 1,200	\$ 1,200	\$ 1,200
406	Grounds Care	\$ -	\$ 700	\$ 700	\$ 700
438	Misc Contractual	\$ 3,784	\$ 6,000	\$ 13,000	\$ 4,400
440	Events	\$ 585	\$ 1,000	\$ 1,000	\$ 1,200
490	Financial Assistance	\$ -	\$ -	\$ 2,000	\$ 2,000
Total Contractual Services		\$ 21,029	\$ 31,498	\$ 40,400	\$ 29,300
Total Park & Recreation Expenditures		\$ 65,851	\$ 77,098	\$ 85,100	\$ 77,600

BUDGET NOTES AND HIGHLIGHTS	
PARKS & RECREATION (45000)	
Office Assistant 5.5 hours per week, PW staff 530 hours	
Ice Rink attendants, Summer maintenance (67 days)	
5% increase per league estimate	
Garbage bags, paint, brushes, sprays, white coat for Skate rink - Entrance landscape upgrades	
Zamboni, Bolens, Kubota, Hedger, Weed whip dasher board replacement, Gate adjustments - parts, fencing	
Ice skating, ASCAP license fee	
per League estimate 2-4% property, 1-5% auto, 2-6% liability/ Goose Lake aerator - \$300 / year, Hay Lake, warming house, SRC, Air Fresh(\$1.9k)	
buckthorn control at Lilleskogen, concrete pads under bleachers / or alternative hard surface PRC expenditures for Vinterfest and Taco Daze - Pickleball added	

