



CITY OF SCANDIA

2021 Comprehensive Annual Budget

Presented: December 15, 2020

With Supporting Documentation
14727 209th Street North
Scandia, Minnesota 55073
651-433-2274
www.ci.scandia.mn.us or cityofscandia.com



CITY OF SCANDIA 2021

City Officials

Christine Maefsky, Mayor

Steve Kronmiller, City Council Member

Jerry Cusick, Council Member

Patti Ray, Council Member

Chris Ness, Council Member

Ken Cammilleri, Administrator

Colleen Firkus, Treasurer

Brenda Eklund, Clerk



DATE: December 2, 2020
TO: Honorable Mayor Christine Maefsky and City Council members
FROM: City Administrator Ken Cammilleri
RE: 2021 City-Wide Budget Transmittal Letter

The City of Scandia Staff is pleased to submit the 2021 proposed Comprehensive Annual Budget and property tax levy for your consideration of final approval on December 15, 2020. This 2021 budget reflects the Council's property tax levy and budget discussions throughout 2020. When approved, this budget will be the basis for the final 2021 property tax levy to be certified to Washington County in December 2020. The County will then use the certified property tax levy for final 2021 property tax calculations.

The City utilizes a line-item budgeting process to forecast future year revenues and expenditures. This process utilizes different categories of expenses in order to estimate total costs and revenues necessary to sustain them. The process utilizes a combination of historical costs and newer cost estimates. The budget process accounts for economic conditions, timing of revenue, and other constraints. The ultimate goal of this process is to identify a tax levy needed to sustain City operations and long-term expenses such as capital improvements or purchases while being mindful of financial impacts on the community.

Condition Changes

The Scandia's population count in the 2010 census was 3,934. The 2019 estimates from the Metropolitan Council place the count at 4,054 for a estimated population increase of 120 persons. The 2010 Census indicated 1,498 households, and the 2019 Met Council estimate includes an increase of 33 households for a total of 1,531.

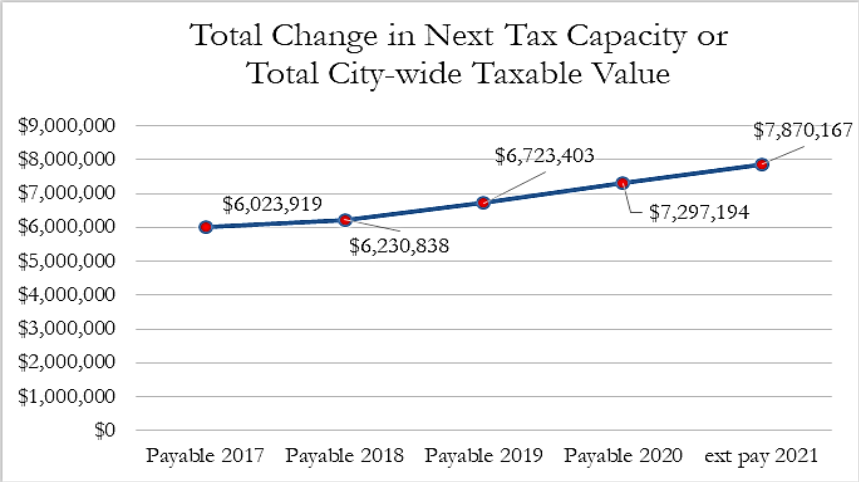
Changes in Total Taxable Market Value and Adjusted Net Tax Capacities

Percent Change in Tax Capacity or City-wide Taxable Value

2018	0.033
2019	0.073
2020	0.079
2021 Estimated	0.073

Total Amount of New Value Per Year

2018	206919
2019	492565
2020	573791
2021 Estimated	572973





As presented on the previous page, the City's Net Tax Capacity has seen steady growth over the last half decade. This growth in capacity allows the city to distribute the cost of its levy over more value, which results in a lower tax rate overall.

The Property Tax Levies

PURPOSE	2019 Payable 2020	2020 Payable 2021	% Change
General Fund	\$1,484,700	\$1,381,700	-7.5%
Debt Service Funds	\$498,730	\$445,585	-11.9%
General Capital Improvement Fund	\$0	\$100,000	100.0%
Park Improvement Fund	\$30,000	\$10,000	-200.0%
Equipment Replacement Fund	\$30,000	\$130,000	76.9%
Local Road Improvement Fund	\$381,516	\$438,539	13.0%
Economic Development Authority Fund	\$5,000	\$5,000	0.0%
TOTAL PROPERTY TAX LEVY	\$2,429,946	\$2,510,824	3.2%

The Property Tax Rates	2020	2021
Yearly City Property Tax Rate	33.509%	30.509% -3.0%

The General Fund Budget reflects the revenues and expenditures developed from the City's service needs, trend analysis, the annual goal setting session, joint work sessions with the City Council and Staff, and City Council discussions. The expenditure levels are focused on maintaining the City's current level of services and to address capital, maintenance, or special project needs.

The included in this packet is a summary general find and all other fund revenue and expenses.

Utility Rates

The City expects to compete a utility rate study early next year to more strongly forecast both utility's long-term financial needs. These findings will be incorporated into future budgeting processes and will be fundamental to future utility rates.

The Uptown Sewer is in the most stable financial position. However, it like its Big Marine Lake counterpart lacks fund reserves from infrastructural improvements. For this reason a 5% Increase is proposed to base consumption rates. Base rates will increase from \$83.33 per quarter in 2020 to \$87.50 per quarter in 2021. the consumption rates will go from \$43.43 per 1,000 gallons in 2020 to \$49.80 per 1,000 gallons in 2021. In practice the average increase per quarter is \$9.29 and the median increase is \$6.83 per quarter.

The Big Marine Sewer Fund (formerly known as the 201 Sewer Fund) faces significant challenges. The system on the eastside of Big Marine Lake, known as Anderson/Erikson is meeting its yearly flow limits, but is more frequently exceeding daily capacity limits. This is a clear indicator that the system is at capacity and is unable to accommodate greater yeararound density of use. This system and the system serving the westside of Big Marine Lake, Bliss, both have distribution networks, are at the end of their engineered lifespans. Service mains are also undersized to today's standards and Inflow and Infiltration remain ongoing issues. However, the most significant challenge facing this untility is the Bliss system's nitrate compliance issue. Pending direction from the Minnesota Polution Control Authority who licenses the operation of this system to the City, a mandate could require substancial modifications. Cost estimates of such improvements, if required, are close to \$900,000.

As a result of the mounting capital needs the Big Marine Sewer Utility will also require a significant rate increase to ensure funds are being placed asside for the utilities deferred capital needs. Unlike the Uptown Utility, the Big Marine Sewer Utility does not meter for user consumption and only charges a quarterly fee. It is recommended that a 7% increase to this fee be persued in ordered to maintain cashflow and ensure available monies are available for capital needs. The 2020 rate of \$209.71 will increase to \$224.39 per quarter. This is a difference of \$14.68 quarter over prior year.



Estimated Impacts on Tax Bills

Total Tax Levy: \$2,510,824Tax Rate: 30.506%Change in Rate over PY Tax Rate: -3%

Final Tax Capacities for 2021 are not available. However, it is still possible to estimate the dollar for dollar impacts on individual tax statements. The following is a breakdown of tax bill impacts:

2021 Estimated Tax Rate Impacts

Class Rate	State Taxing Classification	\$1000 of Value		\$100,000 of Value		\$250,000 of Value		\$389,211 of Value*		\$400,000 of Value		\$500,000 of Value		\$1,000,000 of Value	
		Payment	PY Diff	Payment	PY Diff	Payment	PY Diff	Payment	PY Diff	Payment	PY Diff	Payment	PY Diff	Payment	PY Diff
1.00%	Class 1a Homestead Under \$500k	\$3.05	-\$0.10	\$305.06	-\$9.60	\$762.65	-\$23.99	\$1,187.33	-\$37.35	\$1,220.24	-\$38.38	\$1,525.30	-\$47.98		
1.25%	Class 1a Homestead Over \$500k													\$3,431.93	-\$107.95
0.50%	Class 2a Agricultural Land first \$1.5Mil	\$1.53	-\$0.05	\$152.53	-\$4.80	\$381.33	-\$11.99	\$593.66	-\$18.67	\$610.12	-\$19.19	\$762.65	-\$23.99	\$1,525.30	-\$47.98
0.65%	Class 2c Managed Forest Land	\$1.98	-\$0.06	\$198.29	-\$6.24	\$495.72	-\$15.59	\$771.76	-\$24.28	\$793.16	-\$24.95	\$991.45	-\$31.19	\$1,982.89	-\$62.37
1.50%	Class 3a Commercial-Industrial, Utility first \$150k	\$4.58	-\$0.14	\$457.59	-\$14.39										
2.00%	lass 3a Commercial-Industrial, Utility over \$150k					\$1,296.51	-\$40.78	\$2,145.86	-\$67.50	\$2,211.69	-\$69.57	\$2,821.81	-\$88.76	\$5,872.41	-\$184.72

* Average property value for the City of Scandia

How do I make since of this table?

The table above shows what a property tax rate would look like based on the value points noted at the top of the table in the bold boxes. Rates vary based on state taxing classifications. The most common classification is Class 1a for residential properties. This means if you had a residential property that was valued at \$100,000, for example, that value is multiplied by the classification rate of 1% before it is multiplied by the local tax rate. The result is a payment of

What does this table not include?

Tax statements can be a little complicated. The above table lays out any base taxes prior to the application of tax credits, taxes authorized by referendums, the state's general property tax rate, and rates of other local government jurisdictions. So its important to remember that the County, schools, and other agencies tax in addition to what the city taxes.

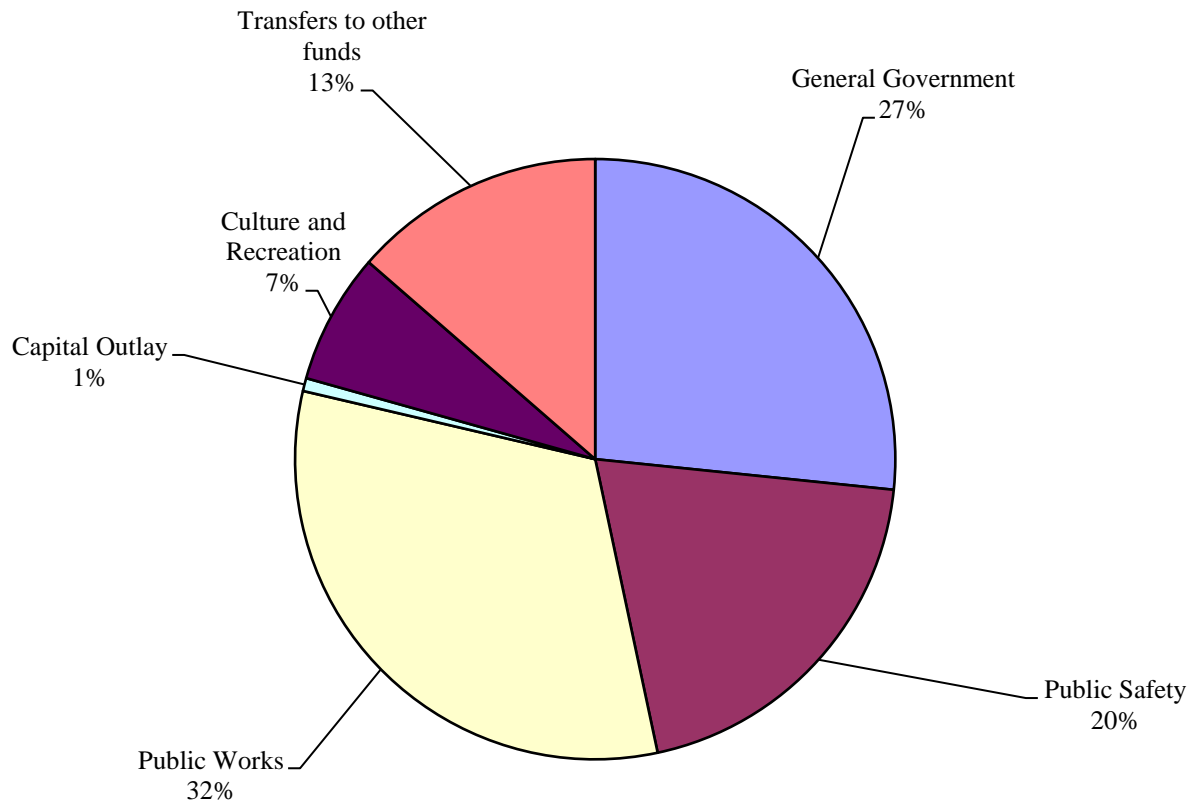


December 2, 2020
2021 City-Wide Budget Transmittal Letter
Continued

PROJECTED GENERAL EXPENDITURES

	Budget		Percent Change
	2020	Proposed 2021	
General Government	\$ 561,600	\$ 547,934	-2%
Public Safety	\$ 437,014	\$ 412,238	-6%
Public Works	\$ 690,700	\$ 658,253	-5%
Capital Outlay	\$ -	\$ 14,400	0%
Culture and Recreation	\$ 124,100	\$ 144,897	17%
Transfers to other funds	\$ 3,000	\$ 280,000	9233%
Total Expenditures	1,816,414	2,057,722	13%

2021 Budgeted General Expenditures

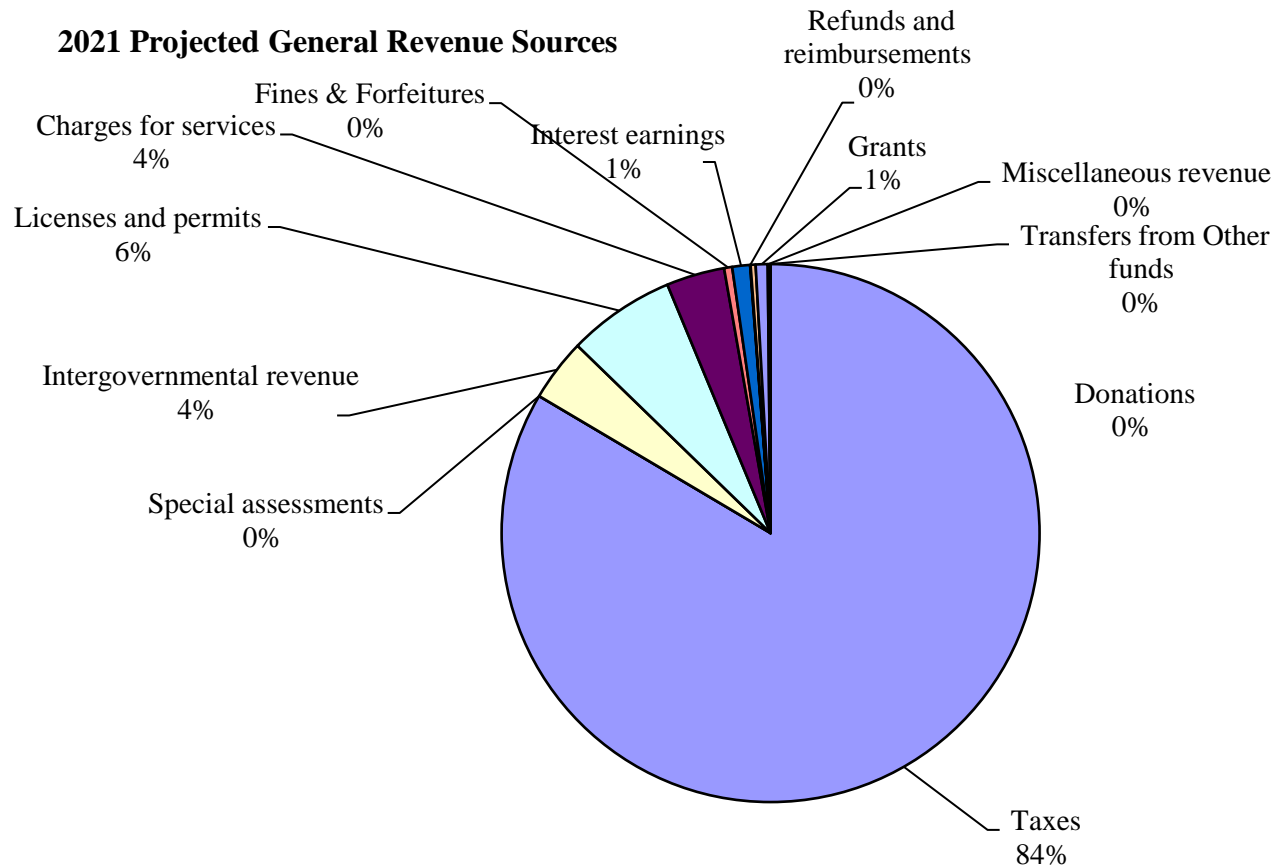




December 2, 2020
2021 City-Wide Budget Transmittal Letter
Continued

PROJECTED GENERAL REVENUE SOURCES

	Budget		Percent Change
	2020	Proposed 2021	
Taxes	\$ 1,502,700	\$ 1,398,700	-7%
Special assessments	\$ -	\$ -	0%
Intergovernmental revenue	\$ 62,100	\$ 62,900	1%
Licenses and permits	\$ 133,900	\$ 108,400	-19%
Charges for services	\$ 73,100	\$ 58,600	-20%
Fines & Forfeitures	\$ 9,000	\$ 8,100	-10%
Interest earnings	\$ 5,000	\$ 17,900	258%
Refunds and reimbursements	\$ 500	\$ 500	0%
Donations	\$ 3,000	\$ 5,000	67%
Grants	\$ 12,400	\$ 12,000	-3%
Miscellaneous revenue	\$ 5,500	\$ 1,400	-75%
Transfers from Other funds	\$ -	\$ 1,440	0%
Total Revenue	1,807,200	1,674,940	-7%





STATEMENT OF REVENUES AND EXPENDITURES -
SUMMARY BUDGET - GENERAL FUND

ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2018 AND 2019, PERIOD TO DATE JULY 30, 2020
AND BUDGET FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2021

FUND 101	Actual		YTD Actual	Budget		Percent	
	2018	2019	7/31/2020	2020	2021 (Proposed)	Change	
REVENUE							
Taxes	1,350,146	1,410,578	801,059	1,502,700	1,398,700	-7%	(1)
Special assessments	-	-	-	-	-	0%	
Intergovernmental revenue	106,721	65,079	6,983	62,100	62,900	1%	
Licenses and permits	297,174	150,876	73,264	133,900	108,400	-19%	(2)
Charges for services	59,962	66,980	52,403	73,100	58,600	-20%	(3)
Fines & Forfeitures	9,517	7,831	3,760	9,000	8,100	-10%	(4)
Interest earnings	12,560	21,631	31,797	5,000	17,900	258%	(4)
Refunds and reimbursements	507	6,853	366	500	500	0%	
Donations	9,325	3,714	9,364	3,000	5,000	67%	(4)
Grants	11,732	7,980	8,000	12,400	12,000	-3%	
Miscellaneous revenue	8,881	1,656	-	5,500	1,400	-75%	(4)
Transfers from Other funds	-	-	17,700	-	1,440	0%	
TOTAL REVENUES	1,866,525	1,743,179	1,004,697	1,807,200	1,674,940	-7%	
EXPENDITURES							
City Council	18,904	29,536	9,297	21,000	19,982	-5%	
City Administration	313,936	340,026	220,254	381,400	387,272	2%	(5)
Elections	5,467	830	2,489	6,400	1,030	-84%	(6)
Planning & Building Inspection	160,672	126,170	53,203	131,400	118,050	-10%	
Assessor	22,483	21,200	11,975	21,400	21,600	1%	
Animal Control	-	-	936	1,800	2,000	11%	(7)
Police Protection	136,077	135,946	69,739	139,100	147,460	6%	
Fire Protection	226,039	274,281	125,800	296,114	262,778	-11%	
Street Department	517,136	625,911	296,851	690,700	658,253	-5%	
Capital Outlay	9,291	-	332	-	14,400	0%	
Parks and Playgrounds	65,851	73,053	49,990	77,600	88,397	14%	(8)
Recreation/Education/Social	42,063	47,469	21,841	46,500	56,500	22%	(9)
Miscellaneous expense	-	-	-	-	-	0%	
Transfer out	423,500	444,962	-	3,000	280,000	0%	
TOTAL EXPENDITURES	1,941,420	2,119,384	862,707	1,816,414	2,057,722	13%	
NET REVENUE OVER (UNDER) EXPENSE	\$ (74,895)	\$ (376,205)	\$ 141,990	\$ (9,214)	\$ (382,782)		

EXPLANATION OF CHANGE

- (1) Proposed Property Taxes are the same as 2020. The increase is the result including revenues related to fiscal disparities.
- (2) Estimated 19% drop in permit revenue for 2021 due to Covid-19
- (3) Estimated 21% drop in charges for service for 2021 due to Covid-19
- (4) Adjusted estimate for 2021
- (5) Proposed increase to office asst. hours/adjustment to P.T. Benefits
- (6) No election in 2021
- (7) New estimate for animal control services
- (8) Redistribution of employee compensation / increased hours for office asst.
- (9) Redistribution of employee compensation

**FUND 602****OPERATING REVENUES**

Special assessments	611	4,824	387	600	200	-67%	(1)
Grants	138	35	16,990	-	-	0%	
Charges for services	85,518	81,238	36,053	90,615	88,045	-3%	(2)
Miscellaneous	-	-	-	-	-	0%	

Actual		YTD Actual	Budget		Percent	
2018	2019	7/31/2020	2020	2021	Change	
86,267	86,096	53,430	91,215	88,245	-3%	

OPERATING EXPENSES

Operations and maintenance	57,403	67,691	36,468	76,875	77,805	1%	
Depreciation	39,632	39,630	-	49,700	51,200	3%	
Capital Outlay	1,376	10,692	103,000	9,000	38,000	322%	(3)
Total Operating Expenses	98,412	118,013	139,468	135,575	167,005		

OPERATING INCOME

(12,145)	(31,917)	(86,038)	(44,360)	(78,761)	78%	
-----------------	-----------------	-----------------	-----------------	-----------------	------------	--

NON-OPERATING REVENUES (EXPENSES)

Interest expense	-	-	-	-	-		
Interest Earnings	770	3,226	-	200	700		
Refunds and reimbursements	-	-	550	-	-		
Total Non-Operating Revenues (Expenses)	770	3,226	550	200	700	250%	

INCOME BEFORE TRANSFERS

(11,375)	(28,691)	(85,488)	(44,160)	(78,061)	77%	
-----------------	-----------------	-----------------	-----------------	-----------------	------------	--

Transfer out	-	-	-	-	-		
Transfer in	-	-	-	-	10,000	100%	(4)

CHANGE IN NET POSITION

(11,375)	(28,691)	(85,488)	(44,160)	(68,061)	54%	
-----------------	-----------------	-----------------	-----------------	-----------------	------------	--

BEG. NET POSITION

88,588	77,213	48,522	48,522	4,362	-91%	
---------------	---------------	---------------	---------------	--------------	-------------	--

ENDING NET POSITION

77,213	48,522	(36,966)	4,362	(63,698)	-1560%	(5)
---------------	---------------	-----------------	--------------	-----------------	---------------	-----

EXPLANATION OF CHANGE

- (1) The are less outstanding assessments to be paid off. Drop in revenue.
- (2) Recommended 7% Rate Increase (+\$13.98/quarter) due to financial condition of utility
Reduction due to a change in rounding in formula based on rate.
- (3) 4 Lift Station Pump Replacements and Reserve of Distribution System Maintenance
- (4) Recommended Lending the 602 Fund \$10,000 from Fund 401 @ 2% Interest For Cashflow for 5 years starting in 2022
- (5) Budgets of utilities have not included depreciation expenses in the process of setting revenues.



STATEMENT OF REVENUES AND EXPENDITURES -
SUMMARY BUDGET - SEWER FUND 612 UPTOWN
ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2018 AND 2019, PERIOD TO DATE JULY 31, 2020
AND BUDGET FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2021

	Actual		YTD Actual	Budget		Percent
	2018	2019	7/31/2020	2020	2021	Change
FUND 612						
OPERATING REVENUES						
Special assessments	-	-	-	-	-	
Grants	48	11	-	-	-	
Charges for services	21,347	20,535	3,585	21,800	23,000	6% (1)
Miscellaneous	-	-	-	-	-	
	<u>21,395</u>	<u>20,546</u>	<u>3,585</u>	<u>21,800</u>	<u>23,000</u>	<u>6%</u>
OPERATING EXPENSES						
Operations and maintenance	12,529	9,302	5,522	16,370	17,530	7% (2)
Depreciation	4,877	4,877	-	4,877	4,877	
Capital Outlay	-	-	-	1,200	5,200	333% (3)
Total Operating Expenses	<u>17,406</u>	<u>14,179</u>	<u>5,522</u>	<u>22,447</u>	<u>27,607</u>	<u>23%</u>
OPERATING INCOME	<u>3,989</u>	<u>6,367</u>	<u>(1,937)</u>	<u>(647)</u>	<u>(4,607)</u>	<u>612%</u>
NON-OPERATING REVENUES (EXPENSES)						
Interest expense	-	-	-	-	-	
Interest Earnings	49	-	-	-	-	
Refunds and reimbursements	-	-	-	-	-	
Total Non-Operating Revenues (Expenses)	<u>49</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
INCOME BEFORE TRANSFERS	<u>4,038</u>	<u>6,367</u>	<u>(1,937)</u>	<u>(647)</u>	<u>(4,607)</u>	<u>612%</u>
Transfer out	-	2,640	-	-	-	0%
Transfer in	-	-	-	-	-	0%
CHANGE IN NET POSITION	<u>4,038</u>	<u>9,007</u>	<u>(1,937)</u>	<u>(647)</u>	<u>(4,607)</u>	<u>612%</u> (4)
BEG. NET POSITION	<u>-</u>	<u>4,038</u>	<u>13,045</u>	<u>13,045</u>	<u>12,398</u>	<u>-5%</u>
ENDING NET POSITION	<u>4,038</u>	<u>13,045</u>	<u>11,108</u>	<u>12,398</u>	<u>7,791</u>	<u>-37%</u>

EXPLANATION OF CHANGE

- (1) Includes a 5% recommended increase \$4.17 per quarter to \$87.50 from \$83.33.
- (2) Increase due to labor costs.
- (3) Purchase of drainfield blower
- (4) Budgets of utilities have not included depreciation expenses in the process of setting revenues.



STATEMENT OF REVENUES AND EXPENDITURES -
SUMMARY BUDGET - ECONOMIC DEVELOPMENT AUTHORITY FUND
ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2018 AND 2019, PERIOD TO DATE JULY 31,
2020 AND BUDGET FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2021

EDA - Fund 225

	Actual		YTD Actual	Budget		
	2018	2019	5/30/2020	2020	2021	
REVENUES						
Taxes	800	4,649	2,418	5,000	5,000	0%
Grants	6,474	7,892	-	-	-	-
Interest earnings	203	300	-	-	-	-
Transfers In	20,000	-	-	-	-	-
TOTAL REVENUES	27,477	12,841	2,418	5,000	5,000	0%
EXPENSES						
Economic Development	15,909	10,949	325	800	750	-6%
Miscellaneous	-	-	-	-	1,150	-
Transfer out	-	-	-	-	-	-
TOTAL EXPENSES	15,909	10,949	325	800	1,900	138%
CHANGE IN NET POSITION	11,568	1,892	2,093	4,200	3,100	-26%

EXPLANATION OF CHANGE

No Major changes compared to prior yeaser budget.



STATEMENT OF REVENUES AND EXPENDITURES -
SUMMARY BUDGET - CABLE TVFUND
ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2018 AND 2019, PERIOD TO DATE JULY 31,
2020 AND BUDGET FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2021

Cable TV - Fund 226

	Actual		YTD Actual	Budget		
	2018	2019	5/30/2020	2020	2021	
REVENUES						
Interest earnings	5	65	-	-	-	-
Charges for Service	9,465	18,321	9,622	18,000	16,500	-8%
Transfer in	-	-	-	-	-	-
TOTAL REVENUES	9,471	18,386	9,622	18,000	16,500	-8%
EXPENSES						
Miscellaneous	4,319	18,668	3,081	8,920	10,500	18%
Transfer out	-	-	-	-	-	-
TOTAL EXPENSES	4,319	18,668	3,081	8,920	10,500	18%
CHANGE IN NET POSITION	5,152	(281)	6,541	9,080	6,000	-34%

EXPLANATION OF CHANGE

No Major changes compared to prior yeaser budget.



STATEMENT OF REVENUES AND EXPENDITURES -
SUMMARY BUDGET - GENERAL CAPITAL FUND
ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2018 AND 2019, PERIOD TO DATE
JULY 31, 2020 AND BUDGET FOR THE YEARS ENDED DECEMBER 31, 2020 AND
2021

Fund 401	Actual		YTD Actual	Budget		Percent	
	2018	2019	7/31/2020	2020	2021	Change	
REVENUES							
Taxes	-	146	-	-	100,000	100%	(1)
Grants	33,055	74,874	-	-	-	0%	
Charges for services	-	-	-	-	-	0%	
Interest earnings	4,837	12,751	-	2,000	500	-75%	
Donations	7,493	21,500	-	-	-	0%	
Miscellaneous revenue	-	-	-	-	-	0%	
Transfer in	403,500	550,602	-	3,000	200,000	6567%	
TOTAL REVENUES	448,884	659,873	-	5,000	300,500		
EXPENSES							
General Improvement	195,135	64,093	24,532	430,000	297,000	-31%	(2)
Fire Improvement	-	-	-	-	255,000	100%	(3)
Public Works Improvement	-	-	5,553	-	10,000	100%	(4)
Street & Road Improvement	-	-	-	-	-	0%	
Park Improvement	-	-	-	-	-	0%	
Community Center Improvement	-	-	-	-	15,000	0%	
Miscellaneous	29,556	109,822	-	-	-	0%	
Transfers out	-	-	-	-	10,000	100%	(5)
TOTAL EXPENSES	224,691	173,914	30,085	430,000	587,000	37%	
CHANGE IN NET POSITION	224,193	485,959	(30,085)	(425,000)	(286,500)	-33%	

EXPLANATION OF CHANGE

- (1) Proposed \$100,000 levy, should be considered again in 2021 expenses are anticipated to outpace revenue drawing on fund balance.
- (2) \$165,000 for MN DEED Broadband Expansion Grant / \$85,000 for additional Internet expansion in 2021
- (3) Fire Dept Radio Replacement for \$75k
- (4) Public Works Radio Replacement for \$10k
- (5) Interfund Loan to the Sewer fund for \$10k @ 2% over 5 years for cashflow.



STATEMENT OF REVENUES AND EXPENDITURES -
SUMMARY BUDGET - PARK CAPITAL FUND
ACTUAL FOR YEAR ENDED DECEMBER 31, 2018 AND 2019, PERIOD TO DATE JULY
31, 2020 AND BUDGET FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2021

	Actual		YTD Actual	Budget		Percent	
	2018	2019	7/31/2020	2020	2021	Change	
REVENUES							
Taxes	-	-	14,505	30,000	10,000	-67%	(1)
Grants	-	9,300	3,250	32,180	10,585	-67%	(2)
Interest earnings	853	2,600	-	-	-	0%	
Donations	1,269	1,595	802	-	-	0%	
Charges for services	13,650	4,650	-	7,600	7,600	0%	(3)
Miscellaneous revenue	-	140,000	-	-	-	0%	
Transfer in	100,000	-	-	-	-	0%	
TOTAL REVENUES	<u>115,772</u>	<u>158,145</u>	<u>18,557</u>	<u>69,780</u>	<u>28,185</u>	<u>-60%</u>	
EXPENSES							
Miscellaneous	1,412	2,472	2,564	3,620	-	-100%	
Park Improvement	-	22,650	19,950	78,000	40,585	-48%	(4)
Transfers Out	-	103,000	-	-	1,440	0%	
TOTAL EXPENSES	<u>1,412</u>	<u>128,122</u>	<u>22,514</u>	<u>81,620</u>	<u>42,025</u>		
CHANGE IN NET POSITION	<u>114,360</u>	<u>30,023</u>	<u>(3,957)</u>	<u>(11,840)</u>	<u>(13,840)</u>	<u>17%</u>	

EXPLANATION OF CHANGE

- (1) Lower levy from \$30k to \$10k
- (2) DNR Prairie Restoration Grant at Lilleskogen Park
- (3) Ballfield Ad Revenue and Park Dedication Fees
- (4) \$5k park planning, \$10k trails, \$20k park signs, \$10585 DNR Grant, \$5k Settlers' Monument



STATEMENT OF REVENUES AND EXPENDITURES -
SUMMARY BUDGET - EQUIPMENT REPLACEMENT FUND
ACTUAL FOR YEARS ENDED DECEMBER 31, 2018 AND 2019, PERIOD TO DATE
JULY 31, 2020 AND BUDGET FOR THE YEARS ENDED DECEMBER 31, 2020 AND
2021

Fund 406	Actual		YTD Actual	Budget		Percent	
	2018	2019	7/31/2020	2020	2021	Change	
REVENUES							
Taxes	30,000	27,894	14,505	30,000	130,000	333%	(1)
Grants	-	-	-	-	-	0%	
Interest earnings	3,212	4,376	-	1,000	1,000	0%	
Donations	9,540	-	-	-	-	0%	
Miscellaneous revenue	14,300	-	13,500	10,000	7,000	-30%	
Transfer in	-	-	-	-	-	100%	
TOTAL REVENUES	57,052	32,270	28,005	41,000	138,000	237%	
EXPENSES							
Miscellaneous	400	-	-	-	-	0%	
Capital Equipment	257,477	75,961	93,498	256,000	52,500	-79%	(2)
Transfers Out	-	-	-	-	-	0%	
TOTAL EXPENSES	257,877	75,961	93,498	256,000	52,500	-79%	
CHANGE IN NET POSITION	(200,826)	(43,692)	(65,493)	(215,000)	85,500	-140%	

EXPLANATION OF CHANGE

(1) \$130k levy

(2) Only a PW Pickup is scheduled for replacement on 2021.



STATEMENT OF REVENUES AND EXPENDITURES -
SUMMARY BUDGET - LOCAL ROAD IMPROVEMENT FUND
ACTUAL FOR YEAR ENDED DECEMBER 31, 2018 AND 2019, PERIOD TO DATE JULY
31, 2020 AND BUDGET FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2021

Fund 408	Actual		YTD Actual 7/31/2020	Budget		Percent Change	
	2018	2019		2020	2021		
REVENUES							
Taxes	725,050	353,019	184,466	381,516	438,539	15%	(1)
Grants	-	-	-	-	-		
Interest earnings	12,708	23,740	-	10,000	-	-100%	
Donations	-	-	-	-	-		
Miscellaneous revenue	-	-	-	-	-		
Debt Proceeds	-	-	-	-	-		
Transfer in	3,842,638	-	-	-	210,000		
TOTAL REVENUES	4,580,396	376,759	184,466	391,516	648,539	66%	
EXPENSES							
Capital Outlay	4,672,273	87,818	390,859	637,000	845,000	33%	(2)
Transfers Out	-	-	-	-	-	0%	
TOTAL EXPENSES	4,672,273	87,818	390,859	637,000	845,000	33%	
CHANGE IN NET POSITION	(91,877)	288,942	(206,393)	(245,484)	(196,461)	-20%	

EXPLANATION OF CHANGE

(1) \$57k increase to road improvement levy.

(2) The 2021 Road Project has a higher cost estimate than 2020. Project to include 220th Street N and Peabody Trail N



CITY OF SCANDIA STATEMENT OF REVENUES AND EXPENDITURES -
SUMMARY BUDGET - DEBT SERVICE FUNDS

ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2018 AND 2019, PERIOD TO DATE JULY 31, 2020 AND
BUDGET FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2021

313 - GO EQUIPMENT CERTIFICATE OF INDEBTEDNESS 2013 FUND

Fund 313	Actual		YTD Actual	Budget	
	2018	2019	7/31/2020	2020	2021
REVENUE					
Taxes	\$ 66,752	\$ 63,985	\$ 35,214	\$ 72,831	\$ 68,220
Special Assessments	-	-	-	-	-
Interest earnings	-	-	-	-	-
Refunds and Reimbursements	-	-	-	-	-
Bond Proceeds	-	-	-	-	-
Transfer In	-	-	-	-	-
TOTAL REVENUES	66,752	63,985	35,214	72,831	68,220
EXPENDITURES					
Miscellaneous	495	495	495	500	495
Principal	55,000	55,000	60,000	60,000	60,000
Interest Expense	4,575	7,995	3,420	6,060	4,500
Transfer Out	-	-	-	-	-
TOTAL EXPENDITURES	60,070	63,490	63,915	66,560	64,995
NET REVENUE OVER (UNDER) EXPENSE	\$ 6,682	\$ 495	\$ (28,701)	\$ 6,271	\$ 3,225

315 - EQUIPMENT CERTIFICATE OF INDEBTEDNESS 2015 FUND - To be phased out in 2021

Fund 315	Actual		YTD Actual	Budget	
	2018	2019	7/31/2020	2020	2021
REVENUE					
Taxes	\$ 47,566	\$ 45,556	\$ 22,082	\$ 45,670	\$ -
Special Assessments	-	-	-	-	-
Interest Earnings	-	-	-	-	-
Refunds and Reimbursements	-	-	-	-	-
Bond Proceeds	-	-	-	-	-
Transfer In	-	-	-	-	-
TOTAL REVENUES	47,566	45,556	22,082	45,670	-
EXPENDITURES					
Miscellaneous	-	-	-	500	-
Principal	43,000	43,000	43,000	43,000	-
Interest Expense	2,709	1,892	495	495	-
Transfer Out	-	-	-	-	-
TOTAL EXPENDITURES	45,709	44,892	43,495	43,995	-
NET REVENUE OVER (UNDER) EXPENSE	\$ 1,857	\$ 664	\$ (21,413)	\$ 1,675	\$ -

317 EQUIPMENT CERTIFICATE OF INDEBTEDNESS 2017 FUND

Fund 317	Actual		YTD Actual	Budget	
	2018	2019	7/31/2020	2020	2021
REVENUE					
Taxes	\$ 37,884	\$ 34,791	\$ 17,742	\$ 36,695	\$ 35,909
Special Assessments	-	-	-	-	-
Interest Earnings	-	-	-	-	-
Refunds and Reimbursements	-	-	-	-	-
Bond Proceeds	-	-	-	-	-
Transfer In	-	-	-	-	-
TOTAL REVENUES	37,884	34,791	17,742	36,695	35,909

EXPENDITURES

Miscellaneous	-	-	-	500	495
Principal	32,000	32,000	32,000	32,000	32,000
Interest Expense	3,921	3,328	2,544	2,448	1,728
Transfer Out	-	-	-	-	-
TOTAL EXPENDITURES	<u>35,921</u>	<u>35,328</u>	<u>34,544</u>	<u>34,948</u>	<u>34,223</u>
NET REVENUE OVER (UNDER) EXPENSE	<u>\$ 1,963</u>	<u>\$ (537)</u>	<u>\$ (16,802)</u>	<u>\$ 1,747</u>	<u>\$ 1,686</u>



CITY OF SCANDIA STATEMENT OF REVENUES AND EXPENDITURES -
SUMMARY BUDGET - DEBT SERVICE FUNDS CONTINUED
ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2018 AND 2019, PERIOD TO DATE JULY 31, 2020 AND
BUDGET FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2021

GO 2018 STREET RECONSTRUCTION FUND

Fund 318

	Actual		YTD Actual	Budget	
	2018	2019	7/31/2020	2020	2021
REVENUE					
Taxes	-	321,820	166,101	343,534	341,456
Special Assessments	-	-	-	-	-
Interest Earnings	-	-	-	-	-
Refunds and Reimbursements	-	-	-	-	-
Bond Proceeds	-	-	-	-	-
Transfer In	-	-	-	-	-
TOTAL REVENUES	-	321,820	166,101	343,534	341,456
EXPENDITURES					
Miscellaneous	-	495	495	1,000	495
Principal	-	155,000	55,588	215,000	220,000
Interest Expense	-	173,738	-	111,175	104,725
Transfer Out	-	-	-	-	-
TOTAL EXPENDITURES	-	329,233	56,083	327,175	325,220
NET REVENUE OVER (UNDER) EXPENSE	\$ -	\$ (7,413)	\$ 110,018	\$ 16,359	\$ 16,236



Line-Item Budget

Type Code	Discription	Actual 2018	Actual 2019	Budget 2020	Actual 7/31/2020	Proposed 2021	dif over PY Budget	
FUND 101 GENERAL FUND								
General Revenues								
R 101-31000	Washington Cty. Tax Settlement	1,203,540	1,248,332	1,484,700	717,886	1,381,700	(103,000)	Total General Fund Tax Levy
R 101-31040	Fiscal Disparities	118,734	127,249	-	72,366		-	estimate of equalization of disparities distributed by the State from the area wide mill rate
R 101-31701	Gravel Taxes	27,234	28,077	10,000	5,114	10,000		- Aggregate Material Removal; Production Tax (set by County Board
R 101-31830	Solar Energy Production Tax	906	6,613	6,000	5,104	6,000		- Share set by State of MN
R 101-31900	Penalties & Interest Delinquent Tax	(268)	308	2,000	590	1,000		(1,000) Outstanding Property Tax with Interest
R 101-32150	Utility Permits	-	1,800	1,500	1,800	1,800		300 Right-of-Way or Work in the Road permit fee revenues \$150 per permit
R 101-32180	Tobacco and Liquor Licenses	7,393	8,622	8,500	1,600	8,200		(300) Estimated Liquor and Tobacco Licenses without special events
R 101-32190	Other City Permits	2,525	3,965	3,800	1,525	2,900		(900) (Zoning, Grading, special events, driveways)
R 101-32210	Building Permits	287,111	136,474	120,000	68,324	95,500		(24,500) So far a 25% reduction in 2020 Anticipated 30%
R 101-32260	Gambling Permits	145	15	100	15	-		(100) Anticipating diminished gambling permits in 2021 due to Covid-19
R 101-33401	LGA/MVHC/AG/PERA Aid	52,714	13,834	10,000	-	13,000		3,000 Anticipating similar aid from 2019
R 101-33420	Fire Relief State PERA	33,324	34,426	35,300	-	33,700		(1,600) Anticipating similar aid from 2019
R 101-33422	Other State Grants & Aids	11,867	10,865	8,000	4,018	10,200		2,200 Fire Fighter Training Reibursement
R 101-33428	Payments In Lue of Taxes (PILT)	8,816	5,954	8,800	2,964	6,000		(2,800) Compensation from the state for loss of tax base from state owned land
R 101-33620	Recycling Grant	7,952	7,980	7,900	8,000	8,000		100 County Recycling Grant
R 101-33630	Local Govt Grants & Aids	-	-	-	-	-		- No anticipated 2021 County Grants
R 101-33640	Other Grants	3,780	-	4,500	-	4,000		(500) Previously anticipated obtaining grants for turnout gear for 2019 & 2020
R 101-34102	Legal Services	-	7,246	200	-	-		(200) To Eliminate Line- Formerly Expense related to legal services for permit review
R 101-34103	Zoning and Planning	2,800	3,823	4,000	2,982	3,400		(600) Zoning Permit Fees
R 101-34106	Engineering Fees	-	98	-	(57)	-		- To Eliminate Line- Formerly Expense related to recording services for permit review
R 101-34107	Assessment Search Fees	60	20	200	80	-		(200) \$20 per search required at property closing
R 101-34109	Water Usage	177	208	300	-	200		(100) Revenue for Uptown City-Owned Well (ELEM and Gammelgarden)
R 101-34201	Impound Fees	200	-	200	-	200		- Collected fees for Dog Impoundment
R 101-34202	Fire Protection Services	34,771	35,769	36,500	36,484	36,800		300 Contract Revenue from service agreement with May Township
R 101-34301	Restitution	4,681	-	-	-	-		- Line used for Receipt of refunds to Damage to Property
R 101-34303	Dust Control	2,189	3,086	3,000	2,488	2,400		(600) Payment received each year for dust control at Cedar Cliff
R 101-34304	Reimbursement for Services	3,600	1,872	3,600	-	3,600		- Reimbursement for Accounting Services for Forest Lake Cable Commission
R 101-34740	Coffee Sales	-	-	-	-	-		- N/A
R 101-34750	Facilities Rental	6,339	6,439	7,400	2,777	3,000		(4,400) Comm. Ctr. Hall Rental, Annex Rental, and Hay Lake Shelter Rental (antipate 1/4 revenue 2021)
R 101-34760	Cleaning Fees	-	-	-	-	-		- Claimed cleaning deposits on facilities rentals
R 101-34790	Recreation Programs	5,145	3,128	2,000	2,042	-		(2,000) Fee Revenues from Rec Programming (Yoga/Ice Skating)
R 101-34950	Solar Subscription	-	5,291	15,700	5,608	9,000		(6,700) Revenue from City-owned solar installations
R 101-35101	Fines & Forfeitures	9,517	7,831	9,000	3,760	8,100		(900) Fine revenue from State Courts and Administrative Citations
R 101-35201	Forfeited Land Sales	-	-	-	-	-		- Proceeds from City-owned land sales allocated to the General Fund
R 101-36210	Interest Income	12,560	21,631	5,000	31,797	17,900		12,900 Allocation of interest earnings on interest bearing accounts and investments
R 101-36230	Donations	9,325	3,714	3,000	9,364	5,000		2,000 Typically Vinterfest Dontations, Fire Relief Donations, Park Donations
R 101-36240	Insurance Dividend	1,798	1,656	-	-	1,400		1,400 Yearly dividend from LMCITT for City's share of ownership
R 101-36250	Misc. Refund	507	6,853	500	366	500		- Misc. Revenue from records requests,Canidate filling fees, etc.
R 101-38050	Cable TV Franchise Rebates	7,083	0	5,500	-	-		(5,500) Line to be eliminated- Goes to Fund 226 Cable TV
R 101-39200	Interfund Transfer	-	-	-	17,700	1,440		1,440 Transfers In from Other City Funds (\$1440 Ballfield maintenance from Park Fund)



Line-Item Budget

Type Code	Discription	Actual 2018	Actual 2019	Budget 2020	Actual 7/31/2020	Proposed 2021	dif over PY Budget
TOTAL FUND 101 GENERAL FUND		1,866,525	1,743,179	1,807,200	1,004,697	1,674,940	(132,260)
EXPENDITURES							
DEPT. 41000 FINANCE AND ADMINISTRATION							
E 101-41000-101	Regular Wages & Salaries	135,454	137,668	164,000	85,571	171,900	7,900 Includes proposed move of office assistant from 980hrs (23hrs/w) to1664hrs (32hrs/week)
E 101-41000-121	PERA Coord. Employer Contribu.	10,313	9,743	12,100	6,413	12,900	800 "
E 101-41000-122	FICA Employer Contribution	8,532	8,542	10,200	5,260	10,700	500 "
E 101-41000-126	MEDICARE Employer Contribution	1,984	1,988	2,400	1,292	2,500	100 "
E 101-41000-131	Employer Paid Health	20,549	17,207	28,900	11,496	22,800	(6,100) "
E 101-41000-132	Dental Insurance	-	-	-	-	1,800	1,800 New
E 101-41000-134	Employer Paid Life	576	496	600	336	400	(200) "
E 101-41000-135	Employer Paid Disability	1,159	746	1,100	353	700	(400) "
E 101-41000-151	Worker s Comp Insurance Prem	852	871	1,000	1,179	1,578	578
E 101-41000-200	Office Supplies	1,019	1,002	1,000	373	1,000	-
E 101-41000-203	Printed Forms & Papers	1,843	1,844	1,800	603	1,800	-
E 101-41000-210	Operating Supplies	706	775	600	815	700	100
E 101-41000-301	Auditing and Accounting Services	18,510	19,060	19,600	20,350	20,794	1,194
E 101-41000-304	Legal Services	46,455	44,591	45,000	26,738	48,000	3,000
E 101-41000-306	Personal Testing & Recruit	-	-	-	-	-	-
E 101-41000-308	Other Professional Services	375	-	1,000	1,048	1,000	-
E 101-41000-309	Software Support & Maintenance	3,965	5,769	8,000	7,566	11,700	-
E 101-41000-313	Committee & Commission Reimbur	-	-	-	-	-	-
E 101-41000-316	Conferences & Seminars	581	265	800	272	300	-
E 101-41000-317	Employee Training	-	-	500	-	500	-
E 101-41000-319	Other Services	826	1,402	800	505	1,100	-
E 101-41000-321	Telephone	2,484	2,571	2,600	1,612	2,600	-
E 101-41000-322	Postage	1,602	2,180	2,300	926	2,300	-
E 101-41000-331	Travel Expenses	1,171	1,052	1,500	55	1,200	-
E 101-41000-351	Legal Notices Publishing	968	923	2,000	834	2,000	-
E 101-41000-361	Liability/Property Ins	2,720	2,953	3,200	3,452	4,900	-
E 101-41000-365	Insurance Claims	-	-	-	-	-	-
E 101-41000-381	Utilities-Electric & Gas	-	5,583	14,400	5,777	11,600	-
E 101-41000-413	Equipment Rental	2,177	2,062	3,300	967	2,800	-
E 101-41000-430	Recycling	27,846	27,846	28,500	16,244	27,846	-
E 101-41000-433	Dues and Subscriptions	4,678	5,843	5,700	401	5,854	-
E 101-41000-434	Youth Service Bureau	5,500	5,500	5,500	5,500	5,500	-
E 101-41000-435	Misc Expense	-	1	-	-	-	-
E 101-41000-437	Cable TV Franchise	6,234	-	-	-	-	-
E 101-41000-438	Misc. Contractual	4,858	29,080	6,000	4,815	4,500	-
E 101-41000-439	Refunds Issued	-	-	-	1,395	-	-



Line-Item Budget

Type Code	Discription	Actual 2018	Actual 2019	Budget 2020	Actual 7/31/2020	Proposed 2021	dif over PY Budget
E 101-41000-560	Furniture and Fixtures	-	125	-	-	-	-
E 101-41000-570	Office Equipment	-	2,337	7,000	8,106	4,000	(3,000) Purchase of computer replacement for office
TOTAL DEPT. 41000 FINANCE AND ADMINISTRATION		313,936	340,026	381,400	220,254	387,272	5,872
DEPT. 41110 LEGISLATIVE, MAYOR, AND COUNCIL							
E 101-41110-101	Regular Wages & Salaries	16,839	17,585	17,700	8,792	17,600	(100) Mayor and Council
E 101-41110-122	FICA Employer Contribution	-	104	-	156	1,100	1,100
E 101-41110-126	MEDICARE Employer Contribution	244	528	300	(145)	300	-
E 101-41110-127	PERA Defined	842	795	1,000	314	600	(400)
E 101-41110-151	Worker s Comp Insurance Prem	57	65	100	71	82	(18)
E 101-41110-308	Other Professional Services	-	8,625	-	-	-	- 2019 was recodification of ordinances
E 101-41110-316	Conferences & Seminars	764	734	1,000	109	-	(1,000)
E 101-41110-331	Travel Expenses	158	508	300	-	300	-
E 101-41110-560	Furniture and Fixtures	-	593	-	-	-	-
E 101-41110-570	Office Equipment	-	-	600	-	-	(600)
TOTAL DEPT. 41110 LEGISLATIVE, MAYOR, AND COUNCIL		18,904	29,536	21,000	9,297	19,982	(1,018)
DEPT. 41410 ELECTIONS							
E 101-41410-199	Election Judge	4,018	-	4,800	1,473	-	(4,800) No anticipated election in 2021
E 101-41410-200	Office Supplies	66	-	-	26	-	-
E 101-41410-203	Printed Forms & Papers	-	-	-	-	-	-
E 101-41410-210	Operating Supplies	440	-	500	146	200	(300)
E 101-41410-351	Legal Notices Publishing	113	-	200	14	-	(200)
E 101-41410-413	Equipment Rental	830	830	900	830	830	(70) Equipment maintenance charges from Washington County
TOTAL DEPT. 41410 ELECTIONS		5,467	830	6,400	2,489	1,030	(5,370)
DEPT. 41910 PLANNING AND BUILDING							
E 101-41910-101	Regular Wages & Salaries	16,928	13,932	18,100	9,982	18,200	100 Share of Administrator wages and benefits
E 101-41910-121	PERA Coord. Employer Contribu.	1,270	897	1,400	748	1,400	-
E 101-41910-122	FICA Employer Contribution	1,050	864	1,100	614	1,100	-
E 101-41910-126	MEDICARE Employer Contribution	245	202	300	151	300	-
E 101-41910-131	Employer Paid Health	2,083	1,192	4,300	766	1,700	(2,600)
E 101-41910-132	Dental Insurance	-	-	-	-	100	100
E 101-41910-134	Employer Paid Life	-	-	-	-	-	-
E 101-41910-135	Employer Paid Disability	-	-	-	-	-	-
E 101-41910-203	Printed Forms & Papers	-	18	-	-	-	-
E 101-41910-311	Contract Permit Inspections	102,680	52,593	54,000	30,022	50,000	(4,000) Building (City of Hugo) and Electrical (Joesph Wheaton) Inspections
E 101-41910-312	Planning Services	20,847	41,608	40,000	7,243	35,600	(4,400)
E 101-41910-313	Committee & Commission Reimbur	4,950	4,450	5,200	2,350	5,200	- PC meeting stipend \$250/commissioner \$300/Chair per quarter
E 101-41910-316	Conferences & Seminars	-	165	500	-	50	(450) Anticipated no attendance in 2021 due to Covid-19, \$50 for APA MN Chapter Membership



Line-Item Budget

Type Code	Discription	Actual 2018	Actual 2019	Budget 2020	Actual 7/31/2020	Proposed 2021	dif over PY Budget	
E 101-41910-319	Other Services	1,901	4,660	2,000	25	-	(2,000)	Previously Comp Plan Update Expense
E 101-41910-361	Liability/Property Ins	-	-	-	-	800	800	
E 101-41910-438	Misc. Contractual	8,593	5,589	4,500	955	3,600	(900)	State Building Permit Surcharges
E 101-41910-439	Refunds Issued	124	-	-	347	-	-	
							-	
TOTAL DEPT. 41910 PLANNING AND BUILDING		160,672	126,170	131,400	53,203	118,050	(13,350)	
							-	
DEPT. 41950 Assessor							-	
E 101-41950-300	Assessor	22,483	21,200	21,400	11,975	21,600	200	Assessor contract w/PAUSZEK, INC. (Patrick Poshek)
TOTAL DEPT. 41950 Assessor		22,483	21,200	21,400	11,975	21,600	200	
DEPT. 42100 POLICE SERVICES								
E 101-42100-318	Police Contract	135,768	135,636	138,800	69,377	147,100	8,300	Washington County Sheriff's Department Service Agreement
E 101-42100-319	Other Services	309	309	300	361	360	60	Code Red Notification Service
TOTAL DEPT. 42100 POLICE SERVICES		136,077	135,946	139,100	69,739	147,460	8,360	
DEPT. 42200 FIRE DEPARTMENT								
E 101-42200-101	Regular Wages & Salaries	89,869	99,517	117,100	46,273	95,000	(22,100)	Includes Officers pay and fire fighter call out @4,800hrs for the year
E 101-42200-121	PERA Coord. Employer Contribu.	-	12,754	7,300	3,425	3,800	(3,500)	"
E 101-42200-122	FICA Employer Contribution	5,459	6,118	7,700	1,669	5,900	(1,800)	"
E 101-42200-126	MEDICARE Employer Contribution	1,337	1,463	1,800	797	1,400	(400)	"
E 101-42200-134	Employer Paid Life	-	-	-	-	100	100	Proposed to extent life and disability to Permanent Part-Time
E 101-42200-135	Employer Paid Disability	-	-	-	-	700	700	Proposed to extent life and disability to Permanent Part-Time
E 101-42200-141	Unemployment Compensation	-	237	200	-	300	100	
E 101-42200-151	Worker s Comp Insurance Prem	6,946	8,063	9,200	8,297	10,738	1,538	
E 101-42200-200	Office Supplies	220	452	400	294	400	-	Paper, toner, pens
E 101-42200-203	Printed Forms & Papers	285	309	300	64	150	(150)	Medical reports, CO alarm reports
E 101-42200-209	Medical Supplies	1,448	1,025	2,700	1,443	2,500	(200)	
E 101-42200-210	Operating Supplies	6,453	7,903	8,000	3,374	8,000	-	
E 101-42200-211	Cleaning Supplies	36	45	100	-	100	-	
E 101-42200-212	Fuel	2,619	2,674	2,500	1,082	2,500	-	Estimate based on past history
E 101-42200-217	Uniforms & Safety Equipment	9,192	8,576	12,300	1,181	10,000	(2,300)	3 set's of turnout gear\$6,100, 3 helmets \$630, 4 Uniforms for new members\$700, 5 set's of fire boots
E 101-42200-221	Equipment Parts	1,328	878	3,500	-	3,000	(500)	
E 101-42200-222	Tires	-	961	-	-	-	-	
E 101-42200-223	Structure Repair & Supplies	1,789	1,246	1,400	15	1,400	-	
E 101-42200-240	Small Tools and Minor Equip	9,974	9,043	8,414	15,400	8,500	86	
E 101-42200-305	Medical Services	1,580	2,552	4,200	4,085	4,400	200	Fit testing \$3200, Medical direction \$1200
E 101-42200-306	Personal Testing & Recruit	-	2,861	2,500	602	2,500	-	Hope to recruit 3-4 new members in 2021
E 101-42200-309	Software Support & Maintenance	9,602	11,811	15,500	11,719	18,000	2,500	Laserfiche user fee \$280/yr 2 users, Check-It \$1,180, 800Mhz Radios user fee \$10,002, Managed IT



Line-Item Budget

Type Code	Discription	Actual 2018	Actual 2019	Budget 2020	Actual 7/31/2020	Proposed 2021	<i>dif over PY</i>
E 101-42200-310	Medical Training	2,460	2,420	6,900	4,500	3,000	<i>Budget</i>
E 101-42200-316	Conferences & Seminars	-	235	300	-	300	<i>(3,900)</i> EMT Refresher \$2,200, No EMT class this year, Out-sourced training
E 101-42200-317	Employee Training	6,920	11,715	8,000	-	8,000	- 2020 pandemic canceled most seminars
E 101-42200-319	Other Services	528	70	500	-	500	- Part of this is covered by state funding
E 101-42200-321	Telephone	1,298	2,310	3,700	1,272	4,600	- Fire extinguishers
E 101-42200-322	Postage	75	-	-	21	-	<i>900</i> 7 Computer air cars for county CAD \$3215, Landline & Internet \$1,361
E 101-42200-324	State of MN-Fire Relief	33,324	34,426	35,300	-	35,300	-
E 101-42200-325	City Match-Fire Relief	-	-	-	-	-	- Pass through to PERA
E 101-42200-331	Travel Expenses	1,236	1,224	2,500	-	2,000	-
E 101-42200-334	Licenses & Permits	65	20	400	-	200	<i>(500)</i> 2020 pandemic canceled most schools
E 101-42200-340	Advertising	-	-	-	-	-	<i>(200)</i>
E 101-42200-361	Liability/Property Ins	6,489	7,316	7,100	7,786	6,600	-
E 101-42200-381	Utilities-Electric & Gas	6,136	7,967	7,500	4,496	4,000	<i>(500)</i>
E 101-42200-384	Refuse/Garbage Disposal	1,147	873	800	433	850	<i>(3,500)</i>
E 101-42200-385	Sewer Pumping & Maintenance	781	745	700	-	700	<i>50</i>
E 101-42200-401	Building Maintenance/Repairs	4,246	4,729	2,500	1,253	2,500	-
E 101-42200-403	Improvements Other Than Bldgs	-	-	-	-	-	- Pest Control \$530, Cleaning Service \$1,800, Door maintenance \$170
E 101-42200-404	Repair Machinery/Equipment	8,457	15,775	8,000	2,059	8,000	-
E 101-42200-407	Well Repair & Maintenance	-	-	100	135	140	-
E 101-42200-433	Dues and Subscriptions	522	714	1,000	1,036	1,000	<i>40</i> Annual back flow preventer annual
E 101-42200-438	Misc. Contractual	2,270	2,715	3,500	1,605	3,500	- IamResponding \$850
E 101-42200-440	Events	1,213	935	800	-	800	- Siren Maintenance \$1,605, Compressor \$750, Lucas \$1,100
E 101-42200-520	Capital Improvements to Bldgs	-	-	-	-	-	- Taco Daze, Fire prevention, Safe Halloween
E 101-42200-530	Capital Impr Other Than Bldgs	-	-	-	-	-	-
E 101-42200-540	Heavy Machinery Capital	-	-	-	-	-	-
E 101-42200-560	Furniture and Fixtures	420	390	500	-	500	-
E 101-42200-570	Office Equipment	315	1,216	900	1,483	900	- Replace some meeting room chairs
TOTAL DEPT. 42200 FIRE DEPARTMENT		226,039	274,281	296,114	125,800	262,778	<i>(33,336)</i> New copy machine \$600
DEPT 42700 ANIMAL CONTROL							
E 101-42700-314	Animal Control	-	-	1,800	936	2,000	<i>200</i> Officer and Impoundment Costs - Companion Animal Control \$150/m retainer
TOTAL DEPT. 42700 ANIMAL CONTROL		-	-	1,800	936	2,000	<i>200</i>
DEPT 43000 PUBLIC WORKS							
E 101-43000-101	Regular Wages & Salaries	169,912	191,769	186,800	103,234	211,600	<i>24,800</i> Share of Director/Labor Wages for Public Works
E 101-43000-102	OT Regular Wages	7,314	8,941	6,500	3,423	-	<i>(6,500)</i> "
E 101-43000-104	Temporary Employee Wages	1,835	2,891	2,600	1,034	1,700	<i>(900)</i> "
E 101-43000-121	PERA Coord. Employer Contribu.	13,295	15,056	14,700	7,989	15,900	<i>1,200</i> "
E 101-43000-122	FICA Employer Contribution	10,441	11,837	12,000	6,132	13,100	<i>1,100</i> "
E 101-43000-126	MEDICARE Employer Contribution	2,434	2,787	2,800	1,563	3,100	<i>300</i> "
E 101-43000-131	Employer Paid Health	49,340	56,525	70,000	36,491	53,500	<i>(16,500)</i> "



Line-Item Budget

Type Code	Discription	Actual 2018	Actual 2019	Budget 2020	Actual 7/31/2020	Proposed 2021	dif over PY
E 101-43000-132	Dental Insurance	-	-	-	-	1,200	<i>Budget</i> 1,200 New
E 101-43000-134	Employer Paid Life	816	1,011	1,000	412	500	(500) "
E 101-43000-135	Employer Paid Disability	2,225	2,102	2,200	1,370	2,200	- "
E 101-43000-141	Unemployment Compensation	-	-	-	-	200	200 "
E 101-43000-151	Worker s Comp Insurance Prem	14,458	13,467	15,400	14,397	18,403	3,003 "
E 101-43000-200	Office Supplies	191	261	600	100	600	-
E 101-43000-210	Operating Supplies	7,619	8,736	8,500	3,679	8,700	200
E 101-43000-212	Fuel	16,849	19,775	26,000	6,830	21,000	(5,000)
E 101-43000-217	Uniforms & Safety Equipment	730	844	1,800	1,279	1,800	- Boots, Class II -III shirts-pants, saw chaps, harnesses - Staff clothing allow..
E 101-43000-221	Equipment Parts	7,199	12,913	8,000	5,311	9,200	1,200
E 101-43000-222	Tires	5,285	5,866	7,000	7,456	6,500	(500) F550 tires before winter, Skid tires
E 101-43000-223	Structure Repair & Supplies	384	102	1,800	1,044	2,100	300 Roof, windows, door locks, eelctrical \ plumbing fixtures
E 101-43000-224	Materials for Road Maintenance	10,953	11,113	20,000	5,024	15,000	(5,000) signs, posts, asphalt, shouldering
E 101-43000-228	Gravel	2,714	8,030	9,000	3,251	9,000	- Gravel road maint., Pilar done 2017-2018 - Old Marine, 185th start 2020
E 101-43000-229	Salt	16,840	26,312	32,000	16,721	19,000	(13,000) We have left over from 2019/2020 - have to take 80% of 300 ton next season
E 101-43000-240	Small Tools and Minor Equip	3,467	3,299	5,500	3,970	4,500	(1,000)
E 101-43000-302	Surveying	2,905	-	-	-	-	-
E 101-43000-303	Engineering Fees	14,480	12,073	16,000	2,421	8,500	(7,500) annual road projects
E 101-43000-304	Legal Services	-	2,450	-	50	-	-
E 101-43000-305	Medical Services	527	10	1,000	229	1,200	200 New employee screening and MNDOT Comm. dirver testing
E 101-43000-309	Software Support & Maintenance	3,604	536	1,700	1,735	1,700	-
E 101-43000-317	Employee Training	502	830	1,500	-	1,500	- Milage, sign up costs, St. Cloud Equip Expo.
E 101-43000-319	Other Services	1,956	3,308	4,200	1,936	12,000	7,800 Tree removal in ROW, Ditching
E 101-43000-321	Telephone	3,329	3,350	3,700	1,805	4,000	300
E 101-43000-331	Travel Expenses	358	2,214	1,000	-	1,000	-
E 101-43000-334	Licenses & Permits	128	21	300	173	350	50
E 101-43000-361	Liability/Property Ins	9,513	10,584	11,600	11,506	11,800	200
E 101-43000-365	Insurance Claims	1,000	-	2,000	-	2,000	-
E 101-43000-381	Utilities-Electric & Gas	4,317	5,592	6,500	2,996	3,200	(3,300)
E 101-43000-384	Refuse/Garbage Disposal	663	652	800	364	800	-
E 101-43000-385	Sewer Pumping & Maintenance	781	745	900	-	1,200	300 Holding tank - 4-5 X per year
E 101-43000-387	Street Light Utilities	9,857	6,100	6,100	3,374	6,200	100
E 101-43000-401	Building Maintenance/Repairs	4,443	4,531	5,500	780	5,500	- Garage doors, Power washer,
E 101-43000-403	Improvements Other Than Bldgs	-	-	-	-	-	-
E 101-43000-404	Repair Machinery/Equipment	12,074	23,929	12,000	5,397	12,000	- 6410 JD tractor, Tandem - tire rotation, tire siping
E 101-43000-405	Contractual Road Maint/Repair	73,748	116,324	145,000	31,454	145,000	- Large patches, overlays, sealcoating, crack sealing
E 101-43000-407	Well Repair & Maintenance	-	-	-	-	1,500	1,500 RPZ testing, VFD
E 101-43000-413	Equipment Rental	365	197	3,500	204	3,500	- Chipper during winter
E 101-43000-417	Uniform Rental	941	933	1,000	472	1,000	- Cinta's
E 101-43000-433	Dues and Subscriptions	-	-	200	-	-	(200)
E 101-43000-438	Misc. Contractual	27,347	26,802	32,000	1,057	15,000	(17,000) Crane hoise testing. Pest control, cleaning, unexpected small road project
E 101-43000-439	Refunds Issued	-	-	-	-	-	-
E 101-43000-530	Capital Impr Other Than Bldgs	6,997	-	-	-	-	-



Line-Item Budget

Type Code	Discription	Actual 2018	Actual 2019	Budget 2020	Actual 7/31/2020	Proposed 2021	dif over PY Budget
E 101-43000-550	Motor Vehicles Capital	-	-	-	-	-	-
E 101-43000-560	Furniture and Fixtures	-	-	-	-	-	-
E 101-43000-570	Office Equipment	-	1,093	-	190	500	500
TOTAL DEPT 43000 PUBLIC WORKS		524,133	625,911	690,700	296,851	658,253	(32,447)
DEPT. 45000 PARKS AND RECREATION							
E 101-45000-101	Regular Wages & Salaries	25,966	19,705	18,900	14,088	20,400	1,500
E 101-45000-104	Temporary Employee Wages	10,362	10,453	13,800	10,266	14,400	600
E 101-45000-121	PERA Coord. Employer Contribu.	1,948	1,478	2,100	1,055	1,500	(600)
E 101-45000-122	FICA Employer Contribution	2,138	1,803	1,800	1,459	2,300	500
E 101-45000-126	MEDICARE Employer Contribution	510	428	400	356	500	100
E 101-45000-131	Employer Paid Health	-	-	-	-	7,300	7,300
E 101-45000-132	Dental Insurance	-	-	-	-	600	-
E 101-45000-134	Employer Paid Life	-	-	-	-	100	100
E 101-45000-135	Employer Paid Disability	-	-	-	-	1,200	1,200
E 101-45000-141	Unemployment Compensation	-	-	-	-	400	400
E 101-45000-151	Worker s Comp Insurance Prem	1,193	1,456	1,600	1,298	1,847	247
E 101-45000-200	Office Supplies	-	-	100	45	100	-
E 101-45000-203	Printed Forms & Papers	415	-	400	-	400	-
E 101-45000-210	Operating Supplies	579	1,582	1,800	301	1,800	-
E 101-45000-212	Fuel	628	152	1,200	347	1,200	-
E 101-45000-221	Equipment Parts	95	678	1,700	1,286	1,500	(200)
E 101-45000-223	Structure Repair & Supplies	889	1,982	4,000	2,244	4,000	-
E 101-45000-240	Small Tools and Minor Equip	100	272	500	250	500	-
E 101-45000-312	Planning Services	-	-	-	-	-	-
E 101-45000-313	Committee & Commission Reimbur	840	1,140	1,400	540	1,400	-
E 101-45000-319	Other Services	3,850	4,952	3,500	1,370	3,500	-
E 101-45000-322	Postage	195	-	500	-	250	(250)
E 101-45000-340	Advertising	234	220	500	155	500	-
E 101-45000-353	Sales& Use Tax	3	3	-	-	-	-
E 101-45000-361	Liability/Property Ins	5,764	6,298	6,300	7,367	5,100	(1,200)
E 101-45000-381	Utilities-Electric & Gas	3,074	3,692	3,600	2,481	3,800	200
E 101-45000-384	Refuse/Garbage Disposal	1,608	1,576	1,600	1,119	1,700	100
E 101-45000-385	Sewer Pumping & Maintenance	416	1,937	1,200	247	500	(700)
E 101-45000-401	Building Maintenance/Repairs	259	3,260	1,200	583	1,200	-
E 101-45000-403	Improvements Other Than Bldgs	-	-	-	673	-	-
E 101-45000-404	Repair Machinery/Equipment	417	189	1,200	622	1,200	-
E 101-45000-406	Grounds Care	-	-	700	-	700	-
E 101-45000-438	Misc. Contractual	3,784	8,933	4,400	273	4,000	(400)
E 101-45000-439	Refunds Issued	-	-	-	-	-	-
E 101-45000-440	Events	585	865	1,200	1,567	2,500	1,300
Plant replacements - MNDOT, City Hall, W.H., W.E. ballfield, City signs							



Line-Item Budget

Type Code	Discription	Actual 2018	Actual 2019	Budget 2020	Actual 7/31/2020	Proposed 2021	dif over PY Budget	
E 101-45000-490	Financial Assistance	-	-	2,000	-	2,000	-	Program supplimental for those who can't afford classes or programs offered
E 101-45000-530	Capital Impr Other Than Bldgs	-	-	-	332	2,400	2,400	Rink board and fencing improvements
TOTAL DEPT. 45000 PARKS AND RECREATION		65,851	73,053	77,600	50,322	90,797	13,197	
DEPT. 45180 COMMUNITY CENTER								
E 101-45180-101	Regular Wages & Salaries	5,542	3,338	5,700	1,557	13,800	8,100	Includes PW Worker Allocation
E 101-45180-104	Temporary Employee Wages	-	-	800	-	700	(100)	"
E 101-45180-121	PERA Coord. Employer Contribu.	407	233	300	117	1,000	700	"
E 101-45180-122	FICA Employer Contribution	319	184	300	90	900	600	"
E 101-45180-126	MEDICARE Employer Contribution	76	44	100	23	200	100	"
E 101-45180-131	Employer Paid Health	-	-	-	-	3,200	3,200	"
E 101-45180-132	Dental Insurance	-	-	-	-	-	-	
E 101-45180-134	Employer Paid Life	-	-	-	-	-	-	"
E 101-45180-135	Employer Paid Disability	-	-	-	-	100	100	"
E 101-45180-151	Worker s Comp Insurance Prem	64	338	100	14	-	(100)	"
E 101-45180-210	Operating Supplies	3,390	2,845	4,000	527	4,000	-	Toilet paper, soap, hand towels, softener salt, wax, floor cleaner, Ice melt
E 101-45180-223	Structure Repair & Supplies	397	686	1,000	1,366	2,000	1,000	toilet and sink parts, kitchen repairs
E 101-45180-334	Licenses & Permits	839	750	900	764	800	(100)	
E 101-45180-361	Liability/Property Ins	2,459	2,699	2,800	3,080	2,300	(500)	
E 101-45180-381	Utilities-Electric & Gas	9,122	11,700	11,000	4,841	7,000	(4,000)	
E 101-45180-384	Refuse/Garbage Disposal	1,835	1,841	1,700	747	1,800	100	
E 101-45180-385	Sewer Pumping & Maintenance	3,774	5,433	4,200	1,290	3,500	(700)	
E 101-45180-401	Building Maintenance/Repairs	10,926	14,294	10,500	4,924	10,500	-	
E 101-45180-404	Repair Machinery/Equipment	300	989	1,200	200	1,200	-	
E 101-45180-406	Grounds Care	102	-	800	-	400	(400)	Plant/ flower replacement, spraying,
E 101-45180-407	Well Repair & Maintenance	147	1,845	600	-	600	-	RPZ testing - annual
E 101-45180-438	Misc. Contractual	2,365	250	500	2,000	2,500	2,000	
E 101-45180-439	Refunds Issued	-	-	-	300	-	-	
E 101-45180-520	Capital Improvements to Bldgs.	-	-	-	-	-	-	
E 101-45180-530	Capital Impr Other Than Bldgs	2,294	-	-	-	12,000	12,000	New furnace's? Hot water heater in the back?
E 101-45180-570	Office Equipment	-	-	-	-	-	-	
TOTAL DEPT. 45180 COMMUNITY CENTER		44,357	47,469	46,500	21,841	68,500	22,000	
DEPT. 49360 INTERFUND TRANSFERS OUT								
E 101-49360-720	Interfund Transfers Out	423,500	444,962	3,000	-	280,000	277,000	\$200K to General Capital Fund for internet expansion \$80k to road maintenance
TOTAL DEPT. 49360 INTERFUND TRANSFERS OUT		423,500	444,962	3,000	-	280,000	277,000	Comm Ctr LED lighting savings 101 to 401 Excess Fund balance transfer to capital
TOTAL FUND 101 GENERAL FUND EXPENDITURES		1,941,420	2,119,384	1,816,414	862,707	2,057,722	241,308	



Line-Item Budget

Type Code	Discription	Actual 2018	Actual 2019	Budget 2020	Actual 7/31/2020	Proposed 2021	<i>dif over PY</i> <i>Budget</i>	
NET REVENUE OVER EXPENSE		(74,895)	(376,205)	(9,214)	141,990	(382,782)		
FUND 225 EDA								
R	225-31000	Washington City. Tax Settlement	800	4,649	5,000	2,418	5,000	- no < 0.0185 percent of the estimated market value in the city; 2021: \$147,158
R	225-33640	Other Grants	6,474	7,892	-	-	-	- No anticipated grant revenues for 2021 at this time.
R	225-36210	Interest Income	203	300	-	-	-	- Interest earnings to be redistributed
R	225-39203	Transfer from Other Funds	20,000	-	-	-	-	- No anticipated Transfers for 2021
TOTAL FUND 225 REVENUE		27,477	12,841	5,000	2,418	5,000	-	
E	225-46500-210	Operating Supplies	491	507	-	-	500	500 Mailing supplies, tourism promotion, and domain for tourism website.
E	225-46500-303	Engineering Fees	3,623	10,190	-	-	-	-
E	225-46500-304	Legal Services	-	-	-	-	-	-
E	225-46500-308	Other Professional Services	11,795	252	800	325	250	(550) Scandia Holiday Market (2019 Utility Feasibility Studies) (Rate Study?)
E	255-46500-433	Dues and Subscriptions	-	-	-	-	1,150	1,150 \$325 for EDAM Dues, \$325 Forest Lake Area Chamber, MN Rural Broadband Coalition \$500
E	255-46500-720	Transfer Out	-	-	-	-	-	-
TOTAL FUND 225 EXPENDITURES		15,909	10,949	800	325	1,900	1,100	
NET REVENUE OVER EXPENSES		11,568	1,892	4,200	2,093	3,100		
FUND 226 CABLE TV FUND								
R	226-36210	Interest Income	5	65	-	-	-	-
R	226-38050	Cable TV Franchise Rebates	7,368	14,633	14,000	7,755	13,100	(900)
R	226-38051	PEG Fees	2,097	3,688	4,000	1,867	3,400	(600)
R	226-39203	Transfer In	-	-	-	-	-	-
TOTAL FUND 226 REVENUE		9,471	18,386	18,000	9,622	16,500	(1,500)	
								-
								-
								-
E	226-41950-240	Small Tools and Minor Equip	300	-	-	-	-	-



Line-Item Budget

Type Code	Discription	Actual 2018	Actual 2019	Budget 2020	Actual 7/31/2020	Proposed 2021	<i>dif over PY</i> <i>Budget</i>	
E	226-41950-309	1,719	1,603	2,000	1,701	3,500	1,500	Boxcast of meetings
E	226-41950-438	2,300	5,290	6,920	1,380	7,000	80	Cost of Filming of Meetings by LAC TV
E	226-41950-570	-	11,775	-	-	-	-	
E	226-41950-720	-	-	-	-	-	-	
TOTAL FUND 226 EXPENDITURES		4,319	18,668	8,920	3,081	10,500	1,580	
NET REVENUE OVER EXPENDITURES		5,152	(281)	9,080	6,541	6,000		
FUND 313 - 2013 EQUIPMENT CERTIFICATE FUND								
R	313-31000	66,752	63,985	72,831	35,214	68,220	(4,611)	
R	313-36210	-	-	-	-		-	
R	313-39350	-	-	-	-		-	
TOTAL FUND 313 REVENUE		66,752	63,985	72,831	35,214	68,220	(4,611)	
E	313-47000-304	-	-	-	-	-	-	
E	313-47000-601	55,000	55,000	60,000	60,000	60,000	-	
E	313-47000-611	4,575	7,995	6,060	3,420	4,500	(1,560)	
E	313-47000-620	495	495	500	495	495	(5)	
TOTAL FUND 313 EXPENDITURES		60,070	63,490	66,560	63,915	64,995	(1,565)	
NET REVENUE OVER EXPENDITURES		6,682	495	6,271	(28,701)	3,225		
FUND 315 - 2015 EQUIPMENT CERTIFICATE FUND								
	315-31000	47,566	45,556	45,670	22,082	-	(45,670)	Complete to be Phased Out
	315-36210	-	-	-	-	-	-	
	315-39200	-	-	-	-	-	-	
TOTAL FUND 315 REVENUE		47,566	45,556	45,670	22,082	-	(45,670)	



Line-Item Budget

Type Code	Discription	Actual 2018	Actual 2019	Budget 2020	Actual 7/31/2020	Proposed 2021	dif over PY Budget	
315-47000-304	Legal Services	-	-	-	-	-		
315-47000-601	Long Term Debt Principal	43,000	43,000	43,000	43,000	-	(43,000)	
315-47000-611	Long Term Debt Interest	2,709	1,892	495	495	-	(495)	
315-47000-620	Fiscal Agent s Fees	-	-	500	-	-	(500)	
TOTAL FUND 315 EXPENDITURES		45,709	44,892	43,995	43,495	-	(43,995)	
NET REVENUE OVER EXPENDITURES		1,857	664	1,675	(21,413)	-		
FUND 317 - 2017 EQUIPMENT CERTIFICATE FUND								
R 317-31000	Washington City. Tax Settlement	37,884	34,791	36,695	17,742	35,909	(786)	
R 317-36210	Interest Income	-	-	-	-	-	-	
R 317-39200	Interfund Operating Transfer	-	-	-	-	-	-	
TOTAL FUND 317 REVENUE		37,884	34,791	36,695	17,742	35,909	(786)	
E 317-47000-304	Legal Services	-	-	-	-		-	
E 317-47000-601	Long Term Debt Principal	32,000	32,000	32,000	32,000	32,000	-	
E 317-47000-611	Long Term Debt Interest	3,921	3,328	2,448	2,544	1,728	(720)	
E 317-47000-620	Fiscal Agent s Fees	-	-	500	-	495	(5)	
TOTAL FUND 317 EXPENDITURES		35,921	35,328	34,948	34,544	34,223	(725)	
NET REVENUE OVER EXPENDITURES		1,963	(537)	1,747	(16,802)	1,686	(61)	
FUND 318 - 2018 GO STREET RECONSTRUCTION FUND								
R 318-31000	Washington City. Tax Settlement	-	321,820	343,534	166,101	341,456	(2,078)	
R 318-36210	Interest Income	-	-	-	-	-	-	
R 318-39200	Interfund Operating Transfer	-	-	-	-	-	-	
TOTAL FUND 318 REVENUE		-	321,820	343,534	166,101	341,456	(2,078)	



Line-Item Budget

Type Code	Discription	Actual 2018	Actual 2019	Budget 2020	Actual 7/31/2020	Proposed 2021	dif over PY Budget
E	318-47000-304	Legal Services	-	-	-	-	-
E	318-47000-601	Long Term Debt Principal	-	155,000	215,000	-	220,000
E	318-47000-611	Long Term Debt Interest	-	173,738	111,175	55,588	104,725
E	318-47000-620	Fiscal Agent s Fees	-	495	1,000	495	495
TOTAL FUND 318 EXPENDITURES		-	329,233	327,175	56,083	325,220	(1,955)
NET REVENUE OVER EXPENDITURES		-	(7,413)	16,359	110,018	16,236	
FUND 401 - GENERAL CAPITAL FUND							
R	401-31000	Washington City. Tax Settlement	-	-	-	100,000	100,000
R	401-31951	Special Assessments Principal	-	77	-	-	-
R	401-31952	SA Penalties & Interest	-	34	-	-	-
R	401-33422	Other State Grants & Aids	27,867	37,874	-	-	-
R	401-33640	Other Grants	5,188	37,000	-	-	-
R	401-36100	Special Assessments	-	35	-	-	-
R	401-36210	Interest Income	4,837	12,751	2,000	-	500
R	401-36230	Donations	7,493	21,500	-	-	-
R	401-39101	Sales of General Fixed Assets	-	-	-	-	-
R	401-39200	Interfund Operating Transfer	403,500	550,602	3,000	-	200,000
TOTAL FUND 401 REVENUE		448,884	659,873	5,000	-	300,500	295,500
FUND 401 EXPENSES							
E	401-41000-520	Administration Capital to Bldgs	-	-	-	3,236	-
E	401-41000-530	Administration Capital	-	-	-	-	250,000
E	401-42200-520	Fire Capital to Bldgs	-	-	-	-	180,000
E	401-42200-530	Fire Capital	-	-	-	-	75,000
E	401-43000-520	Public Works Capital to Bldgs	-	-	-	-	-
E	401-43000-530	Public Works Capital	-	-	-	5,553	10,000
E	401-43100-530	Streets and Roads	-	-	-	-	-
E	401-45000-520	Park Capital to Buildings	-	-	-	-	-
E	401-45000-530	Park Capital	-	-	-	-	-
E	401-45180-520	Community Center Building Impr	-	-	-	-	15,000
E	401-45180-530	Community Center Capital	-	-	-	-	-



Line-Item Budget

Type Code	Discription	Actual 2018	Actual 2019	Budget 2020	Actual 7/31/2020	Proposed 2021	dif over PY Budget	
E 401-48000-101	Regular Wages & Salaries	-	-	-	-	-	-	- Discontinued
E 401-48000-303	Engineering Fees	20,206	104,822	-	-	-	-	
E 401-48000-308	Other Professional Services	-	-	-	-	-	-	
E 401-48000-312	Planning Services	-	-	-	-	-	-	
E 401-48000-435	Misc. Expense	-	5,000	-	-	-	-	
E 401-48000-438	Misc. Contractual	9,350	-	-	-	-	-	
E 401-48000-520	Capital Improvements to Bldgs.	89,350	35,045	285,000	-	-	(285,000)	
E 401-48000-530	Capital Imp Other Than Bldgs.	5,785	29,314	145,000	3,596	47,000	(98,000)	
E 401-48000-540	Heavy Machinery Capital	-	-	-	-	-	-	
E 401-48000-550	Motor Vehicles Capital	-	-	-	-	-	-	
E 401-48000-560	Furniture and Fixtures	-	-	-	-	-	-	
E 401-48000-570	Office Equipment	-	-	-	-	-	-	
E 401-48000-720	Operating Transfers	100,000	-	-	17,700	10,000	10,000	\$10k loan to Big Marine Sewer at 2% Interest for cashflow
E 401-48500-303	Engineering Fees	-	(266)	-	-	-	-	
TOTAL FUND 401 EXPENDITURES		224,691	173,914	430,000	30,085	587,000	157,000	

NET REVENUE OVER EXPENDITURES	224,193	485,959	(425,000)	(30,085)	(286,500)
-------------------------------	---------	---------	-----------	----------	-----------

FUND 402 ROAD CAPITAL FUND

R 402-31000	Washington City. Tax Settlement	-	-	-	-	-		Propose Combining Fund with General Capital Fund 401
R 402-33422	Other State Grants & Aids	-	-	-	-	-		
R 402-33640	Other Grants	-	-	-	-	-		
R 402-36210	Interest Income	7,018	-	-	-	-		
R 402-39310	Proceeds-Gen Obligation Bond	3,847,771	-	-	-	-		
R 402-39200	Interfund Operating Transfer	-	-	-	-	-		
TOTAL 402 FUND REVENUE		3,854,789	-	-	-	-		

E 402-48000-303	Engineering Fees	-	-	-	-	-		
E 402-48000-304	Legal Services	-	-	-	-	-		
E 402-48000-307	Debt Issuance Fees	30,465	-	-	-	-		
E 402-48000-530	Capital Impr Other Than Bldgs.	-	-	-	-	-		
E 402-48000-720	Operating Transfers	3,824,324	-	-	-	-		
TOTAL FUND 402 EXPENDITURES		3,854,789	-	-	-	-		



Line-Item Budget


Type Code	Discription	Actual 2018	Actual 2019	Budget 2020	Actual 7/31/2020	Proposed 2021	dif over PY Budget
NET REVENUE OVER EXPENDITURES		-	-	-	-	-	
FUND 404 PARK CAPITAL FUND							
R	404-31000	Washington City. Tax Settlement	-	30,000	14,505	10,000	(20,000)
R	404-33422	Other State Grants & Aids	-	9,680	3,250	10,585	905
R	404-33640	Other Grants	-	22,500	-	-	(22,500)
R	404-34730	Ballfield Ad Revenue	1,650	1,600	-	1,600	-
R	404-34780	Park Dedication Fees	12,000	6,000	-	6,000	-
R	404-36210	Interest Income	853	-	-	-	-
R	404-36230	Donations	1,269	-	802	-	-
R	404-36260	Sale of Equipment	-	-	-	-	-
R	404-39101	Sales of General Fixed Assets	-	-	-	-	-
R	404-39203	Transfer from Other Funds	100,000	-	-	-	-
TOTAL 404 FUND REVENUE		115,772	158,145	69,780	18,557	28,185	(41,595)
E	404-48000-101	Regular Wages & Salaries	-	-	-	-	-
E	404-48000-104	Temporary Employee Wages	-	1,240	-	-	-
E	404-48000-121	PERA Coord. Employer Contribu.	-	100	-	-	-
E	404-48000-122	FICA Employer Contribution	-	100	-	-	-
E	404-48000-126	MEDICARE Employer Contribution	-	-	-	-	-
E	404-48000-210	Operating Supplies	181	820	-	-	-
E	404-48000-302	Surveying	-	-	2,100	-	-
E	404-48000-303	Engineering Fees	-	-	-	-	-
E	404-48000-304	Legal Services	-	-	-	-	-
E	404-48000-308	Other Professional Services	-	-	-	-	-
E	404-48000-312	Planning Services	-	-	-	-	-
E	404-48000-381	Utilities-Electric & Gas	466	540	-	-	-
E	404-48000-384	Refuse/Garbage Disposal	765	820	464	-	-
E	404-48000-510	Capital Outlay-Land	-	-	-	-	-
E	404-48000-512	Easement Acquisition	-	-	-	-	-
E	404-48000-520	Capital Improvements to Bldgs.	-	-	-	-	-
E	404-48000-530	Capital Impr Other Than Bldgs.	-	78,000	19,950	40,585	-
E	404-48000-560	Furniture and Fixtures	-	-	-	-	-
E	404-48000-710	Residual Equity Transfers	-	-	-	-	-
E	404-48000-720	Operating Transfers	-	-	-	1,440	-
TOTAL FUND 404 EXPENDITURES		1,412	128,122	81,620	22,514	42,025	(39,595)




Line-Item Budget

Type Code	Discription	Actual 2018	Actual 2019	Budget 2020	Actual 7/31/2020	Proposed 2021	dif over PY Budget	
NET REVENUE OVER EXPENDITURES		114,360	30,023	(11,840)	(3,956)	(13,840)		
FUND 406 EQUIPMENT CAPITAL FUND								
R	406-31000	Washington City. Tax Settlement	30,000	27,894	30,000	14,505	130,000	100,000
R	406-36210	Interest Income	3,212	4,376	1,000	-	1,000	-
R	406-36230	Donations	9,540	-	-	-	-	-
R	406-36250	Misc. Refund	-	-	-	-	-	-
R	406-36260	Sale of Equipment	14,300	500	10,000	13,500	7,000	(3,000)
R	406-39200	Interfund Operating Transfer	-	-	-	-	-	-
R	406-39350	Certificate of Indebtedness	-	-	-	-	-	-
TOTAL 406 FUND REVENUE		57,052	32,770	41,000	28,005	138,000	97,000	
								-
								-
E	406-48500-304	Legal Services	-	-	-	-	-	-
E	406-48500-319	Other Services	400	-	-	-	-	-
E	406-48500-340	Advertising	-	-	-	-	-	-
E	406-48500-540	Heavy Machinery Capital	140,658	32,455	256,000	93,498	-	(256,000)
E	406-48500-550	Motor Vehicles Capital	116,819	43,506	-	-	52,500	52,500
E	406-48500-560	Furniture and Fixtures	-	-	-	-	-	-
E	406-48500-570	Office Equipment	-	-	-	-	-	-
E	406-48500-720	Operating Transfers	-	-	-	-	-	-
TOTAL FUND 406 EXPENDITURES		257,877	75,961	256,000	93,498	52,500	(203,500)	
								-
NET REVENUE OVER EXPENDITURES		(200,826)	(43,192)	(215,000)	(65,493)	85,500		

FUND 408 LOCAL ROAD IMPROVEMENT FUND								
R	408-31000	Washington City. Tax Settlement	725,050	352,326	381,516	184,466	438,539	57,023
R	408-33422	Other State Grants & Aids	-	-	-	-	-	-
R	408-34304	Reimbursement for Services	-	-	-	-	-	-

			Line-Item Budget				
Type Code	Discription	Actual 2018	Actual 2019	Budget 2020	Actual 7/31/2020	Proposed 2021	dif over PY Budget
R 408-36100	Special Assessments	-	693	-	-	-	-
R 408-36210	Interest Income	12,708	23,740	10,000	-	-	(10,000)
R 408-39203	Transfer from Other Funds	3,842,638	-	-	-	210,000	210,000
R 408-39310	Proceeds-Gen Obligation Bond	-	-	-	-	-	-
R 408-36250	Misc. Refund	-	-	-	-	-	-
TOTAL 408 FUND REVENUE		4,580,396	376,759	391,516	184,466	648,539	257,023
							-
							-
E 408-43100-303	Engineering Fees	420,212	72,644	50,000	35,554	-	(50,000)
E 408-43100-530	Capital Impr Other Than Bldgs.	4,252,062	15,174	587,000	355,305	845,000	258,000
E 408-43100-720	Operating Transfers	-	-	-	-	-	-
TOTAL FUND 408 EXPENDITURES		4,672,273	87,818	637,000	390,859	845,000	208,000
		4,672,273	87,818	637,000	390,859		(637,000)
							-
NET REVENUE OVER EXPENDITURES		(91,877)	288,942	(245,484)	(206,393)	(196,461)	
FUND 602 SEWER - BIG MARINE FUND							
R 602-31951	Special Assessments Principal	-	-	500	-	-	(500)
R 602-31952	SA Penalties & Interest	475	777	100	387	200	100
R 602-33422	Other State Grants & Aids	138	35	-	16,990	-	-
R 602-34401	Sewer User Fees & Hookup	85,518	81,238	90,615	36,053	88,045	(2,570)
R 602-36100	Special Assessments	136	4,047	-	-	-	-
R 602-36210	Interest Income	770	3,226	200	-	700	500
R 602-36250	Misc. Refund	-	-	-	550	-	-
R 602-39200	Interfund Tranfers In	-	-	-	-	10,000	10,000
TOTAL 602 REVENUE		87,037	89,322	91,415	53,980	98,945	7,530
Fund 602 EXPENSES							
E 602-43210-101	Regular Wages & Salaries	18,911	17,996	20,200	8,122	20,000	(200)
E 602-43210-102	O'T Regular Wages	687	1,354	1,600	21	-	(1,600)
E 602-43210-120	Pension Expense	975	(2,714)	1,000	-	-	(1,000)
E 602-43210-121	PERA Coord. Employer Contribu.	1,451	1,444	1,600	610	1,500	(100)
E 602-43210-122	FICA Employer Contribution	1,153	1,131	1,300	468	1,200	(100)
E 602-43210-126	MEDICARE Employer Contribution	270	265	400	114	300	(100)

		Line-Item Budget					
Type Code	Discription	Actual 2018	Actual 2019	Budget 2020	Actual 7/31/2020	Proposed 2021	dif over PY
E 602-43210-131	Employer Paid Health	145	-	300	-	-	Budget (300) "
E 602-43210-134	Employer Paid Life	-	-	-	-	-	- "
E 602-43210-135	Employer Paid Disability	-	-	-	-	-	- "
E 602-43210-151	Worker s Comp Insurance Prem	710	585	700	854	455	(245) "
E 602-43210-200	Office Supplies	100	134	200	-	200	-
E 602-43210-210	Operating Supplies	905	642	800	54	2,400	1,600 Additives to help break down the nitrogen - add to lift Station #2 -proposal
E 602-43210-240	Small Tools and Minor Equip	536	20	550	-	550	-
E 602-43210-303	Engineering Fees	1,267	18,522	6,000	9,049	8,000	2,000
E 602-43210-304	Legal Services	-	-	-	-	-	-
E 602-43210-308	Other Professional Services	1,110	2,456	2,000	1,282	2,200	200 PACE testing
E 602-43210-309	Software Support & Maintenance	1,154	1,439	1,200	-	1,200	- SCADA computer system
E 602-43210-311	Contract Permit Inspections	-	-	-	-	-	-
E 602-43210-317	Employee Training	339	351	1,200	508	1,400	200
E 602-43210-321	Telephone	2,100	2,290	2,100	1,182	2,100	- SCADA caller
E 602-43210-322	Postage	200	200	450	247	550	100
E 602-43210-331	Travel Expenses	33	156	225	-	200	(25)
E 602-43210-334	Licenses & Permits	709	1,949	1,200	754	1,600	400
E 602-43210-351	Legal Notices Publishing	-	-	-	-	-	-
E 602-43210-353	Sales& Use Tax	-	-	-	-	-	-
E 602-43210-361	Liability/Property Ins	772	841	1,000	1,052	1,100	100
E 602-43210-381	Utilities-Electric & Gas	1,879	2,209	2,500	1,031	2,500	-
E 602-43210-385	Sewer Pumping & Maintenance	9,357	7,243	9,000	9,270	9,000	-
E 602-43210-386	Operation & Maintenance	2,313	4,434	5,000	1,419	5,000	-
E 602-43210-404	Repair Machinery/Equipment	10,326	4,746	16,000	430	16,000	-
E 602-43210-413	Equipment Rental	-	-	350	-	350	-
E 602-43210-420	Depreciation Expense	39,632	39,630	49,700	-	51,200	1,500
E 602-43210-438	Misc. Contractual	1,376	10,691	9,000	-	9,000	-
E 602-43210-439	Refunds Issued	-	-	-	-	-	-
E 602-43210-530	Capital Impr Other Than Bldgs	-	-	-	103,000	29,000	29,000 To fix Nitrate issue. I have a proposal that could eliminate this expense.
E 602-43210-570	Office Equipment	-	-	-	-	-	-
E 602-43210-720	Operating Transfers	-	-	-	-	-	-
TOTAL FUND 602 EXPENDITURES		98,412	118,013	135,575	139,468	167,005	31,430
NET REVENUE OVER EXPENDITURES		(11,375)	(28,690)	(44,160)	(85,488)	(68,061)	

FUND 612 SEWER - UPTOWN FUND



Line-Item Budget

Type Code	Discription	Actual 2018	Actual 2019	Budget 2020	Actual 7/31/2020	Proposed 2021	dif over PY Budget	
R 612-31000	Washington Cty. Tax Settlement	-	-	-	-	-	-	
R 612-33422	Other State Grants & Aids	48	11	-	-	-	-	
R 612-34105	Sale of Maps and Publications	-	-	-	-	-	-	
R 612-34401	Sewer User Fees & Hookup	21,347	20,535	21,800	3,585	23,000.00	1,200	
R 612-36210	Interest Income	49	-	-	-	-	-	
R 612-36250	Misc. Refund	-	-	-	-	-	-	
R 612-39203	Transfer from Other Funds	-	-	-	-	-	-	
TOTAL 612 REVENUE		21,444	20,546	21,800	3,585	23,000	1,200	
Fund 612 EXPENSES								
E 612-43210-101	Regular Wages & Salaries	6,466	5,241	7,400	2,585	8,700	1,300	
E 612-43210-102	O'T Regular Wages	-	-	100	-	-	(100)	"
E 612-43210-120	Pension Expense	385	(1,623)	400	-	-	(400)	"
E 612-43210-121	PERA Coord. Employer Contribu.	485	390	550	194	700	150	"
E 612-43210-122	FICA Employer Contribution	379	306	300	148	500	200	"
E 612-43210-126	MEDICARE Employer Contribution	89	71	100	36	100	-	"
E 612-43210-131	Employer Paid Health	46	-	-	-	-	-	"
E 612-43210-134	Employer Paid Life	-	-	-	-	-	-	"
E 612-43210-135	Employer Paid Disability	-	-	-	-	-	-	"
E 612-43210-151	Worker s Comp Insurance Prem	273	251	400	95	235	(165)	"
E 612-43210-200	Office Supplies	4	8	100	-	100	-	Office staff pulls from when needed for billing, notices
E 612-43210-210	Operating Supplies	1,285	117	175	-	200	25	
E 612-43210-221	Equipment Parts	-	133	-	-	200	200	
E 612-43210-240	Small Tools and Minor Equip	37	-	-	-	-	-	
E 612-43210-303	Engineering Fees	-	260	-	600	300	300	annual drawdown testing
E 612-43210-304	Legal Services	-	-	-	-	-	-	
E 612-43210-308	Other Professional Services	104	319	350	217	400	50	PACE testing
E 612-43210-309	Software Support & Maintenance	80	80	100	-	-	(100)	
E 612-43210-311	Contract Permit Inspections	-	-	-	-	-	-	
E 612-43210-317	Employee Training	125	76	300	114	350	50	
E 612-43210-319	Other Services	-	-	-	-	-	-	
E 612-43210-322	Postage	-	-	45	-	45	-	
E 612-43210-334	Licenses & Permits	204	204	300	259	400	100	
E 612-43210-351	Legal Notices Publishing	-	-	-	-	-	-	
E 612-43210-353	Sales& Use Tax	-	-	-	-	-	-	
E 612-43210-361	Liability/Property Ins	235	257	350	320	300	(50)	
E 612-43210-381	Utilities-Electric & Gas	1,567	2,088	2,100	955	1,700	(400)	
E 612-43210-385	Sewer Pumping & Maintenance	-	1,000	1,200	-	1,200	-	
E 612-43210-386	Operation & Maintenance	191	126	600	-	600	-	
E 612-43210-404	Repair Machinery/Equipment	576	-	1,500	-	1,500	-	Electrician if bad blower
E 612-43210-420	Depreciation Expense	4,877	4,877	4,877	-	4,877	-	



Line-Item Budget

Type Code	Discription	Actual 2018	Actual 2019	Budget 2020	Actual 7/31/2020	Proposed 2021	dif over PY Budget	
E 612-43210-438	Misc. Contractual	-	-	1,200	-	1,200	-	
E 612-43210-530	Capital Impr Other Than Bldgs	-	-	-	-	4,000	4,000	
E 612-43210-570	Office Equipment	-	-	-	-	-	-	
E 612-43210-720	Operating Transfers	-	2,640	-	-	-	-	
TOTAL FUND 612 EXPENDITURES		17,406	16,819	22,447	5,522	27,607	5,160	
NET REVENUE OVER EXPENDITURES		4,038	3,727	(647)	(1,937)	(4,607)		



City of Scandia Capital Outlay

Code	Project No.	Priority	Dept.	Project Discription	Total Est. Cost	2020	2021	2022	2023	2024
401-45000-520	PR-052	3	Parks & Recreation	Arts & Heritage Center Amphitheater	30,000.00				30,000.00	
404-45000-530	PR-043	3	Parks & Recreation	Playground Equipment - Community Center Park	115,000.00				57,500.00	
404-45000-530	PR-058	3	Parks & Recreation	Pleasure Rink Expansion	10,000.00					10,000.00
404-45000-530	PR-061	3	Parks & Recreation	Replacement of the boards at the the rink	50,000.00					50,000.00
404-48000-520	PR-055	3	Parks & Recreation	Lilleskogen Park Picnic Shelter	20,000.00			10,000.00		
404-48000-530	PR-044	3	Parks & Recreation	Playground Equipment - Erickson ballfield	75,000.00			37,500.00		
404-48000-530	PR-045	4	Parks & Recreation	Cycling & Trails	30,000.00					
404-48000-530	PR-048	3	Parks & Recreation	Nature park trails	10,000.00		10,000.00			
404-48000-530	PR-049	n/a	Parks & Recreation	Settlers Monument Improvements	5,000.00		5,000.00			
404-48000-530	PR-054	n/a	Parks & Recreation	Hay Lake Park Shelter - Sign	10,000.00	10,000.00				
404-48000-530	PR-056	3	Parks & Recreation	Lilleskogen Park Park Signage	10,000.00		10,000.00			
404-48000-530	PR-057	3	Parks & Recreation	Lilleskogen Praire/Wetland Restoration Project	21,170.00		10,585.00	10,585.00		
404-48000-530	PR-060	3	Parks & Recreation	Park Planning	5,000.00		5,000.00			
404-48000-530	PR-059	n/a	Parks & Recreation	Replacement ballfield for South Field	20,000.00					20,000.00
404-48000-540	PR-020	3	Parks & Recreation	Zamboni Replacement	45,000.00	16,700.00				



RESOLUTION 2020-XX
A RESOLUTION ADOPTING THE FINAL 2020 LEVY PAYABLE 2021

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SCANDIA, WASHINGTON COUNTY, STATE OF MINNESOTA, HEREBY ORDAINS AS FOLLOWS:

That the following levies for certified 2020, payable 2021, be levied upon the taxable property in the City of Scandia for the following purposes:

PURPOSE	AMOUNT
General Fund	\$1,381,700
Debt Service Funds	\$445,585
General Capital Improvement Fund	\$100,000
Park Improvement Fund	\$10,000
Equipment Replacement Fund	\$130,000
Local Road Improvement Fund	\$438,539
Economic Development Authority Fund	\$5,000
TOTAL	\$2,510,824

The City Administrator is hereby instructed to transmit a certified copy of this resolution to the County Auditor of Washington County, Minnesota.

Adopted by the City Council of the City of Scandia this ____ day of December 2020.

Christine Maefsky, Mayor

Attest:

Ken Cammilleri, Administrator



RESOLUTION 2020-52
A RESOLUTION ADOPTING THE 2021 CITY-WIDE BUDGET

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SCANDIA, WASHINGTON COUNTY, STATE OF MINNESOTA, HEREBY ORDAINS AS FOLLOWS:

That the following city-wide annual budget for the City of Scandia for fiscal year starting January 1, 2021 is hereby adopted as follows:

FUND 101 General Fund

General Fund Revenues	AMOUNT
Taxes	\$1,398,700
Intergovernmental revenue	\$62,900
Licenses and permits	\$108,400
Charges for services	\$58,600
Fines & Forfeitures	\$8,100
Other	\$36,800
Transfers from Other Funds	\$1,440
TOTAL	\$1,674,940

General Fund Expenses	AMOUNT
City Council	\$19,982
City Administration	\$387,272
Elections	\$1,030
Planning & Building Inspection	\$118,050
Assessor	\$21,600
Animal Control	\$2,000
Police Protection	\$147,460
Fire Protection	\$262,778
Street Department	\$658,253
Capital Outlay	\$14,400
Parks and Playgrounds	\$88,397
Recreation/Education/Social	\$56,500
Miscellaneous expense	\$0
Transfer out	\$280,000
Total	\$2,057,722

Budgets for Special Revenue Funds

	REVENUES	EXPENDITURES
Fund 225 Economic Development Authority Fund	\$5,000	\$1,900
Fund 226 Cable TV Fund	\$16,500	\$10,500

Budgets for Debt Service Funds

	REVENUES	EXPENDITURES
Fund 313 - YR 2013 G.O. Equipment Certificate of Indebtedness	\$68,220	\$64,995
Fund 315 - YR 2015 G.O. Equipment Certificate of Indebtedness	\$0	\$0
Fund 317 - YR 2017 G.O. Equipment Certificate of Indebtedness	\$35,909	\$34,223
Fund 318 - 2018 G.O. Infrastructural Improvement Bond	\$341,456	\$325,220

Budgets for Capital Investment Funds

	REVENUES	EXPENDITURES
Fund 401 General Capital Fund	\$300,500	\$587,000
Fund 404 Park Improvement Fund	\$28,135	\$42,025
Fund 406 Equipment Replacement Fund	\$138,000	\$52,500
Fund 408 Local Road Improvement Fund	\$648,539	\$845,000

Budgets for Enterprise Funds

	REVENUES	EXPENDITURES
Fund 602 Big Marine Sewer Fund (Formerly 201)	\$98,945	\$167,005
Fund 612 Uptown Sewer Fund	\$23,000	\$27,607

Adopted by the City Council of the City of Scandia this 15th day of December 2020.

Attest:

Christine Maefsky, Mayor

Ken Cammilleri, Administrator