



CITY OF SCANDIA

2022 DRAFT

Comprehensive Annual Budget

City Officials

Christine Maefsky, Mayor

Steve Kronmiller, City Council Member

Jerry Cusick, City Council Member

Patti Ray, City Council Member

Heather Benson, City Council Member

City Staff

Ken Cammilleri, Administrator

Colleen Firkus, Treasurer

Brenda Eklund, Clerk

Presented: September 1, 2021

With Supporting Documentation

14727 209th Street North

Scandia, Minnesota 55073

651-433-2274

www.cityofscandia.com



DATE: September 13, 2021

TO: Honorable Mayor Christine Macfsky and City Council members

FROM: City Administrator Ken Cammilleri

RE: 2022 Draft City-Wide Budget Transmittal Letter

The City of Scandia Staff is pleased to submit the 2022 the DRAFT Annual Budget and property tax levy for your consideration, and possible approval on Tuesday, September 21, 2021. This draft budget is intended to offer the City Council the opportunity to consider options regarding next year's property tax levy and next year's plan for spending. When the final 2022 Budget is approved this December, this budget will be the basis for the final 2022 property tax levy to be certified to Washington County. The County will then use the certified property tax levy for final 2022 property tax calculations utilizing property valuations from the 2021 year.

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.

The biggest conditional change in Scandia has been in new added property values from building permits. Some of the most substantial new values have been a part of this year's building season. However, these valuations will not be by applied until 2022 for taxes payable in 2023. In other words, the taxes payable in 2022 as part of the City's 2022 budget will utilize 2021 valuations actually based on 2020 market values.

A Brief Summary on Valuations and the Roots of Net Tax Capacity

Back in November and December of 2020, the City Assessor used a Sales Study prepared by the Washington County Assessor's Office, 2020 building permit records and information collected from 2020 site visits to assign property 2021 classifications¹ and a property valuation or assessed value². Then back on January 2, 2021, those values were submitted to the Minnesota Department of Revenue to be adjusted for equalization, which is a process of ensuring that valuations are also comparable to other state level market conditions such as those in the metropolitan area and Chisago County.

Notices of Valuation and Classification for 2021 (for taxes payable in 2022) were mailed out back in March. (The tax statements for taxes payable 2021 are usually mailed at this same time, too.) From that point until May 5th, property owners were able to reach out to the City Assessor in what is commonly referred to as "open book" period. This is the time where property owners are able arrange informal meetings with the assessor to answer property owners' questions and informally work out objections or concerns regarding their assessment without lodging a formal appeal.

That period continued and closed on May 5th when the County Board of Appeal & Equalization met to hear assessment challenges and to certify the valuations. (The City plans to resume its Board of Appeal and Equalization next year.) Property owners also had the option to file an appeal with the Minnesota Tax Court by April 30th to appeal for the 2020 valuation and classification for taxes payable in 2021. Real estate tax payments are usually due May 15 and October 15 if the taxpayer opts to make a second installment. The City receives its settlements in July and December. Following resolution of all pending valuation cases in tax court, the County is able to finalize valuations and classifications and to generate a final next tax capacity for the City and other taxing jurisdictions.

¹The Sales Study is prepared by the Washington County Assessor's Office. The study applied to 2021 valuations was prepared between October 1, 2019 and September 30, 2020. The study consists of analyzing real estate sales in the County to determine market trends. The document is a critical tool in the assessment process.

²The assessed value is intended to be based on the principles of market value in the private appraisal process. This means that assessed valuations are based on similar arms-length transactions, or in other words comparable valuations of property sold in a competitive open market.

³A property classification is the rate that determines the share of tax burden for a property. Examples of this can be seen in the tax impact tables included in this report.

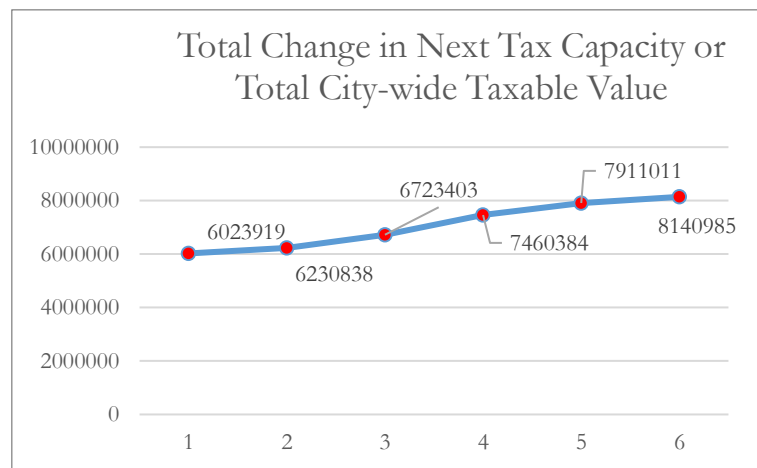


In short, tax capacity is essentially the aggregate total of all of the City's taxable market value multiplied by its classification rate. The Classification rate is based on classifications set by the State of Minnesota. These determine how much tax must be paid based on classification. For example, the residential homestead classification is 1.00%.

For Example, one residential homestead parcel is valued at \$100,000
\$100,000 in Value X 1.00% = \$1,000 in Net Tax Capacity (NTC)

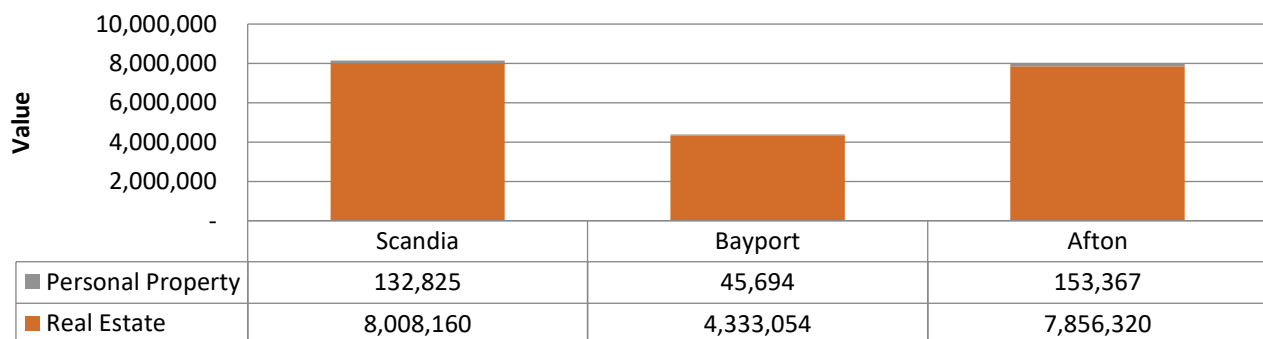
Current estimates for changes in net tax capacity show a modest increase of 2.9% for going into this year. Chart 1 shows the change in net tax capacity since 2018. Graph 1 provides a visualization of the increase in property tax over time. This observation that can be made here is that the city's NTC has increased by \$2 Million since 2018, values remain on an upward trajectory.

<i>Chart 1 Changes to Net Tax Capacity</i>		
<i>Yr.</i>	<i>% Change</i>	
2018	3.43%	
2019	7.91%	
2020	10.96%	
2021	6.04%	
est. 2022	2.90%	
<i>Total Change in Net Tax Capacity</i>		
2018	\$206,919	
2019	\$492,565	
2020	\$736,981	
2021	\$450,627	
est. 2022	\$229,061	



How does Scandia compare to City's of comparable size for Tax Capacity?

Graph 2: Estimated Tax Capacity for 2021 Comparison with Bayport and Afton By Type



Graph 2 presents a comparison of tax capacities of Scandia, Bayport, and Afton. The populations are 3984, 4024, and 2955 respectively based on the 2020 Census counts. There is only \$131,298 difference in estimated net capacity between Scandia and Afton, but due to Scandia's larger population, Afton has \$50,820 more market value for per capita. These minor differences makes both communities highly comparable.



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Besides the changing conditions of net tax capacity, it is helpful to note other market changes that are affecting the City at this time. This includes changes in census counts produced by the US Census Bureau and the related estimates prepared by the Metropolitan Council. Scandia's population trends, housing units, and the number of households financially impact the city in the change of service demands, change in tax base, and financial aid eligibility.

We have seen how this has recently affected the city with regard to financial assistance. These numbers are often used by the state and federal government for the apportionment of financial aid. A common example of this resource is Minnesota's Local Government Aid (LGA) Program. The program provides aid on a per capita basis based on a complex formula of expenditure need and ability to pay. Another example is the State Road add program for Cities over populations of 5,000. Although the city was not able to meet either of these program's thresholds, population has significantly impacted recent allocations under the 2020 Cares Act, the 2021-2024 American Rescue Plan Act, and the local road aid program. Since 2020, the City has obtained \$797,652.88 in financial assistance on programs that distribute funds either in full or in part on a per capita basis.

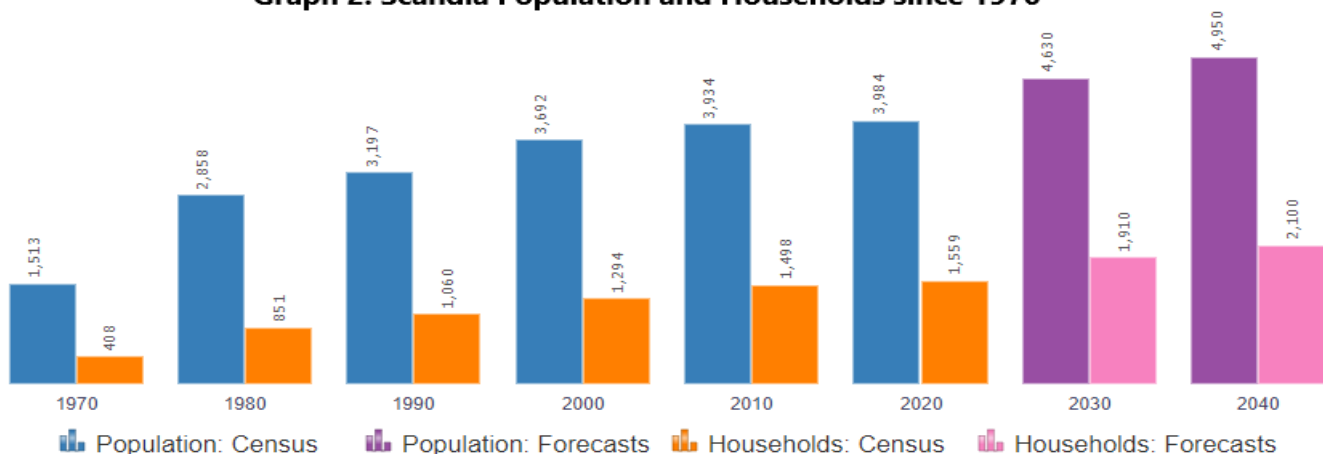
Table 1: Counts of housing units, households, and population

	Housing units	Households	Total population	Population in households	Persons per household	Population in group quarters
2020 Census	1,717	1,559	3,984	3,968	2.55	16
2010 Census	1,703	1,498	3,934	3,914	2.61	20
Change, 2010-2020	+14	+61	+50	+54	-0.06	-4

Please note: To facilitate comparisons over time, all statistics provided here reflect community boundaries as they existed in 2020. For example, if a city annexed part of a township, then both communities' 2010 and 2020 numbers would reflect their 2020 jurisdictional areas. We also corrected published 2020 counts for a small number of communities where the Census Bureau's geographic files were incorrect. For more information, see the materials available at <https://www.metrocouncil.org/census2020>.

Table 1 shows 2020 Census data recently released back on August 18, 2021. The data are figures as of April 1, 2020, and show the city only increased in population by 50 persons since the 2010 Census and it also suggests the the number of second homes or cabins in the community have gone down by 47 homes to 158 homes. However, over the last several decade the community has remained on a upward population trend. It is unclear at this time what was the estimated non-response rate was for the 2020 Census.

Graph 2: Scandia Population and Households since 1970



Source: Minnesota Metropolitan Council: <https://stats.metc.state.mn.us/profile/detail.aspx?c=02396548>



Proposed General Fund Revenue Highlights

Overall, the largest change in revenue needs does not come from the line-items of the budget, but rather the fund's shifting cash position. The City has a General Fund policy to maintain between 50% to 65%. In practice the city has maintained far higher cash balances in the general fund frequently exceeding 70% to 80%. The proposed net change in 2022 general fund levy is \$201, 500.

The levy was calculated to cover costs and maintain an approximate 69.9% fund balance in the general fund. Considering a higher balance in the fund may be necessary if the 401 General Capital Fund, drops significantly in fund balance.

Generally, the logic of having higher cash balances in this fund is to maintain a contingent reserve of funds for unexpected costly events or emergencies. Generally, the combination of cash in this fund and available future cash in capital funds also serve as a measure of fiscal strength by bond rating agencies.

Bond ratings are typically conducted before the issuances of bonds for acquiring debt in local government. These tend to be beneficial to acquiring more competitive bids, which, more often than not, translates into lower debt costs. Ratings are essentially risk assessments focused on local economic conditions, demographics, debt structure, and financial condition, of which, governments only have a direct impact on the last two. This is important to keep in mind, especially if the Council seeks to adopt a debt funding strategy to their long-range financial plan presented in this draft budget proposal as Option III.

Additional revenue changes include notable increases to permit revenue. This year, the housing market not only returned to its premarket activity, it is likely to exceed it. That is why the city is anticipating that this revenue source will likely match that of prior years. This accounts for an approximate \$45,000 change.

Other General Fund Expense Highlights

Shifts in Salaries and Wages

The 2022 City Budget includes a \$24,900 increase to salary and wages. (Please note not all changes to the wage area entirely displayed in line-item changes due to percentage distribution between cost areas.) Highlights of the changes include:

- Starting DPW Director off at a higher rate of pay. The director position had been previously planned to offer a yearly salary of \$78, 520. The new estimated salary for next year is estimated to be \$88,550. That is an increase of approximately \$10,000.
- Proposed adjustments to the compensation for the Office Assistant/Park & Recreation Coordinator – After re-evaluation of the position and duties, I have determined that this position, currently at pay grade 4 in the 2019-2020 Salary Schedule should have been at grade 6. This would adjust the current hourly rate from \$17.23/hr. to \$19.55/hr. The net change in projected yearly earnings would increase from \$28,962 to \$32,531 for an approximate net change in cost of \$4,100.
- Overall, annual step increases based on the 2019/2020 Pay Scale 2021 and the current Collective Bargaining Agreement for public works staff excluding the above-mentioned changes accounts for approximately \$17,300.



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- Seasonal Employment – Wage costs for seasonal workers, including seasonal maintenance, seasonal plow operators, and the Zamboni Operator now receive higher pay. \$15,700 was what was anticipated under last year's budget. Currently, with only one seasonal laborer, wages would be approximately \$16,800. To take on a second worker there would be an additional cost of \$12,600. Wages would increase for seasonal workers to \$28,900. This change has been recommended in this budget, taking on two seasonal workers this year has made a significant impact on the quality of grounds maintenance. This option was available to us during the 2021 fiscal year due to the 3 months without a person collecting the DPW Director salary.

The most significant change you will note this year is the increase in wages and benefits towards the Building and Planning department. This change was made for two reasons:

1. It is appropriate to distribute compensation to appropriate cost centers based on work. The changes offered reflect the City Administrator, City Clerk, and Administrative Assistant's work shares proportionate to their work for the department.
2. This change will make it easier for us to present our yearly required justification for the permit fees we charge.

Highlights on Benefit Cost Changes

The most significant change in benefits costs is relatively minor. It pertains to \$7,800 in additional retirement contributions for the Fire Chief.

Health Insurance Rates are expected to increase by 7% and Dental is anticipated to increase by 5%, but these changes are expected to have an overall modest overall impact on the budget for next year.

Administrative/Legislative Budget Highlights

- There is a proposed \$12,000 increase in legal service expenses for a possible change in prosecution services.
- The City's server is slated for replacement this upcoming year. The cost will be between \$4,000 to \$5,000. Replacement is needed as the physical hardware on the device is no longer supported by the manufacturer.
- This budget reintroduces funds for conferences and travel next year.
- With 2022 being an election year, the city must finance hosting a primary and general election.

Planning/Building and Assessment Highlights

- Most of the wage increases in administration have shifted to the building and planning department. This was the result of how the employee compensation distribution percentage was applied.
- Given planning related insurance liabilities contributed to the City's risk modifier this year and last, staff plans to attribute a share of cost to the department.
- Planning expenses have been generally lower for the city so there is a recommended \$7,600 decrease.
- City Assessor Patrick Poshek's contract with the city continues into next year with the same rate as last year.



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Public Safety Highlights

- The County only extended a modest increase this year for police services.
- Animal control services have been light since the city restarted the arrangement next year. The program has been successful collecting lost animals and returning them to their owners.
- The Fire Department's most substantial cost increase comes in the form of retirement contribution increases and additional costs for training existing and new department members.
- Overall, there are no expected major significant financial changes to this division of city operations.

Public Works

- Wages and benefits by up by \$18,300 due to the additional costs associated with taking on our new Public Works Director. This accounts for a little over half of the estimated increased costs for the department going into next year.
- The remaining \$10,000 in increase comes in the form of a \$5,000 increase to road maintenance, purchase of new printer scanner, a replacement utility locate device, additional repair costs and tree removal cost increases.

Parks, Recreation, and Community Center Highlights

- The consideration of adding a second summer seasonal laborer.
- Increases can be attributed to additional repairs on the Community Center grounds, and repairs to kitchen equipment.
- The other most significant increases in this area are to cover recreational programming and to participate in the 2022 ice sculpture activity.
- There is also a plan to replace damaged park tables, garbage cans, and benches. These funds would also be available for the installation of concrete pads for benches.
- There are no proposed transfers out as part of this year's general budget proposal.

Capital Budget Highlights

The 2022 capital budget presents the city with an unprecedented challenge. The timing of budget requests and the sizes of these requests are creating "bubble" fluctuations in yearly revenue needs. These bubbles are challenging because larger dollar amounts and the timing of implementing bonds and their associated debts can cause increases to the tax rate that may not be acceptable to community taxpayers or the city leadership.

Therefore, the City Council can consider approaching next steps in any one of the three following options:

Option I – Cash Funding Without Debt

The guiding principle behind this option is to attempt to fund the City's general and capital activities by strictly relying on levy and other financing mechanisms as opposed to taking on debt. This alternative also draws down the city's cash reserve fund balance over time. The real challenge of making this option work is the timing of project activity proposed for the General Capital Fund (401) between the years of 2022 and 2025. This more intensive yearly outlay of \$500,000 draws more on cash on hand and inevitably has created substantial tax levy and rate increases. The increase in tax rate expected for 2022, year based on this arrangement, is anticipated to be 4.52%. The levy, under this option would increase by 6.98%.



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These impacts are relatively modest, when considering the cost changes that can be found in the tax impact tables in your packet. However, because of the spike of expenditures over this shorter time frame, there will be an approximate 17.7% tax rate increase and a 21.58%. These financial impacts can be also found in your budget packet. After this spike, we would be able to lower the tax rate substantially in 2024.

To proceed with this option, the City Council would need to reconsider funding priorities over the next four years to stretch out the cost, and consequently lower the tax impact. The most significant obstacle towards implementing this funding option is it causes fluctuations in tax rate.

Option II – Seek No Tax Rate Impact

Option two, is a more traditional approach to the way capital budgeting has been done in the City of Scandia. This option shrinks and spreads spending over time. The net result of this approach is estimated to actually lower the tax rate over the next 3 years. Proceeding with this proposal would attempt to maintain a 0.0% tax rate increase as close as possible. Given the unpredictable nature of variables, this process will be a moving target. **This will also force us to consider expenses on tight margins due to a heavy draw on fund balance between 2023-2026. This will mean we may not be able to fully fund a project with higher than anticipated costs.** If we wish to cover the same expenses over this period of time it is highly recommended to approach it through bond/borrowing process similar to Option III. The alternative is to shift funding priorities.

Most critically, an approach in which no bonding is used will likely the require the City to drastically scale back its road maintenance program. This could potentially mean placing road projects on hold in the years 2023-2028. This would be a significant setback.

Option III – Bond Debt Strategy

This approach assumes debt via bond issues to help reduce bubble fluxuations in tax levy and rate. This spending approach works in many communities, but it requires diligent long-range financial planning. If not planned out correctly, debt can place undue challenges on the city in the future by diminishing available revenue to pay for debt.

This option, which was slightly adjusted since September 1st, would increase tax rate by 4.08% in 2022 and the levy by 6.5%. I am calling this Option III A. I have refined this option for a new alternative that would also attempt a 0.0% rate increase. This is now Option III B.

Overall, tax impact tables have been included in the budget packet for all the options. Proceeding with either option will likely require some additional adjustments.

Challenging Budgets Ahead for Both Sewer Utilities

Both of the City's two small utilities, the Big Marine Sewer and Uptown Sewer are facing some significant challenges. Earlier this year, the City Council approved a request to the State of Minnesota to obtain state bonding assistance to help cover half of the cost of a major upgrade of the Bliss Wastewater Treatment System that serves the west side of Big Marine Lake. The estimated \$1.4 million dollar project, without state bonding assistance, is expected to place the utility in financial distress.

The Uptown System also has challenges. Currently the system is at or exceeding daily capacity dependent on usage. To expand this system, particularly for the SHA project, the utility would require around \$500,000.

According to § 50.07 in the General Code of Ordinances, " New connections to the UWTS system shall be prohibited unless the city determines that sufficient capacity is available in all downstream facilities. Any person proposing a new connection to the system shall be responsible for the cost(s) ...necessary to determine whether there is sufficient capacity in the collection and treatment system, and for the cost of any improvements or modifications to the system necessitated by the new connection."

Included in your packets are the draft budgets and rates. These can and will be revisited at an upcoming workshop. This issue can be deferred after September's preliminary levy deadline, as these funds are only supported by their rates.

Please let me know if you have any questions.

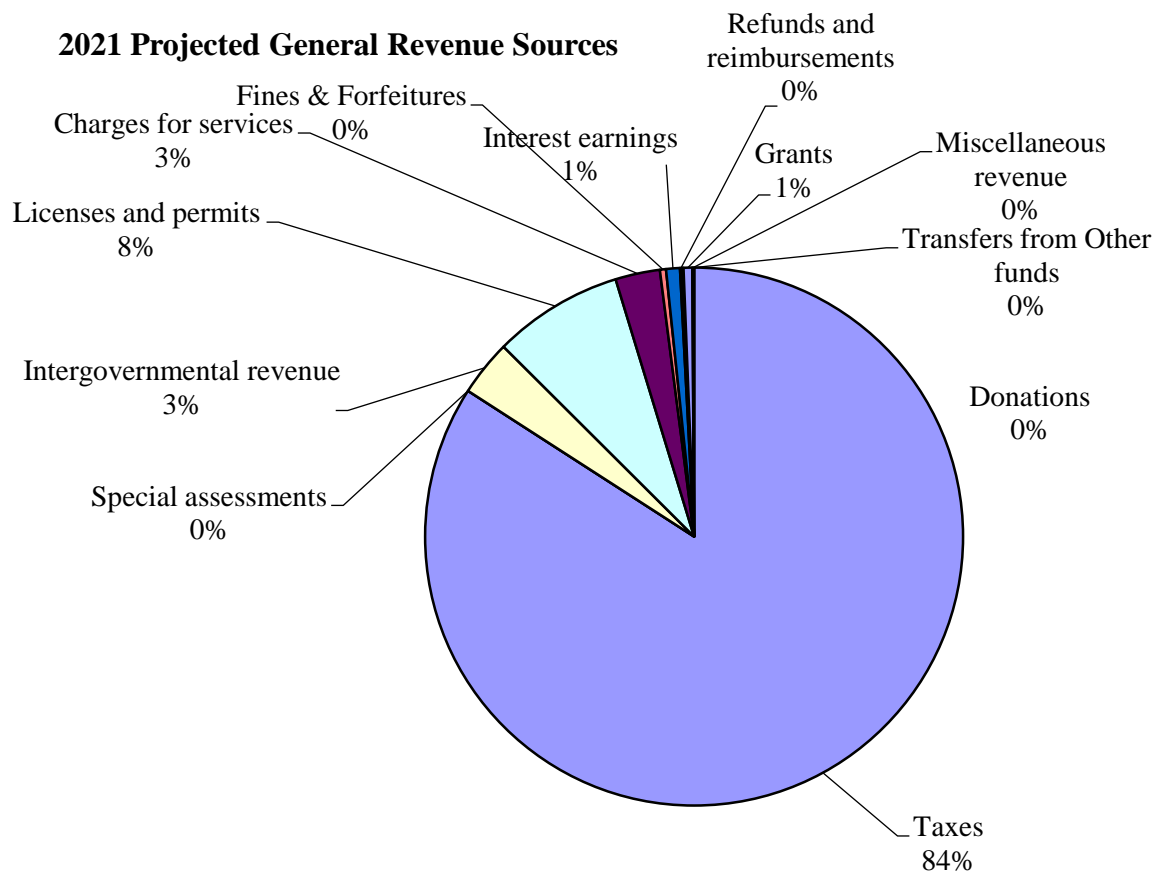


2022 DRAFT SCANDIA CITY BUDGET

Presented September 13, 2021

PROJECTED GENERAL REVENUE SOURCES

	Budget		Percent Change
	2021	Proposed 2022	
Taxes	\$ 1,398,700	\$ 1,608,400	15%
Special assessments	\$ -	\$ -	0%
Intergovernmental revenue	\$ 62,900	\$ 64,200	2%
Licenses and permits	\$ 108,400	\$ 149,500	38%
Charges for services	\$ 60,200	\$ 51,200	-15%
Fines & Forfeitures	\$ 8,100	\$ 7,000	-14%
Interest earnings	\$ 17,900	\$ 15,900	-11%
Refunds and reimbursements	\$ 500	\$ 2,500	400%
Donations	\$ 5,000	\$ 1,500	-70%
Grants	\$ 12,000	\$ 10,000	-17%
Miscellaneous revenue	\$ 1,400	\$ 2,000	43%
Transfers from Other funds	\$ 1,440	\$ -	-100%
Total Revenue	1,676,540	1,912,200	14%





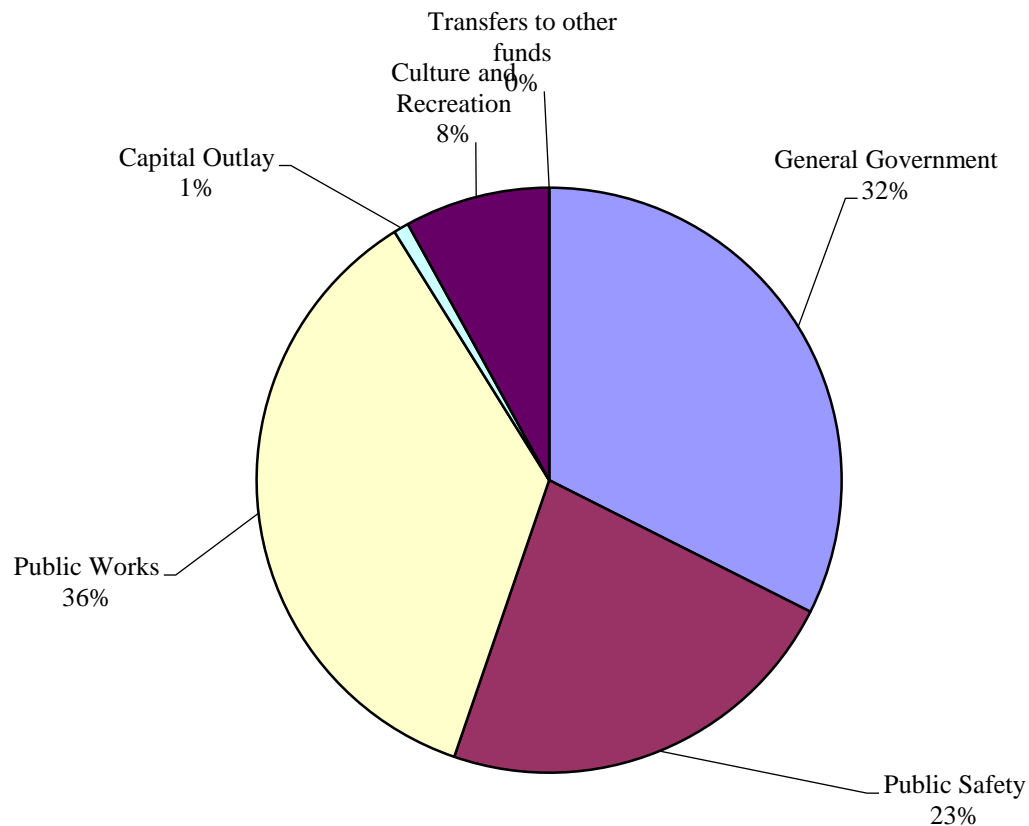
2022 DRAFT SCANDIA CITY BUDGET

Presented September 1, 2021

PROJECTED GENERAL EXPENDITURES

	Budget		Percent Change
	2021	Proposed 2022	
General Government	\$ 547,934	\$ 617,820	13%
Public Safety	\$ 412,238	\$ 435,090	6%
Public Works	\$ 658,253	\$ 683,490	4%
Capital Outlay	\$ 14,400	\$ 16,000	11%
Culture and Recreation	\$ 144,897	\$ 152,900	6%
Transfers to other funds	\$ 280,000	\$ -	-100%
Total Expenditures	2,057,722	1,905,300	-7%

2021 Budgeted General Expenditures





STATEMENT OF REVENUES AND EXPENDITURES -
SUMMARY BUDGET - GENERAL FUND

ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019 AND 2020, PERIOD TO DATE JULY 31, 2021
AND BUDGET FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2022

FUND 101	Actual		YTD Actual	Budget		Percent	
	2019	2020	7/31/21	2021	2022 (Proposed)	Change	
REVENUE							
Taxes	1,410,578	1,553,041	842,332	1,398,700	1,608,400	15%	(1)
Special assessments	-	-	-	-	-	0%	
Intergovernmental revenue	65,079	67,728	6,846	62,900	64,200	2%	
Licenses and permits	152,676	151,164	142,913	108,400	149,500	38%	(2)
Charges for services	66,883	43,274	51,921	60,200	51,200	-15%	(3)
Fines & Forfeitures	7,831	7,561	4,398	8,100	7,000	-14%	(4)
Interest earnings	21,631	11,463	9,095	17,900	15,900	-11%	(5)
Refunds and reimbursements	6,853	1,848	2,256	500	2,500	400%	
Donations	3,714	13,764	1,450	5,000	1,500	-70%	
Grants	7,980	11,000	13,786	12,000	10,000	-17%	
Miscellaneous revenue	1,656	3,266	-	1,400	2,000	43%	
Transfers from Other funds	-	17,700	-	1,440	-	0%	
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TOTAL REVENUES	1,744,882	1,881,808	1,074,998	1,676,540	1,912,200	14%	
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EXPENDITURES							
City Council	29,536	19,114	9,386	19,982	23,000	15%	(6)
City Administration	340,026	372,522	222,201	387,272	393,700	2%	
Elections	830	8,606	1,470	1,030	7,600	638%	(7)
Planning & Building Inspection	126,170	119,727	75,507	118,050	171,920	46%	(8)
Assessor	21,200	20,475	13,077	21,600	21,600	0%	
Animal Control	-	4,207	1,676	2,000	4,000	100%	
Police Protection	135,946	120,533	73,868	147,460	150,900	2%	
Fire Protection	274,281	212,753	122,419	262,778	280,190	7%	(9)
Street Department	625,911	568,692	296,907	658,253	683,490	4%	
Capital Outlay	-	2,860	1,507	14,400	16,000	0%	
Parks and Playgrounds	73,053	96,743	48,128	88,397	84,950	-4%	
Recreation/Education/Social	47,469	37,465	20,454	56,500	67,950	20%	(10)
Miscellaneous expense	-	-	-	-	-	0%	
Transfer out	444,962	30,000	283,965	280,000	-	0%	
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TOTAL EXPENDITURES	2,119,384	1,613,695	1,170,565	2,057,722	1,905,300	-7%	
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NET REVENUE OVER (UNDER) EXPENSE	\$ (374,502)	\$ 268,114	\$ (95,568)	\$ (381,182)	\$ 6,900		

EXPLANATION OF CHANGE

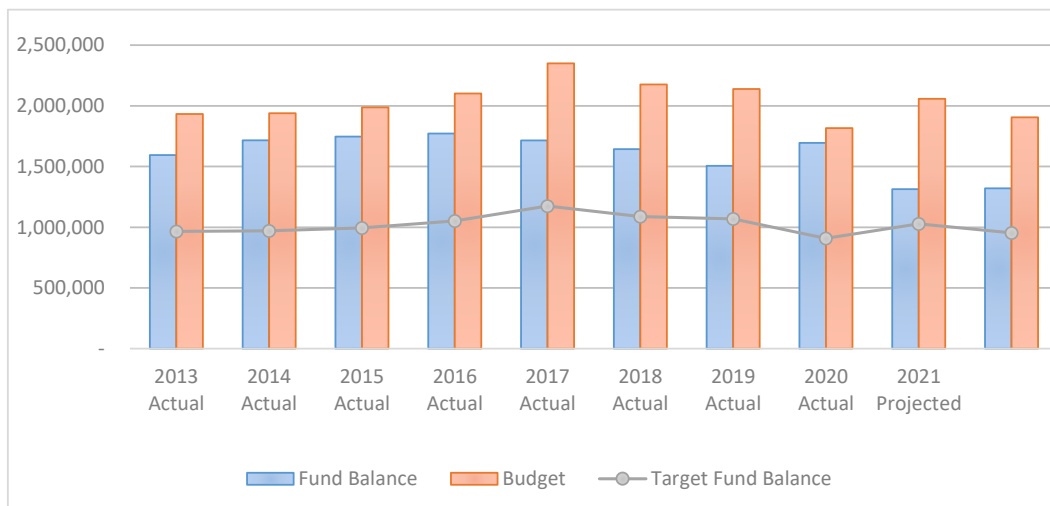
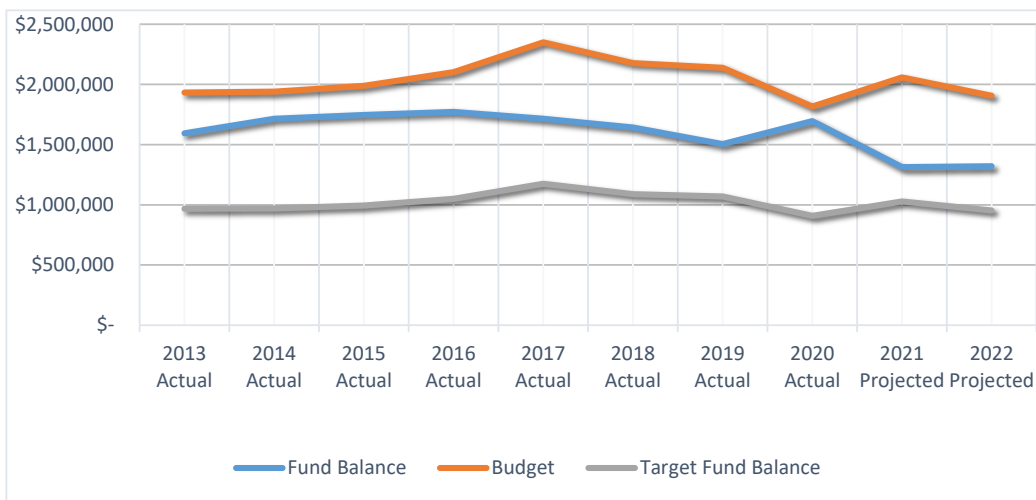
- (1) Based on a proposed General Fund Levy of \$1,583,000. It is 12.72% over prior year for an net increase of \$201,300.
- (2) Projected to return to pre-2000 permit activity for a projected net increase of \$45,100.
- (3) Adjusted estimate based on fluxuations in service fee revenue.
- (4) Revenue generated from fines and forfeitures has generally come in around \$7 over the years.
- (5) Interest rates continue to remain low and are projected to bring limited revenue.
- (6) Slight increase to travel expense.
- (7) General and Primary Elections to be held in 2022.
- (8) A combination of staff wages due to permitting and increases in wage/benefit for staff.
- (9) Increases in training and retirement benefit expenses
- (10) Intoduction of second seasonal laborer for summer season.



General Fund Balance Projections

The fund balance in any given fund is essentially what is left over after the fund's assets have been used to meet its liabilities. This data table and chart represent the change in fund balance in the city's general fund since 2013. The data suggests that there have been shifts in how much fund balance was maintained in the fund. The City's current fund balance policy is to maintain a cash level of between 50-65% fund balance, which is an industry standard in the public sector. The budget proposes a slightly higher cash balance, particularly if fund balance diminishes in the 401 General Capital Fund, a fund that has generally maintained \$1 Million in cash.

Year	Fund Balance December 31	General Fund Budget	Percent of Fund Balance to Budget
2013 Actual	\$ 1,594,415	\$ 1,932,639	
2014 Actual	\$ 1,715,890	1,938,998	88.5%
2015 Actual	\$ 1,746,587	1,987,341	87.9%
2016 Actual	\$ 1,771,828	2,101,629	84.3%
2017 Actual	\$ 1,715,008	2,349,700	73.0%
2018 Actual	\$ 1,643,215	2,175,910	75.5%
2019 Actual	\$ 1,505,659	2,138,562	70.4%
2020 Actual	\$ 1,694,699	1,816,414	93.3%
2021 Projected	\$ 1,313,517	2,057,722	63.8%
2022 Projected	\$ 1,320,417	1,905,300	69.3%





2020 Draft City of Scandia Line-Item Budget Presented 9-1-2021
General Fund 101

Minnesota			Actual 2020	Budget 2021	Actual 7/31/2021	Preliminary 2022	<i>dif over PY</i> <i>Budget</i>	Notes
Type	Code	Description						
General Fund 101 Revenues								
R	101-31000	Washington Cty. Tax Settlement	1,392,823	1,381,700	753,615	1,583,000	201,300	Total General Fund Tax Levy
R	101-31040	Fiscal Disparities	132,035	-	82,987	-	-	- estimate of equalization of disparities distributed by the State from the area wide mill rate
R	101-31701	Gravel Taxes	20,468	10,000	-	20,000	10,000	Aggregate Material Removal; Production Tax (set by County Board
R	101-31830	Solar Energy Production Tax	5,104	6,000	5,067	5,000	(1,000)	Share set by State of MN
R	101-31900	Penalties & Interest Delinquent Tax	2,611	1,000	664	400	(600)	Outstanding Property Tax with Interest
R	101-32150	Utility Permits	4,010	1,800	2,100	3,000	1,200	Right-of-Way or Work in the Road permit fee revenues \$150 per permit
R	101-32180	Tobacco and Liquor Licenses	9,735	8,200	2,200	8,500	300	Estimated Liquor and Tobacco Licenses without special events
R	101-32190	Other City Permits	2,560	2,900	2,068	3,000	100	(Zoning, Grading, special events, driveways)
R	101-32210	Building Permits	134,844	95,500	136,416	135,000	39,500	So far a 25% reduction in 2020 Anticipated 30%
R	101-32260	Gambling Permits	15	-	130	-	-	- Anticipating diminished gambling permits in 2021 due to Covid-19
R	101-33401	LGA/MVHC/AG/PERA Aid	13,008	13,000	-	13,200	200	Anticipating similar aid from 2020
R	101-33420	Fire Relief State PERA	37,484	33,700	-	39,600	5,900	Anticipating similar aid from 2020
R	101-33422	Other State Grants & Aids	11,293	10,200	3,810	5,400	(4,800)	Fire Fighter Training Reimbursement
R	101-33428	Payments In Lue of Taxes (PILT)	5,942	6,000	3,036	6,000	-	- Compensation from the state for loss of tax base from state owned land
R	101-33620	Recycling Grant	8,000	8,000	13,062	9,000	1,000	County Recycling Grant
R	101-33630	Local Govt Grants & Aids	-	-	-	-	-	- No anticipated 2021 County Grants
R	101-33640	Other Grants	3,000	4,000	724	1,000	(3,000)	Previously anticipated obtaining grants for turnout gear for 2019 & 2020
R	101-34102	Legal Services	(7,246)	-	-	-	-	- To Eliminate Line- Formerly Expense related to legal services for permit review
R	101-34103	Zoning and Planning	3,627	3,400	5,250	4,300	900	Zoning Permit Fees
R	101-34106	Engineering Fees	(36)	-	482	-	-	- To Eliminate Line- Formerly Expense related to recording services for permit review
R	101-34107	Assessment Search Fees	100		20	100	100	\$20 per search required at property closing
R	101-34109	Water Usage	94	200	-	200	-	- Revenue for Uptown City-Owned Well (ELEM and Gammelgarden)
R	101-34201	Impound Fees	-	200	-	-	(200)	Collected fees for Dog Impoundment
R	101-34202	Fire Protection Services	36,484	36,800	30,710	32,300	(4,500)	Contract Revenue from service agreement with May Township
R	101-34301	Restitution	-	-	3,678	-	-	- Line used for Receipt of refunds to Damage to Property
R	101-34303	Dust Control	2,488	2,400	-	2,400	-	- Payment received each year for dust control at Cedar Cliff
R	101-34304	Reimbursement for Services	1,800	3,600	3,600	3,600	-	- Reimbursement for Accounting Services for Forest Lake Cable Commission
R	101-34730	Ad Revenue	-	1,600	2,100	2,100	500	Moved from Fund 404
R	101-34750	Facilities Rental	3,327	3,000	3,139	5,000	2,000	Comm. Ctr. Hall Rental, Annex Rental, and Hay Lake Shelter Rental (antipate 1/4 revenue 2021)
R	101-34760	Cleaning Fees	200	-	100	200	200	Claimed cleaning deposits on facilities rentals
R	101-34790	Recreation Programs	2,042	-	765	1,000	1,000	Fee Revenues from Rec Programming (Yoga/Ice Skating)
R	101-34950	Solar Subscription	396	9,000	-	-	(9,000)	Revenue from City-owned solar installations to be phased out - deducted from expense
R	101-35101	Fines & Forfeitures	7,561	8,100	4,398	7,000	(1,100)	Fine revenue from State Courts and Administrative Citations
R	101-36210	Interest Income	11,463	17,900	9,095	15,900	(2,000)	Allocation of interest earnings on interest bearing accounts and investments
R	101-36230	Donations	13,764	5,000	1,450	1,500	(3,500)	Typically Vinterfest Dontations, Fire Relief Donations, Park Donations
R	101-36240	Insurance Dividend	3,266	1,400	-	2,000	600	Yearly dividend from LMCITT for City's share of ownership
R	101-36250	Misc. Refund	1,848	500	2,256	2,500	2,000	Misc. Revenue from records requests,Canidate filling fees, etc.
R	101-39200	Interfund Transfer	17,700	1,440	-	-	(1,440)	Transfers In from Other City Funds (\$1440 field main. from Park Fund from Ad revenue discontir
TOTAL FUND 101 GENERAL FUND REVENUE			1,881,808	1,676,540	1,074,998	1,912,200	235,660	
Adminisistration & Finance								



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Type	Code	Description	Actual 2020	Budget 2021	Actual 7/31/2021	Preliminary 2022	<i>dif over PY</i> <i>Budget</i>	Notes
E	101-41000-101	Regular Wages & Salaries	158,954	171,900	93,368	162,600	(9,300)	See Salary and benefit explanation
E	101-41000-121	PERA Coord. Employer Contribu.	11,975	12,900	6,820	12,000	(900)	"
E	101-41000-122	FICA Employer Contribution	9,883	10,700	5,354	10,100	(600)	"
E	101-41000-126	MEDICARE Employer Contribution	2,268	2,500	1,642	2,400	(100)	"
E	101-41000-131	Employer Paid Health	18,931	24,600	20,563	23,600	(1,000)	"
E	101-41000-132	Dental Insurance	-	-	-	2,900	2,900	"
E	101-41000-134	Employer Paid Life	592	400	384	600	200	"
E	101-41000-135	Employer Paid Disability	635	700	795	1,200	500	"
E	101-41000-151	Worker s Comp Insurance Prem	1,917	1,578	1,462	1,200	(378)	
E	101-41000-200	Office Supplies	965	1,000	547	1,000	-	
E	101-41000-203	Printed Forms & Papers	1,890	1,800	1,079	1,800	-	
E	101-41000-210	Operating Supplies	908	700	122	900	200	
E	101-41000-301	Auditing and Accounting Services	20,350	20,794	20,200	20,800	6	Schlenner Wenner & Co agreement through 2021 fiscal yr 3% increase
E	101-41000-304	Legal Services	43,591	48,000	15,480	60,000	12,000	Cost of corporation counsel and prosecution services
E	101-41000-306	Personal Testing & Recruit	-	-	-	-	-	
E	101-41000-308	Other Professional Services	4,532	1,000	1,035	1,000	-	2019 - \$250 toward Gateway Trail Project Promo and \$1000 towards City Hall wetland deliniation
E	101-41000-309	Software Support & Maintenance	12,761	11,700	6,400	12,000	300	\$3,500-site, \$5900 server maintenance/tech support, \$550 Plan It, Laserfiche \$3000, Banyon \$1900, \$1800 Azure, \$180 Adobe Pro, \$500
E	101-41000-313	Committee & Commission Reimbur	-	-	-	-	-	General Fund Reimbursements to standing committees: PRC, TC, IAC, etc
E	101-41000-316	Conferences & Seminars	367	300	-	800	500	For online activities
E	101-41000-317	Employee Training	700	500	271	500	-	LMC 2022/MCMA2022
E	101-41000-319	Other Services	130	1,100	686	1,300	200	Financial Advising, and Accounting Advising (AEM)
E	101-41000-321	Telephone	2,799	2,600	2,725	4,500	1,900	
E	101-41000-322	Postage	2,066	2,300	1,165	2,300	-	
E	101-41000-331	Travel Expenses	280	1,200	-	2,500	1,300	
E	101-41000-351	Legal Notices Publishing	965	2,000	1,000	2,000	-	Newspaper Publications for budget, public hearings, and other required postings
E	101-41000-361	Liability/Property Ins	3,452	4,900	7,986	4,100	(800)	Insurance Inrease of 3\$
E	101-41000-365	Insurance Claims	-	-	-	-	-	To be phased out and expensed to appropriate cost line.
E	101-41000-381	Utilities-Electric & Gas	10,775	11,600	4,064	12,000	400	
E	101-41000-413	Equipment Rental	1,868	2,800	917	2,800	-	Copy and Postage Machine Expenses
E	101-41000-430	Recycling	27,846	27,846	15,201	27,800	(46)	Per agreement with SRC on Community Recycling
E	101-41000-433	Dues and Subscriptions	5,788	5,854	332	5,900	46	LMC/MN Mayor's Association/ICMA/MCMA/MCFOA/GFOA
E	101-41000-434	Youth Service Bureau	5,500	5,500	5,500	5,500	-	Support for program for rehablitation of youth offenders dba Lakes Center for Youth & Families
E	101-41000-435	Misc Expense	-	-	122	-	-	
E	101-41000-437	Cable TV Franchise	-	-	-	-	-	Line to be Eliminated. Revenues now go to the Cable TV Fund 226
E	101-41000-438	Misc. Contractual	8,290	4,500	3,399	3,600	(900)	2022 Annual Safety Training \$3,500; County Special Assessment billing \$105
E	101-41000-439	Refunds Issued	1,895	-	159	-	-	
E	101-41000-560	Furniture and Fixtures	-	-	-	-	-	
E	101-41000-570	Office Equipment	9,648	4,000	3,423	4,000	-	City Server Replacement 2022
TOTAL DEPT. 41000 FINANCE AND ADMINISTRATION			372,522	387,272	222,201	393,700	6,428	



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Type	Code	Description	Actual 2020	Budget 2021	Actual 7/31/2021	Preliminary 2022	<i>dif over PY</i> <i>Budget</i>	Notes
Legislative (Mayor & Council)								
E	101-41110-101	Regular Wages & Salaries	17,585	17,600	8,973	18,100	500	Mayor and Council
E	101-41110-122	FICA Employer Contribution	208	1,100	158	1,100	-	
E	101-41110-126	MEDICARE Employer Contribution	255	300	(142)	300	-	
E	101-41110-127	PERA Defined	711	600	321	600	-	
E	101-41110-151	Worker s Comp Insurance Prem	71	82	76	100	18	
E	101-41110-308	Other Professional Services	-	-	-	-	-	2019 was recodification of ordinances
E	101-41110-316	Conferences & Seminars	284	-	-	1,000	1,000	
E	101-41110-331	Travel Expenses	-	300	-	1,800	1,500	
E	101-41110-560	Furniture and Fixtures	-	-	-	-	-	
E	101-41110-570	Office Equipment	-	-	-	-	-	
TOTAL DEPT. 41110 LEGISLATIVE, MAYOR, AND COUNCIL			19,114	19,982	9,386	23,000	3,018	
Elections								
E	101-41410-199	Election Judge	5,471	-	-	4,800	4,800	Primary and Regular Election in 2022
E	101-41410-200	Office Supplies	26	-	-	100	100	
E	101-41410-203	Printed Forms & Papers	-	-	-	-	-	
E	101-41410-210	Operating Supplies	2,119	200	-	1,000	800	
E	101-41410-351	Legal Notices Publishing	160	-	-	200	200	
E	101-41410-413	Equipment Rental	830	830	1,470	1,500	670	Equipment maintenance charges from Washington County
TOTAL DEPT. 41410 ELECTIONS			8,606	1,030	1,470	7,600	6,570	
Planning & Inspection Services								
E	101-41910-101	Regular Wages & Salaries	18,322	18,200	10,014	49,800	31,600	See Salary and benefit explanation
E	101-41910-121	PERA Coord. Employer Contribu.	1,374	1,400	750	3,600	2,200	"
E	101-41910-122	FICA Employer Contribution	1,139	1,100	612	3,100	2,000	"
E	101-41910-126	MEDICARE Employer Contribution	262	300	154	700	400	"
E	101-41910-131	Employer Paid Health	1,053	1,800	-	11,400	9,600	"
E	101-41910-132	Dental Insurance	-	-	-	1,900	1,900	"
E	101-41910-134	Employer Paid Life	-	-	-	200	200	"
E	101-41910-135	Employer Paid Disability	-	-	-	400	400	"
E	101-41910-203	Printed Forms & Papers	35	-	-	20	20	
E	101-41910-311	Contract Permit Inspections	57,231	50,000	40,386	55,000	5,000	Building (City of Hugo) and Electrical (Joesph Wheaton) Inspections
E	101-41910-312	Planning Services	22,294	35,600	15,397	28,000	(7,600)	
E	101-41910-313	Committee & Commission Reimbur	4,950	5,200	2,600	5,000	(200)	PC meeting stipend \$250/commissioner \$300/Chair per quarter
E	101-41910-316	Conferences & Seminars	-	50	-	-	(50)	Anticipated no attendance in 2021 due to Covid-19, \$50 for APA MN Chapter Membership
E	101-41910-319	Other Services	25	-	-	-	-	Previously Comp Plan Update Expense
E	101-41910-361	Liability/Property Ins	-	800	2,517	1,800	1,000	
E	101-41910-438	Misc. Contractual	11,546	3,600	3,077	11,000	7,400	State Building Permit Surcharges
E	101-41910-439	Refunds Issued	1,495	-	-	-	-	
TOTAL DEPT. 41910 PLANNING AND BUILDING			119,727	118,050	75,507	171,920	53,870	
Assessor								



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Type	Code	Description	Actual 2020	Budget 2021	Actual 7/31/2021	Preliminary 2022	<i>dif over PY</i> <i>Budget</i>	Notes
E	101-41950-300	Assessor	20,475	21,600	13,077	21,600	-	Assessor contract w/PAUSZEK, INC. (Patrick Poshek)
TOTAL DEPT. 41950 Assessor			20,475	21,600	13,077	21,600	-	
Police Services								
E	101-42100-318	Police Contract	120,141	147,100	73,559	150,400	3,300	Washington County Sheriff's Department Service Agreement
E	101-42100-319	Other Services	391	360	309	500	140	Code Red Notification Service
TOTAL DEPT. 42100 POLICE SERVICES			120,533	147,460	73,868	150,900	3,440	
Fire & EMS								
E	101-42200-101	Regular Wages & Salaries	42,985	95,000	54,188	95,000		- Includes Officers pay and est. fire fighter call out @2,300hrs for the year
E	101-42200-121	PERA Coord. Employer Contribu.	7,244	3,800	4,187	9,700	5,900	Fire Chief PERA Rate @17.7%
E	101-42200-122	FICA Employer Contribution	4,329	5,900	2,181	5,900	-	"
E	101-42200-126	MEDICARE Employer Contribution	1,509	1,400	926	1,400	-	"
E	101-42200-134	Employer Paid Life	16	100	112	200	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	-	300	-	-	(300)	
E	101-42200-151	Worker s Comp Insurance Prem	8,297	10,738	9,948	9,550	(1,188)	
E	101-42200-200	Office Supplies	294	400	351	400	-	Paper, toner, pens
E	101-42200-203	Printed Forms & Papers	64	150	-	150	-	Medical reports, CO alarm reports
E	101-42200-209	Medical Supplies	1,021	2,500	1,136	2,500	-	
E	101-42200-210	Operating Supplies	6,669	8,000	2,320	8,000	-	
E	101-42200-211	Cleaning Supplies	(774)	100	-	100	-	
E	101-42200-212	Fuel	2,287	2,500	1,660	2,500	-	Estimate based on past history
E	101-42200-217	Uniforms & Safety Equipment	(2,581)	10,000	3,497	10,000	-	3 set's of turnout gear\$6,100, 3 helmets \$630, 4 Uniforms for new members\$700, 5 set's of fire boo
E	101-42200-221	Equipment Parts	331	3,000	371	3,000	-	
E	101-42200-222	Tires	-	-	-	-	-	
E	101-42200-223	Structure Repair & Supplies	338	1,400	414	5,300	3,900	Carpet \$4,000
E	101-42200-240	Small Tools and Minor Equip	14,553	8,500	352	8,500	-	
E	101-42200-305	Medical Services	4,085	4,400	3,825	4,500	100	Fit testing \$3200, Medical direction \$1200
E	101-42200-306	Personal Testing & Recruit	903	2,500	2,025	1,500	(1,000)	Hope to recruit 3-4 new members in 2021, medical testing \$252 per person
E	101-42200-309	Software Support & Maintenance	19,979	18,000	9,412	17,000	(1,000)	Laserfiche user fee \$280/yr 2 users, , 800Mhz Radios user fee \$10,002, Managed IT \$6,336, Pager B
E	101-42200-310	Medical Training	11,510	3,000	102	11,000	8,000	EMT Annual Refresher \$2,200, EMT class this year for 6 new members (\$1500 each)
E	101-42200-316	Conferences & Seminars	-	300	-	300	-	2020 pandemic canceled most seminars
E	101-42200-317	Employee Training	2,186	8,000	1,061	8,000	-	Part of this is covered by state funding
E	101-42200-319	Other Services	208	500	-	500	-	Fire extinguishers
E	101-42200-321	Telephone	2,619	4,600	4,728	6,400	1,800	8 Computer air cars for county CAD \$3700, Landline & Internet 2700
E	101-42200-322	Postage	21	-	7	-	-	
E	101-42200-324	State of MN-Fire Relief	37,484	35,300	-	35,300	-	Pass through to PERA
E	101-42200-325	City Match-Fire Relief	-	-	-	-	-	
E	101-42200-331	Travel Expenses	-	2,000	-	2,000	-	Hope fire schools will be open in spring
E	101-42200-334	Licenses & Permits	175	200	-	200	-	
E	101-42200-340	Advertising	-	-	-	-	-	



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E	101-42200-361	Liability/Property Ins	7,786	6,600	6,132	6,000	(600)	Based on last year cost
E	101-42200-381	Utilities-Electric & Gas	4,680	4,000	2,094	4,000	-	Utilities reduced by solar credits
E	101-42200-384	Refuse/Garbage Disposal	891	850	502	850	-	
E	101-42200-385	Sewer Pumping & Maintenance	-	700	270	700	-	
E	101-42200-401	Building Maintenance/Repairs	5,571	2,500	1,731	2,500	-	Pest Control \$530, Cleaning Service \$1,800, Door maintenance \$170
E	101-42200-403	Improvements Other Than Bldgs	-	-	-	-	-	
E	101-42200-404	Repair Machinery/Equipment	9,285	8,000	3,740	8,000	-	
E	101-42200-407	Well Repair & Maintenance	135	140	-	140	-	Annual back flow preventer annual
E	101-42200-433	Dues and Subscriptions	1,275	1,000	1,822	2,100	1,100	IamResponding \$850, Check-It \$1,180
E	101-42200-438	Misc. Contractual	7,261	3,500	2,205	4,100	600	Siren Maintenance \$2205, Compressor \$750, Lucas \$1,100
E	101-42200-440	Events	148	800	-	800	-	Taco Daze, Fire prevention, Safe Halloween
E	101-42200-520	Capital Improvements to Bldgs	-	-	-	-	-	
E	101-42200-530	Capital Impr Other Than Bldgs	-	-	-	-	-	
E	101-42200-540	Heavy Machinery Capital	-	-	-	-	-	
E	101-42200-560	Furniture and Fixtures	7,815	500	220	500	-	Replace some meeting room chairs
E	101-42200-570	Office Equipment	2,152	900	900	900	-	
TOTAL DEPT. 42200 FIRE DEPARTMENT			212,753	262,778	122,419	280,190	17,412	
Animal Control								
E	101-42700-314	Animal Control	4,207	2,000	1,676	4,000	2,000	Officer and Impoundment Costs - Companion Animal Control/Otter Lake Animal Care Center
TOTAL DEPT. 42700 ANIMAL CONTROL			4,207	2,000	1,676	4,000	2,000	
Public Works								
E	101-43000-101	Regular Wages & Salaries	188,486	211,600	106,785	220,300	8,700	Share of Director/Labor Wages for Public Works
E	101-43000-102	OT Regular Wages	5,536	-	3,079	4,900	4,900	"
E	101-43000-104	Temporary Employee Wages	1,255	1,700	1,586	3,700	2,000	"
E	101-43000-121	PERA Coord. Employer Contribu.	14,776	15,900	7,869	16,900	1,000	"
E	101-43000-122	FICA Employer Contribution	11,588	13,100	6,348	14,000	900	"
E	101-43000-126	MEDICARE Employer Contribution	2,668	3,100	1,695	3,300	200	"
E	101-43000-131	Employer Paid Health	55,408	54,700	31,058	53,600	(1,100)	"
E	101-43000-132	Dental Insurance	-	-	-	2,000	2,000	New
E	101-43000-134	Employer Paid Life	688	500	380	700	200	"
E	101-43000-135	Employer Paid Disability	2,378	2,200	1,222	1,700	(500)	"
E	101-43000-141	Unemployment Compensation	-	200	1,456	1,500	1,300	"
E	101-43000-151	Worker s Comp Insurance Prem	14,397	18,403	17,049	16,890	(1,513)	"
E	101-43000-200	Office Supplies	196	600	364	600	-	
E	101-43000-210	Operating Supplies	5,967	8,700	4,141	8,000	(700)	
E	101-43000-212	Fuel	13,933	21,000	8,763	18,000	(3,000)	
E	101-43000-217	Uniforms & Safety Equipment	1,928	1,800	121	2,000	200	Boots, Class II -III shirts-pants, saw chaps, harnesses - Staff clothing allowance
E	101-43000-221	Equipment Parts	9,194	9,200	4,273	12,100	2,900	
E	101-43000-222	Tires	6,122	6,500	-	6,500	-	Remove - allocate funds to Equipment \$2000 to 221(parts) and \$4500 to 404



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E	101-43000-223	Structure Repair & Supplies	1,631	2,100	-	2,000	(100)	Roof, windows, door locks, eelctrical \ plumbing fixtures
E	101-43000-224	Materials for Road Maintenance	16,906	15,000	398	15,000	-	asphalt repairs, shouldering, and culvert
E	101-43000-226	Sign Repair & Replacement	-	-	-	2,000	2,000	New line for signs & posts
E	101-43000-228	Gravel	5,750	9,000	7,292	9,900	900	Gravel road maint., Pilar done 2017-2018 - Old Marine, 185th start 2020
E	101-43000-229	Salt	11,750	19,000	14,741	19,000	-	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	4,891	4,500	1,018	5,000	500	
E	101-43000-302	Surveying	-	-	-	-	-	
E	101-43000-303	Engineering Fees	9,342	8,500	5,215	9,400	900	annual road projects
E	101-43000-304	Legal Services	50	-	-	-	-	
E	101-43000-305	Medical Services	380	1,200	179	1,200	-	New employee screening and MNDOT Comm. dirver testing
E	101-43000-309	Software Support & Maintenance	1,817	1,700	462	1,900	200	
E	101-43000-317	Employee Training	-	1,500	-	1,700	200	Milage, sign up costs, St. Cloud Equip Expo.
E	101-43000-319	Other Services	2,019	12,000	748	13,200	1,200	Tree removal in ROW, Ditching
E	101-43000-321	Telephone	3,866	4,000	2,446	4,800	800	
E	101-43000-331	Travel Expenses	51	1,000	-	500	(500)	Sewer School for Sewer Operators
E	101-43000-334	Licenses & Permits	319	350	58	500	150	Includes additional licensing for new director
E	101-43000-361	Liability/Property Ins	11,506	11,800	13,941	9,300	(2,500)	Insurance reallocation
E	101-43000-365	Insurance Claims	-	2,000	-	-	(2,000)	
E	101-43000-381	Utilities-Electric & Gas	3,221	3,200	1,544	3,200	-	Utilities reduced by solar credits
E	101-43000-384	Refuse/Garbage Disposal	754	800	390	900	100	
E	101-43000-385	Sewer Pumping & Maintenance	-	1,200	270	800	(400)	Holding tank - 4-5 X per year
E	101-43000-387	Street Light Utilities	3,706	6,200	2,107	4,000	(2,200)	
E	101-43000-401	Building Maintenance/Repairs	8,936	5,500	1,133	5,500	-	Garage doors, Power washer,
E	101-43000-403	Improvements Other Than Bldgs	-	-	-	-	-	
E	101-43000-404	Repair Machinery/Equipment	6,277	12,000	21,546	14,000	2,000	6410 JD tractor, Tandem - tire rotation, tire siping
E	101-43000-405	Contractual Road Maint/Repair	128,647	145,000	18,977	150,000	5,000	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	819	3,500	-	3,500	-	Chipper during winter
E	101-43000-417	Uniform Rental	963	1,000	456	1,000	-	Cinta's
E	101-43000-433	Dues and Subscriptions	-	-	-	200	200	Professional membership dues
E	101-43000-438	Misc. Contractual	10,379	15,000	6,576	15,000	-	Crane hoise testing. Pest control, cleaning, unexpected small road project
E	101-43000-439	Refunds Issued	-	-	400	-	-	
E	101-43000-530	Capital Impr Other Than Bldgs	-	-	-	-	-	
E	101-43000-550	Motor Vehicles Capital	-	-	-	-	-	
E	101-43000-560	Furniture and Fixtures	-	-	-	-	-	
E	101-43000-570	Office Equipment	190	500	821	3,300	2,800	New printer, scanner - 11.5 x 17 & Utility locate device
TOTAL DEPT 43000 PUBLIC WORKS			568,692	658,253	296,907	683,490	25,237	
Parks & Recreation								
E	101-45000-101	Regular Wages & Salaries	27,218	20,400	14,799	9,800	(10,600)	
E	101-45000-104	Temporary Employee Wages	12,618	14,400	15,126	29,100	14,700	Introduction of a second summer seasonal position for summer maintenance work.
E	101-45000-121	PERA Coord. Employer Contribu.	2,042	1,500	1,108	700	(800)	"
E	101-45000-122	FICA Employer Contribution	2,391	2,300	1,721	2,600	300	"



2020 Draft City of Scandia Line-Item Budget Presented 9-1-2021
General Fund 101

Type	Code	Description	Actual 2020	Budget 2021	Actual 7/31/2021	Preliminary 2022	<i>dif over PY</i> <i>Budget</i>	Notes
E	101-45000-126	MEDICARE Employer Contribution	549	500	427	600	100	"
E	101-45000-131	Employer Paid Health	-	7,900	-	2,100	(5,800)	"
E	101-45000-132	Dental Insurance	-	-	-	100	100	
E	101-45000-134	Employer Paid Life	-	100	-	-	(100)	"
E	101-45000-135	Employer Paid Disability	-	1,200	-	1,000	(200)	"
E	101-45000-141	Unemployment Compensation	-	400	-	-	(400)	"
E	101-45000-151	Worker s Comp Insurance Prem	1,298	1,847	1,711	1,450	(397)	"
E	101-45000-200	Office Supplies	45	100	-	300	200	Reallocated from operating Supplies
E	101-45000-203	Printed Forms & Papers	-	400	285	900	500	Costs for programming promotions
E	101-45000-210	Operating Supplies	624	1,800	852	900	(900)	
E	101-45000-212	Fuel	598	1,200	243	1,500	300	
E	101-45000-221	Equipment Parts	1,651	1,500	74	2,000	500	Zamboni and lawn mowers
E	101-45000-223	Structure Repair & Supplies	4,350	4,000	125	500	(3,500)	
E	101-45000-240	Small Tools and Minor Equip	250	500	-	-	(500)	
E	101-45000-312	Planning Services	-	-	-	-	-	
E	101-45000-313	Committee & Commission Reimbur	1,080	1,400	600	1,200	(200)	
E	101-45000-319	Other Services	1,831	3,500	-	-	(3,500)	
E	101-45000-322	Postage	-	250	-	-	(250)	
E	101-45000-340	Advertising	180	500	-	-	(500)	
E	101-45000-353	Sales& Use Tax	2	-	-	-	-	
E	101-45000-361	Liability/Property Ins	7,367	5,100	1,767	7,100	2,000	Insurance reallocation
E	101-45000-381	Utilities-Electric & Gas	3,320	3,800	2,339	4,000	200	
E	101-45000-384	Refuse/Garbage Disposal	2,625	1,700	2,467	1,900	200	
E	101-45000-385	Sewer Pumping & Maintenance	420	500	181	500	-	
E	101-45000-401	Building Maintenance/Repairs	4,698	1,200	480	6,000	4,800	Corrections to warming house plumbing and repairs
E	101-45000-403	Improvements Other Than Bldgs	673	-	-	-	-	
E	101-45000-404	Repair Machinery/Equipment	1,452	1,200	140	700	(500)	Zamboni repair
E	101-45000-406	Grounds Care	108	700	540	4,000	3,300	Plant replacements - MNDOT, City Hall, W.H., W.E. ballfield, City signs
E	101-45000-438	Misc. Contractual	17,400	4,000	303	3,000	(1,000)	Restroom cleaning services
E	101-45000-439	Refunds Issued	-	-	-	-	-	
E	101-45000-440	Events	1,954	2,500	2,842	3,000	500	2022 Ice Sculpture 2700 and other rec programing
E	101-45000-490	Financial Assistance	-	2,000	-	-	(2,000)	Program supplemental for those who can't afford classes or programs offered
E	101-45000-530	Capital Impr Other Than Bldgs	332	2,400	-	10,000	7,600	Concrete for benches, park table replacement, garbage can replacement
TOTAL DEPT. 45000 PARKS AND RECREATION			97,075	90,797	48,128	94,950	4,153	
Community Center								
E	101-45180-101	Regular Wages & Salaries	3,855	13,800	2,196	14,400	600	Includes PW Worker Allocation
E	101-45180-104	Temporary Employee Wages	-	700	-	-	(700)	"
E	101-45180-121	PERA Coord. Employer Contribu.	289	1,000	165	1,100	100	"
E	101-45180-122	FICA Employer Contribution	227	900	127	900	-	"
E	101-45180-126	MEDICARE Employer Contribution	53	200	32	200	-	"



2020 Draft City of Scandia Line-Item Budget Presented 9-1-2021
General Fund 101

Type	Code	Description	Actual 2020	Budget 2021	Actual 7/31/2021	Preliminary 2022	<i>dif over PY</i> <i>Budget</i>	Notes
E	101-45180-131	Employer Paid Health	-	3,200	-	3,100	(100)	"
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	14	-	-	-	-	"
E	101-45180-210	Operating Supplies	1,195	4,000	1,437	2,800	(1,200)	Restroom, kitchen, & maintenance supplies
E	101-45180-223	Structure Repair & Supplies	2,606	2,000	343	6,500	4,500	toilet and sink parts, kitchen repairs
E	101-45180-334	Licenses & Permits	804	800	874	900	100	Food Service License for Kitchen
E	101-45180-361	Liability/Property Ins	3,080	2,300	1,503	2,300	-	
E	101-45180-381	Utilities-Electric & Gas	4,425	7,000	3,141	10,600	3,600	Increase due to anticipated increased use of CC
E	101-45180-384	Refuse/Garbage Disposal	1,771	1,800	853	1,800	-	Anticipated garbage collection costs at CC
E	101-45180-385	Sewer Pumping & Maintenance	2,813	3,500	996	3,500	-	CC Septic maintenance
E	101-45180-401	Building Maintenance/Repairs	13,725	10,500	5,707	13,000	2,500	Cleaning services, pest control, mat service at CC&WH includes Annex Repairs
E	101-45180-404	Repair Machinery/Equipment	558	1,200	826	3,000	1,800	Repairs to Kitchen Frezer, east refridgerator, and ice maker.
E	101-45180-406	Grounds Care	48	400	260	650	250	Planting, spraying, & turf enhancement
E	101-45180-407	Well Repair & Maintenance	-	600	-	600	-	RPZ testing - annual
E	101-45180-438	Misc. Contractual	2,000	2,500	1,995	2,500		Tree Services, building maintenance
E	101-45180-439	Refunds Issued	-	-	-	-	-	
E	101-45180-520	Capital Improvements to Bldgs.	2,527	12,000	1,507	6,000	(6,000)	ADA Improvements, painting, door lock upgrades at warming house
E	101-45180-530	Capital Impr Other Than Bldgs	-	-	-	-	-	
E	101-45180-570	Office Equipment	-	-	-	-	-	
TOTAL DEPT. 45180 COMMUNITY CENTER			39,992	68,500	21,961	73,950	5,450	
49000 INTERFUND TRANSFERS OUT								
E	101-49000-720	Interfund Transfers Out	30,000	280,000	283,965	-	(280,000)	
TOTAL DEPT. 49360 INTERFUND TRANSFERS OUT			30,000	280,000	283,965	-	(280,000)	
TOTAL FUND 101 GENERAL FUND EXPENDITURES			1,613,695	2,057,722	1,170,565	1,905,300	(152,422)	
			-					
			268,114	(381,182)	(95,568)	6,900		



STATEMENT OF REVENUES AND EXPENDITURES -
SUMMARY BUDGET - AMERICAN RESCUE PLAN ACT FUND (FORMER CARES ACT)
ACTUAL FOR YEAR ENDED DECEMBER 31, 2019 AND 2020, PERIOD TO DATE JULY 31,
2021 AND BUDGET FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2022

	Actual		YTD Actual	Budget		% Change
FUND	2019	2020	7/31/2021	2021	2022	in Budget
203						
REVENUES						
Grants	-	311,080	220,946	-	441,892	N/A (1)
Interest earnings	-	-	-	-	-	N/A
Transfers In	-	-	3,965	-	-	N/A (2)
TOTAL REVENUES	-	311,080	224,911	-	441,892	N/A
EXPENSES						
ARPA/Cares Expense	-	313,770	-	-	-	N/A
Miscellaneous	-	-	-	-	-	N/A
Transfer out	-	-	-	-	441,892	N/A (3)
TOTAL EXPENSES	-	313,770	-	-	441,892	N/A
CHANGE IN NET POSITION	-	(2,690)	224,911	-	-	N/A

EXPLANATION OF CHANGE

- (1) The prior year 2020 in this report was Federal Cares Act financial activity. This fund now serves as the depository of the American Rescue Plan Act recovery aid.
- (2) Residual negative balance transferred from Fund 101 to clear negative balance.
- (3) Recommended for transfer to Big Marine Sewer Fund 602



STATEMENT OF REVENUES AND EXPENDITURES -
SUMMARY BUDGET - ECONOMIC DEVELOPMENT AUTHORITY FUND
ACTUAL FOR YEAR ENDED DECEMBER 31, 2019 AND 2020, PERIOD TO DATE JULY 31,
2021 AND BUDGET FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2022

	Actual		YTD Actual	Budget		% Change
FUND	2019	2020	7/31/2021	2021	2022	in Budget
225						
REVENUES						
Taxes	5,000	4,419	2,500	5,000	8,000	60% (1)
Grants	-	-	-	-	-	N/A
Interest earnings	-	265	-	-	200	N/A
Transfers In	-	-	-	-	-	N/A
TOTAL REVENUES	5,000	4,683	2,500	5,000	8,200	64%
EXPENSES						
Economic Development	800	745	244	750	7,525	903% (2)
Miscellaneous	-	-	-	-	2,650	N/A (3)
Transfer out	-	-	-	-	-	N/A
TOTAL EXPENSES	800	745	244	750	10,175	1257%
CHANGE IN NET POSITION	4,200	3,938	2,256	4,250	(1,975)	-146%

EXPLANATION OF CHANGE

- (1) Requested \$3k increase in levy
- (2) New funds for tourism promotion, funds for quarterly Scandia Business Breakfasts, & holiday market
- (3) Dues for EDAM, Forest Lake Area Chamber, MN Broadband Coalition and fund for ice sculpture.

STATEMENT OF REVENUES AND EXPENDITURES -



SUMMARY BUDGET - CABLE TV FUND
 ACTUAL FOR YEAR ENDED DECEMBER 31, 2019 AND 2020, PERIOD TO DATE JULY 31,
 2021 AND BUDGET FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2022

FUND	Actual		YTD Actual	Budget		% Change in Budget
	2019	2020	7/31/2021	2021	2022	
226						
REVENUES						
Interest earnings	-	126	-	-	-	N/A
Charges for Service	19,000	20,331	11,651	16,500	18,900	15% (1)
Transfer in	-	-	-	-	-	N/A
TOTAL REVENUES	19,000	20,456	11,651	16,500	18,900	15%
EXPENSES						
Miscellaneous	22,200	3,236	2,105	10,500	11,750	12% (2)
Transfer out	-	-	-	-	-	N/A
TOTAL EXPENSES	22,200	3,236	2,105	10,500	11,750	12%
CHANGE IN NET POSITION	(3,200)	17,220	9,546	6,000	7,150	19%

EXPLANATION OF CHANGE

- (1) Estimated increase in PEG Fees and Franchise Rebates based on new subscribers.
 (2) Increased costs for meeting recordings and camera operation by LATV



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Special Revenue Funds

Type	Code	Description	Actual 2020	Budget 2021	Actual 7/31/2021	Preliminary 2022	<i>dif over PY</i> <i>Budget</i>	Notes
FUND 225 ECONOMIC DEVELOPMENT AUTHORITY (EDA) FUND								
R	225-31000	Washington City. Tax Settlement	4,419	5,000	2,500	8,000	3,000	< 0.0185% of the Tax Capacity in the city; 2021: \$147,158; 2022: \$150,608
R	225-33640	Other Grants	-	-	-	-	-	No anticipated grant revenues for 2021 at this time.
R	225-36210	Interest Income	265	-	-	200	200	Interest earnings to be redistributed
R	225-39203	Transfer from Other Funds	-	-	-	-	-	
TOTAL FUND 225 REVENUE			4,683	5,000	2,500	8,200	3,200	
E	225-46500-210	Operating Supplies	-	500	175		(500)	Mailing supplies, tourism promotion, and domain for tourism website.
E	225-46500-303	Engineering Fees	-	-	-	5,000	5,000	Utility Study Rate Analysis
E	225-46500-304	Legal Services	75	-	-	-	-	
E	225-46500-308	Other Professional Services	670	250	69	125	(125)	Scandia Holiday Market
E	225-46500-340	Advertising	-	-	-	2,000	2,000	Budget for Tourism Promotion
E	225-46500-440	Events	-	-	-	400	400	Business Breakfasts, Chamber Events
E	255-46500-433	Dues and Subscriptions	-	-	-	2,650	2,650	\$325 for EDAM Dues, \$325 Forest Lake Area Chamber, MN
E	255-46500-720	Transfer Out	-	-	-	-	-	Broadband Co \$1K, \$1k ice sculpture
TOTAL FUND 225 EXPENDITURES			745	750	244	10,175	9,425	
NET REVENUE OVER EXPENSES			3,938	4,250	2,256	(1,975)		
FUND 226 CABLE TV FUND								
R	226-36210	Interest Income	126	-	-		-	
R	226-38050	Cable TV Franchise Rebates	16,445	13,100	9,065	15,400	2,300	Estimated increase due to increases in subscribers
R	226-38051	PEG Fees	3,886	3,400	2,585	3,500	100	
R	226-39203	Transfer In	-	-	-	-	-	
TOTAL FUND 226 REVENUE			20,456	16,500	11,651	18,900	2,400	
E	226-41950-240	Small Tools and Minor Equip	-	-	52	-	-	
E	226-41950-309	Software Support & Maintenance	1,856	3,500	1,823	3,500	-	Boxcast of meetings
E	226-41950-438	Misc. Contractual	1,380	7,000	-	8,000	1,000	Cost of Filming of Meetings by LACTV
E	226-41950-570	Office Equipment	-	-	230	250	250	Equipment Storage
E	226-41950-720	Transfer Out	-	-	-	-	-	
TOTAL FUND 226 EXPENDITURES			3,236	10,500	2,105	11,750	1,250	
NET REVENUE OVER EXPENDITURES			17,220	6,000	9,546	7,150		



CITY OF SCANDIA STATEMENT OF REVENUES AND EXPENDITURES -
SUMMARY BUDGET - DEBT SERVICE FUNDS 313 and 317
ACTUAL FOR YEAR ENDED DECEMBER 31, 2019 AND 2020, PERIOD TO DATE JULY 31, 2021 AND BUDGET
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2022

313 - GO EQUIPMENT CERTIFICATE OF INDEBTEDNESS 2013 FUND

Fund 313	Actual		YTD Actual	Budget	
	2019	2020	7/31/2021	2021	2022
REVENUE					
Taxes	\$ 68,816	\$ 68,309	\$ 34,110	\$ 68,220	\$ 66,000 *
Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Interest earnings	\$ -	\$ -	\$ -	\$ -	\$ -
Refunds and Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	68,816	68,309	34,110	68,220	67,000
EXPENDITURES					
Miscellaneous	\$ 500	\$ 495	\$ 495	\$ 495	\$ 495
Principal	\$ 55,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Interest Expense	\$ 7,418	\$ 6,840	\$ 2,640	\$ 4,500	\$ 2,790
Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	62,918	67,335	63,135	64,995	63,285
NET REVENUE OVER (UNDER) EXPENSE	\$ 5,898	\$ 974	\$ (29,025)	\$ 3,225	\$ 3,715

* Schedule 2022 debt levy \$66,000. Debt payoff in 2023 from 2013 dump truck purchase.

317 EQUIPMENT CERTIFICATE OF INDEBTEDNESS 2017 FUND

Fund 317	Actual		YTD Actual	Budget	
	2019	2020	7/31/2021	2021	2022
REVENUE					
Taxes	\$ 37,418	\$ 34,416	\$ 17,955	\$ 35,909	\$ 34,524 *
Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -
Refunds and Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	37,418	34,416	17,955	35,909	34,524
EXPENDITURES					
Miscellaneous	\$ 500	\$ -	\$ -	\$ 495	\$ 495
Principal	\$ 32,000	\$ 32,000	\$ -	\$ 32,000	\$ 32,000
Interest Expense	\$ 3,136	\$ 2,544	\$ 864	\$ 1,728	\$ 880
Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	35,636	34,544	864	34,223	33,375
NET REVENUE OVER (UNDER) EXPENSE	\$ 1,782	\$ (128)	\$ 17,091	\$ 1,686	\$ 1,149

* Financing for the purchase of a Dump Truck in 2017. 2022 Scheduled levy \$34,524.



CITY OF SCANDIA STATEMENT OF REVENUES AND EXPENDITURES -
SUMMARY BUDGET - DEBT SERVICE FUNDS CONTINUED
ACTUAL FOR YEAR ENDED DECEMBER 31, 2019 AND 2020, PERIOD TO DATE JULY 31, 2021 AND BUDGET
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2022

GO 2018 STREET RECONSTRUCTION FUND

Fund 318

	Actual		YTD Actual	Budget	
	2019	2020	7/31/2021	2021	2022
REVENUE					
Taxes	346,120	322,206	170,728	341,456	344,531 *
Special Assessments	-	-	-	-	-
Interest earnings	-	-	-	-	-
Refunds and Reimbursements	-	-	-	-	-
Bond Proceeds	-	-	-	-	-
Transfer In	-	-	-	-	-
TOTAL REVENUES	<u>346,120</u>	<u>322,206</u>	<u>170,728</u>	<u>341,456</u>	<u>344,531</u>
EXPENDITURES					
Miscellaneous	1,000	495	495	495	495
Principal	155,000	215,000	-	220,000	230,000
Interest Expense	173,638	111,175	52,363	104,725	98,125
Transfer Out	-	-	-	-	-
TOTAL EXPENDITURES	<u>329,638</u>	<u>326,670</u>	<u>52,858</u>	<u>325,220</u>	<u>328,620</u>
NET REVENUE OVER (UNDER) EXPENSE	<u>\$ 16,482</u>	<u>\$ (4,464)</u>	<u>\$ 117,870</u>	<u>\$ 16,236</u>	<u>\$ 15,911</u>

* Scheduled levy is \$344,531. 2018 Road Construction bonds to be paid off in 2033.



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Existing Debt Service

Type	Code	Description	Actual 2020	Budget 2021	Actual 7/31/2021	Preliminary 2022	<i>dif over PY</i> <i>Budget</i>	Notes
FUND 313 - 2013 EQUIPMENT CERTIFICATE FUND								
R	313-31000	Washington City. Tax Settlement	68,309	68,220	34,110	67,000	(1,220)	This debt will end in 2023
R	313-36210	Interest Income	-	-	-	-	-	
R	313-39350	Certificate of Indebtedness	-	-	-	-	-	
TOTAL FUND 313 REVENUE			68,309	68,220	34,110	67,000	(1,220)	
E	313-47000-304	Legal Services	-	-	-	-	-	
E	313-47000-601	Long Term Debt Principal	60,000	60,000	60,000	60,000	-	
E	313-47000-611	Long Term Debt Interest	6,840	4,500	2,640	2,790	(1,710)	
E	313-47000-620	Fiscal Agent s Fees	495	495	495	495	-	
TOTAL FUND 313 EXPENDITURES			67,335	64,995	63,135	63,285	(1,710)	
NET REVENUE OVER EXPENDITURES			974	3,225	(29,025)	3,715		
FUND 317 - 2017 EQUIPMENT CERTIFICATE FUND								
R	317-31000	Washington City. Tax Settlement	34,416	35,909	17,955	34,524	(1,385)	2022 is the last year if this debt
R	317-36210	Interest Income	-	-	-	-	-	
R	317-39200	Interfund Operating Transfer	-	-	-	-	-	
TOTAL FUND 317 REVENUE			34,416	35,909	17,955	34,524	(1,385)	
E	317-47000-304	Legal Services	-	-	-	-	-	
E	317-47000-601	Long Term Debt Principal	32,000	32,000	-	32,000	-	
E	317-47000-611	Long Term Debt Interest	2,544	1,728	864	880	(848)	
E	317-47000-620	Fiscal Agent s Fees	-	495	-	495	-	
TOTAL FUND 317 EXPENDITURES			34,544	34,223	864	33,375	(848)	
NET REVENUE OVER EXPENDITURES			(128)	1,686	17,091	1,149		
FUND 318 - 2018 GO STREET RECONSTRUCTION FUND								
R	318-31000	Washington City. Tax Settlement	322,206	341,456	170,728	344,531	3,075	Scheduled levy is \$344,531. 2018 Road Construction bonds to be paid off in 2033.
R	318-36210	Interest Income	-	-	-	-	-	
R	318-39200	Interfund Operating Transfer	-	-	-	-	-	
TOTAL FUND 318 REVENUE			322,206	341,456	170,728	344,531	3,075	
E	318-47000-304	Legal Services	-	-	-	-	-	
E	318-47000-601	Long Term Debt Principal	215,000	220,000	-	230,000	10,000	
E	318-47000-611	Long Term Debt Interest	111,175	104,725	52,363	98,125	(6,600)	
E	318-47000-620	Fiscal Agent s Fees	495	495	495	495	-	
TOTAL FUND 318 EXPENDITURES			326,670	325,220	52,858	328,620	3,400	
NET REVENUE OVER EXPENDITURES			(4,464)	16,236	117,870	15,911		



September 13, 2021 Budget Proposal Update

The 3 Capital Funding Alternatives

The 2022 Draft Capital Budgeting Proposals

The 2022 capital budget presents the city with an unprecedented challenge. The timing of budget requests and the sizes of these requests have the potential to create “bubble” fluctuations in yearly revenue needs. The timing expenditures and levies can cause an ebb and flow to the tax rate that may not be acceptable to community taxpayers or the city leadership. Therefore, the City Council should carefully consider approaching its long-term approach towards capital expenditures.

There are now 3 options. The first to carryover from the budget meeting on September 1st, and the third is a new proposal. (Please note that Option I, which focused a strait cash funding approach has been removed from this proposal based on direction from the City Council back on September 1st.)

Option IIIA – Bond Debt Funding Method (Original 9/1/2021 Updated)

This approach assumes debt via bond issues to help reduce bubble fluctuations in tax levy and rate. There are several variables to this approach. The spacing of projects and financing play a major role. Another major opportunity is to take advantage of added value in the community. These methods can help with the effort to catch up with capital costs that continue to inflate. Consideration of occasional thoughtful increases in the tax rate may also help cope with future anticipated costs such as debt payments or more costly elements in the capital outlay.

This spending approach works in many communities, but it requires diligent long-range financial planning. If not planned out correctly, debt can place undue challenges on the city in the future by diminishing available revenue. This option, which was slightly adjusted since September 1st, would increase tax rate by 4.08% in 2022 and the levy by 6.5%.

Option IIIB – Refined Long-term Bond Debt Strategy

This is a new option for a new alternative that would also attempt the same approach of a 0.0% rate increase for the short term. This approach also considers smaller increases to offset long-term increases in cost and to maintain reasonable levels of fund balance.

The following section presents several documents:

1. A comparative summary of projected levies and tax rates between the 3 options.
2. A tax table for each of the 3 options.
3. Revenue and expense summary tables with predicted fund balances (aka reserves)
4. A line-item detail for each alternative.
5. A capital outlay for each proposal.

It is anticipated that the long-term capital outlays in each of these approaches will need additional refinement. Given we are applying long term strategy, it is recommended that the Council select a funding approach that appeals most and then places focus on the next 2-3 years of expenditures. This is a living plan, so the trajectory of how the city approaches this effort will be able to adjust based on changing interests and variation in need.



CITY OF SCANDIA STATEMENT OF LEVIES BASED ON OPTION II

ALL FUNDS

ACTUAL FOR YEAR ENDED DECEMBER 31, 2019 AND 2020, BUDGET FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2022 AND PROJECTIONS FOR 2023 THRU 2026

Fund #	Description	Actual		Budget		Projected			
		12/31/2019	12/31/2020	2021	2022	2023	2024	2025	2026
101	General Fund	\$1,342,592	\$1,484,700	\$1,381,700	1,583,000	1,726,800	1,722,726	1,735,938	1,810,513
225	Economic Development Auth Fund	\$5,000	\$5,000	\$5,000	8,000	8,000	8,000	5,000	5,000
313	2013 Certificates	\$68,816	\$72,831	\$68,220	66,000	64,000	-	-	-
315	2015 Certificates	\$48,996	\$45,670		-	-	-	-	-
317	2017 Certificates	\$37,418	\$36,695	\$35,909	34,524	-	-	-	-
318	2018 GO Bonds	\$346,120	\$343,534	\$341,456	344,531	342,536	345,634	343,166	340,541
401	General Capital Improvement Fund			\$100,000	292,336	166,504	120,500	250,633	36,300
404	Park Improvement Fund		\$30,000	\$10,000	20,000	30,000	30,000	80,000	80,000
406	Equipment Replacement Fund	\$30,000	\$30,000	\$130,000	87,800	87,800	156,766	75,000	116,600
408	Local Road Improvement Fund	\$378,930	\$381,516	\$438,539	141,860	250,770	343,939	289,994	444,000
	TOTAL CITY LEVY	\$2,257,872	\$2,429,946	\$2,510,824	2,578,051	\$2,676,410	\$2,727,564	\$2,779,731	\$2,832,954
	Change in Levy From PY	-12.67%	-0.54%	10.58%	2.68%	3.82%	1.91%	1.91%	1.91%
	Less Fiscal Disparities	\$ (132,815.00)	\$ (133,843.00)	\$ (121,179.77)	\$ (118,932.75)	\$ (118,932.75)	\$ (118,932.75)	\$ (118,932.75)	\$ (118,932.75)
	Total Net Tax Levy	\$2,125,057	\$2,296,103	\$2,389,644	\$2,459,119	\$2,557,478	\$2,608,632	\$2,660,798	\$2,714,022
	Total Net Tax Capacity	\$6,723,403	\$7,460,384	\$7,911,011	\$8,140,985	\$8,466,624	\$8,635,956	\$8,808,675	\$8,984,849
	TAX RATE	31.607%	30.777%	30.207%	30.207%	30.207%	30.207%	30.207%	30.207%
	Projected change in Rate	-7.8331%	-2.6247%	-1.8543%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%



CITY OF SCANDIA STATEMENT OF LEVIES BASED ON OPTION III A (Original)

ALL FUNDS

ACTUAL FOR YEAR ENDED DECEMBER 31, 2019 AND 2020, BUDGET FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2022 AND PROJECTIONS FOR 2023
THRU 2026

Fund #	Description	Actual		Budget		Projected			
		12/31/2019	12/31/2020	2021	2022	2023	2024	2025	2026
101	General Fund	\$1,342,592	\$1,484,700	\$1,381,700	1,583,000	1,627,513	1,679,603	1,733,321	1,838,715
225	Economic Development Auth Fund	\$5,000	\$5,000	\$5,000	8,000	80,000	8,000	8,000	8,000
313	2013 Certificates	\$68,816	\$72,831	\$68,220	68,220	66,000	64,000	-	-
315	2015 Certificates	\$48,996	\$45,670	-	-	-	-	-	-
317	2017 Certificates	\$37,418	\$36,695	\$35,909	35,909	34,524	-	-	-
318	2018 GO Bonds	\$346,120	\$343,534	\$341,456	341,456	344,531	342,536	345,634	343,166
	NEW Local Road Improve. Debt Levies				-	-	-	65,087	133,252
	NEW General Capital Imp. Debt Levies				-	-	-	-	96,750
	NEW Equipment Certificate Debt Levies				-	-	-	95,268	95,268
401	General Capital Improvement Fund			\$100,000	239,351	200,000	150,000	85,000	85,000
404	Park Improvement Fund		\$30,000	\$10,000	20,000	40,000	60,000	70,000	70,000
406	Equipment Replacement Fund	\$30,000	\$30,000	\$130,000	30,000	50,000	75,000	115,000	100,000
408	Local Road Improvement Fund	\$378,930	\$381,516	\$438,539	350,000	350,000	400,000	300,000	200,000
	TOTAL CITY LEVY	\$2,257,872	\$2,429,946	\$2,510,824	\$2,675,936	\$2,792,568	\$2,779,139	\$2,817,309	\$2,970,151
	Change in Levy From PY	0.00%	7.62%	3.33%	6.55%	2.94%	4.52%	3.51%	2.54%
	Less Fiscal Disparities	\$ (132,815.00)	\$ (133,843.00)	\$ (121,179.77)	\$ (118,932.75)	\$ (118,932.75)	\$ (118,932.75)	\$ (118,932.75)	\$ (118,932.75)
	Total Net Tax Levy	\$2,125,057	\$2,296,103	\$2,389,644	\$2,459,119	\$2,557,478	\$2,608,632	\$2,660,798	\$2,714,022
	Total Net Tax Capacity	\$6,723,403	\$7,460,384	\$7,911,011	\$8,140,985	\$8,466,624	\$8,635,956	\$8,808,675	\$8,984,849
	TAX RATE	31.60690%	30.77730%	30.20660%	31.40420%	31.06790%	31.91620%	32.40090%	32.58720%
	Projected change in Rate	-7.8331%	-2.6247%	-1.8543%	4.0829%	-1.0709%	2.7305%	1.5187%	0.5750%



CITY OF SCANDIA STATEMENT OF LEVIES BASED ON OPTION IIIB (New) w/ Bonding & 0% levy Increase

ALL FUNDS

ACTUAL FOR YEAR ENDED DECEMBER 31, 2019 AND 2020, BUDGET FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2022 AND PROJECTIONS FOR 2023
THRU 2026

Fund #	Description	Actual		Budget		Projected			
		12/31/2019	12/31/2020	2021	2022	2023	2024	2025	2026
101	General Fund	\$1,342,592	\$1,484,700	\$1,381,700	1,583,000	1,627,513	1,679,603	1,733,321	1,838,715
225	Economic Development Auth Fund	\$5,000	\$5,000	\$5,000	8,000	80,000	8,000	8,000	8,000
313	2013 Certificates	\$68,816	\$72,831	\$68,220	66,000	64,000	-	-	-
315	2015 Certificates	\$48,996	\$45,670		-	-	-	-	-
317	2017 Certificates	\$37,418	\$36,695	\$35,909	34,524	-	-	-	-
318	2018 GO Bonds	\$346,120	\$343,534	\$341,456	344,531	342,536	345,634	343,166	340,541
	NEW Local Road Improve. Debt Levies				-	-	-	-	70,364
	NEW General Capital Imp. Debt Levies				-	-	-	96,750	96,750
	NEW Equipment Certificate Debt Levies				-	-	95,268	95,268	95,268
401	General Capital Improvement Fund			\$100,000	215,351	129,323	120,000	85,000	85,000
404	Park Improvement Fund		\$30,000	\$10,000	20,000	30,000	60,000	70,000	51,193
406	Equipment Replacement Fund	\$30,000	\$30,000	\$130,000	30,000	50,000	75,000	115,000	61,224
408	Local Road Improvement Fund	\$378,930	\$381,516	\$438,539	273,713	350,000	310,960	230,075	209,726
	TOTAL CITY LEVY:	\$2,257,872	\$2,429,946	\$2,510,824	\$2,575,119	\$2,673,372	\$2,694,465	\$2,776,580	\$2,856,781
	Change in Levy From PY	0.00%	7.62%	3.33%	2.56%	3.82%	0.79%	3.05%	2.89%
	Less Fiscal Disparities	\$ (132,815.00)	\$ (133,843.00)	\$ (123,890.00)	\$ (118,797.70)	\$ (118,797.70)	\$ (118,797.70)	\$ (117,429.88)	\$ (118,859.12)
	Total Net Tax Levy:	\$2,125,057.00	\$2,296,103.08	\$2,386,934.03	\$2,456,321.63	\$2,554,574.53	\$2,575,667.00	\$2,659,150.31	\$2,737,922.13
	Total Net Tax Capacity	\$6,723,403	\$7,460,384	\$7,911,011	\$8,140,985	\$8,466,624	\$8,635,956	\$8,808,675	\$8,984,849
	TAX RATE:	31.60690%	30.77730%	30.20660%	30.17230%	30.17230%	29.82490%	30.18790%	30.47270%
	Projected change in Rate	-7.8331%	-2.6247%	-1.8543%	0.0000%	0.0000%	-1.1514%	1.2171%	0.9434%



Estimated Impacts on Tax Bills - Option II - Seek No Tax Rate Impact

Opt II Total Net Tax Levy: \$2,557,478

Estimated Tax Rate: 30.207%

Change in Rate over PY: 0.000%

% Change in Levy: 2.68%

These are estimated costs based on Washington County Estimated net tax capacity for 2022. The following is a breakdown of tax bill impacts:

2022 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	\$3.02	-\$0.06	\$302.07	-\$6.08	\$755.17	-\$15.21	\$1,175.67	-\$23.68	\$1,208.26	-\$24.34	\$1,510.33	-\$30.42		
1.25%	Class 1a Homestead Over \$500k				\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$3,398.24	-\$68.45
0.50%	Class 2a Agricultural Land first \$1.5Mil	\$1.51	-\$0.03	\$151.03	-\$3.04	\$377.58	-\$7.61	\$587.84	-\$11.84	\$604.13	-\$12.17	\$755.17	-\$15.21	\$1,510.33	-\$30.42
0.65%	Class 2c Managed Forest Land	\$1.96	-\$0.04	\$196.34	-\$3.95	\$490.86	-\$9.89	\$764.19	-\$15.39	\$785.37	-\$15.83	\$981.71	-\$19.77	\$1,963.43	-\$39.55
1.50%	Class 3a Commercial-Industrial, Utility first \$150k	\$4.53	-\$0.09	\$453.10	-\$9.13		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
2.00%	Class 3a Commercial-Industrial, Utility over \$150k					\$1,283.78	-\$25.86	\$2,124.80	-\$42.81	\$2,189.98	-\$44.11	\$2,794.11	-\$56.28	\$5,814.77	-\$117.18

* 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.

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.



Estimated Impacts on Tax Bills - Option IIIA - Bonding w/ Yearly Changes in Tax Rate

Opt II Total Net Tax Levy: \$2,459,119

Estimated Tax Rate: 31.404%

Change in Rate over PY: 4.083%

% Change in Levy: 6.55%

These are estimated costs based on Washington County Estimated net tax capacity for 2022. The following is a breakdown of tax bill impacts:

2022 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	\$3.14	\$0.06	\$314.04	\$5.89	\$785.11	\$14.73	\$1,222.29	\$22.93	\$1,256.17	\$23.57	\$1,570.21	\$29.46		
1.25%	Class 1a Homestead Over \$500k				\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$3,532.97	\$66.28
0.50%	Class 2a Agricultural Land first \$1.5Mil	\$1.57	\$0.03	\$157.02	\$2.95	\$392.55	\$7.37	\$611.14	\$11.47	\$628.08	\$11.78	\$785.11	\$14.73	\$1,570.21	\$29.46
0.65%	Class 2c Managed Forest Land	\$2.04	\$0.04	\$204.13	\$3.83	\$510.32	\$9.57	\$794.49	\$14.91	\$816.51	\$15.31	\$1,020.64	\$19.15	\$2,041.27	\$38.30
1.50%	Class 3a Commercial-Industrial, Utility first \$150k	\$4.71	\$0.09	\$471.06	\$8.84		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
2.00%	Class 3a Commercial-Industrial, Utility over \$150k					\$1,334.68	\$25.04	\$2,209.04	\$41.43	\$2,276.80	\$42.72	\$2,904.89	\$54.50	\$6,045.31	\$113.36

* 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 very 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.

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.



Estimated Impacts on Tax Bills - Option IIIB - Borrowing and a Change in Tax Rate

Opt II Total Net Tax Levy: \$2,456,322

Estimated Tax Rate: 30.172%

Change in Rate over PY: 0.000%

% Change in Levy: 2.56%

These are estimated costs based on Washington County Estimated net tax capacity for 2022. The following is a breakdown of tax bill impacts:

2022 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	\$3.02	-\$0.06	\$301.72	-\$6.43	\$754.31	-\$16.07	\$1,174.34	-\$25.01	\$1,206.89	-\$25.71	\$1,508.62	-\$32.14		
1.25%	Class 1a Homestead Over \$500k				\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$3,394.38	-\$72.30
0.50%	Class 2a Agricultural Land first \$1.5Mil	\$1.51	-\$0.03	\$150.86	-\$3.21	\$377.15	-\$8.03	\$587.17	-\$12.51	\$603.45	-\$12.85	\$754.31	-\$16.07	\$1,508.62	-\$32.14
0.65%	Class 2c Managed Forest Land	\$1.96	-\$0.04	\$196.12	-\$4.18	\$490.30	-\$10.44	\$763.32	-\$16.26	\$784.48	-\$16.72	\$980.60	-\$20.89	\$1,961.20	-\$41.78
1.50%	Class 3a Commercial-Industrial, Utility first \$150k	\$4.53	-\$0.10	\$452.58	-\$9.64		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
2.00%	Class 3a Commercial-Industrial, Utility over \$150k					\$1,282.32	-\$27.31	\$2,122.39	-\$45.23	\$2,187.49	-\$46.60	\$2,790.94	-\$59.45	\$5,808.17	-\$123.78

* Average property value for the City of Scandia

How do I make sense 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.

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 it's important to remember that the County, schools, and other agencies tax in addition to what the city taxes.



CITY OF SCANDIA STATEMENT OF REVENUES AND EXPENDITURES -
SUMMARY BUDGET - OPTION II No borrowing and No Change in Tax Rate
 ACTUAL FOR YEAR ENDED DECEMBER 31, 2019 AND 2020, PERIOD TO DATE JULY 31, 2021, BUDGET FOR THE YEARS ENDED DECEMBER 31,

	Actual 2019	Actual 2020	YTD Actual 7/31/2021	Budget 2021	Budget 2022	2023	Projected 2024	Projected 2025	2026
General Capital Fund 401									
REVENUE									
Property taxes	\$ -	\$ -	\$ -	\$ 100,000	\$ 141,860	\$ 250,770	\$ 343,939	\$ 289,994	\$ 444,000
Intergovernmental	\$ 74,874	\$ -	\$ -	\$ -	\$ 240,625	\$ 240,625	\$ -	\$ -	\$ -
Special assessments	\$ 146	\$ -	\$ 50,035	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	\$ 12,751	\$ 11,020	\$ -	\$ 500	\$ 4,500	\$ 4,590	\$ 2,200	\$ 2,350	\$ 2,397
Refunds and Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental and lease income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 21,500	\$ -	\$ 6,089	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In	\$ 550,602	\$ 30,000	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 659,873	\$ 41,020	\$ 256,124	\$ 300,500	\$ 386,985	\$ 495,985	\$ 346,139	\$ 292,344	\$ 446,397
EXPENDITURES									
Capital Outlay	\$ 64,359	\$ 276,565	\$ 327,496	\$ 397,000	\$ 657,280	\$ 780,915	\$ 343,646	\$ 333,410	\$ -
Miscellaneous	\$ 109,822	\$ (150)	\$ 14,286	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Out	\$ -	\$ 17,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 174,180	\$ 294,115	\$ 341,782	\$ 397,000	\$ 657,280	\$ 780,915	\$ 343,646	\$ 333,410	\$ -
Prior Period Adj	\$ 2,131	\$ (25,166)							
NET REVENUE OVER (UNDER) EXPENSE	\$ 487,824	\$ (278,261)	\$ (85,658)	\$ (96,500)	\$ (270,295)	\$ (284,930)	\$ 2,493	\$ (41,066)	\$ 446,397
YE Fund Balance	\$ 1,046,994	\$ 971,990	\$ 1,043,701	\$ 667,195	\$ 615,195	\$ 330,264	\$ 332,757	\$ 291,691	\$ 738,088



CITY OF SCANDIA STATEMENT OF REVENUES AND EXPENDITURES -
SUMMARY BUDGET - OPTION II No borrowing and No Change in Tax Rate
 ACTUAL FOR YEAR ENDED DECEMBER 31, 2019 AND 2020, PERIOD TO DATE JULY 31, 2021, BUDGET FOR THE YEARS ENDED DECEMBER 31,

	Actual 2019	Actual 2020	YTD Actual 7/31/2021	Budget 2021	Budget 2022	2023	Projected 2024	Projected 2025	Projected 2026
Park Improvement Fund 404									
REVENUE									
Property taxes	\$ -	\$ -	\$ -	\$ 100,000	\$ 20,000	\$ 30,000	\$ 30,000	\$ 80,000	\$ 80,000
Intergovernmental	\$ 9,300	\$ -	\$ -	\$ -	\$ 104,000	\$ -	\$ -	\$ -	\$ -
Charges for services	\$ 1,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	\$ 2,600	\$ 11,020	\$ -	\$ 500	\$ 1,300	\$ 533	\$ 342	\$ 460	\$ 263
Sale of capital assets	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Park Dedication Fees	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -
Rental and lease income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ 6,089	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOT	\$ 153,550	\$ 11,020	\$ 6,089	\$ 100,500	\$ 128,300	\$ 30,533	\$ 30,342	\$ 80,460	\$ 80,263
EXPENDITURES									
Capital Outlay	\$ 22,650	\$ 26,080	\$ 1,757	\$ 40,585	\$ 229,408	\$ 43,264	\$ 22,497	\$ 93,589	\$ 72,999
Miscellaneous	\$ 2,472	\$ 8,663	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Out	\$ 103,000	\$ -	\$ -	\$ 1,440	\$ -	\$ -	\$ -	\$ -	\$ -
TOT	\$ 128,122	\$ 34,743	\$ 1,757	\$ 42,025	\$ 229,408	\$ 43,264	\$ 22,497	\$ 93,589	\$ 72,999
Prior Period Adj	\$ 3,000	\$ (6,327)							
NET REVENUE OVER (UNDER) EXPENSE	\$ 28,428	\$ (30,050)	\$ 4,332	\$ 58,475	\$ (101,108)	\$ (12,731)	\$ 7,845	\$ (13,129)	\$ 7,264
YE Fund Balance	\$ 151,637	\$ 150,499	\$ 157,599	\$ 136,659	\$ 35,550	\$ 22,819	\$ 30,664	\$ 17,535	\$ 24,799



CITY OF SCANDIA STATEMENT OF REVENUES AND EXPENDITURES -
SUMMARY BUDGET - OPTION II No borrowing and No Change in Tax Rate
 ACTUAL FOR YEAR ENDED DECEMBER 31, 2019 AND 2020, PERIOD TO DATE JULY 31, 2021, BUDGET FOR THE YEARS ENDED DECEMBER 31,

	Actual 2019	2020	YTD Actual 7/31/2021	Budget 2021	2022	2023	Projected 2024	2025	2026
Capital Equipment Fund 406									
	Actual 2019	2020	YTD Actual 7/31/2021	Budget 2021	2022	2023	Projected 2024	2025	2026
REVENUE									
Property taxes	\$ 27,894	\$ 28,137	\$ 65,000	\$ 130,000	\$ 87,800	\$ 87,800	\$ 156,766	\$ 75,000	\$ 116,600
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of capital assets	\$ 500	\$ 13,500	\$ -	\$ 7,000	\$ 1,200	\$ 35,000	\$ -	\$ -	\$ -
Investment Income	\$ 4,376	\$ 1,887	\$ -	\$ 1,000	\$ 1,015	\$ 1,030	\$ 1,045	\$ 1,061	\$ 1,077
Refunds and Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental and lease income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOT	\$ 32,770	\$ 43,524	\$ 65,000	\$ 138,000	\$ 90,015	\$ 123,830	\$ 157,811	\$ 76,061	\$ 117,677
EXPENDITURES									
Capital Outlay	\$ 75,961	\$ 93,498	\$ 11,224	\$ 52,500	\$ 260,000	\$ 270,400	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOT	\$ 75,961	\$ 93,498	\$ 11,224	\$ 52,500	\$ 260,000	\$ 270,400	\$ -	\$ -	\$ -
Prior Period Adj		\$ 1,195							
NET REVENUE OVER (UNDER) EXPENSE	\$ (43,191)	\$ (48,779)	\$ 53,776	\$ 85,500	\$ (169,985)	\$ (146,570)	\$ 157,811	\$ 76,061	\$ 117,677
YE Fund Balance	\$ 223,786	\$ 183,807	\$ 237,259	\$ 269,307	\$ 99,321	\$ (47,249)	\$ 110,562	\$ 186,623	\$ 304,300

CITY OF SCANDIA STATEMENT OF REVENUES AND EXPENDITURES -
SUMMARY BUDGET - OPTION II No borrowing and No Change in Tax Rate

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



	Actual		YTD Actual	Budget		Projected			
	2019	2020	7/31/2021	2021	2022	2023	2024	2025	2026
	2019	2020	7/31/2021	2021	2022	2023	2024	2025	2026
Local Road Improvement 408									
REVENUE									
Property taxes	\$ 352,326	\$ 357,831	\$ 219,270	\$ 438,539	\$ 292,336	\$ 166,504	\$ 120,500	\$ 250,633	\$ 36,300
Intergovernmental	\$ -	\$ -	\$ 44,681	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	\$ 693	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	\$ 23,740	\$ 16,749	\$ -	\$ -	\$ 18,445	\$ 12,498	\$ 15,184	\$ 17,219	\$ 5,759
Refunds and Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental and lease income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ 80,000	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -
TOT	\$ 376,759	\$ 374,580	\$ 343,951	\$ 518,539	\$ 310,781	\$ 179,002	\$ 135,684	\$ 267,852	\$ 42,060
EXPENDITURES									
Capital Outlay	\$ 15,174	\$ 355,305	\$ 650,651	\$ 845,000	\$ 707,200	\$ -	\$ -	\$ 1,031,815	\$ -
Miscellaneous	\$ 72,644	\$ 70,925	\$ 82,107	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOT	\$ 87,818	\$ 426,230	\$ 732,757	\$ 915,000	\$ 707,200	\$ -	\$ -	\$ 1,031,815	\$ -
Prior Period Adj	\$ (241,745)	\$ (60,140)							
NET REVENUE OVER (UNDER) EXPENSE	\$ 47,196	\$ (111,790)	\$ (388,806)	\$ (396,461)	\$ (396,419)	\$ 179,002	\$ 135,684	\$ (763,963)	\$ 42,060
YE Fund Balance	\$ 1,667,903	\$ 1,556,112	\$ 1,207,472	\$ 1,159,651	\$ 833,233	\$ 1,012,235	\$ 1,147,919	\$ 383,955	\$ 426,015



2022 Draft City of Scandia Line-Item Budget Option II- No Borrowing - Presented 9-1-2021

MINNESOTA			Actual	Actual	Budget	Actual	Preliminary	dif over PY	
Type	Code	Description	2019	2020	2021	7/31/2021	2022	Budget	Notes
FUND 401 - GENERAL CAPITAL FUND									
R	401-31000	Washington City. Tax Settlement	-	-	100,000	-	141,860	41,860	Based on FMP Option II Proposal
R	401-31951	Special Assessments Principal	77	-	-	-	-	-	
R	401-31952	SA Penalties & Interest	34	-	-	35	-	-	
R	401-33422	Other State Grants & Aids	37,874	-	-	-	240,625	240,625	Bliss Addition Stormwater Grant with CMSCWSD
R	401-33640	Other Grants	37,000	-	-	-	-	-	
R	401-36100	Special Assessments	35	-	-	50,000	-	-	
R	401-36210	Interest Income	12,751	11,020	500	-	4,500	4,000	
R	401-36250	Refunds & reimbursements	-	-	-	-	-	-	
R	401-36230	Donations	21,500	-	-	6,089	-	-	
R	401-39101	Sales of General Fixed Assets	-	-	-	-	-	-	
R	401-39310	Bond proceeds	-	-	-	-	-	-	
R	401-39200	Interfund Operating Transfer	550,602	30,000	200,000	200,000	-	(200,000)	
TOTAL FUND 401 REVENUE			659,873	41,020	300,500	256,124	386,985	86,485	
FUND 401 EXPENSES									
E	401-41000-520	Administration Capital to Bldgs	-	3,236	-	-	-	-	
E	401-41000-530	Administration Capital	-	3,293	250,000	18,815	319,280	69,280	
E	401-42200-520	Fire Capital to Bldgs	-	-	-	-	-	-	
E	401-42200-530	Fire Capital	-	-	75,000	141,873	-	(75,000)	
E	401-43000-520	Public Works Capital to Bldgs	-	-	-	-	-	-	
E	401-43000-530	Public Works Capital	-	70,977	10,000	-	-	(10,000)	
E	401-43100-530	Streets and Roads (Stormwater)	-	-	-	-	286,000	286,000	
E	401-45000-520	Park Capital to Buildings	-	-	-	-	-	-	
E	401-45000-530	Park Capital	-	-	-	-	-	-	
E	401-45180-520	Community Center Building Impr	-	-	15,000	-	52,000	37,000	
E	401-45180-530	Community Center Capital	-	-	-	-	-	-	
E	401-47000-601	Bond Principal	-	-	-	-	-	-	
E	401-47000-611	Bond Interest	-	-	-	-	-	-	
E	401-48000-101	Regular Wages & Salaries	-	-	-	-	-	-	Discontinued
E	401-48000-303	Engineering Fees	104,822	(150)	-	-	-	-	
E	401-48000-308	Other Professional Services	-	-	-	6,800	-	-	
E	401-48000-312	Planning Services	-	-	-	7,486	-	-	
E	401-48000-435	Misc. Expense	5,000	-	-	-	-	-	
E	401-48000-438	Misc. Contractual	-	-	-	-	-	-	
E	401-48000-520	Capital Improvements to Bldgs.	35,045	30,995	-	-	-	-	
E	401-48000-530	Capital Imp Other Than Bldgs.	29,314	168,065	47,000	166,575	-	(47,000)	
E	401-48000-540	Heavy Machinery Capital	-	-	-	-	-	-	
E	401-48000-550	Motor Vehicles Capital	-	-	-	-	-	-	



2022 Draft City of Scandia Line-Item Budget Option II- No Borrowing - Presented 9-1-2021

Type	Code	Description	Actual 2019	Actual 2020	Budget 2021	Actual 7/31/2021	Preliminary 2022	dif over PY Budget	Notes
E	401-48000-560	Furniture and Fixtures	-	-	-	233	-	-	
E	401-48000-570	Office Equipment	-	-	-	-	-	-	
E	401-48000-720	Operating Transfers	-	17,700	10,000	-	-	(10,000)	\$10k loan to Big Marine Sewer at 2% Interest for cashflow
E	401-48500-303	Engineering Fees	-	-	-	-	-	-	
TOTAL FUND 401 EXPENDITURES			174,180	294,115	407,000	341,782	657,280	250,280	
NET REVENUE OVER EXPENDITURES			485,693	(253,095)	(106,500)	(85,658)	(270,295)		
FUND 404 PARK CAPITAL FUND									
R	404-31000	Washington City. Tax Settlement	-	28,137	10,000	5,000	20,000	10,000	
R	404-33422	Other State Grants & Aids	4,300	9,380	10,585	857	104,000	93,415	2022 Grant for Community Center Playground/Last Yr Lilleskogen Rest.
R	404-33640	Other Grants	5,000	-	-	-	-	-	
R	404-34730	Ballfield Ad Revenue	1,650	-	1,600	-	-	(1,600)	moving Ad revenue to Gen Fund for park maintenance
R	404-34780	Park Dedication Fees	3,000	-	6,000	3,000	3,000	(3,000)	
R	404-36210	Interest Income	2,600	1,614	-	-	1,300	1,300	
R	404-36230	Donations	1,595	802	-	-	-	-	
R	404-36260	Sale of Equipment	-	-	-	-	-	-	
R	404-39101	Sales of General Fixed Assets	140,000	-	-	-	-	-	
R	404-39203	Transfer from Other Funds	-	-	-	-	-	-	
TOTAL 404 FUND REVENUE			158,145	39,933	28,185	8,857	128,300	100,115	
E	404-48000-101	Regular Wages & Salaries	1,200	3,000	-	-	-	-	- Labor expenses must go through General Fund
E	404-48000-104	Temporary Employee Wages	-	-	-	-	-	-	- "
E	404-48000-121	PERA Coord. Employer Contribu.	90	100	-	-	-	-	- "
E	404-48000-122	FICA Employer Contribution	92	100	-	-	-	-	- "
E	404-48000-126	MEDICARE Employer Contribution	-	-	-	-	-	-	- "
E	404-48000-210	Operating Supplies	-	843	-	-	-	-	- Operating Expenses have been moved to the General Fund for Ballfield
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	-	1,208	-	-	-	-	- "
E	404-48000-312	Planning Services	-	-	-	-	-	-	- "
E	404-48000-381	Utilities-Electric & Gas	223	375	-	-	-	-	- "
E	404-48000-384	Refuse/Garbage Disposal	867	937	-	-	-	-	- "
E	404-48000-510	Capital Outlay-Land	-	-	-	-	-	-	-
E	404-48000-512	Easement Acquisition	-	-	-	-	-	-	-
E	404-48000-520	Capital Improvements to Bldgs.	1,137	-	-	-	10,400	10,400	Last Yr of wetland restoration in Lilleskogen
E	404-48000-530	Capital Impr Other Than Bldgs.	21,513	26,080	40,585	1,757	219,008	178,423	Community Center Playground/ Lilleskogen Park Shelter
E	404-48000-560	Furniture and Fixtures	-	-	-	-	-	-	-



2022 Draft City of Scandia Line-Item Budget Option II- No Borrowing - Presented 9-1-2021


MINNESOTA

Type	Code	Description	Actual 2019	Actual 2020	Budget 2021	Actual 7/31/2021	Preliminary 2022	dif over PY Budget	Notes
E	404-48000-710	Residual Equity Transfers	100,000	-	-	-	-	-	
E	404-48000-720	Operating Transfers	3,000	-	1,440	-	-	(1,440)	
TOTAL FUND 404 EXPENDITURES			128,122	34,743	42,025	1,757	229,408	187,383	
NET REVENUE OVER EXPENDITURES			30,023	5,190	(13,840)	7,100	(101,108)		
FUND 406 EQUIPMENT CAPITAL FUND									
R	406-31000	Washington City. Tax Settlement	27,894	28,137	130,000	65,000	87,800	(42,200)	
R	406-36210	Interest Income	4,376	1,887	1,000	-	1,015	15	
R	406-36230	Donations	-	-	-	-	-	-	
R	406-36250	Misc. Refund	-	-	-	-	-	-	
R	406-36260	Sale of Equipment	500	13,500	7,000	-	1,200	(5,800)	
R	406-39200	Interfund Operating Transfer	-	-	-	-	-	-	
R	406-39350	Certificate of Indebtedness	-	-	-	-	-	-	
TOTAL 406 FUND REVENUE			32,770	43,524	138,000	65,000	90,015	(47,985)	
E	406-48500-304	Legal Services	-	-	-	-	-	-	
E	406-48500-319	Other Services	-	-	-	-	-	-	
E	406-48500-340	Advertising	-	-	-	-	-	-	
E	406-48500-540	Heavy Machinery Capital	32,455	93,498	-	-	260,000	260,000	Purchase of Road Tractor for mowing shoulders and its attachments
E	406-48500-550	Motor Vehicles Capital	43,506	-	52,500	11,224	-	(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			75,961	93,498	52,500	11,224	260,000	207,500	
NET REVENUE OVER EXPENDITURES			(43,192)	(49,974)	85,500	53,776	(169,985)		



2022 Draft City of Scandia Line-Item Budget Option II- No Borrowing - Presented 9-1-2021

			Actual	Actual	Budget	Actual	Preliminary	dif over PY	
Type	Code	Description	2019	2020	2021	7/31/2021	2022	Budget	Notes
FUND 408 LOCAL ROAD IMPROVEMENT FUND									
R	408-31000	Washington City. Tax Settlement	352,326	357,831	438,539	219,270	292,336	(146,203)	2023-2024 Cash will be low around 50k, 2025-2026 apx \$280k
R	408-33422	Other State Grants & Aids	-	-	-	44,681	-	-	HF 10 Pmnibus Trasport Funding from State of Minnesota 1 time road aid
R	408-34304	Reimbursement for Services	-	-	-	-	-	-	
R	408-36100	Special Assessments	693	-	-	-	-	-	
R	408-36210	Interest Income	23,740	16,749	-	-	18,445	18,445	
R	408-39203	Transfer from Other Funds	-	-	80,000	80,000	-	(80,000)	
R	408-39310	Proceeds-Gen Obligation Bond	-	-	-	-	-	-	
R	408-36250	Misc. Refund	-	-	-	-	-	-	
TOTAL 408 FUND REVENUE			376,759	374,580	518,539	343,951	310,781	(207,758)	
E	408-43100-303	Engineering Fees	72,644	70,925	-	82,107	-	-	
E	408-43100-530	Capital Impr Other Than Bldgs.	15,174	355,305	845,000	650,651	707,200	(137,800)	Last Road Project funding for 5-6 years to rebuild funds for road.
E	408-43100-720	Operating Transfers	-	-	-	-	-	-	Other levies could be lowered to continue this funding program.
TOTAL FUND 408 EXPENDITURES			87,818	426,230	845,000	732,757	707,200	208,000	
NET REVENUE OVER EXPENDITURES			<i>288,942</i>	<i>(51,650)</i>	<i>(326,461)</i>	<i>(388,807)</i>	<i>(396,419)</i>		

<div></div> <div>Draft Capital Improvement Plan - Option II - No Borrowing - Proposed 9/1/2021</div>														
Fund 401 - General Capital Fund														
CIP Inflation %				0.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Item	Project	2021	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
Code	#	Capital Project Name	First Year	Costs	Budget	Budget	Projected							
401-42200-520	1	2nd Fire Station	2025	180,000	-	-	-	-	210,575	-	-	-	-	-
401-45180-520	2	Annex Roof Replacement	2021	18,000	18,000	-	-	-	-	-	-	-	-	-
401-41000-520	3	Arts & Heritage Center Amphitheater	2023	30,000	-	-	32,448	-	-	-	-	-	-	-
401-42200-520	4	Back-up Generator for Fire Hall	2021	5,000	5,000	-	-	-	-	-	-	-	-	-
401-43100-530	5	Bliss Additions Stormwater Interceptor	2023	110,000	-	-	118,976	-	-	-	-	-	-	-
401-43100-530	6	Bliss Additions Stormwater plan	2022	275,000	-	286,000	-	-	-	-	-	-	-	-
401-43100-530	7	Bliss Additions Stormwater plan	2023	275,000	-	-	297,440	-	-	-	-	-	-	-
401-43100-530	8	Bliss Additions Stormwater plan	2025	35,000	-	-	-	-	40,945	-	-	-	-	-
401-41000-530	9	Broadband Expansion	2021	250,000	250,000	-	-	-	-	-	-	-	-	-
401-41000-530	10	Broadband Expansion	2022	307,000	-	319,280	-	-	-	-	-	-	-	-
401-41000-530	11	Broadband Expansion	2023	307,000	-	-	332,051	-	-	-	-	-	-	-
401-41000-530	12	Broadband Expansion	2024	250,000	-	-	-	281,216	-	-	-	-	-	-
401-43000-520	13	Cold Storage Building	2025	70,000	-	-	-	-	81,890	-	-	-	-	-
401-45180-520	14	Community Center Front Door Replacement	2022	20,000	-	20,800	-	-	-	-	-	-	-	-
401-45180-520	15	Community Center HVAC Replacement	2022	30,000	-	31,200	-	-	-	-	-	-	-	-
401-45180-530	16	Community Center Park Survey	2021	6,800	6,800	-	-	-	-	-	-	-	-	-
401-45180-520	17	Community Center Upgrade Renovations	2028	600,000	-	-	-	-	-	-	789,559	-	-	-
401-45180-520	18	Community Center Door Locks & ADA	2021	15,000	15,000	-	-	-	-	-	-	-	-	-
401-42200-530	19	Defibulator Replacement FD	2021	36,100	36,100	-	-	-	-	-	-	-	-	-
401-41000-530	20	Development Code Update	2021	30,000	30,000	-	-	-	-	-	-	-	-	-
401-42200-520	21	Exhaust removal system	2024	48,000	-	-	-	53,993	-	-	-	-	-	-
401-42200-520	22	FD/PW Bldg Roof Replacement	2021	119,000	119,000	-	-	-	-	-	-	-	-	-
401-41000-530	23	Financial Mgmt Plan	2021	15,900	15,900	-	-	-	-	-	-	-	-	-
401-42200-530	24	Fire Department Radio Replacement	2021	95,800	95,800	-	-	-	-	-	-	-	-	-
401-42200-520	25	Fire Station HVAC Replacement	0	-	-	-	-	-	-	-	-	-	-	-
401-43000-530	26	Radio Replacement	2021	10,000	10,000	-	-	-	-	-	-	-	-	-
401-42200-530	27	Thermo Cameras	2027	8,000	-	-	-	-	-	-	10,123	-	-	-
401-42200-530	28	UTV/Trailer	2027	28,000	-	-	-	-	-	-	35,429	-	-	-
401-42200-530	29	Warning Sirens	2024	7,500	-	-	-	8,436	-	-	-	-	-	-
	30	CIP placeholder	2028	75,000	-	-	-	-	-	-	-	102,643	106,748	111,018
	31	Total Capital Projects		3,257,100	601,600	657,280	780,915	343,646	333,410	-	45,551	789,559	102,643	106,748
														111,018

Proceeding with Option II will require the City to be highly selective in its project funding. This senerio provides funding for the projects in Fund 401 at the expense of major road projects and equipment purchases. It is likely that if this is the path the City Council wishes to go down, further refinement of this Draft Capital Improvment Plan will be very important.



Draft Capital Improvement Plan - Option II - No Borrowing - Proposed 9/1/2021

Fund 404 Park Capital																
CIP Inflation %					0.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Code	Item	Capital Project Name	Mul	Project First Year	2021 Costs	2021 Budget	2022 Budget	2023 Projected	2024	2025	2026	2027	2028	2029	2030	2031
404-48000-530	1	Playground Equipment - Community Center Park		2022	200,000	-	208,000	-	-	-	-	-	-	-	-	-
404-48000-520	2	Pleasure Rink Expansion		2027	10,000	-	-	-	-	-	-	12,653	-	-	-	-
404-48000-520	3	Replacement of the boards at the rink		2026	50,000	-	-	-	-	-	60,833	-	-	-	-	-
404-48000-520	4	Lilleskogen Park Picnic Shelter		2022	10,000	-	10,400	-	-	-	-	-	-	-	-	-
404-48000-530	5	Playground Equipment - Erickson ballfield		2025	50,000	-	-	-	-	58,493	-	-	-	-	-	-
404-48000-530	6	Orwell Park Sign		2023	40,000	-	-	43,264	-	-	-	-	-	-	-	-
404-48000-530	7	Cycling & Trails		2025	30,000	-	-	-	-	35,096	-	-	-	-	-	-
404-48000-530	8	Nature park trails		2021	10,000	10,000	-	-	-	-	-	-	-	-	-	-
404-48000-530	9	Settlers Monument Improvements		2021	5,000	5,000	-	-	-	-	-	-	-	-	-	-
404-48000-530	10	Lilleskogen Praire/Wetland Restoration Project		2022	10,585	-	11,008	-	-	-	-	-	-	-	-	-
404-48000-530	11	Lilleskogen Park Park Signage		2021	10,000	10,000	-	-	-	-	-	-	-	-	-	-
404-48000-530	12	Lilleskogen Praire/Wetland Restoration Project		2021	10,585	10,585	-	-	-	-	-	-	-	-	-	-
404-48000-530	13	Lilleskogen Praire/Wetland Restoration Project		2026	10,000	-	-	-	-	-	12,167	-	-	-	-	-
404-48000-530	14	Park Planning		2021	5,000	5,000	-	-	-	-	-	-	-	-	-	-
404-48000-520	15	Replacement ballfield for South Field		2024	20,000	-	-	-	22,497	-	-	-	-	-	-	-
	16	CIP placeholder		2027	50,000	-	-	-	-	-	-	-	65,797	68,428	71,166	74,012
	17	Total Capital Projects			521,170	40,585	229,408	43,264	22,497	93,589	72,999	12,653	65,797	68,428	71,166	74,012
FUND 406 Capital Replacement*																
CIP Inflation %					0.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Code	Item #	Capital Project Name	Mul	Project First Year	2021 Costs	2021 Budget	2022 Budget	2023 Projected	2024	2025	2026	2027	2028	2029	2030	2031
406-48500-540	1	Bolins Lawnmower		2021	9,000	9,000	-	-	-	-	-	-	-	-	-	-
406-48500-550	2	Pickup w/Plow Replacement 2011 Ford F250 (103-11)		2021	43,500	43,500	-	-	-	-	-	-	-	-	-	-
406-48500-550	3	Grass Rig 5175 Replacement		0	60,000	-	-	-	-	-	-	-	-	-	-	-
406-48500-550	4	Fire Boat		0	25,000	-	-	-	-	-	-	-	-	-	-	-
406-48500-540	5	1999 JD-6410 Tractor Replacement (302-99)		2022	250,000	-	260,000	-	-	-	-	-	-	-	-	-
406-48500-540	6	Skid Loader and Trailer		0	40,000	-	-	-	-	-	-	-	-	-	-	-
406-48500-540	7	Tanker 5178 Replacement		2023	250,000	-	-	270,400	-	-	-	-	-	-	-	-
406-48500-540	8	2011 Mack Dump Truck/Plow Replacement (203-11)		2027	225,000	-	-	-	-	-	-	284,697	-	-	-	-
406-48500-550	9	One-Ton F-550 Work Truck		0	56,000	-	-	-	-	-	-	-	-	-	-	-
406-48500-540	10	Kubota F3990 Tractor Mower w/Broom & Blower (303-09)		0	45,000	-	-	-	-	-	-	-	-	-	-	-
406-48500-550	11	Asphalt Patching Equipment Trailer (312)		0	15,000	-	-	-	-	-	-	-	-	-	-	-
406-48500-540	12	Western Star Dump Truck/ Plow (Replace 201-17)		2029	200,000	-	-	-	-	-	-	-	-	273,714	-	-
	13	Total Capital Projects			1,218,500	52,500	260,000	270,400	-	-	-	284,697	-	273,714	-	-

Deferred
Removed - Cost to be covered through 101 General Fund

*To maintain a 0% Tax Rate Change, the City must space purchases every few years until cash can accumulate for a purchase without borrowing. This also reduces the fund's capacity for supporting small vehicle and equipment purchases.



Draft Capital Improvement Plan - Option II - Proposed 9/1/2021

Fund 408 - Local Road Improvement Fund

CIP Inflation %				0.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Item		Project	2021	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Code	#	Capital Project Name	First Year	Costs	Budget	Budget	Projected							
408-43100-530	1	2021 Local Road Improvement Project	2021	70,000	70,000	-	-	-	-	-	-	-	-	-
408-43100-530	2	2021 Local Road Improvement Project	2021	845,000	845,000	-	-	-	-	-	-	-	-	-
408-43100-530	3	2022 Local Road Improvement Project	2022	680,000	-	707,200	-	-	-	-	-	-	-	-
408-43100-530	4	2023 Seal Coating Project	0	183,000	-	-	-	-	-	-	-	-	-	-
408-43100-530	5	2023 Seal boring	0	20,000	-	-	-	-	-	-	-	-	-	-
408-43100-530	6	2023 Local Road Improvement Project	0	665,000	-	-	-	-	-	-	-	-	-	-
408-43100-530	7	2024 Local Road Improvement Project	0	655,000	-	-	-	-	-	-	-	-	-	-
408-43100-530	8	2025 Seal Coating Project	2025	252,000	-	-	-	294,804	-	-	-	-	-	-
408-43100-530	9	2025 Local Road Improvement Project	2025	630,000	-	-	-	737,011	-	-	-	-	-	-
408-43100-530	10	2026 Seal boring	0	20,000	-	-	-	-	-	-	-	-	-	-
408-43100-530	11	2026 Seal Coating Project	0	335,000	-	-	-	-	-	-	-	-	-	-
408-43100-530	12	2026 street reconstruction	0	760,000	-	-	-	-	-	-	-	-	-	-
408-43100-530	13	2027 street reconstruction	0	770,000	-	-	-	-	-	-	-	-	-	-
408-43100-530	14	2027 seal coating and boring	0	98,000	-	-	-	-	-	-	-	-	-	-
408-43100-530	15	2028 street reconstruction	0	790,000	-	-	-	-	-	-	-	-	-	-
408-43100-530	16	2029 street reconstruction	2029	770,000	-	-	-	-	-	-	-	1,053,798	-	-
408-43100-530	17	2029 seal coating and boring	2029	20,000	-	-	-	-	-	-	-	27,371	-	-
18		Total Capital Projects		7,563,000	915,000	707,200	-	-	1,031,815	-	-	-	1,081,170	-



CITY OF SCANDIA STATEMENT OF REVENUES AND EXPENDITURES -
SUMMARY BUDGET - OPTION IIIA Borrowing and a Change in Tax Rate
 ACTUAL FOR YEAR ENDED DECEMBER 31, 2019 AND 2020, PERIOD TO DATE JULY 31, 2021, BUDGET FOR THE YEARS ENDED
 DECEMBER 31, 2021 AND 2022 AND PROJECTIONS FOR 2023-2026

		Actual		YTD Actual	Budget			Projected		
		2019	2020	7/31/2021	2021	2022	2023	2024	2025	2026
General Capital Fund 401										
REVENUE										
Property taxes	\$	-	\$ -	\$ -	\$ 100,000	\$ 239,351	\$ 200,000	\$ 150,000	\$ 85,000	\$ 85,000
Debt service levy	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96,750	\$ 96,750
Intergovernmental	\$	74,874	\$ -	\$ -	\$ -	\$ 240,625	\$ 240,625	\$ -	\$ -	\$ -
Special assessments	\$	146	\$ -	\$ 50,035	\$ -	\$ 510	\$ 520	\$ 530	\$ 541	\$ 552
Investment Income	\$	12,751	\$ 11,020	\$ -	\$ 500	\$ 4,500	\$ 2,300	\$ 6,622	\$ 17,076	\$ 14,912
Refunds and Reimbursements	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental and lease income	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$	21,500	\$ -	\$ 6,089	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000	\$ -	\$ -
Transfers In	\$	550,602	\$ 30,000	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$	659,873	\$ 41,020	\$ 256,124	\$ 300,500	\$ 484,986	\$ 443,445	\$ 1,257,152	\$ 199,367	\$ 197,214
EXPENDITURES										
Capital Outlay	\$	64,359	\$ 276,565	\$ 327,496	\$ 397,000	\$ 657,280	\$ 705,203	\$ 560,182	\$ 251,520	\$ -
Miscellaneous	\$	109,822	\$ (150)	\$ 14,286	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Expense	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 92,143	\$ 92,143
Transfer Out	\$	-	\$ 17,700	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$	174,180	\$ 294,115	\$ 341,782	\$ 407,000	\$ 657,280	\$ 705,203	\$ 560,182	\$ 343,663	\$ 92,143
Prior Period Adj										
NET REVENUE OVER										
(UNDER) EXPENSE	\$	485,693	\$ (253,095)	\$ (85,658)	\$ (106,500)	\$ (172,294)	\$ (261,758)	\$ 696,970	\$ (144,295)	\$ 105,071
YE Fund Balance	\$	1,046,994	\$ 971,989	\$ 1,037,612	\$ 785,489	\$ 703,196	\$ 441,437	\$ 1,138,407	\$ 994,112	\$ 1,099,183

Fund 401 - OPTION IIIA Borrowing and a Change in Tax Rate



CITY OF SCANDIA STATEMENT OF REVENUES AND EXPENDITURES -
SUMMARY BUDGET - OPTION IIIA Borrowing and a Change in Tax Rate
 ACTUAL FOR YEAR ENDED DECEMBER 31, 2019 AND 2020, PERIOD TO DATE JULY 31, 2021, BUDGET FOR THE YEARS ENDED
 DECEMBER 31, 2021 AND 2022 AND PROJECTIONS FOR 2023-2026

	Actual		YTD Actual	Budget		Projected			
	2019	2020	7/31/2021	2021	2022	2023	2024	2025	2026
Park Improvement Fund 404									
REVENUE									
Property taxes	\$ -	\$ 28,137	\$ 5,000	\$ 10,000	\$ 20,000	\$ 40,000	\$ 60,000	\$ 70,000	\$ 70,000
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 104,000	\$ -	\$ -	\$ -	\$ -
Charges for services	\$ 1,650	\$ -	\$ -	\$ 1,600	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	\$ 2,600	\$ 1,614	\$ -	\$ -	\$ 1,200	\$ 1,100	\$ 900	\$ 800	\$ 850
Sale of capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Park Dedication Fees	\$ 3,000	\$ -	\$ 3,000	\$ 6,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ -
Rental and lease income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 1,595	\$ 802	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 148,845	\$ 30,553	\$ 8,000	\$ 17,600	\$ 128,200	\$ 44,100	\$ 63,900	\$ 70,800	\$ 70,850
EXPENDITURES									
Capital Outlay	\$ 22,650	\$ 26,080	\$ 1,757	\$ 40,585	\$ 219,008	\$ 43,264	\$ 67,492	\$ 101,778	\$ 36,500
Miscellaneous	\$ 2,472	\$ 8,663	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Out	\$ 103,000	\$ -	\$ -	\$ -	\$ (1,440)	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 128,122	\$ 34,743	\$ 1,757	\$ 40,585	\$ 217,568	\$ 43,264	\$ 67,492	\$ 101,778	\$ 36,500
Prior Period Adj									
NET REVENUE OVER									
(UNDER) EXPENSE	<u>\$ 20,723</u>	<u>\$ (4,190)</u>	<u>\$ 6,243</u>	<u>\$ (22,985)</u>	<u>\$ (89,368)</u>	<u>\$ 836</u>	<u>\$ (3,592)</u>	<u>\$ (30,978)</u>	<u>\$ 34,350</u>
YE Fund Balance	<u>\$ 151,637</u>	<u>\$ 150,499</u>	<u>\$ 157,599</u>	<u>\$ 139,539</u>	<u>\$ 47,290</u>	<u>\$ 48,126</u>	<u>\$ 44,534</u>	<u>\$ 13,557</u>	<u>\$ 47,907</u>



CITY OF SCANDIA STATEMENT OF REVENUES AND EXPENDITURES -
SUMMARY BUDGET - OPTION IIIA Borrowing and a Change in Tax Rate
 ACTUAL FOR YEAR ENDED DECEMBER 31, 2019 AND 2020, PERIOD TO DATE JULY 31, 2021, BUDGET FOR THE YEARS ENDED
 DECEMBER 31, 2021 AND 2022 AND PROJECTIONS FOR 2023-2026

		Actual		YTD Actual	Budget			Projected		
		2019	2020	7/31/2021	2021	2022	2023	2024	2025	2026
Capital Equipment Fund 406										
		Actual		YTD Actual	Budget			Projected		
		2019	2020	7/31/2021	2021	2022	2023	2024	2025	2026
REVENUE										
Property taxes	\$	27,894	\$ 28,137	\$ 65,000	\$ 130,000	\$ 30,000	\$ 50,000	\$ 75,000	\$ 115,000	\$ 100,000
Debt Service Levy	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,268	\$ 95,268	\$ 95,268
Intergovernmental	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of capital assets	\$	500	\$ 13,500	\$ -	\$ 7,000	\$ -	\$ 35,000	\$ -	\$ -	\$ -
Investment Income	\$	4,376	\$ 1,887	\$ -	\$ 1,000	\$ 1,015	\$ 1,030	\$ 1,045	\$ 1,061	\$ 1,077
Refunds and Reimbursements	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Park Dedication Fees	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental and lease income	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Proceeds	\$	-	\$ -	\$ -	\$ -	\$ -	\$ 815,000	\$ -	\$ -	\$ -
Transfers In	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$	32,770	\$ 43,524	\$ 65,000	\$ 138,000	\$ 31,015	\$ 901,030	\$ 171,313	\$ 211,329	\$ 196,345
EXPENDITURES										
Capital Outlay	\$	75,961	\$ 93,498	\$ 11,224	\$ 52,500	\$ 260,000	\$ 666,266	\$ 112,486	\$ -	\$ -
Miscellaneous	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Expense	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,731	\$ 90,731	\$ 90,731
Transfer Out	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$	75,961	\$ 93,498	\$ 11,224	\$ 52,500	\$ 260,000	\$ 666,266	\$ 203,218	\$ 90,731	\$ 90,731
Prior Period Adj			\$ 1,195							
NET REVENUE OVER (UNDER) EXPENSE	\$	(43,192)	\$ (48,779)	\$ 53,776	\$ 85,500	\$ (228,985)	\$ 234,764	\$ (31,905)	\$ 120,598	\$ 105,614
YE Fund Balance	\$	223,786	\$ 181,507	\$ 237,259	\$ 267,007	\$ 39,998	\$ 274,762	\$ 242,858	\$ 363,455	\$ 469,069

Fund 406 - OPTION IIIA Borrowing and a Change in Tax Rate



CITY OF SCANDIA STATEMENT OF REVENUES AND EXPENDITURES -
SUMMARY BUDGET - OPTION IIIA Borrowing and a Change in Tax Rate
 ACTUAL FOR YEAR ENDED DECEMBER 31, 2019 AND 2020, PERIOD TO DATE JULY 31, 2021, BUDGET FOR THE YEARS ENDED
 DECEMBER 31, 2021 AND 2022 AND PROJECTIONS FOR 2023-2026

		Actual		YTD Actual	Budget			Projected		
		2019	2020	7/31/2021	2021	2022	2023	2024	2025	2026
Local Road Improv. Fund 408										
		Actual		YTD Actual	Budget			Projected		
		2019	2020	7/31/2021	2021	2022	2023	2024	2025	2026
REVENUE										
Property taxes	\$	352,326	\$ 357,831	\$ 219,270	\$ 438,539	\$ 350,000	\$ 350,000	\$ 400,000	\$ 300,000	\$ 200,000
Debt Service levy	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,087	\$ 133,252	\$ 221,207
Intergovernmental	\$	-	\$ -	\$ 44,681	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	\$	693	\$ -	\$ -	\$ -	\$ 19,613	\$ 14,549	\$ 5,935	\$ 13,048	\$ 14,610
Investment Income	\$	23,740	\$ 16,749	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Refunds and Reimbursements	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental and lease income	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 740,000	\$ 775,000	\$ 1,000,000
Transfers In	\$	-	\$ -	\$ 80,000	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$	376,759	\$ 374,580	\$ 343,951	\$ 518,539	\$ 369,613	\$ 364,549	\$ 1,211,021	\$ 1,221,300	\$ 1,435,816
EXPENDITURES										
Capital Outlay	\$	15,174	\$ 355,305	\$ 650,651	\$ 845,000	\$ 707,200	\$ 938,829	\$ 736,786	\$ 1,055,212	\$ 1,332,235
Miscellaneous	\$	72,644	\$ 70,925	\$ 82,107	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Expense	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,987	\$ 126,906
Transfer Out	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$	87,818	\$ 426,230	\$ 732,757	\$ 845,000	\$ 707,200	\$ 938,829	\$ 736,786	\$ 1,117,200	\$ 1,459,141
Prior Period Adj										
NET REVENUE OVER										
(UNDER) EXPENSE	\$	288,942	\$ (51,650)	\$ (388,807)	\$ (326,461)	\$ (337,587)	\$ (574,280)	\$ 474,235	\$ 104,100	\$ (23,325)
YE Fund Balance	\$	1,667,903	\$ 1,633,974	\$ 1,207,472	\$ 1,166,587	\$ 969,925	\$ 395,645	\$ 869,881	\$ 973,981	\$ 950,656

Fund 408 - OPTION IIIA Borrowing and a Change in Tax Rate



2022 Draft City of Scandia Line-Item Budget Option IIIA - Original 9-1-2021 Bonding Option from FMP

Type Code	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Actual 7/31/2021	Preliminary 2022	dif over PY Budget	Notes
FUND 401 - GENERAL CAPITAL FUND									
FUND 401 REVENUE									
R 401-31000	Washington City. Tax Settlement	-	-	-	100,000	-	239,351	139,351	Based on FMP Option III Original Proposal
R 401-31951	Special Assessments Principal	-	77	-	-	-	-	-	
R 401-31952	SA Penalties & Interest	-	34	-	-	35	-	-	
R 401-33422	Other State Grants & Aids	27,867	37,874	-	-	-	240,625	240,625	Bliss Addition Stormwater Grant with State & CMSCWSD
R 401-33640	Other Grants	5,188	37,000	-	-	-	-	-	
R 401-36100	Special Assessments	-	35	-	-	50,000	-	-	
R 401-36210	Interest Income	4,837	12,751	11,020	500	-	4,500	4,000	
R 401-36250	Refunds & reimbursements	-	-	-	-	-	-	-	
R 401-36230	Donations	7,493	21,500	-	-	6,089	-	-	
R 401-39101	Sales of General Fixed Assets	-	-	-	-	-	-	-	
R 401-39310	Bond proceeds	-	-	-	-	-	-	-	
R 401-39200	Interfund Operating Transfer	403,500	550,602	30,000	200,000	200,000	-	(200,000)	
TOTAL FUND 401 REVENUE		448,884	659,873	41,020	300,500	256,124	484,476	183,976	
FUND 401 EXPENSES									
E 401-41000-520	Administration Capital to Bldgs	-	-	3,236	-	-	-	-	
E 401-41000-530	Administration Capital	-	-	3,293	250,000	18,815	319,280	69,280	2022 Broadband Expansion
E 401-42200-520	Fire Capital to Bldgs	-	-	-	-	-	-	-	
E 401-42200-530	Fire Capital	-	-	-	75,000	141,873	-	(75,000)	
E 401-43000-520	Public Works Capital to Bldgs	-	-	-	-	-	-	-	
E 401-43000-530	Public Works Capital	-	-	70,977	10,000	-	-	(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	-	52,000	37,000	Community Center Improvements
E 401-45180-530	Community Center Capital	-	-	-	-	-	-	-	
E 401-47000-601	Bond Principal	-	-	-	-	-	-	-	
E 401-47000-611	Bond Interest	-	-	-	-	-	-	-	
E 401-48000-101	Regular Wages & Salaries	-	-	-	-	-	-	-	Discontinued
E 401-48000-303	Engineering Fees	20,206	104,822	(150)	-	-	-	-	
E 401-48000-308	Other Professional Services	-	-	-	-	6,800	-	-	
E 401-48000-312	Planning Services	-	-	-	-	7,486	-	-	
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	30,995	-	-	-	-	
E 401-48000-530	Capital Imp Other Than Bldgs.	5,785	29,314	168,065	47,000	166,575	286,000	239,000	Bliss Stormwater
E 401-48000-540	Heavy Machinery Capital	-	-	-	-	-	-	-	
E 401-48000-550	Motor Vehicles Capital	-	-	-	-	-	-	-	



2022 Draft City of Scandia Line-Item Budget Option IIIA - Original 9-1-2021 Bonding Option from FMP

Type Code	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Actual 7/31/2021	Preliminary 2022	<i>dif over PY</i> <i>Budget</i>	Notes
E 401-48000-560	Furniture and Fixtures	-	-	-	-	233	-	-	
E 401-48000-570	Office Equipment	-	-	-	-	-	-	-	
E 401-48000-720	Operating Transfers	100,000	-	17,700	10,000	-	-	(10,000)	
E 401-48500-303	Engineering Fees	-	-	-	-	-	-	-	
TOTAL FUND 401 EXPENDITURES		224,691	174,180	294,115	407,000	341,782	657,280	250,280	
NET REVENUE OVER EXPENDITURES		224,193	485,693	(253,095)	(106,500)	(85,658)	(172,804)		
FUND 404 PARK CAPITAL FUND									
FUND 404 Revenues									
R 404-31000	Washington City. Tax Settlement	-	-	28,137	10,000	5,000	20,000	10,000	
R 404-33422	Other State Grants & Aids	-	4,300	9,380	10,585	857	104,000	93,415	2022 Grant for Community Center Playground/Last Yr Lilleskogen Rest.
R 404-33640	Other Grants	-	5,000	-	-	-	-	-	
R 404-34730	Ballfield Ad Revenue	1,650	1,650	-	1,600	-	-	(1,600)	moving Ad revenue to Gen Fund for park maintenance
R 404-34780	Park Dedication Fees	12,000	3,000	-	6,000	3,000	3,000	(3,000)	
R 404-36210	Interest Income	853	2,600	1,614	-	-	1,200	1,200	
R 404-36230	Donations	1,269	1,595	802	-	-	-	-	
R 404-36260	Sale of Equipment	-	-	-	-	-	-	-	
R 404-39101	Sales of General Fixed Assets	-	140,000	-	-	-	-	-	
R 404-39203	Transfer from Other Funds	100,000	-	-	-	-	-	-	
TOTAL 404 FUND REVENUE		115,772	158,145	39,933	28,185	8,857	128,200	100,015	
FUND 404 Expenses									
E 404-48000-101	Regular Wages & Salaries	-	1,200	3,000	-	-	-	-	- Labor expenses must go through General Fund
E 404-48000-104	Temporary Employee Wages	-	-	-	-	-	-	-	- "
E 404-48000-121	PERA Coord. Employer Contribu.	-	90	100	-	-	-	-	- "
E 404-48000-122	FICA Employer Contribution	-	92	100	-	-	-	-	- "
E 404-48000-126	MEDICARE Employer Contribution	-	-	-	-	-	-	-	- "
E 404-48000-210	Operating Supplies	181	-	843	-	-	-	-	- Operating Expenses have been moved to the General Fund for Ballfield
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	-	-	1,208	-	-	-	-	- "
E 404-48000-312	Planning Services	-	-	-	-	-	-	-	- "
E 404-48000-381	Utilities-Electric & Gas	466	223	375	-	-	-	-	- "
E 404-48000-384	Refuse/Garbage Disposal	765	867	937	-	-	-	-	- "
E 404-48000-510	Capital Outlay-Land	-	-	-	-	-	-	-	-
E 404-48000-512	Easement Acquisition	-	-	-	-	-	-	-	-
E 404-48000-520	Capital Improvements to Bldgs.	-	1,137	-	-	-	-	-	-
E 404-48000-530	Capital Impr Other Than Bldgs.	-	21,513	26,080	40,585	1,757	219,008	178,423	Community Center Playground/ Lillleskogen Park Restoration
E 404-48000-560	Furniture and Fixtures	-	-	-	-	-	-	-	-




2022 Draft City of Scandia Line-Item Budget Option IIIA - Original 9-1-2021 Bonding Option from FMP


Type Code	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Actual 7/31/2021	Preliminary 2022	dif over PY Budget	Notes
E 404-48000-710	Residual Equity Transfers	-	100,000	-	-	-	-	-	
E 404-48000-720	Operating Transfers	-	3,000	-	1,440	-	1,440	-	
TOTAL FUND 404 EXPENDITURES		1,412	128,122	34,743	42,025	1,757	220,448	178,423	
NET REVENUE OVER EXPENDITURES		114,360	30,023	5,190	(13,840)	7,100	(92,248)		
FUND 406 EQUIPMENT CAPITAL FUND									
FUND 406 Revenues									
R 406-31000	Washington City. Tax Settlement	30,000	27,894	28,137	130,000	65,000	30,000	(100,000)	
R 406-36210	Interest Income	3,212	4,376	1,887	1,000	-	1,015	15	
R 406-36230	Donations	9,540	-	-	-	-	-	-	
R 406-36250	Misc. Refund	-	-	-	-	-	-	-	
R 406-36260	Sale of Equipment	14,300	500	13,500	7,000	-	-	(7,000)	
R 406-39200	Interfund Operating Transfer	-	-	-	-	-	-	-	
R 406-39350	Certificate of Indebtedness	-	-	-	-	-	-	-	
TOTAL 406 FUND REVENUE		57,052	32,770	43,524	138,000	65,000	31,015	(106,985)	
FUND 406 Expenses									
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	93,498	-	-	260,000	260,000	Purchase of Road Tractor for mowing shoulders and its attachments
E 406-48500-550	Motor Vehicles Capital	116,819	43,506	-	52,500	11,224	-	(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	93,498	52,500	11,224	260,000	207,500	
NET REVENUE OVER EXPENDITURES		(200,826)	(43,192)	(49,974)	85,500	53,776	(228,985)		
FUND 408 LOCAL ROAD IMPROVEMENT FUND									
FUND 408 Revenues									
R 408-31000	Washington City. Tax Settlement	725,050	352,326	357,831	438,539	219,270	350,000	(88,539)	2023-2024 Cash will be low around 50k, 2025-2026 apx \$280k
R 408-33422	Other State Grants & Aids	-	-	-	-	44,681	-	-	HF 10 Pmnibus Trasport Funding from State of Minnesota 1 time road aid
R 408-34304	Reimbursement for Services	-	-	-	-	-	-	-	
R 408-36100	Special Assessments	-	693	-	-	-	-	-	
R 408-36210	Interest Income	12,708	23,740	16,749	-	-	19,613	19,613	
R 408-39203	Transfer from Other Funds	-	-	-	80,000	80,000	-	(80,000)	
R 408-39310	Proceeds-Gen Obligation Bond	3,842,638	-	-	-	-	-	-	
R 408-36250	Misc. Refund	-	-	-	-	-	-	-	
TOTAL 408 FUND REVENUE		4,580,396	376,759	374,580	518,539	343,951	369,613	(148,926)	
FUND 408 Expenses									




2022 Draft City of Scandia Line-Item Budget Option IIIA - Original 9-1-2021 Bonding Option from FMP

Type Code	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Actual 7/31/2021	Preliminary 2022	<i>dif over PY</i> <i>Budget</i>	Notes
E 408-43100-303	Engineering Fees	420,212	72,644	70,925	-	82,107	-	-	
E 408-43100-530	Capital Impr Other Than Bldgs.	4,252,062	15,174	355,305	845,000	650,651	707,200	(137,800)	Last Road Project funding for 5-6 years to rebuild funds for road.
E 408-43100-720	Operating Transfers	-	-	-	-	-	-	-	Other levies could be lowered to continue this funding program.
TOTAL FUND 408 EXPENDITURES		4,672,273	87,818	426,230	845,000	732,757	707,200	208,000	
NET REVENUE OVER EXPENDITURES		(91,877)	288,942	(51,650)	(326,461)	(388,807)	(337,587)		

<div></div> <div>FUND 401 General Capital - Option IIIA - Original 9-1-2021 Bonding Option from FMP</div>															
CIP Inflation Factor					0.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
			Project	2021	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Code	Iten	Capital Project Name	First Year	Costs	Budget	Budget	Projected								
401-42200-520	1	2nd Fire Station	2025	180,000	-	-	-	-	210,575	-	-	-	-	-	-
401-45180-520	2	Annex Roof Replacement	2021	18,000	18,000	-	-	-	-	-	-	-	-	-	-
401-41000-520	3	Arts & Heritage Center Amphitheater	2023	30,000	-	-	32,448	-	-	-	-	-	-	-	-
401-42200-520	4	Back-up Generator for Fire Hall	2021	20,000	20,000	-	-	-	-	-	-	-	-	-	-
401-48000-435	5	Bliss Additions Stormwater plan	2022	275,000	-	286,000	-	-	-	-	-	-	-	-	-
401-48000-435	6	Bliss Additions Stormwater plan	2023	275,000	-	-	297,440	-	-	-	-	-	-	-	-
401-48000-435	7	Bliss Additions Stormwater Interceptor to Wetland	2024	110,000	-	-	-	123,735	-	-	-	-	-	-	-
401-48000-435	8	Bliss Additions Stormwater plan	2025	35,000	-	-	-	-	40,945	-	-	-	-	-	-
401-41000-530	9	Broadband Expansion	2021	250,000	250,000	-	-	-	-	-	-	-	-	-	-
401-41000-530	10	Broadband Expansion	2022	307,000	-	319,280	-	-	-	-	-	-	-	-	-
401-41000-530	11	Broadband Expansion	2023	307,000	-	-	332,051	-	-	-	-	-	-	-	-
401-41000-530	12	Broadband Expansion	2024	250,000	-	-	-	281,216	-	-	-	-	-	-	-
401-43000-520	13	Cold Storage Building	2024	70,000	-	-	-	78,740	-	-	-	-	-	-	-
401-45180-520	14	Community Center Flooring & Paint	2023	40,000	-	-	43,264	-	-	-	-	-	-	-	-
401-45180-520	15	Community Center Door Locks & ADA	2021	15,000	15,000	-	-	-	-	-	-	-	-	-	-
401-45180-520	16	Community Center Front Door	2022	20,000	-	20,800	-	-	-	-	-	-	-	-	-
401-45180-520	17	Community Center HVAC Replacement	2022	30,000	-	31,200	-	-	-	-	-	-	-	-	-
401-45180-530	18	Community Center Park Survey	2021	6,800	6,800	-	-	-	-	-	-	-	-	-	-
401-45180-520	19	Community Center Upgrade Renovations	2028	600,000	-	-	-	-	-	-	-	789,559	-	-	-
401-42200-530	20	Defibulator Replacement FD	2021	36,100	36,100	-	-	-	-	-	-	-	-	-	-
401-41000-530	21	Development Code Update	2021	30,000	30,000	-	-	-	-	-	-	-	-	-	-
401-42200-520	22	Exhaust removal system	2024	48,000	-	-	-	53,993	-	-	-	-	-	-	-
401-42200-520	23	FD/PW Bldg Roof Replacement	2021	119,000	119,000	-	-	-	-	-	-	-	-	-	-
401-41000-530	24	Financial Mgmt Plan	2021	15,900	15,900	-	-	-	-	-	-	-	-	-	-
401-42200-530	25	Fire Department Radio Replacement	2021	95,800	95,800	-	-	-	-	-	-	-	-	-	-
401-42200-530	26	Jaws of Life	2028	12,000	-	-	-	-	-	-	-	15,791	-	-	-
401-43000-530	27	Radio Replacement	2021	10,000	10,000	-	-	-	-	-	-	-	-	-	-
401-42200-530	28	Thermo Cameras	2027	8,000	-	-	-	-	-	-	10,123	-	-	-	-
401-42200-530	29	UTV/Trailer	2027	28,000	-	-	-	-	-	-	35,429	-	-	-	-
401-42200-530	30	Warning Sirens	2024	20,000	-	-	-	22,497	-	-	-	-	-	-	-
	31	CIP placeholder	2029	75,000	-	-	-	-	-	-	-	-	-	106,748	111,018
	32			3,336,600	616,600	657,280	705,203	560,182	251,520	-	45,551	805,350	-	106,748	111,018

<div></div> <div>Option IIIA - Original 9-1-2021 Bonding Option from FMP</div>																
Fund 404 Park Capital																
CIP Inflation %				0.00%4.00%4.00%4.00%4.00%4.00%4.00%4.00%4.00%4.00%												
Code	Item #		Multiple Year?	Project First Year	2021 Costs	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
						Budget	Budget	Projected								
404-48000-530	1	Playground Equipment - Community Center Park		2022	200,000	-	208,000	-	-	-	-	-	-	-	-	-
404-48000-530	2	Pleasure Rink Expansion		2024	10,000	-	-	-	11,249	-	-	-	-	-	-	-
404-48000-520	3	Replacement of the boards at the the rink		2024	50,000	-	-	-	56,243	-	-	-	-	-	-	-
404-48000-520	4	Lilleskogen Park Picnic Shelter		2023	10,000	-	-	10,816	-	-	-	-	-	-	-	-
404-48000-530	5	Park Sign at New unnamed Orwell Park		2023	30,000	-	-	32,448	-	-	-	-	-	-	-	-
404-48000-530	6	PlaygroundEquipment @ Wayne Erikson Mem Park		2025	57,000	-	-	-	-	66,682	-	-	-	-	-	-
404-48000-530	7	Cycling & Trails		2025	30,000	-	-	-	-	35,096	-	-	-	-	-	-
404-48000-530	8	Nature park trails		2021	10,000	10,000	-	-	-	-	-	-	-	-	-	-
404-48000-530	9	Settlers Monument Improvements		2021	5,000	5,000	-	-	-	-	-	-	-	-	-	-
404-48000-530	10	Lilleskogen Praire/Wetland Restoration Project		2022	10,585	-	11,008	-	-	-	-	-	-	-	-	-
404-48000-530	11	Lilleskogen Park Park Signage		2021	10,000	10,000	-	-	-	-	-	-	-	-	-	-
404-48000-530	12	Lilleskogen Praire/Wetland Restoration Project		2021	10,585	10,585	-	-	-	-	-	-	-	-	-	-
404-48000-530	13	Lilleskogen Praire/Wetland Restoration Project		2026	10,000	-	-	-	-	-	12,167	-	-	-	-	-
404-48000-530	14	Park Planning		2021	5,000	5,000	-	-	-	-	-	-	-	-	-	-
404-48000-530	15	Replacement ballfield for South Field		2026	20,000	-	-	-	-	-	24,333	-	-	-	-	-
	16	CIP placeholder	Yes	2026	50,000		-	-	-	-	-	63,266	65,797	68,428	71,166	74,012
	17	Total Capital Projects			468,170	40,585	219,008	43,264	67,492	101,778	36,500	-	-	-	-	-
FUND 406 Capital Replacement																
CIP Inflation %				0.00%4.00%4.00%4.00%4.00%4.00%4.00%4.00%4.00%4.00%												
Code	Item #	Capital Project Name	Multiple Year?	Project First Year	2021 Costs	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
						Budget	Budget	Projected								
406-48500-540	1	Tanker 5178 Replacement		2023	250,000	-	-	270,400	-	-	-	-	-	-	-	-
406-48500-550	2	Grass Rig 5175 Replacement		2023	60,000	-	-	64,896	-	-	-	-	-	-	-	-
406-48500-550	3	Fire Boat		2023	25,000	-	-	27,040	-	-	-	-	-	-	-	-
406-48500-540	4	Bolins Lawnmower		2021	9,000	9,000	-	-	-	-	-	-	-	-	-	-
406-48500-540	5	Kubota F3990 Tractor Mower w/Broom & Blower (303-09)		2024	45,000	-	-	-	50,619	-	-	-	-	-	-	-
406-48500-540	6	Western Star Dump Truck/ Plow (Replace 201-17)		2029	200,000	-	-	-	-	-	-	-	-	273,714	-	-
406-48500-540	7	1999 JD-6410 Tractor Replacement (302-99)		2022	250,000	-	260,000	-	-	-	-	-	-	-	-	-
406-48500-550	8	Asphalt Patching Equipment Trailer (312)		2024	15,000	-	-	-	16,873	-	-	-	-	-	-	-
406-48500-550	9	Skid Loader and Trailer		2024	40,000	-	-	-	44,995	-	-	-	-	-	-	-
406-48500-540	10	2011 Mack Dump Truck/Plow Replacement (203-11)		2023	225,000	-	-	243,360	-	-	-	-	-	-	-	-
406-48500-550	11	Pickup w/Plow Replacement 2011 Ford F250 (103-11)		2021	43,500	43,500	-	-	-	-	-	-	-	-	-	-
406-48500-550	12	One-Ton F-550 Work Truck		2023	56,000	-	-	60,570	-	-	-	-	-	-	-	-
	13	Total Capital Projects			1,218,500	52,500	260,000	666,266	112,486	-	-	-	-	273,714	-	-

<div></div> <div>FUND 401 - Option IIIA - Original 9-1-2021 Bonding Option from FMP</div>														
CIP Inflation Factor				0.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Item	Project	2021	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
Code	#	Capital Project Name	First Year	Costs	Budget	Budget	Projected							
408-43100-530	1	2021 Local Road Improvement Project	2021	70,000	70,000	-	-	-	-	-	-	-	-	
408-43100-530	2	2021 Local Road Improvement Project	2021	845,000	845,000	-	-	-	-	-	-	-	-	
408-43100-530	3	2022 Local Road Improvement Project	2022	680,000	-	707,200	-	-	-	-	-	-	-	
408-43100-530	4	2023 Seal Coating Project	2023	183,000	-	-	197,933	-	-	-	-	-	-	
408-43100-530	5	Seal boring	2023	20,000	-	-	21,632	-	-	-	-	-	-	
408-43100-530	6	2023 Local Road Improvement Project	2023	665,000	-	-	719,264	-	-	-	-	-	-	
408-43100-530	7	2024 Local Road Improvement Project	2024	655,000	-	-	-	736,786	-	-	-	-	-	
408-43100-530	8	2025 Seal Coating Project	2025	252,000	-	-	-	-	294,804	-	-	-	-	
408-43100-530	9	2025 Local Road Improvement Project	2025	630,000	-	-	-	-	737,011	-	-	-	-	
408-43100-530	10	Seal boring	2025	20,000	-	-	-	-	23,397	-	-	-	-	
408-43100-530	11	2026 Seal Coating Project	2026	335,000	-	-	-	-	-	407,579	-	-	-	
408-43100-530	12	2026 street reconstruction	2026	760,000	-	-	-	-	-	924,656	-	-	-	
408-43100-530	13	2027 street reconstruction	2027	770,000	-	-	-	-	-	-	974,296	-	-	
408-43100-530	14	2027 seal coating and boring	2027	98,000	-	-	-	-	-	-	124,001	-	-	
408-43100-530	15	2028 street reconstruction	2028	790,000	-	-	-	-	-	-	-	1,039,586	-	
408-43100-530	16	2029 street reconstruction	2029	770,000	-	-	-	-	-	-	-	-	1,053,798	
408-43100-530	17	2029 seal coating and boring	2029	20,000	-	-	-	-	-	-	-	-	27,371	
18 Total Capital Projects				7,563,000	915,000	707,200	938,829	736,786	1,055,212	1,332,235	1,098,297	1,039,586	1,081,170	-



CITY OF SCANDIA STATEMENT OF REVENUES AND EXPENDITURES -
SUMMARY BUDGET - OPTION IIIA Borrowing and a Change in Tax Rate
 ACTUAL FOR YEAR ENDED DECEMBER 31, 2019 AND 2020, PERIOD TO DATE JULY 31, 2021, BUDGET FOR THE YEARS ENDED DECEMBER
 31, 2021 AND 2022 AND PROJECTIONS FOR 2023-2026

Fund 401 - OPTION IIIA Borrowing and a Change in Tax Rate

	Actual		YTD Actual	Budget			Projected		
	2019	2020	7/31/2021	2021	2022	2023	2024	2025	2026
REVENUE									
Property taxes	\$ -	\$ -	\$ -	\$ 100,000	\$ 215,351	\$ 129,323	\$ 120,000	\$ 85,000	\$ 85,000
Debt service levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96,750	\$ 96,750
Intergovernmental	\$ 74,874	\$ -	\$ -	\$ -	\$ 240,625	\$ 240,625	\$ -	\$ -	\$ -
Special assessments	\$ 146	\$ -	\$ 50,035	\$ -	\$ 510	\$ 520	\$ 530	\$ 541	\$ 552
Investment Income	\$ 12,751	\$ 11,020	\$ -	\$ 500	\$ 4,500	\$ 2,300	\$ 6,646	\$ 17,832	\$ 18,838
Refunds and Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental and lease income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 21,500	\$ -	\$ 6,089	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000	\$ -	\$ -
Transfers In	\$ 550,602	\$ 30,000	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 659,873	\$ 41,020	\$ 256,124	\$ 300,500	\$ 460,986	\$ 372,768	\$ 1,227,176	\$ 200,123	\$ 201,140
EXPENDITURES									
Capital Outlay	\$ 64,359	\$ 276,565	\$ 327,496	\$ 397,000	\$ 631,280	\$ 634,899	\$ 481,442	\$ 40,945	\$ 128,965
Miscellaneous	\$ 109,822	\$ (150)	\$ 14,286	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 92,143	\$ 92,143
Transfer Out	\$ -	\$ 17,700	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 174,180	\$ 294,115	\$ 341,782	\$ 407,000	\$ 631,280	\$ 634,899	\$ 481,442	\$ 133,088	\$ 221,108
Prior Period Adj									
NET REVENUE OVER									
(UNDER) EXPENSE	\$ 485,693	\$ (253,095)	\$ (85,658)	\$ (106,500)	\$ (170,294)	\$ (262,131)	\$ 745,734	\$ 67,035	\$ (19,968)
YE Fund Balance	\$ 1,046,994	\$ 971,989	\$ 1,037,612	\$ 785,489	\$ 705,196	\$ 443,065	\$ 1,188,799	\$ 1,255,834	\$ 1,235,866

Fund 401 - OPTION IIIA Borrowing and a Change in Tax Rate



CITY OF SCANDIA STATEMENT OF REVENUES AND EXPENDITURES -
SUMMARY BUDGET - OPTION IIIA Borrowing and a Change in Tax Rate
 ACTUAL FOR YEAR ENDED DECEMBER 31, 2019 AND 2020, PERIOD TO DATE JULY 31, 2021, BUDGET FOR THE YEARS ENDED DECEMBER
 31, 2021 AND 2022 AND PROJECTIONS FOR 2023-2026

	Actual		YTD Actual	Budget			Projected		
	2019	2020	7/31/2021	2021	2022	2023	2024	2025	2026
REVENUE									
Property taxes	\$ -	\$ 28,137	\$ 5,000	\$ 10,000	\$ 20,000	\$ 30,000	\$ 60,000	\$ 70,000	\$ 51,193
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 104,000	\$ -	\$ -	\$ -	\$ -
Charges for services	\$ 1,650	\$ -	\$ -	\$ 1,600	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	\$ 2,600	\$ 1,614	\$ -	\$ -	\$ 1,200	\$ 1,100	\$ 900	\$ 800	\$ 850
Sale of capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Park Dedication Fees	\$ 3,000	\$ -	\$ 3,000	\$ 6,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ -
Rental and lease income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 1,595	\$ 802	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 148,845	\$ 30,553	\$ 8,000	\$ 17,600	\$ 128,200	\$ 34,100	\$ 63,900	\$ 70,800	\$ 52,043
EXPENDITURES									
Capital Outlay	\$ 22,650	\$ 26,080	\$ 1,757	\$ 40,585	\$ 219,008	\$ 43,264	\$ 67,492	\$ 66,682	\$ 72,999
Miscellaneous	\$ 2,472	\$ 8,663	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Out	\$ 103,000	\$ -	\$ -	\$ -	\$ (1,440)	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 128,122	\$ 34,743	\$ 1,757	\$ 40,585	\$ 217,568	\$ 43,264	\$ 67,492	\$ 66,682	\$ 72,999
Prior Period Adj									
NET REVENUE OVER									
(UNDER) EXPENSE	\$ 20,723	\$ (4,190)	\$ 6,243	\$ (22,985)	\$ (89,368)	\$ (9,164)	\$ (3,592)	\$ 4,118	\$ (20,956)
YE Fund Balance	\$ 151,637	\$ 150,499	\$ 157,599	\$ 139,539	\$ 47,290	\$ 38,126	\$ 34,534	\$ 38,652	\$ 17,696

Fund 404 - OPTION IIIA Borrowing and a Change in Tax Rate



CITY OF SCANDIA STATEMENT OF REVENUES AND EXPENDITURES -
SUMMARY BUDGET - OPTION IIIA Borrowing and a Change in Tax Rate
 ACTUAL FOR YEAR ENDED DECEMBER 31, 2019 AND 2020, PERIOD TO DATE JULY 31, 2021, BUDGET FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2022 AND PROJECTIONS FOR 2023-2026

	Actual		YTD Actual	Budget			Projected		
	2019	2020	7/31/2021	2021	2022	2023	2024	2025	2026
	Actual	Actual	YTD Actual	Budget	Budget	Budget	Projected	Projected	Projected
	2019	2020	7/31/2021	2021	2022	2023	2024	2025	2026
REVENUE									
Property taxes	\$ 27,894	\$ 28,137	\$ 65,000	\$ 130,000	\$ 30,000	\$ 50,000	\$ 75,000	\$ 115,000	\$ 61,224
Debt Service Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,268	\$ 95,268	\$ 95,268
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of capital assets	\$ 500	\$ 13,500	\$ -	\$ 7,000	\$ -	\$ 35,000	\$ -	\$ -	\$ -
Investment Income	\$ 4,376	\$ 1,887	\$ -	\$ 1,000	\$ 1,015	\$ 1,030	\$ 1,045	\$ 1,061	\$ 1,077
Refunds and Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Park Dedication Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental and lease income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 815,000	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 32,770	\$ 43,524	\$ 65,000	\$ 138,000	\$ 31,015	\$ 901,030	\$ 171,313	\$ 211,329	\$ 157,568
EXPENDITURES									
Capital Outlay	\$ 75,961	\$ 93,498	\$ 11,224	\$ 52,500	\$ 260,000	\$ 666,266	\$ 112,486	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,731	\$ 90,731	\$ 90,731
Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 75,961	\$ 93,498	\$ 11,224	\$ 52,500	\$ 260,000	\$ 666,266	\$ 203,218	\$ 90,731	\$ 90,731
Prior Period Adj		\$ 1,195							
NET REVENUE OVER (UNDER) EXPENSE	\$ (43,192)	\$ (48,779)	\$ 53,776	\$ 85,500	\$ (228,985)	\$ 234,764	\$ (31,905)	\$ 120,598	\$ 66,837
YE Fund Balance	\$ 223,786	\$ 181,507	\$ 237,259	\$ 267,007	\$ 39,998	\$ 274,762	\$ 242,858	\$ 363,455	\$ 430,292

Fund 406 - OPTION IIIA Borrowing and a Change in Tax Rate



CITY OF SCANDIA STATEMENT OF REVENUES AND EXPENDITURES -
SUMMARY BUDGET - OPTION IIIA Borrowing and a Change in Tax Rate
 ACTUAL FOR YEAR ENDED DECEMBER 31, 2019 AND 2020, PERIOD TO DATE JULY 31, 2021, BUDGET FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2022 AND PROJECTIONS FOR 2023-2026

	Actual		YTD Actual	Budget			Projected		
	2019	2020	7/31/2021	2021	2022	2023	2024	2025	2026
	Actual	Actual	YTD Actual	Budget	Budget	Budget	Projected	Projected	Projected
	2019	2020	7/31/2021	2021	2022	2023	2024	2025	2026
REVENUE									
Property taxes	\$ 352,326	\$ 357,831	\$ 219,270	\$ 438,539	\$ 273,713	\$ 350,000	\$ 310,960	\$ 230,075	\$ 209,726
Debt Service levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,364
Intergovernmental	\$ -	\$ -	\$ 44,681	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	\$ 693	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	\$ 23,740	\$ 16,749	\$ -	\$ -	\$ 19,613	\$ 13,405	\$ 4,773	\$ 9,509	\$ 13,103
Refunds and Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental and lease income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000
Transfers In	\$ -	\$ -	\$ 80,000	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 376,759	\$ 374,580	\$ 343,951	\$ 518,539	\$ 293,326	\$ 363,405	\$ 315,733	\$ 239,584	\$ 1,093,193
EXPENDITURES									
Capital Outlay	\$ 15,174	\$ 355,305	\$ 650,651	\$ 845,000	\$ 707,200	\$ 938,829	\$ -	\$ -	\$ 796,908
Miscellaneous	\$ 72,644	\$ 70,925	\$ 82,107	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 87,818	\$ 426,230	\$ 732,757	\$ 845,000	\$ 707,200	\$ 938,829	\$ -	\$ -	\$ 796,908
Prior Period Adj									
NET REVENUE OVER (UNDER) EXPENSE	\$ 288,942	\$ (51,650)	\$ (388,807)	\$ (326,461)	\$ (413,874)	\$ (575,424)	\$ 315,733	\$ 239,584	\$ 296,285
YE Fund Balance	\$ 1,667,903	\$ 1,633,974	\$ 1,207,472	\$ 1,166,587	\$ 893,638	\$ 318,214	\$ 633,947	\$ 873,532	\$ 1,169,817

Fund 408 - OPTION IIIA Borrowing and a Change in Tax Rate



2022 Draft City of Scandia Line-Item Budget Option IIIA - Original 9-1-2021 Bonding Option from FMP

Type Code	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Actual 7/31/2021	Preliminary 2022	<i>dif over PY</i> <i>Budget</i>	Notes
FUND 401 - GENERAL CAPITAL FUND									
R 401-31000	Washington City. Tax Settlement	-	-	-	100,000	-	215,351	115,351	Based on FMP Option III Original Proposal
R 401-31951	Special Assessments Principal	-	77	-	-	-	-	-	
R 401-31952	SA Penalties & Interest	-	34	-	-	35	-	-	
R 401-33422	Other State Grants & Aids	27,867	37,874	-	-	-	240,625	240,625	Bliss Addition Stormwater Grant with CMSCWSD
R 401-33640	Other Grants	5,188	37,000	-	-	-	-	-	
R 401-36100	Special Assessments	-	35	-	-	50,000	510	510	
R 401-36210	Interest Income	4,837	12,751	11,020	500	-	4,500	4,000	
R 401-36250	Refunds & reimbursements	-	-	-	-	-	-	-	
R 401-36230	Donations	7,493	21,500	-	-	6,089	-	-	
R 401-39101	Sales of General Fixed Assets	-	-	-	-	-	-	-	
R 401-39310	Bond proceeds	-	-	-	-	-	-	-	
R 401-39200	Interfund Operating Transfer	403,500	550,602	30,000	200,000	200,000	-	(200,000)	
TOTAL FUND 401 REVENUE		448,884	659,873	41,020	300,500	256,124	460,986	160,486	
FUND 401 EXPENSES									
E 401-41000-520	Administration Capital to Bldgs	-	-	3,236	-	-	-	-	
E 401-41000-530	Administration Capital	-	-	3,293	250,000	18,815	319,280	69,280	
E 401-42200-520	Fire Capital to Bldgs	-	-	-	-	-	-	-	
E 401-42200-530	Fire Capital	-	-	-	75,000	141,873	-	(75,000)	
E 401-43000-520	Public Works Capital to Bldgs	-	-	-	-	-	-	-	
E 401-43000-530	Public Works Capital	-	-	70,977	10,000	-	-	(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	-	52,000	37,000	
E 401-45180-530	Community Center Capital	-	-	-	-	-	-	-	
E 401-47000-601	Bond Principal	-	-	-	-	-	-	-	
E 401-47000-611	Bond Interest	-	-	-	-	-	-	-	
E 401-48000-101	Regular Wages & Salaries	-	-	-	-	-	-	-	Discontinued
E 401-48000-303	Engineering Fees	20,206	104,822	(150)	-	-	-	-	
E 401-48000-308	Other Professional Services	-	-	-	-	6,800	-	-	
E 401-48000-312	Planning Services	-	-	-	-	7,486	-	-	
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	30,995	-	-	-	-	
E 401-48000-530	Capital Imp Other Than Bldgs.	5,785	29,314	168,065	47,000	166,575	-	(47,000)	
E 401-48000-540	Heavy Machinery Capital	-	-	-	-	-	-	-	
E 401-48000-550	Motor Vehicles Capital	-	-	-	-	-	-	-	



2022 Draft City of Scandia Line-Item Budget Option IIIA - Original 9-1-2021 Bonding Option from FMP

Type Code	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Actual 7/31/2021	Preliminary 2022	dif over PY Budget	Notes
E 401-48000-560	Furniture and Fixtures	-	-	-	-	233	-	-	
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	-	-	-	-	-	-	-	
TOTAL FUND 401 EXPENDITURES		224,691	174,180	294,115	407,000	341,782	371,280	(35,720)	
NET REVENUE OVER EXPENDITURES		224,193	485,693	(253,095)	(106,500)	(85,658)	89,706		
FUND 404 PARK CAPITAL FUND									
R 404-31000	Washington City. Tax Settlement	-	-	28,137	10,000	5,000	20,000	10,000	
R 404-33422	Other State Grants & Aids	-	4,300	9,380	10,585	857	104,000	93,415	2022 Grant for Community Center Playground/Last Yr Lilleskogen Rest.
R 404-33640	Other Grants	-	5,000	-	-	-	-	-	
R 404-34730	Ballfield Ad Revenue	1,650	1,650	-	1,600	-	-	(1,600)	moving Ad revenue to Gen Fund for park maintenance
R 404-34780	Park Dedication Fees	12,000	3,000	-	6,000	3,000	3,000	(3,000)	
R 404-36210	Interest Income	853	2,600	1,614	-	-	1,200	1,200	
R 404-36230	Donations	1,269	1,595	802	-	-	-	-	
R 404-36260	Sale of Equipment	-	-	-	-	-	-	-	
R 404-39101	Sales of General Fixed Assets	-	140,000	-	-	-	-	-	
R 404-39203	Transfer from Other Funds	100,000	-	-	-	-	-	-	
TOTAL 404 FUND REVENUE		115,772	158,145	39,933	28,185	8,857	128,200	100,015	
E 404-48000-101	Regular Wages & Salaries	-	1,200	3,000	-	-	-	-	- Labor expenses must go through General Fund
E 404-48000-104	Temporary Employee Wages	-	-	-	-	-	-	-	- "
E 404-48000-121	PERA Coord. Employer Contribu.	-	90	100	-	-	-	-	- "
E 404-48000-122	FICA Employer Contribution	-	92	100	-	-	-	-	- "
E 404-48000-126	MEDICARE Employer Contribution	-	-	-	-	-	-	-	- "
E 404-48000-210	Operating Supplies	181	-	843	-	-	-	-	- Operating Expenses have been moved to the General Fund for Ballfield
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	-	-	1,208	-	-	-	-	- "
E 404-48000-312	Planning Services	-	-	-	-	-	-	-	- "
E 404-48000-381	Utilities-Electric & Gas	466	223	375	-	-	-	-	- "
E 404-48000-384	Refuse/Garbage Disposal	765	867	937	-	-	-	-	- "
E 404-48000-510	Capital Outlay-Land	-	-	-	-	-	-	-	-
E 404-48000-512	Easement Acquisition	-	-	-	-	-	-	-	-
E 404-48000-520	Capital Improvements to Bldgs.	-	1,137	-	-	-	-	-	-
E 404-48000-530	Capital Impr Other Than Bldgs.	-	21,513	26,080	40,585	1,757	219,008	178,423	Community Center Playground/ Lilleskogen Park Restoration
E 404-48000-560	Furniture and Fixtures	-	-	-	-	-	-	-	-
E 404-48000-710	Residual Equity Transfers	-	100,000	-	-	-	-	-	-




2022 Draft City of Scandia Line-Item Budget Option IIIA - Original 9-1-2021 Bonding Option from FMP

Type Code	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Actual 7/31/2021	Preliminary 2022	dif over PY Budget	Notes
E 404-48000-720	Operating Transfers	-	3,000	-	1,440	-	1,440	-	
TOTAL FUND 404 EXPENDITURES		1,412	128,122	34,743	42,025	1,757	220,448	178,423	
NET REVENUE OVER EXPENDITURES		114,360	30,023	5,190	(13,840)	7,100	(92,248)		
FUND 406 EQUIPMENT CAPITAL FUND									
R 406-31000	Washington City. Tax Settlement	30,000	27,894	28,137	130,000	65,000	30,000	(100,000)	
R 406-36210	Interest Income	3,212	4,376	1,887	1,000	-	1,015	15	
R 406-36230	Donations	9,540	-	-	-	-	-	-	
R 406-36250	Misc. Refund	-	-	-	-	-	-	-	
R 406-36260	Sale of Equipment	14,300	500	13,500	7,000	-	-	(7,000)	
R 406-39200	Interfund Operating Transfer	-	-	-	-	-	-	-	
R 406-39350	Certificate of Indebtedness	-	-	-	-	-	-	-	
TOTAL 406 FUND REVENUE		57,052	32,770	43,524	138,000	65,000	31,015	(106,985)	
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	93,498	-	-	260,000	260,000	Purchase of Road Tractor for mowing shoulders and its attachments
E 406-48500-550	Motor Vehicles Capital	116,819	43,506	-	52,500	11,224	-	(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	93,498	52,500	11,224	260,000	207,500	
NET REVENUE OVER EXPENDITURES		(200,826)	(43,192)	(49,974)	85,500	53,776	(228,985)		
FUND 408 LOCAL ROAD IMPROVEMENT FUND									
R 408-31000	Washington City. Tax Settlement	725,050	352,326	357,831	438,539	219,270	350,000	(88,539)	2023-2024 Cash will be low around 50k, 2025-2026 apx \$280k
R 408-33422	Other State Grants & Aids	-	-	-	-	44,681	-	-	HF 10 Pmnibus Trasport Funding from State of Minnesota 1 time road aid
R 408-34304	Reimbursement for Services	-	-	-	-	-	-	-	
R 408-36100	Special Assessments	-	693	-	-	-	-	-	
R 408-36210	Interest Income	12,708	23,740	16,749	-	-	19,613	19,613	
R 408-39203	Transfer from Other Funds	-	-	-	80,000	80,000	-	(80,000)	
R 408-39310	Proceeds-Gen Obligation Bond	3,842,638	-	-	-	-	-	-	
R 408-36250	Misc. Refund	-	-	-	-	-	-	-	
TOTAL 408 FUND REVENUE		4,580,396	376,759	374,580	518,539	343,951	369,613	(148,926)	
E 408-43100-303	Engineering Fees	420,212	72,644	70,925	-	82,107	-	-	
E 408-43100-530	Capital Impr Other Than Bldgs.	4,252,062	15,174	355,305	845,000	650,651	707,200	(137,800)	Last Road Project funding for 5-6 years to rebuild funds for road.
E 408-43100-720	Operating Transfers	-	-	-	-	-	-	-	Other levies could be lowered to continue this funding program.



2022 Draft City of Scandia Line-Item Budget Option IIIA - Original 9-1-2021 Bonding Option from FMP

Type Code	Description	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Actual 7/31/2021	Preliminary 2022	<i>dif over PY</i> <i>Budget</i>	Notes
TOTAL FUND 408 EXPENDITURES		4,672,273	87,818	426,230	845,000	732,757	707,200	208,000	
NET REVENUE OVER EXPENDITURES		(91,877)	288,942	(51,650)	(326,461)	(388,807)	(337,587)		

<div></div> <div>FUND 401 General Capital - Option IIIA - Original 9-1-2021 Bonding Option from FMP</div>															
CIP Inflation Factor					0.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Item		Project	2021	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
Code	#	Capital Project Name	First Year	Costs	Budget	Budget	Projected								
401-42200-520	1	2nd Fire Station	2029	180,000	-	-	-	-	-	-	-	246,342	-	-	
401-45180-520	2	Annex Roof Replacement	2021	18,000	18,000	-	-	-	-	-	-	-	-	-	
401-41000-520	3	Arts & Heritage Center Amphitheater	2023	30,000	-	-	32,448	-	-	-	-	-	-	-	
401-42200-520	4	Back-up Generator for Fire Hall	2021	20,000	20,000	-	-	-	-	-	-	-	-	-	
401-48000-435	5	Bliss Additions Stormwater plan	2022	250,000	-	260,000	-	-	-	-	-	-	-	-	
401-48000-435	6	Bliss Additions Stormwater plan	2023	250,000	-	-	270,400	-	-	-	-	-	-	-	
401-48000-435	7	Bliss Additions Stormwater Interceptor to Wetland	2024	110,000	-	-	-	123,735	-	-	-	-	-	-	
401-48000-435	8	Bliss Additions Stormwater plan	2025	35,000	-	-	-	-	40,945	-	-	-	-	-	
401-41000-530	9	Broadband Expansion	2021	250,000	250,000	-	-	-	-	-	-	-	-	-	
401-41000-530	10	Broadband Expansion	2022	307,000	-	319,280	-	-	-	-	-	-	-	-	
401-41000-530	11	Broadband Expansion	2023	307,000	-	-	332,051	-	-	-	-	-	-	-	
401-41000-530	12	Broadband Expansion	2024	250,000	-	-	-	281,216	-	-	-	-	-	-	
401-43000-520	13	Cold Storage Building	2026	70,000	-	-	-	-	-	85,166	-	-	-	-	
401-45180-520	14	Community Center Flooring & Paint	0	40,000	-	-	-	-	-	-	-	-	-	-	
401-45180-520	15	Community Center Door Locks & ADA	2021	15,000	15,000	-	-	-	-	-	-	-	-	-	
401-45180-520	16	Community Center Front Door	2022	20,000	-	20,800	-	-	-	-	-	-	-	-	
401-45180-520	17	Community Center HVAC Replacement	2022	30,000	-	31,200	-	-	-	-	-	-	-	-	
401-45180-530	18	Community Center Park Survey	2021	6,800	6,800	-	-	-	-	-	-	-	-	-	
401-45180-520	19	Community Center Upgrade Renovations	2028	600,000	-	-	-	-	-	-	789,559	-	-	-	
401-42200-530	20	Defibulator Replacement FD	2021	36,100	36,100	-	-	-	-	-	-	-	-	-	
401-41000-530	21	Development Code Update	2021	30,000	30,000	-	-	-	-	-	-	-	-	-	
401-42200-520	22	Exhaust removal system	2024	48,000	-	-	-	53,993	-	-	-	-	-	-	
401-42200-520	23	FD/PW Bldg Roof Replacement	2021	119,000	119,000	-	-	-	-	-	-	-	-	-	
401-41000-530	24	Financial Mgmt Plan	2021	15,900	15,900	-	-	-	-	-	-	-	-	-	
401-42200-530	25	Fire Department Radio Replacement	2021	95,800	95,800	-	-	-	-	-	-	-	-	-	
401-42200-530	26	Jaws of Life	2028	12,000	-	-	-	-	-	-	15,791	-	-	-	
401-43000-530	27	Radio Replacement	2021	10,000	10,000	-	-	-	-	-	-	-	-	-	
401-42200-530	28	Thermo Cameras	2026	8,000	-	-	-	-	-	9,733	-	-	-	-	
401-42200-530	29	UTV/Trailer	2026	28,000	-	-	-	-	-	34,066	-	-	-	-	
401-42200-530	30	Warning Sirens	2024	20,000	-	-	-	22,497	-	-	-	-	-	-	
	31	CIP placeholder	2028	75,000	-	-	-	-	-	-	-	102,643	106,748	111,018	
	32			75,000	616,600	631,280	634,899	481,442	40,945	128,965	-	805,350	348,985	106,748	111,018



Option IIIA - Original 9-1-2021 Bonding Option from FMP

Fund 404 Park Capital																	
CIP Inflation %				0.00%4.00%4.00%4.00%4.00%4.00%4.00%4.00%4.00%													
Code	Item #		Multiple Year?	Project		2021 Costs	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
				First Year	Last Year		Budget	Budget	Projected								
404-48000-530	1	Playground Equipment - Community Center Park		2022		200,000	-	208,000	-	-	-	-	-	-	-	-	-
404-48000-530	2	Pleasure Rink Expansion		2024		10,000	-	-	-	11,249	-	-	-	-	-	-	-
404-48000-520	3	Replacement of the boards at the the rink		2024		50,000	-	-	-	56,243	-	-	-	-	-	-	-
404-48000-520	4	Lilleskogen Park Picnic Shelter		2023		10,000	-	-	10,816	-	-	-	-	-	-	-	-
404-48000-530	5	Park Sign at New unnamed Orwell Park		2023		30,000	-	-	32,448	-	-	-	-	-	-	-	-
404-48000-530	6	PlaygroundEquipment @ Wayne Erikson Mem Park		2025		57,000	-	-	-	-	66,682	-	-	-	-	-	-
404-48000-530	7	Cycling & Trails		2026		30,000	-	-	-	-	-	36,500	-	-	-	-	-
404-48000-530	8	Nature park trails		2021		10,000	10,000	-	-	-	-	-	-	-	-	-	-
404-48000-530	9	Settlers Monument Improvements		2021		5,000	5,000	-	-	-	-	-	-	-	-	-	-
404-48000-530	10	Lilleskogen Praire/Wetland Restoration Project		2022		10,585	-	11,008	-	-	-	-	-	-	-	-	-
404-48000-530	11	Lilleskogen Park Park Signage		2021		10,000	10,000	-	-	-	-	-	-	-	-	-	-
404-48000-530	12	Lilleskogen Praire/Wetland Restoration Project		2021		10,585	10,585	-	-	-	-	-	-	-	-	-	-
404-48000-530	13	Lilleskogen Praire/Wetland Restoration Project		2026		10,000	-	-	-	-	-	12,167	-	-	-	-	-
404-48000-530	14	Park Planning		2021		5,000	5,000	-	-	-	-	-	-	-	-	-	-
404-48000-530	15	Replacement ballfield for South Field		2026		20,000	-	-	-	-	-	24,333	-	-	-	-	-
404-48000-530	16	Wayne Erikson Parking Lot Improvements		2030		52,000	-	-	-	-	-	-	-	-	-	74,012	-
404-48000-530	17	Wayne Erikson Portable Toilets Area Improvements		2030		28,000	-	-	-	-	-	-	-	-	-	39,853	-
404-48000-530	18	Wayne Erikson Consession Stand Extention		2029		40,000	-	-	-	-	-	-	-	-	54,743	-	-
404-48000-530	19	Addition of 2 Pickleball Courts at Com. Center		2028		46,000	-	-	-	-	-	-	-	60,533	-	-	-
404-48000-530	20	Repainting of Tennis Court to include Pickleball		2027		18,000	-	-	-	-	-	-	22,776	-	-	-	-
0	16	CIP placeholder	Yes	2030	2031	50,000		-	-	-	-	-	-	-	-	-	74,012
	17	Total Capital Projects				702,170	40,585	219,008	43,264	67,492	66,682	72,999	22,776	60,533	54,743	113,865	74,012
FUND 406 Capital Replacement																	
CIP Inflation %				0.00%4.00%4.00%4.00%4.00%4.00%4.00%4.00%4.00%													
Code	Item #		Multiple Year?	Project		2021 Costs	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
				First Year	Last Year		Budget	Budget	Projected								
406-48500-540	1	Tanker 5178 Replacement		2023		250,000	-	-	270,400	-	-	-	-	-	-	-	-
406-48500-550	2	Grass Rig 5175 Replacement		2023		60,000	-	-	64,896	-	-	-	-	-	-	-	-
406-48500-550	3	Fire Boat		2023		25,000	-	-	27,040	-	-	-	-	-	-	-	-
406-48500-540	4	Bolins Lawnmower		2021		9,000	9,000	-	-	-	-	-	-	-	-	-	-
406-48500-540	5	Kubota F3990 Tractor Mower w/Broom & Blower (303-09)		2024		45,000	-	-	-	50,619	-	-	-	-	-	-	-
406-48500-540	6	Western Star Dump Truck/ Plow (Replace 201-17)		2029		200,000	-	-	-	-	-	-	-	-	273,714	-	-
406-48500-540	7	1999 JD-6410 Tractor Replacement (302-99)		2022		250,000	-	260,000	-	-	-	-	-	-	-	-	-
406-48500-550	8	Asphalt Patching Equipment Trailer (312)		2024		15,000	-	-	-	16,873	-	-	-	-	-	-	-
406-48500-540	9	Skid Loader and Trailer		2024		40,000	-	-	-	44,995	-	-	-	-	-	-	-
406-48500-540	10	2011 Mack Dump Truck/Plow Replacement (203-11)		2023		225,000	-	-	243,360	-	-	-	-	-	-	-	-
406-48500-550	11	Pickup w/Plow Replacement 2011 Ford F250 (103-11)		2021		43,500	43,500	-	-	-	-	-	-	-	-	-	-
406-48500-550	12	One-Ton F-550 Work Truck		2023		56,000	-	-	60,570	-	-	-	-	-	-	-	-
	13	Total Capital Projects				1,218,500	52,500	260,000	666,266	112,486	-	-	-	-	273,714	-	-



FUND 408 - Option IIIA - Original 9-1-2021 Bonding Option from FMP

CIP Inflation Factor				0.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	
		Project	2021	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
Code	Item	Capital Project Name	First Year	Costs	Budget	Budget	Projected								
408-43100-530	1	2021 Local Road Improvement Project	2021	70,000	70,000	-	-	-	-	-	-	-	-	-	
408-43100-530	2	2021 Local Road Improvement Project	2021	845,000	845,000	-	-	-	-	-	-	-	-	-	
408-43100-530	3	2022 Local Road Improvement Project	2022	680,000	-	707,200	-	-	-	-	-	-	-	-	
408-43100-530	4	2023 Seal Coating Project	2023	183,000	-	-	197,933	-	-	-	-	-	-	-	
408-43100-530	5	Seal boring	2023	20,000	-	-	21,632	-	-	-	-	-	-	-	
408-43100-530	6	2023 Local Road Improvement Project	2023	665,000	-	-	719,264	-	-	-	-	-	-	-	
408-43100-530	7	2024 Local Road Improvement Project	2026	655,000	-	-	-	-	796,908	-	-	-	-	-	
408-43100-530	8	2025 Seal Coating Project	2027	252,000	-	-	-	-	-	318,860	-	-	-	-	
408-43100-530	9	2025 Local Road Improvement Project	2027	630,000	-	-	-	-	-	797,151	-	-	-	-	
408-43100-530	10	Seal boring	2028	20,000	-	-	-	-	-	-	26,319	-	-	-	
408-43100-530	11	2026 Seal Coating Project	2028	335,000	-	-	-	-	-	-	440,837	-	-	-	
408-43100-530	12	2026 street reconstruction	2028	760,000	-	-	-	-	-	-	1,000,108	-	-	-	
408-43100-530	13	2027 street reconstruction	2029	770,000	-	-	-	-	-	-	-	1,053,798	-	-	
408-43100-530	14	2027 seal coating and boring	2029	98,000	-	-	-	-	-	-	-	134,120	-	-	
408-43100-530	15	2028 street reconstruction	2030	790,000	-	-	-	-	-	-	-	-	1,124,416	-	
408-43100-530	16	2029 street reconstruction	2031	770,000	-	-	-	-	-	-	-	-	-	1,139,788	
408-43100-530	17	2029 boring	2031	20,000	-	-	-	-	-	-	-	-	-	29,605	
18 Total Capital Projects				7,563,000	915,000	707,200	938,829	-	-	796,908	1,116,011	1,467,264	1,187,918	1,124,416	1,169,393

Yearly Final Cost Total