Wayzata City Council Workshop Meeting Agenda
Wayzata City Hall Community Room, 600 Rice Street
TUESDAY, AUGUST 24, 2021

Due to expiration of the State of Emergency on July 1 by Gov. Tim Walz, the City is now complying with the State of Minnesota's "Open Meeting Law" in which in-person public meetings shall resume.

WORKSHOP TOPICS FOR DISCUSSION:

1. Presentation and Discussion of Just Deeds Project (5:15-5:45 p.m.)
2. Discussion of 2021 Enterprise Fund Operating Budgets (5:45-6:45 p.m.)

City Council Workshop
City Council Agenda Report

MEETING DATE: August 24, 2021	**WORKSHOP AGENDA ITEM:** 1
TITLE: Presentation and Discussion of Just Deeds Project (5:15-5:45 p.m.)	
PREPARED BY: Emily Goellner, Community Development Director	
REVIEWED BY: Jeffrey Dahl, City Manager	

DISCUSSION OBJECTIVE:

To receive feedback from Council on whether membership in the Just Deeds Coalition is a good step that fits within the City's Diversity, Equality, and Inclusion (DEI) Work Plan.

BACKGROUND:

As was previewed by the Council earlier this year, the Just Deeds Coalition was launched to help property owners renounce discriminatory covenants on their property titles. It provides free legal and title services to help property owners identify discriminatory covenants and remove them from their property titles as a form of education and acknowledgement of this shameful history. It is a coalition of community groups, city governments, and organizations in the real estate industry that are interested in working together to dismantle the legacy of discriminatory covenants. Founding members include: City of Golden Valley, Edina Realty Title, Minneapolis Area Realtors, Minnesota Association of City Attorneys.

<u>Racially Restrictive Covenants Discovered in Wayzata</u>

Staff has become aware of previously established private property deed restrictions, or racial covenants, within the community that prevented Black, Indigenous, People of Color, Jewish people, and others from owning properties. Although racial covenants have been illegal and unenforceable for decades, they remain on the titles of these private properties today. The extent of these practices in Minneapolis and Hennepin County have been made apparent through the work of Mapping Prejudice, the PBS documentary, "The Jim Crow of the North", and have been recently reported in local newspapers. It is known that racial covenants exist in the Highland and Holdridge neighborhoods of Wayzata. A map of properties with racially restrictive covenants is attached as well as advertisements from newspapers at the time that lots were being sold.

Growing awareness about local racial covenants sparked interest from community volunteers to host a pair of educational events for the community. Prior to planning these events, staff checked in with the Council at a workshop in April 2021. The council was supportive of the initiative. There was interest in learning more about covenants and sharing that information with residents.

<u>Educational Events about Covenants with Community Members</u>

A two-part virtual educational event, called "Racially Restrictive Covenants in Wayzata and Plymouth Neighborhoods", was hosted on May 13 and June 17, 2021.
At the first event on May 13, speakers provided a summary of what covenants are, where they are located (see attached map), advertisement for neighborhoods with covenants (see attached advertisements), when they were enforceable, and how they functioned with other government policies.

May 13 Event Recording: https://www.youtube.com/watch?v=pYODcFoU7Qg

At the second event, speakers discussed the current impacts that racial covenants still have on communities and dove deeper into the Just Deeds Coalition, who help property owners discharge discriminatory covenants and provide education opportunities that help communities acknowledge this history. Speakers for both events included Community Development Director Goellner, who also serves as the Diversity and Equity Co-Chair for the local chapter of the American Planning Association, and Kiarra Zackery, Equity and Inclusion Manager for the City of Golden Valley.

June 17 Event Recording: https://www.youtube.com/watch?v=Sw41XF6-KrU

Volunteer Leadership
Volunteers from the following organizations planned, organized, hosted, and promoted the two events:
List of Community Members

- Wayzata Community Education
- League of Women Voters of Wayzata-Plymouth Area
- Interfaith Outreach & Community Partners (IOCP)
- Citizens 4 Racial Equity (C4RE)
- Unitarian Universalist Church of Minnetonka
- Just Deeds Coalition
- City of Wayzata Heritage Preservation Board

Others with Interest in Future Community Events and Conversations:

- Wayzata Community Church
- City of Plymouth
- Wayzata Historical Society

Feedback about Events

- People really appreciated the historical context of the presentation
- The presentation was very well received
- Attendees are eager for directions on next steps
- Social media outreach and communication from known entities is important

Next Steps
As a result of these events, staff and many community members support partnering with Just Deeds as it is consistent with the City's DEI workplan. While no formal action is required to join the Just Deeds Coalition, most cities join by passing a resolution of support. All cities wishing to participate in Just Deeds must commit to the Just Deeds mission statement in word and in action (see Just Deeds mission attached). Cities must also dedicate resources to support the Just Deeds mission. Some examples of how other cities are participating include:

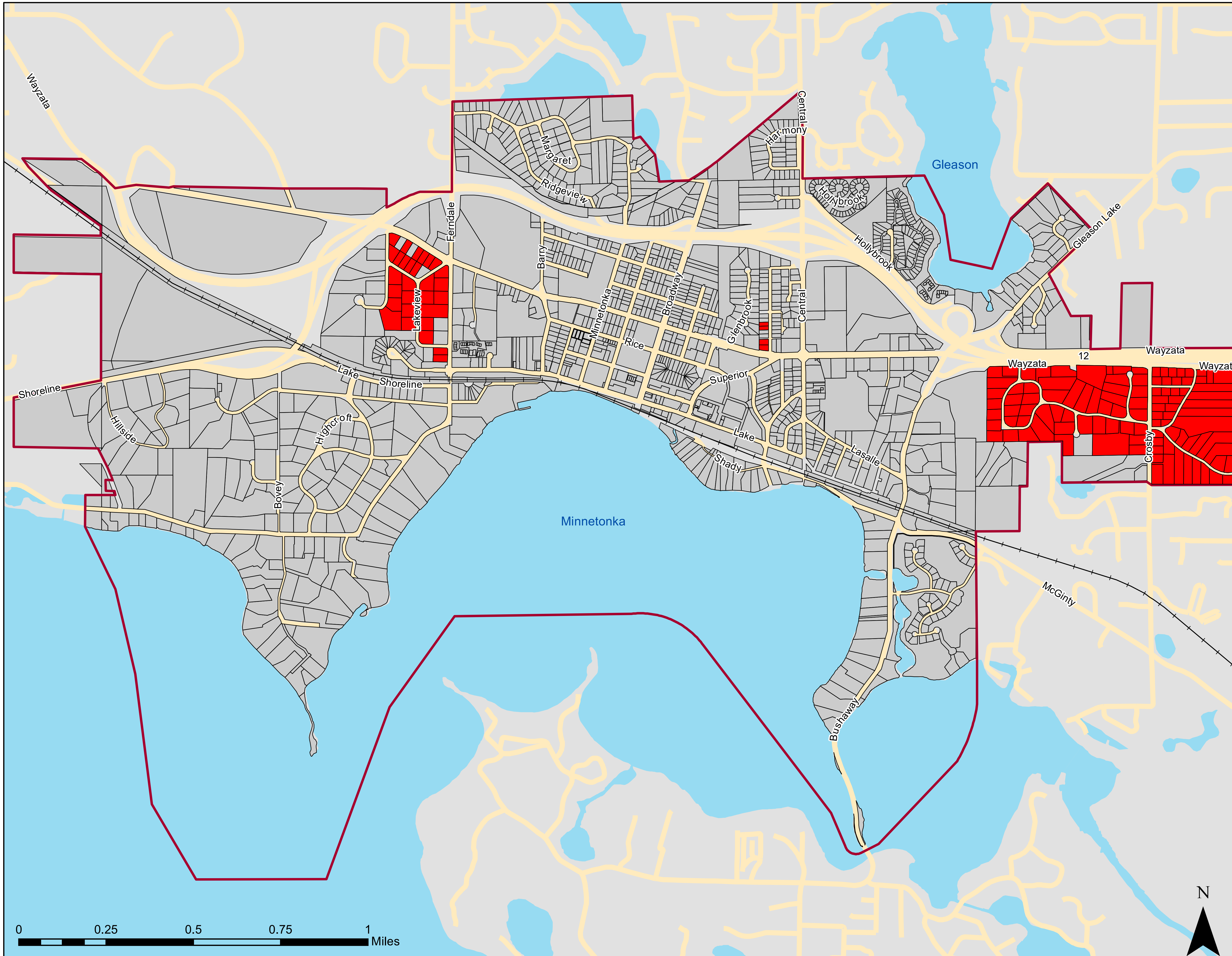
- Devoting staff or volunteer time to connecting residents with free help from legal and title professionals to discharge discriminatory covenants
- Engaging in community conversations on race and housing
- Identifying anti-racist action your city and community can take to address housing barriers
- Joining with other Just Deeds cities to create new equity tools tailored to city government

Benefits of Joining the Program
Benefits of participating in the Just Deeds project include the following:

- City will be featured on the Just Deeds website, along with other participating cities.
- Because there are racial covenants in Wayzata, the Just Deeds team will connect you with volunteer attorneys to help your residents discharge their covenants.
- City staff be provided with the tools and instruction necessary to manage the process of connecting residents to attorney volunteers.
- City will receive access to educational materials about discriminatory covenants in Minnesota and will be invited to collaborate with other Just Deeds members to develop policies, practices, and programs to dismantle racist systems.

ATTACHMENTS:

1. Covenants Map, Advertisements, Just Deeds Mission Statement



Wayzata Map

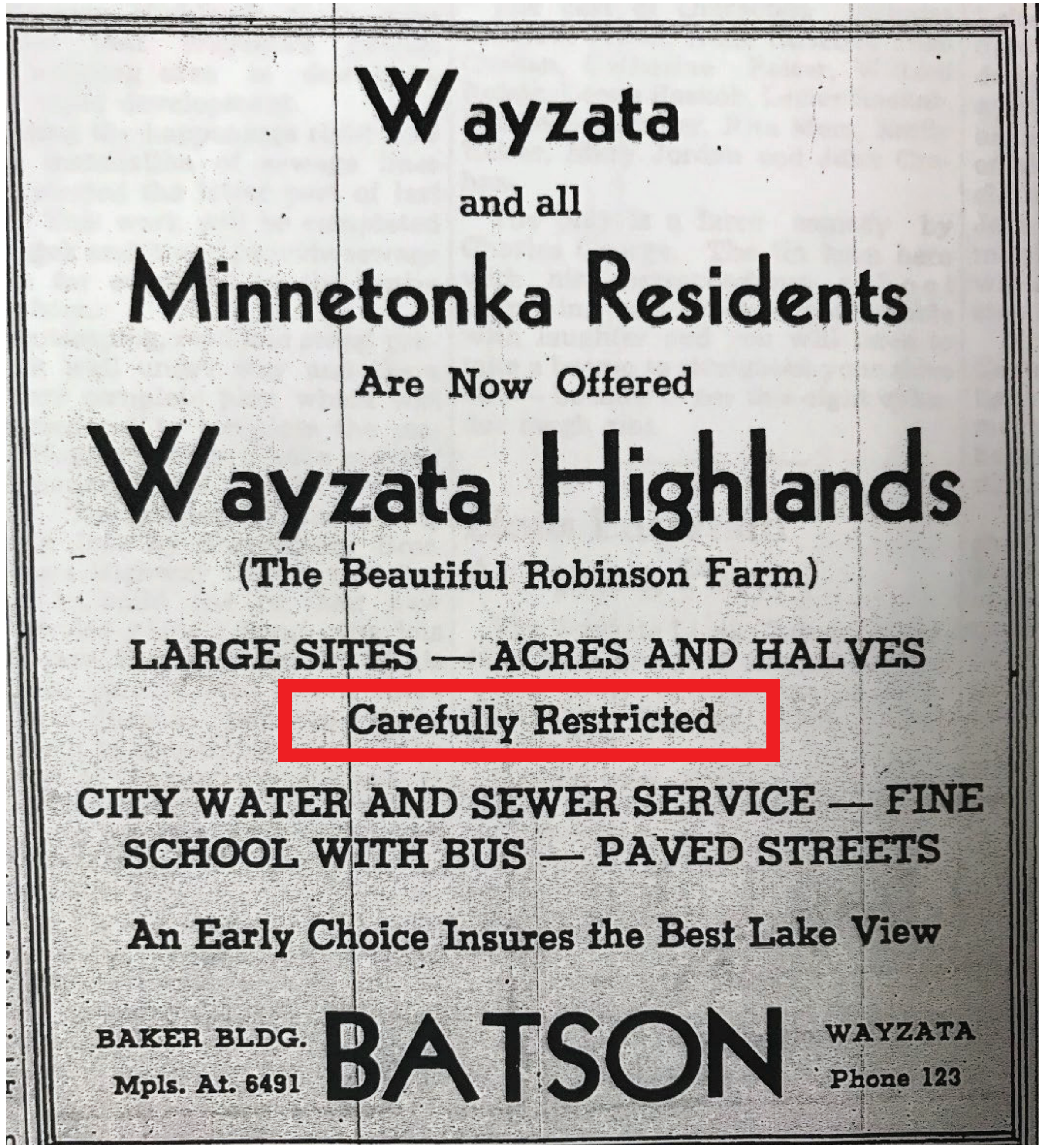
City of Wayzata

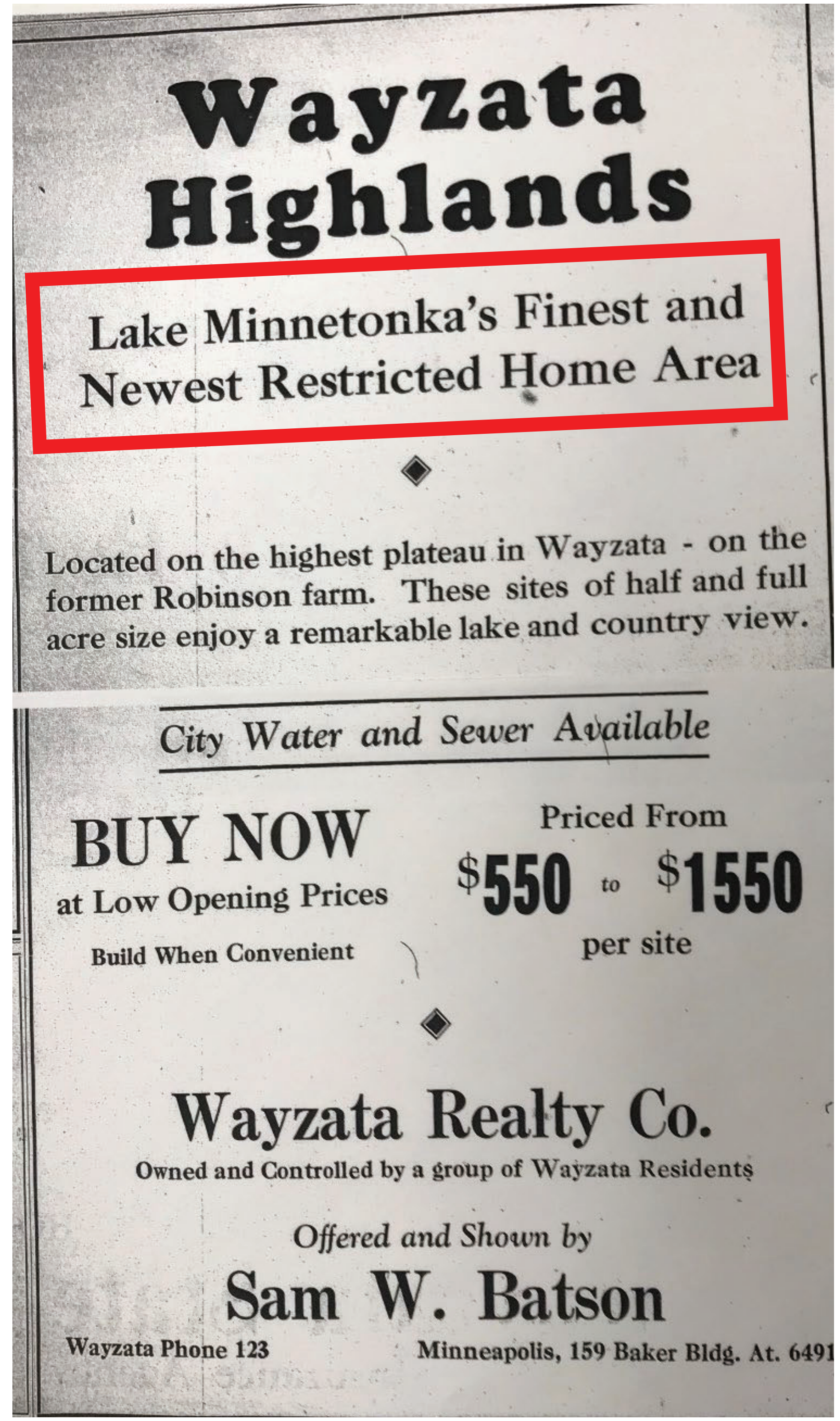
Legend

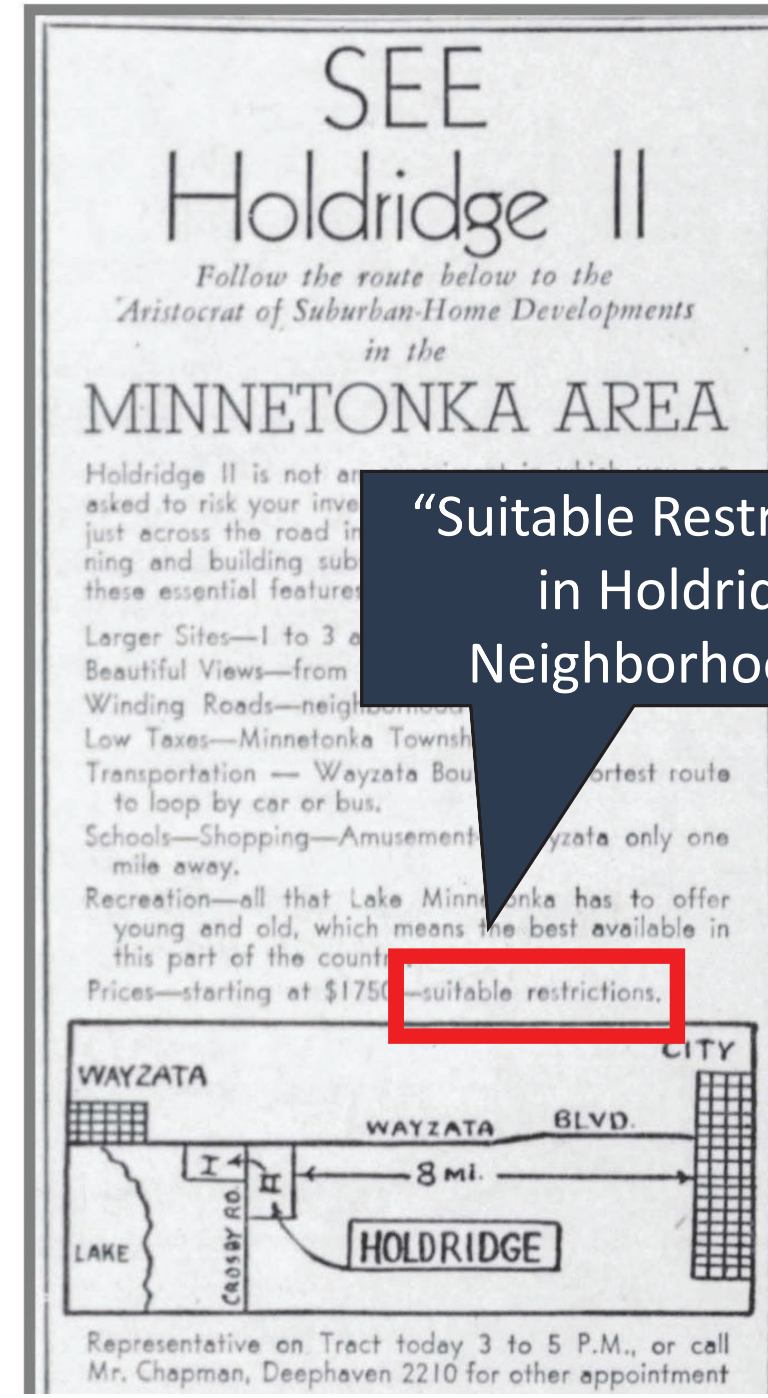
Lots with Racially Restricted Covenants

Updated: February 8, 2021

Ads for Restricted Wayzata Neighborhoods







"Suitable Restrictions" in Holdridge Neighborhood Ad

Source: Minnesota Historical Society

Mission Statement

Just Deeds is a coalition of community stakeholders committed to acknowledging and addressing systemic racism in housing in Minnesota. Coalition members provide free legal and title services to help property owners find discriminatory covenants and remove them from their property titles and will provide the foundation of education and acknowledgement necessary to pursue reconciliation and anti-racist solutions. We represent organizations and entities who share responsibility for creating and correcting systemic racism in housing. We acknowledge the racist systems created and perpetuated within communities, and we will work toward dismantling these systems. Members of the Just Deeds coalition are committed to working toward meaningful and lasting change in Minnesota. Coalition members will achieve this goal by:

- educating Minnesotans about the racist practices perpetrated by developers, real estate agents, lawyers, and local, state, and federal governments to establish segregated housing and keep wealth and opportunity away from communities of color
- educating Minnesotans so they understand who has directly and indirectly benefitted from historically racist practices and how those practices have shaped access to property, homeownership, and wealth over time
- taking action to dismantle the racist systems that perpetuate inequality and devoting resources to create equity for communities of color

All members of the Just Deeds Coalition recognize the following truths and principles:

- Systemic racism in housing occurs today. Black, Indigenous, and other communities of color continue to face discrimination and lack of access to affordable housing and home ownership.
- Continued denial of opportunities to build generational wealth through home ownership perpetuates inequity within our communities.
- We will not erase or deny history. We will acknowledge it and learn from it.
- We are dedicated to honesty about institutional roles (public and private) in building and perpetuating systemic racism.
- We commit to begin and participate in hard conversations within our communities and institutions about our shared history of discrimination and systemic racism.
- We pledge to examine the current policies and practices of our institutions to prevent future racist actions.
- When we identify racism in our institutions and processes, we will actively work to remove it.

City Council Workshop
City Council Agenda Report

MEETING DATE: August 24, 2021	**WORKSHOP AGENDA ITEM:** 2
TITLE: Discussion of 2021 Enterprise Fund Operating Budgets (5:45-6:45 p.m.)	
PREPARED BY: Aurora Yager, Administrative Services Director, Kathy Ovshak, Senior Accountant	
REVIEWED BY: Jeffrey Dahl, City Manager	

DISCUSSION OBJECTIVE:
To review and provide feedback regarding the preliminary 2022 Enterprise Fund Operating Budgets.

BACKGROUND:
Enclosed are the preliminary 2022 Enterprise Fund Operating Budgets and summaries. These budget summaries display year-to-date activity through July 31, 2021.

The City of Wayzata utilizes enterprise fund accounting for the Water, Sewer, Stormwater, Solid Waste, Motor Vehicle, Cable TV, and Liquor operations. While the General Fund derives its revenue largely from property taxes, our enterprise funds are supported by user fees. These fees are analyzed on an annual basis to ensure the proper revenues are generated to maintain operating reserves, meet ongoing cash flow needs, and to replace existing infrastructure as it depreciates.

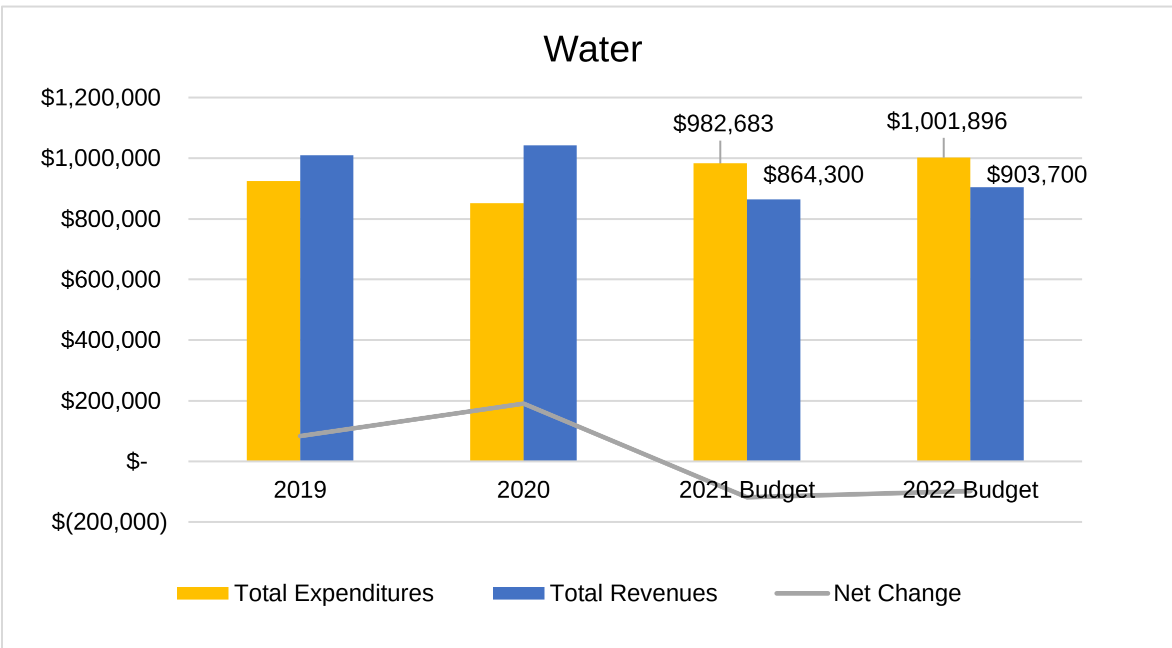
The City reviews enterprise budgets in the same time frame as the General Fund budget because combined all these budgets fund our city services, pay for city staff, and make transfers to capital project funds and as such are incorporated into the annual general operating budget and fee schedule process.

ATTACHMENTS:
1. 2022 Enterprise Fund Operating Budgets and Memo

Water Fund Budget Summary

The 2022 budget reflects a 7% rate increase as recommended in the 2018 Utility Rate Study. Service levels are proposed to remain the same so the overall budget remains fairly flat compared to the prior year with significant changes noted below.

	Actual		YTD	Budget		Percent
Water Fund	**2019**	**2020**	**7/31/2021**	**2021**	**2022**	**Change**
Total Revenues	$ 1,009,342	$ 1,041,902	$ 677,379	$ 864,300	$ 903,700	4.56%
Total Expenditures	$ 925,545	$ 851,253	$ 340,350	$ 982,683	$ 1,001,896	1.96%
Net Change	**$ 83,797**	**$ 190,648**	**$ 337,029**	**$ (118,383)**	**$ (98,196)**	



Revenue Line Item	Increase (Decrease)	Reason
Water to Customers	$43,400	7% rate increase
Sprinkling:	$6,300	To actual
Service to Others	$4,200	To actual

Expense Line Item	Increase (Decrease)	Reason
PERA	$10,394	Correcting data entry error in 2021 budget
Water Meters (new line item)	$8,000	Moved from general ledger inventory account to an expense category per audit.

CITY OF WAYZATA
Water Fund Rev/Exp Budget 2022

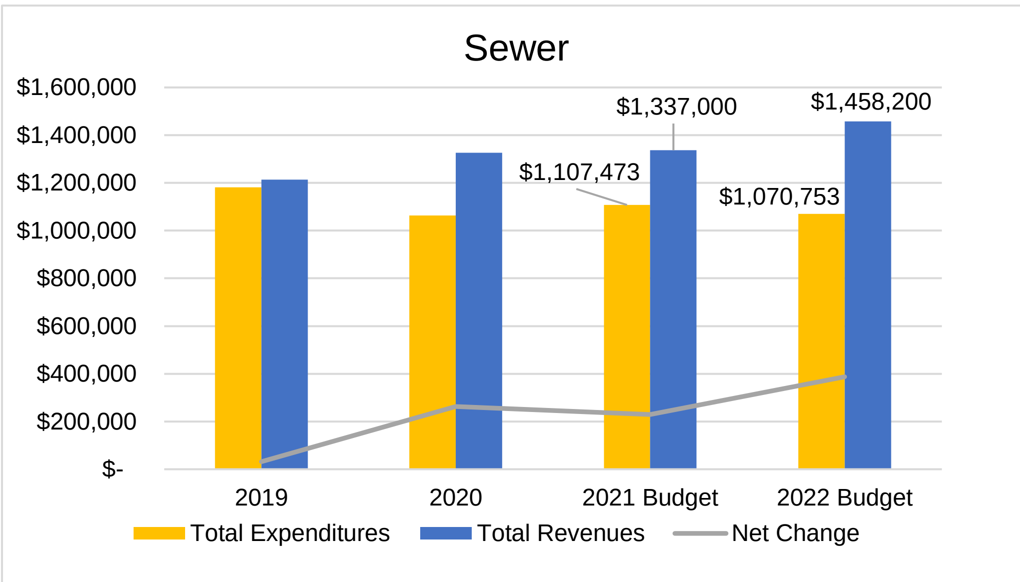
Account Descr	2020 PL Amt	2021 Budget	2021 YTD Amt	2022 Budget	Diff From Current	%Diff from Cur Yr 2021
Act Type R Revenue						
R 610-00000-33439 PERA Pension Revenue	$474.00	$0.00	$0.00	$0.00	$0.00	0.00%
R 610-00000-36101 Spec Assess Principal	$26,868.26	$35,000.00	$90,089.28	$35,000.00	$0.00	0.00%
R 610-00000-36210 Interest Earnings	$35,050.05	$20,000.00	$1,315.93	$5,000.00	-$15,000.00	-75.00%
R 610-00000-36212 Interest revenue from lo	$3,321.20	$0.00	$0.00	$0.00	$0.00	0.00%
R 610-00000-37110 W/S/Storm Sales	$633,753.08	$620,600.00	$376,495.41	$664,000.00	$43,400.00	6.99%
R 610-00000-37111 Sprinkling	$189,281.30	$90,000.00	$83,161.17	$96,300.00	$6,300.00	7.00%
R 610-00000-37120 Water Usage Permits-Ot	$0.00	$0.00	$14.70	$0.00	$0.00	0.00%
R 610-00000-37130 Service to Other Cities	$81,236.28	$60,000.00	$38,805.06	$64,200.00	$4,200.00	7.00%
R 610-00000-37140 Meter Sales	-$14,049.53	$10,000.00	$25,509.87	$10,000.00	$0.00	0.00%
R 610-00000-37150 WS Connect/Reconnect	$5,468.00	$1,500.00	$4,714.00	$2,000.00	$500.00	33.33%
R 610-00000-37155 City s W/S Access Charg	$75,232.00	$25,000.00	$54,790.00	$25,000.00	$0.00	0.00%
R 610-00000-37160 W/S Penalty	$2,214.54	$1,200.00	$896.81	$1,200.00	$0.00	0.00%
R 610-00000-37190 Other Charge/Revenue	$2,970.82	$1,000.00	$1,586.64	$1,000.00	$0.00	0.00%
R 610-00000-39400 Misc.Revenues	$81.50	$0.00	$0.00	$0.00	$0.00	0.00%
Act Type R Revenue	;1,041,901.50	$864,300.00	$677,378.87	$903,700.00	$39,400.00	4.56%
Act Type E Expenditure						
E 610-42550-101 Full-Time Employees Regul	-$3,805.13	$0.00	$0.00	$0.00	$0.00	0.00%
E 610-40000-101 Full-Time Employees Regul	-$197,553.82	-$229,722.00	-$105,969.67	-$234,688.00	$4,966.00	2.16%
E 610-40000-102 Overtime	-$4,573.00	-$7,500.00	-$2,286.79	-$7,500.00	$0.00	0.00%
E 610-40000-103 Part-Time Employees	-$3,385.83	-$3,000.00	-$3,027.91	-$3,300.00	$300.00	10.00%
E 610-42550-121 PERA	-$285.40	$0.00	$0.00	$0.00	$0.00	0.00%
E 610-40000-121 PERA	-$14,540.89	-$8,524.00	-$8,570.28	-$18,918.00	$10,394.00	121.94%
E 610-40000-122 FICA	-$14,823.17	-$19,094.00	-$8,589.76	-$19,542.00	$448.00	2.35%
E 610-42550-122 FICA	-$277.74	$0.00	$0.00	$0.00	$0.00	0.00%
E 610-40000-129 Pension Expense	$1,592.00	$0.00	$0.00	$0.00	$0.00	0.00%
E 610-42550-130 Employer Paid Ins	-$770.33	$0.00	$0.00	$0.00	$0.00	0.00%
E 610-40000-130 Employer Paid Ins	-$35,336.63	-$44,500.00	-$22,526.81	-$43,198.00	-$1,302.00	-2.93%
E 610-40000-139 OPEB	$2,745.00	$0.00	$0.00	$0.00	$0.00	0.00%
E 610-40000-200 Office Supplies (GENERAL)	-$342.52	-$800.00	$0.00	-$500.00	-$300.00	-37.50%
E 610-40000-210 Operating Supplies (GENE	-$1,511.89	-$3,600.00	-$1,303.86	-$2,500.00	-$1,100.00	-30.56%
E 610-40000-211 Meter supplies	$0.00	$0.00	-$7,325.60	-$8,000.00	$8,000.00	0.00%
E 610-40000-212 Motor Fuels	-$3,682.31	-$4,000.00	-$2,109.50	-$4,000.00	$0.00	0.00%
E 610-40000-216 Chemicals and Chem Prod	-$15,721.72	-$18,000.00	-$18,994.61	-$18,000.00	$0.00	0.00%
E 610-40000-217 Uniforms	-$1,046.80	-$1,300.00	$0.00	-$1,300.00	$0.00	0.00%
E 610-40000-220 Repair/Maint Supply (GEN	-$41.74	$0.00	$0.00	$0.00	$0.00	0.00%
E 610-40000-224 Repair & Maint - Motor Eq	-$1,118.20	-$1,800.00	-$62.43	-$1,800.00	$0.00	0.00%
E 610-40000-225 Repair & Maint - System	-$1,699.44	-$11,000.00	-$5,257.94	-$11,000.00	$0.00	0.00%
E 610-40000-240 Small Tools and Minor Equi	-$1,039.18	-$1,900.00	-$762.91	-$1,800.00	-$100.00	-5.26%
E 610-40000-241 Safety equip/testings	-$939.42	-$1,200.00	-$436.43	-$1,000.00	-$200.00	-16.67%
E 610-40000-242 Well & F.P. Equipment	-$9,233.95	-$15,700.00	-$467.96	-$15,000.00	-$700.00	-4.46%
E 610-40000-301 Auditing and Acct g Servic	-$5,200.00	-$5,200.00	-$5,275.00	-$5,300.00	$100.00	1.92%
E 610-40000-303 Engineering Fees	-$1,066.14	-$1,000.00	-$6,270.00	-$1,000.00	$0.00	0.00%
E 610-49100-303 Engineering Fees	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
E 610-40000-309 Contractual Services	$4,766.86	-$16,800.00	-$10,534.48	-$16,800.00	$0.00	0.00%
E 610-40000-310 Plan Review	$3,203.97	-$6,400.00	-$3,745.07	-$6,400.00	$0.00	0.00%
E 610-40000-313 Permit Fees/Gopher State	-$2,146.80	-$1,400.00	-$1,830.82	-$1,400.00	$0.00	0.00%
E 610-40000-322 Postage	-$2,850.75	-$5,600.00	-$4,926.11	-$6,000.00	$400.00	7.14%
E 610-40000-323 Radio Units	-$2,534.76	-$1,100.00	-$1,382.79	-$1,100.00	$0.00	0.00%
E 610-40000-331 Mileage & Expense Accoun	-$96.43	-$800.00	$0.00	-$800.00	$0.00	0.00%
E 610-40000-350 Printing & Publishing	-$636.10	$0.00	-$627.00	$0.00	$0.00	0.00%
E 610-40000-361 General Liability Ins	-$8,492.00	-$8,500.00	-$8,500.00	-$8,500.00	$0.00	0.00%
E 610-40000-365 Workers Comp Ins	-$11,824.00	-$12,000.00	-$12,000.00	-$12,000.00	$0.00	0.00%

Account Descr	2020 PL Amt	2021 Budget	2021 YTD Amt	2022 Budget	Diff From Current	%Diff from Cur Yr 2021
E 610-40000-381 Electric Utilities	-$65,010.40	-$70,000.00	-$38,498.54	-$70,000.00	$0.00	0.00%
E 610-40000-383 Fuel, oil and natural gas	-$1,362.00	-$3,500.00	-$1,091.77	-$2,500.00	-$1,000.00	-28.57%
E 610-40000-401 Repairs/Maint Buildings	-$10.86	-$600.00	-$76.51	-$600.00	$0.00	0.00%
E 610-40000-404 Repairs/Maint - Machin/Eq	-$1,062.88	-$2,300.00	-$801.86	-$2,300.00	$0.00	0.00%
E 610-40000-405 Maint/Replac - System	-$29,371.99	-$47,000.00	-$3,769.21	-$47,000.00	$0.00	0.00%
E 610-40000-415 Other Equipment Rentals	$0.00	-$900.00	$0.00	-$900.00	$0.00	0.00%
E 610-40000-420 Depreciation	-$225,830.88	$0.00	$0.00	$0.00	$0.00	0.00%
E 610-40000-433 Dues, Licensing & Seminar	-$4,038.88	-$3,100.00	-$3,307.10	-$3,100.00	$0.00	0.00%
E 610-40000-499 Miscellaneous	-$149.78	-$500.00	-$358.68	-$500.00	$0.00	0.00%
E 610-49100-601 Debt Srv Bond Principal	$0.00	-$255,000.00	$0.00	-$260,000.00	$5,000.00	1.96%
E 610-49100-611 Bond Interest	-$97,472.33	-$99,325.00	-$49,662.50	-$92,200.00	-$7,125.00	-7.17%
E 610-49100-621 Fiscal Agent s Fees	-$975.00	-$450.00	$0.00	-$450.00	$0.00	0.00%
E 610-40000-720 Operating Transfers - Equi	-$35,700.00	-$38,568.00	$0.00	-$40,000.00	$1,432.00	3.71%
E 610-40000-728 Operating Transfers - Gen	-$31,000.00	-$31,000.00	$0.00	-$31,000.00	$0.00	0.00%
E 610-40000-729 Operating Transfers - Lake	-$25,000.00	$0.00	$0.00	$0.00	$0.00	0.00%
Act Type E Expenditure	-$851,253.26	-$982,683.00	-$340,349.90	-$1,001,896.00	$19,213.00	1.96%
	$190,648.24	-$118,383.00	$337,028.97	-$98,196.00	$58,613.00	3.17%

Sewer Fund Summary

The 2022 budget reflects a 10% rate increase as recommended in the 2018 Utility Rate Study. Service levels are proposed to remain the same so the overall budget remains fairly flat compared to the prior year with significant changes noted below.

Sewer Fund	Actual 2019	Actual 2020	YTD 7/31/2021	Budget 2021	Budget 2022	Percent Change
Total Revenues	$ 1,213,515	$ 1,325,966	$ 876,603	$1,337,000	$ 1,458,200	9.07%
Total Expenditures	$ 1,181,740	$ 1,063,413	$ 533,934	$1,107,473	$ 1,070,753	-3.32%
Net Change	**$ 31,775**	**$ 262,553**	**$ 342,669**	**$ 229,527**	**$ 387,447**	



Revenue Line Item	Increase (Decrease)	Reason
Sewer to Customers	$112,000	10% rate increase
Service to Others	$4,400	To actual

Expense Line Item	Increase (Decrease)	Reason
Other Utilities	($41,200)	Decrease in charges from Met Council

CITY OF WAYZATA
Sewer Fund Rev/Exp Budget 2022

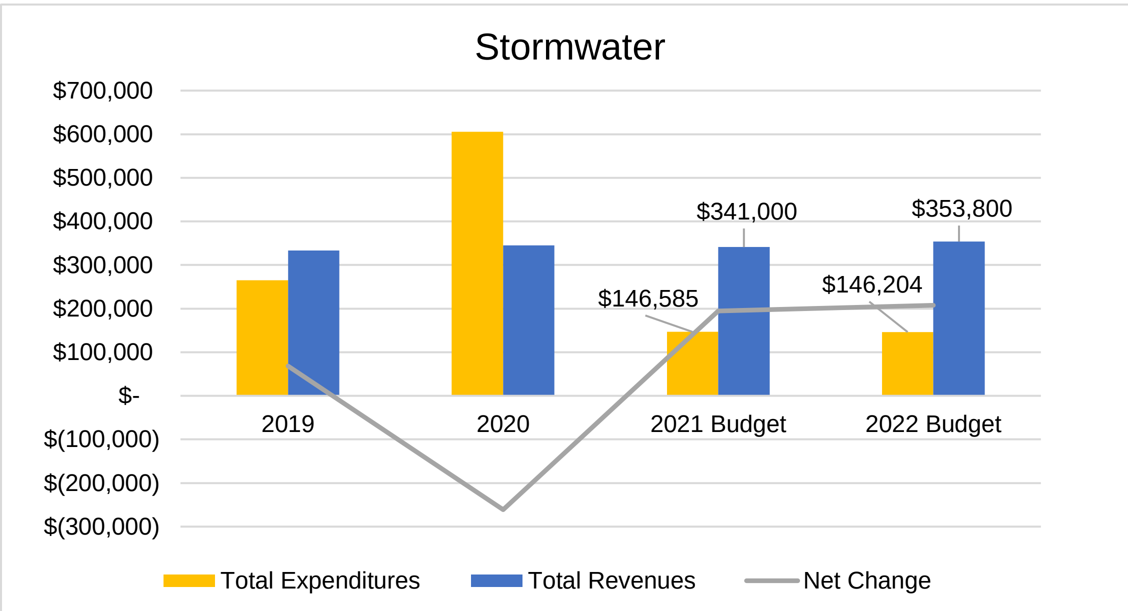
Account Descr	2020 PL Amt	2021 Budget	2021 YTD Amt	2022 Budget	Diff From Current	%Diff from Cur Yr 2021
Act Type R Revenue						
R 620-00000-33439 PERA Pension Revenue Oth	$476.00	$0.00	$0.00	$0.00	$0.00	0.00%
R 620-00000-36101 Spec Assess Principal	$38,573.47	$40,000.00	$86,614.79	$40,000.00	$0.00	0.00%
R 620-00000-36210 Interest Earnings	$15,701.42	$5,000.00	$849.49	$1,000.00	-$4,000.00	-80.00%
R 620-00000-37110 W/S/Storm Sales	$1,172,638.47	$1,230,000.00	$727,085.01	$1,342,000.00	$112,000.00	9.11%
R 620-00000-37130 Service to Other Cities	$57,311.60	$35,000.00	$35,027.80	$48,200.00	$13,200.00	37.71%
R 620-00000-37150 WS Connect/Reconnect Fee	$5,202.00	$4,000.00	$3,700.00	$4,000.00	$0.00	0.00%
R 620-00000-37155 City s W/S Access Charge	$32,000.00	$20,000.00	$21,000.00	$20,000.00	$0.00	0.00%
R 620-00000-37160 W/S Penalty	$4,032.09	$3,000.00	$2,325.81	$3,000.00	$0.00	0.00%
R 620-00000-39400 Misc.Revenues	$31.20	$0.00	$0.00	$0.00	$0.00	0.00%
Act Type R Revenue	$1,325,966.25	$1,337,000.00	$876,602.90	$1,458,200.00	$121,200.00	9.07%
Act Type E Expenditure						
E 620-40000-101 Full-Time Employees Regular	-$198,046.25	-$229,722.00	-$113,996.97	-$234,688.00	$4,966.00	2.16%
E 620-42550-101 Full-Time Employees Regular	-$3,362.99	$0.00	$0.00	$0.00	$0.00	0.00%
E 620-40000-102 Overtime	-$4,813.64	-$7,500.00	-$2,162.08	-$7,500.00	$0.00	0.00%
E 620-40000-103 Part-Time Employees	-$3,626.90	-$3,000.00	$0.00	-$3,300.00	$300.00	10.00%
E 620-40000-121 PERA	-$14,609.96	-$18,524.00	-$9,173.33	-$18,918.00	$394.00	2.13%
E 620-42550-121 PERA	-$252.27	$0.00	$0.00	$0.00	$0.00	0.00%
E 620-42550-122 FICA	-$243.95	$0.00	$0.00	$0.00	$0.00	0.00%
E 620-40000-122 FICA	-$14,896.76	-$19,094.00	-$8,930.60	-$19,549.00	$455.00	2.38%
E 620-40000-129 Pension Expense	$800.00	$0.00	$0.00	$0.00	$0.00	0.00%
E 620-42550-130 Employer Paid Ins	-$687.57	$0.00	$0.00	$0.00	$0.00	0.00%
E 620-40000-130 Employer Paid Ins	-$35,433.28	-$44,500.00	-$24,058.33	-$43,198.00	-$1,302.00	-2.93%
E 620-40000-139 OPEB	$2,745.00	$0.00	$0.00	$0.00	$0.00	0.00%
E 620-40000-200 Office Supplies (GENERAL)	-$342.50	-$800.00	-$51.41	-$500.00	-$300.00	-37.50%
E 620-40000-210 Operating Supplies (GENERAL)	-$1,253.31	-$3,500.00	-$1,273.71	-$2,500.00	-$1,000.00	-28.57%
E 620-40000-211 Meter supplies	$0.00	-$3,100.00	-$6,622.35	-$3,100.00	$0.00	0.00%
E 620-40000-212 Motor Fuels	-$3,682.31	-$4,000.00	-$2,109.51	-$4,000.00	$0.00	0.00%
E 620-40000-217 Uniforms	-$1,269.73	-$1,300.00	-$49.98	-$1,300.00	$0.00	0.00%
E 620-40000-224 Repair & Maint - Motor Equip	-$3,099.05	-$2,000.00	-$62.43	-$2,000.00	$0.00	0.00%
E 620-40000-225 Repair & Maint - System	-$15,575.16	-$10,000.00	-$261.35	-$10,000.00	$0.00	0.00%
E 620-40000-240 Small Tools and Minor Equip	-$810.82	-$1,700.00	-$671.37	-$1,700.00	$0.00	0.00%
E 620-40000-241 Safety equip/testings	-$109.02	-$1,200.00	-$362.99	-$1,000.00	-$200.00	-16.67%
E 620-40000-301 Auditing and Acct g Services	-$5,200.00	-$5,200.00	-$5,275.00	-$5,300.00	$100.00	1.92%
E 620-40000-303 Engineering Fees	$0.00	-$1,000.00	$0.00	-$1,000.00	$0.00	0.00%
E 620-40000-313 Permit Fees/Gopher State	-$1,196.80	-$1,400.00	-$662.88	-$1,400.00	$0.00	0.00%
E 620-40000-322 Postage	-$8,025.00	-$5,600.00	-$8,000.00	-$8,500.00	$2,900.00	51.79%
E 620-40000-323 Radio Units	-$1,676.00	-$1,100.00	-$1,101.69	-$1,100.00	$0.00	0.00%
E 620-40000-331 Mileage & Expense Account	-$96.42	-$800.00	$0.00	-$800.00	$0.00	0.00%
E 620-40000-361 General Liability Ins	-$9,217.00	-$9,200.00	-$8,500.00	-$9,200.00	$0.00	0.00%
E 620-40000-365 Workers Comp Ins	-$11,823.00	-$12,000.00	-$12,000.00	-$12,000.00	$0.00	0.00%
E 620-40000-369 Small Backup Claims	-$3,285.85	$0.00	$0.00	$0.00	$0.00	0.00%
E 620-40000-381 Electric Utilities	-$15,996.85	-$17,000.00	-$9,012.06	-$17,000.00	$0.00	0.00%
E 620-40000-386 Other Utilities	-$494,619.26	-$527,900.00	-$307,922.02	-$486,700.00	-$41,200.00	-7.80%
E 620-40000-404 Repairs/Maint - Machin/Equip	-$1,133.13	-$3,200.00	-$416.61	-$3,200.00	$0.00	0.00%
E 620-40000-405 Maint/Replac - System	-$3,444.61	-$18,200.00	-$5,361.54	-$16,000.00	-$2,200.00	-12.09%
E 620-40000-409 Maint services & Improv	-$600.00	-$12,500.00	$0.00	-$12,500.00	$0.00	0.00%
E 620-40000-415 Other Equipment Rentals	$0.00	-$400.00	$0.00	-$400.00	$0.00	0.00%
E 620-40000-420 Depreciation	-$118,299.52	$0.00	$0.00	$0.00	$0.00	0.00%
E 620-40000-433 Dues, Licensing & Seminars	-$1,942.46	-$2,800.00	-$897.10	-$2,800.00	$0.00	0.00%
E 620-40000-499 Miscellaneous	-$315.88	-$500.00	-$573.40	-$500.00	$0.00	0.00%
E 620-49100-540 Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
E 620-49100-601 Debt Srv Bond Principal	$0.00	-$40,000.00	$0.00	-$40,000.00	$0.00	0.00%
E 620-49100-611 Bond Interest	-$8,671.33	-$8,850.00	-$4,425.00	-$7,650.00	-$1,200.00	-13.56%

Account Descr	2020 PL Amt	2021 Budget	2021 YTD Amt	2022 Budget	Diff From Current	%Diff from Cur Yr 2021
E 620-49100-621 Fiscal Agent s Fees	-$500.00	-$450.00	$0.00	-$450.00	$0.00	0.00%
E 620-40000-720 Operating Transfers - Equip.	-$47,800.00	-$58,433.00	$0.00	-$60,000.00	$1,567.00	2.68%
E 620-40000-728 Operating Transfers - General	-$31,000.00	-$31,000.00	$0.00	-$31,000.00	$0.00	0.00%
Act Type E Expenditure	-$1,063,413.58	-$1,107,473.00	-$533,933.71	-$1,070,753.00	-$36,720.00	-3.32%
	$262,552.67	$229,527.00	$342,669.19	$387,447.00	$84,480.00	3.46%

Stormwater Fund Summary

The 2022 budget reflects a 5% rate increase as recommended in the 2018 Utility Rate Study. Service levels are proposed to remain the same so the overall budget remains fairly flat compared to the prior year with significant changes noted below.

	Actual		YTD	Budget		Percent
Stormwater Fund	**2019**	**2020**	**7/31/2021**	**2021**	**2022**	**Change**
Total Revenues	$ 333,193	$ 344,725	$ 205,537	$ 341,000	$ 353,800	3.75%
Total Expenditures	$ 264,850	$ 605,924	$ 49,997	$ 146,585	$ 146,204	-0.26%
Net Change	**$ 68,343**	**$ (261,200)**	**$ 155,541**	**$ 194,415**	**$ 207,596**	



Revenue Line Item	Increase (Decrease)	Reason
Service to Customers	$16,800	5% rate increase

Expense Line Item	Increase (Decrease)	Reason
Project Coordinator	($10,000)	This work is billed through capital funds and not through the operating budget.

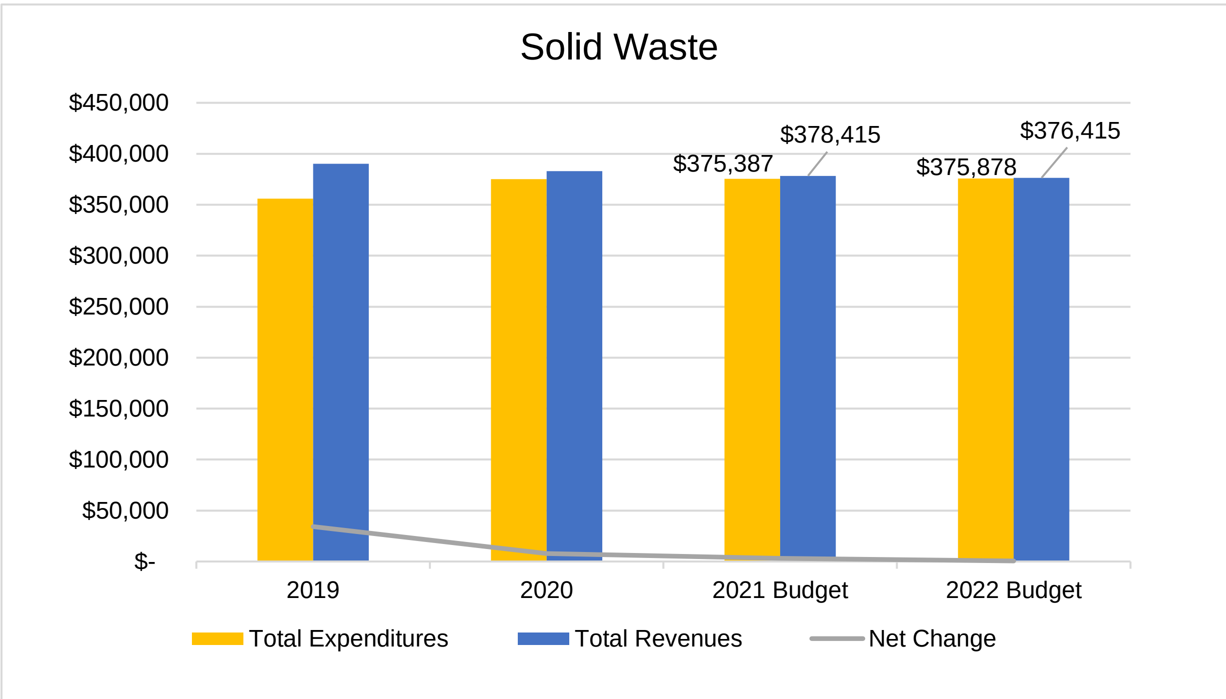
CITY OF WAYZATA
Stormwater Fund Rev/Exp Budget 2022

Account Descr	2020 PL Amt	2021 Budget	2021 YTD Amt	2022 Budget	Diff From Current	%Diff from Cur Yr 2021
Act Type R Revenue						
R 670-00000-33439 PERA Pension Revenue Other	$110.00	$0.00	$0.00	$0.00	$0.00	0.00%
R 670-00000-36210 Interest Earnings	$14,353.27	$5,000.00	$208.36	$1,000.00	-$4,000.00	-80.00%
R 670-00000-37110 W/S/Storm Sales	$326,761.54	$336,000.00	$205,328.71	$352,800.00	$16,800.00	5.00%
R 670-00000-39400 Misc.Revenues	$3,499.69	$0.00	$0.00	$0.00	$0.00	0.00%
Act Type R Revenue	$344,724.50	$341,000.00	$205,537.07	$353,800.00	$12,800.00	3.75%
Act Type E Expenditure						
E 670-42550-101 Full-Time Employees Regular	-$455.52	$0.00	$0.00	$0.00	$0.00	0.00%
E 670-40000-101 Full-Time Employees Regular	-$45,943.02	-$46,450.00	-$29,589.28	-$49,502.00	$3,052.00	6.57%
E 670-42550-121 PERA	-$34.17	$0.00	$0.00	$0.00	$0.00	0.00%
E 670-40000-121 PERA	-$3,373.29	-$2,020.00	-$2,207.58	-$3,713.00	$1,693.00	83.81%
E 670-42550-122 FICA	-$34.85	$0.00	$0.00	$0.00	$0.00	0.00%
E 670-40000-122 FICA	-$3,368.23	-$2,060.00	-$2,234.28	-$3,787.00	$1,727.00	83.83%
E 670-40000-129 Pension Expense	-$4,015.00	$0.00	$0.00	$0.00	$0.00	0.00%
E 670-42550-130 Employer Paid Ins	-$85.29	$0.00	$0.00	$0.00	$0.00	0.00%
E 670-40000-130 Employer Paid Ins	-$7,360.93	-$5,055.00	-$5,125.65	-$8,202.00	$3,147.00	62.26%
E 670-40000-139 OPEB	-$111.00	$0.00	$0.00	$0.00	$0.00	0.00%
E 670-40000-210 Operating Supplies (GENERAL)	-$207.77	$0.00	-$38.18	$0.00	$0.00	0.00%
E 670-40000-302 Consultants	-$23,876.43	-$10,000.00	-$8,903.00	-$10,000.00	$0.00	0.00%
E 670-40000-307 Project Coordinator	-$13,110.00	-$10,000.00	$0.00	$0.00	-$10,000.00	-100.00%
E 670-40000-409 Maint services & Improv	-$3,404.66	-$5,000.00	-$712.54	-$5,000.00	$0.00	0.00%
E 670-40000-420 Depreciation	-$125,290.23	$0.00	$0.00	$0.00	$0.00	0.00%
E 670-40000-499 Miscellaneous	-$933.98	-$1,000.00	-$1,186.04	-$1,000.00	$0.00	0.00%
E 670-40000-722 Operating Transfers - Streets	-$55,000.00	-$55,000.00	$0.00	-$55,000.00	$0.00	0.00%
E 670-40000-728 Operating Transfers - General	-$10,000.00	-$10,000.00	$0.00	-$10,000.00	$0.00	0.00%
E 670-40000-729 Operating Transfers - Lakefron	-$309,320.00	$0.00	$0.00	$0.00	$0.00	0.00%
Act Type E Expenditure	-$605,924.37	-$146,585.00	-$49,996.55	-$146,204.00	-$381.00	-0.26%
	-$261,199.87	$194,415.00	$155,540.52	$207,596.00	$12,419.00	2.55%

Solid Waste Fund Summary

The 2022 budget remains stable when compared to the 2021 budget.

	Actual		YTD	Budget		Percent
Solid Waste Fund	**2019**	**2020**	**7/31/2021**	**2021**	**2022**	**Change**
Total Revenues	$ 390,317	$ 382,859	$ 219,493	$ 378,415	$ 376,415	-0.53%
Total Expenditures	$ 356,087	$ 374,986	$ 216,642	$ 375,387	$ 375,878	0.13%
Net Change	**$ 34,230**	**$ 7,873**	**$ 2,852**	**$ 3,028**	**$ 537**	



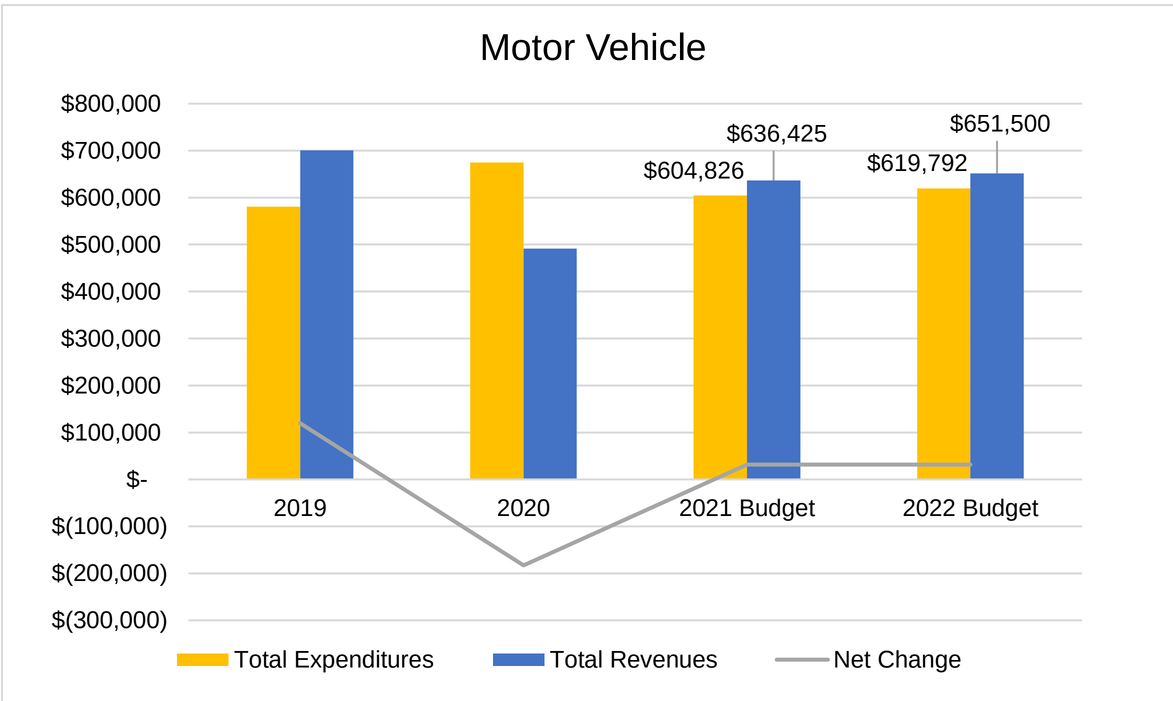
CITY OF WAYZATA
Solid Waste Fund Rev/Exp Budget 2022

Account Descr	2020 PL Amt	2021 Budget	2021 YTD Amt	2022 Budget	Diff From Current	%Diff from Cur Yr 2021
Act Type R Revenue						
R 650-00000-33439 PERA Pension Revenue O	$35.00	$0.00	$0.00	$0.00	$0.00	0.00%
R 650-00000-33700 HC Recycling Reimb	$16,603.43	$10,000.00	$6,559.02	$10,000.00	$0.00	0.00%
R 650-00000-36210 Interest Earnings	$5,218.21	$2,000.00	$75.89	$1,000.00	-$1,000.00	-50.00%
R 650-00000-37160 W/S Penalty	$1,088.75	$1,000.00	$547.60	$1,000.00	$0.00	0.00%
R 650-00000-37510 GARB (TAXABLE)	$214,912.60	$217,415.00	$125,300.95	$217,415.00	$0.00	0.00%
R 650-00000-37520 RECYC (NONTAX)	$142,686.18	$145,000.00	$85,896.22	$145,000.00	$0.00	0.00%
R 650-00000-37530 Additional Can	$2,314.93	$3,000.00	$1,113.76	$2,000.00	-$1,000.00	-33.33%
Act Type R Revenue	$382,859.10	$378,415.00	$219,493.44	$376,415.00	-$2,000.00	-0.53%
Act Type E Expenditure						
E 650-42550-101 Full-Time Employees Regula	-$549.43	$0.00	$0.00	$0.00	$0.00	0.00%
E 650-47600-101 Full-Time Employees Regula	-$14,978.25	-$18,643.00	-$10,549.15	-$19,069.00	$426.00	2.29%
E 650-47600-121 PERA	-$1,094.70	-$1,398.00	-$777.11	-$1,430.00	$32.00	2.29%
E 650-42550-121 PERA	-$41.14	$0.00	$0.00	$0.00	$0.00	0.00%
E 650-42550-122 FICA	-$41.28	$0.00	$0.00	$0.00	$0.00	0.00%
E 650-47600-122 FICA	-$1,081.29	-$1,426.00	-$773.96	-$1,459.00	$33.00	2.31%
E 650-47600-129 Pension Expense	$608.00	$0.00	$0.00	$0.00	$0.00	0.00%
E 650-47600-130 Employer Paid Ins	-$2,328.04	-$4,120.00	-$2,226.80	-$4,120.00	$0.00	0.00%
E 650-42550-130 Employer Paid Ins	-$120.32	$0.00	$0.00	$0.00	$0.00	0.00%
E 650-47600-139 OPEB	$182.00	$0.00	$0.00	$0.00	$0.00	0.00%
E 650-47600-309 Contractual Services	-$51,751.65	-$49,000.00	-$28,525.32	-$49,000.00	$0.00	0.00%
E 650-47700-309 Contractual Services	-$7,376.00	-$3,700.00	$0.00	-$3,700.00	$0.00	0.00%
E 650-47600-350 Printing & Publishing	-$593.85	-$600.00	-$438.75	-$600.00	$0.00	0.00%
E 650-47800-350 Printing & Publishing	-$453.28	$0.00	$0.00	$0.00	$0.00	0.00%
E 650-47500-384 Refuse/Garbage	-$142,373.87	-$143,000.00	-$84,474.26	-$143,000.00	$0.00	0.00%
E 650-47800-384 Refuse/Garbage	-$80,522.85	-$81,000.00	-$47,572.29	-$81,000.00	$0.00	0.00%
E 650-47500-386 Other Utilities	-$59,216.23	-$53,000.00	-$31,959.27	-$53,000.00	$0.00	0.00%
E 650-47800-386 Other Utilities	-$1,114.91	-$1,000.00	-$651.69	-$1,000.00	$0.00	0.00%
E 650-47800-499 Miscellaneous	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
E 650-47600-499 Miscellaneous	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
E 650-47500-499 Miscellaneous	-$12,138.72	-$18,500.00	-$8,693.22	-$18,500.00	$0.00	0.00%
Act Type E Expenditure	-$374,985.81	-$375,387.00	-$216,641.82	-$375,878.00	$491.00	0.13%
	$7,873.29	$3,028.00	$2,851.62	$537.00	-$1,509.00	-0.20%

Motor Vehicle Fund Summary

The 2022 budget reflects a slight increase in revenues to reflect increased activity along with an almost equal increase in expenditures related to personnel expenses.

	Actual		YTD	Budget		Percent
Motor Vehicle Fund	**2019**	**2020**	**7/31/2021**	**2021**	**2022**	**Change**
Total Revenues	$ 700,706	$ 491,796	$ 390,473	$ 636,425	$ 651,500	2.37%
Total Expenditures	$ 581,026	$ 674,740	$ 289,144	$ 604,826	$ 619,792	2.47%
Net Change	**$ 119,680**	**$ (182,944)**	**$ 101,329**	**$ 31,599**	**$ 31,708**	



Revenue Line Item	Increase (Decrease)	Reason
Motor Vehicle Commissions	$10,475	To actual
Other Charges/Revenue	$10,100	To actual

Expense Line Item	Increase (Decrease)	Reason
Wages and Benefits	$13,000	To actual

CITY OF WAYZATA
Motor Vehicle Rev/Exp Budget 2022

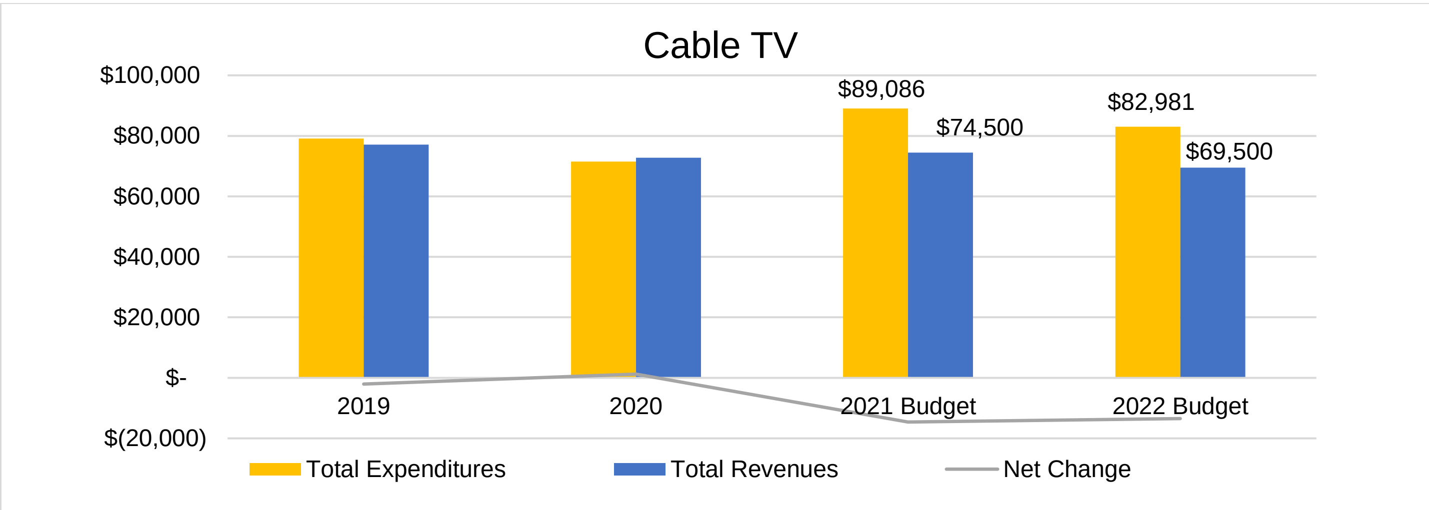
Account Descr	2020 PL Amt	2021 Budget	2021 PL YTD Amt	2022 Budget	Diff From Current	%Diff from Cur Yr 2021
Act Type R Revenue						
R 630-00000-33422 Misc State Aid Grants	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
R 630-00000-33439 PERA Pension Revenue Othe	$763.00	$0.00	$0.00	$0.00	$0.00	0.00%
R 630-00000-34111 Motor Vehicle Commissions	$394,537.25	$520,000.00	$316,785.61	$530,475.00	$10,475.00	2.01%
R 630-00000-34190 Charges for Services/Gen Go	$6,045.48	$5,000.00	$5.49	$0.00	-$5,000.00	-100.00%
R 630-00000-36210 Interest Earnings	$4,170.74	$1,000.00	$179.91	$500.00	-$500.00	-50.00%
R 630-00000-37190 Other Charge/Revenue	$86,279.70	$110,425.00	$73,501.84	$120,525.00	$10,100.00	9.15%
Act Type R Revenue	$491,796.17	$636,425.00	$390,472.85	$651,500.00	$15,075.00	2.37%
Act Type E Expenditure						
E 630-40000-101 Full-Time Employees Regular	-$288,009.00	-$316,922.00	-$168,557.62	-$329,524.00	$12,602.00	3.98%
E 630-42550-101 Full-Time Employees Regular	-$15,175.43	$0.00	$0.00	$0.00	$0.00	0.00%
E 630-40000-102 Overtime	-$3,333.57	-$1,500.00	-$181.10	-$500.00	-$1,000.00	-66.67%
E 630-42550-103 Part-Time Employees	-$3,766.35	$0.00	$0.00	$0.00	$0.00	0.00%
E 630-40000-103 Part-Time Employees	-$35,554.17	-$47,096.00	-$29,861.62	-$50,196.00	$3,100.00	6.58%
E 630-42550-121 PERA	-$1,360.19	$0.00	$0.00	$0.00	$0.00	0.00%
E 630-40000-121 PERA	-$23,376.97	-$26,873.00	-$15,959.28	-$28,043.00	$1,170.00	4.35%
E 630-40000-122 FICA	-$22,200.92	-$27,410.00	-$15,114.18	-$28,604.00	$1,194.00	4.36%
E 630-42550-122 FICA	-$1,309.50	$0.00	$0.00	$0.00	$0.00	0.00%
E 630-40000-129 Pension Expense	-$6,954.00	$0.00	$0.00	$0.00	$0.00	0.00%
E 630-40000-130 Employer Paid Ins	-$70,347.67	-$83,675.00	-$47,407.86	-$83,675.00	$0.00	0.00%
E 630-42550-130 Employer Paid Ins	-$3,898.05	$0.00	$0.00	$0.00	$0.00	0.00%
E 630-40000-139 OPEB	-$3,770.00	$0.00	$0.00	$0.00	$0.00	0.00%
E 630-40000-200 Office Supplies (GENERAL)	-$1,325.86	-$3,000.00	-$735.51	-$1,500.00	-$1,500.00	-50.00%
E 630-40000-210 Operating Supplies (GENERAL)	-$1,726.59	-$3,500.00	-$2,196.26	-$3,500.00	$0.00	0.00%
E 630-40000-240 Small Tools and Minor Equip	-$48.38	$0.00	$0.00	$0.00	$0.00	0.00%
E 630-40000-301 Auditing and Acct g Services	-$1,000.00	-$1,000.00	-$1,000.00	-$1,000.00	$0.00	0.00%
E 630-40000-331 Mileage & Expense Account	-$723.80	-$1,250.00	-$584.83	-$1,000.00	-$250.00	-20.00%
E 630-40000-361 General Liability Ins	-$1,034.00	-$1,000.00	-$1,000.00	-$1,000.00	$0.00	0.00%
E 630-40000-365 Workers Comp Ins	-$985.00	-$1,000.00	-$1,000.00	-$1,000.00	$0.00	0.00%
E 630-40000-404 Repairs/Maint - Machin/Equip	-$2,655.75	-$1,000.00	-$1,308.25	-$2,750.00	$1,750.00	175.00%
E 630-40000-431 Cash Over/Short	-$406.78	-$250.00	-$193.91	-$250.00	$0.00	0.00%
E 630-40000-433 Dues, Licensing & Seminars	-$1,329.35	-$1,850.00	-$1,952.16	-$1,750.00	-$100.00	-5.41%
E 630-40000-498 Payment on Bad Cks	-$301.05	-$500.00	-$251.75	-$500.00	$0.00	0.00%
E 630-40000-499 Miscellaneous	-$3,461.32	-$3,500.00	-$897.84	-$2,500.00	-$1,000.00	-28.57%
E 630-40000-540 Equipment	-$3,252.67	-$2,500.00	-$942.06	-$1,500.00	-$1,000.00	-40.00%
E 630-40000-721 Operating Transfers - Building	-$25,000.00	-$25,000.00	$0.00	-$25,000.00	$0.00	0.00%
E 630-40000-723 Operating Transfers - Parks	-$25,566.00	$0.00	$0.00	$0.00	$0.00	0.00%
E 630-40000-728 Operating Transfers - General	-$31,000.00	-$56,000.00	$0.00	-$56,000.00	$0.00	0.00%
E 630-40000-729 Operating Transfers - Lakefron	-$95,868.00	$0.00	$0.00	$0.00	$0.00	0.00%
Act Type E Expenditure	-$674,740.37	-$604,826.00	-$289,144.23	-$619,792.00	$14,966.00	2.47%
	-$182,944.20	$31,599.00	$101,328.62	$31,708.00	$30,041.00	2.42%

Cable TV Fund Summary

The 2022 budget reflects a decrease in revenues of 6.75% based on current trends. Given projected declining revenues and a shrinking fund balance a larger portion of the Communications Coordinator's salary (additional 5%, total 15%) was allocated to the General Fund for 2022.

The projected budget deficit can be absorbed with the available fund balance which was $31,000 on December 31, 2020. Continued reallocations of the Communications Coordinator's salary to the General Fund or other funds will be necessary in future budgets.

	Actual		YTD	Budget		Percent
Cable TV Fund	**2019**	**2020**	**7/31/2021**	**2021**	**2022**	**Change**
Total Revenues	$ 77,111	$ 72,781	$ 35,372	$ 74,500	$ 69,500	-6.71%
Total Expenditures	$ 79,107	$ 71,542	$ 40,107	$ 89,086	$ 82,981	-6.85%
Net Change	**$ (1,996)**	**$ 1,239**	**$ (4,735)**	**$ (14,586)**	**$ (13,481)**	



Revenue Line Item	Increase (Decrease)	Reason
Franchise Fees	($5,000)	Trend in declining revenues

Expense Line Item	Increase (Decrease)	Reason
Wages and Benefits	($10,725)	Reallocation of a portion of Communications Coordinator's salary to General Fund budget.

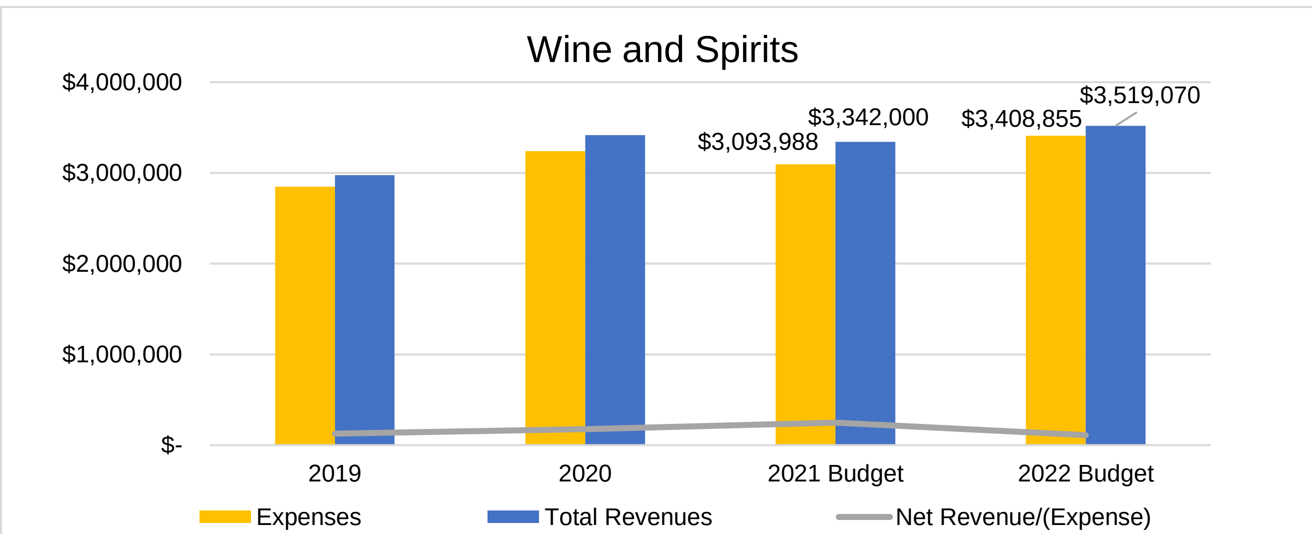
CITY OF WAYZATA
Cable TV Fund Rev/Exp Budget 2022

Account Descr	2020 PL Amt	2021 Budget	2021 YTD Amt	2022 Budget	Diff From Current	%Diff from Cur Yr 2021
Act Type R Revenue						
R 235-00000-36210 Interest Earnings	$850.75	$500.00	$46.09	$500.00	$0.00	0.00%
R 235-00000-38050 franchise Fees	$71,930.55	$74,000.00	$35,325.71	$69,000.00	-$5,000.00	-6.76%
Act Type R Revenue	$72,781.30	$74,500.00	$35,371.80	$69,500.00	-$5,000.00	-6.71%
Act Type E Expenditure						
E 235-40000-101 Full-Time Employees Regular	-$15,481.55	-$37,198.00	-$19,232.24	-$29,531.00	-$7,667.00	-20.61%
E 235-40000-121 PERA	-$1,086.63	-$2,541.00	-$1,442.41	-$1,959.00	-$582.00	-22.90%
E 235-40000-122 FICA	-$1,148.69	-$2,592.00	-$1,457.11	-$1,998.00	-$594.00	-22.92%
E 235-40000-130 Employer Paid Ins	-$2,004.09	-$10,055.00	-$4,918.12	-$8,173.00	-$1,882.00	-18.72%
E 235-40000-200 Office Supplies (GENERAL)	-$75.48	-$200.00	-$57.00	-$200.00	$0.00	0.00%
E 235-40000-210 Operating Supplies (GENERAL	$0.00	-$500.00	$0.00	-$300.00	-$200.00	-40.00%
E 235-40000-302 Consultants	-$24,150.00	-$22,000.00	-$11,900.00	-$24,500.00	$2,500.00	11.36%
E 235-40000-304 Legal Fees	-$487.50	$0.00	$0.00	$0.00	$0.00	0.00%
E 235-40000-309 Contractual Services	-$16,650.00	-$1,000.00	$0.00	-$1,000.00	$0.00	0.00%
E 235-40000-331 Mileage & Expense Account	$0.00	-$500.00	$0.00	-$1,000.00	$500.00	100.00%
E 235-40000-404 Repairs/Maint - Machin/Equip	-$962.50	-$2,500.00	$0.00	-$2,000.00	-$500.00	-20.00%
E 235-40000-433 Dues, Licensing & Seminars	-$4,113.53	-$3,000.00	-$712.19	-$4,450.00	$1,450.00	48.33%
E 235-40000-434 Training and schools	$0.00	$0.00	$0.00	-$870.00	$870.00	0.00%
E 235-40000-499 Miscellaneous	-$382.14	$0.00	$0.00	$0.00	$0.00	0.00%
E 235-40000-540 Equipment	$0.00	-$2,000.00	-$387.72	-$2,000.00	$0.00	0.00%
E 235-40000-720 Operating Transfers - Equip.	-$5,000.00	-$5,000.00	$0.00	-$5,000.00	$0.00	0.00%
Act Type E Expenditure	-$71,542.11	-$89,086.00	-$40,106.79	-$82,981.00	-$6,105.00	-6.85%
	$1,239.19	-$14,586.00	-$4,734.99	-$13,481.00	-$11,105.00	-6.79%

Municipal Liquor Fund – Wine and Spirits Budget Summary

The 2022 budget projects the continued increased demand at about a 5% increase from 2021. The 2022 budget projects about a 30% gross profit (industry standards for gross profit is around 21-24%). This budget includes the addition of a full-time benefitted keyholder position so the increase in wages and benefits reflects this change from the prior year. Other significant changes to the budget are noted below.

	Actual		YTD	Budget		Percent
Liquor - Wine and Spirits	**2019**	**2020**	**7/31/2021**	**2021**	**2022**	**Change**
Revenue	$ 2,974,854	$ 3,416,194	$ 1,879,195	$ 3,342,000	$ 3,519,070	5.30%
Cost of Goods Sold	$(2,197,167)	$ (2,511,854)	$(1,365,522)	$(2,253,000)	$(2,467,687)	9.53%
Operating Expenses	$ (556,063)	$ (646,505)	$ (379,305)	$ (765,988)	$(866,168)	13.15%
Operating Transfer to General Fund	$ (20,000)	$ (20,500)				
Profit Transfer to General Fund	$ (75,000)			$ (75,000)	$ (75,000)	
Net Revenue/(Expense)	**$ 126,624**	**$ 237,335**	**$ 134,368**	**$ 248,012**	**$ 185,216**	
Cost of Goods Sold	74%	74%	73%	67%	70%	
Gross Profit	26%	26%	27%	33%	30%	
Operating Expenses	19%	19%	20%	23%	22%	
Net Income Before Transfers	7%	8%	7%	10%	7%	



Revenue Line Item	Increase (Decrease)	Reason
Sales	$177,070	5.3% increase from prior year based on projected demands

Expense Line Item	Increase (Decrease)	Reason
Full-time Wages & Benefits	$62,000	Addition of a full-time Key Holder that currently is part-time. This is offset by the reduction in part-time wages.
Part-time Wages	($30,500)	Reallocating part-time hours to full-time Key Holder position.
Costs of Goods Sold (Liquor, Wine, Beer, etc.)	$214,000	To match increased sales and obtain a 29% gross profit
Advertising	($10,000)	To actual, based on producing 4 mailers per year
Credit Card Fees	$8,600	To actual

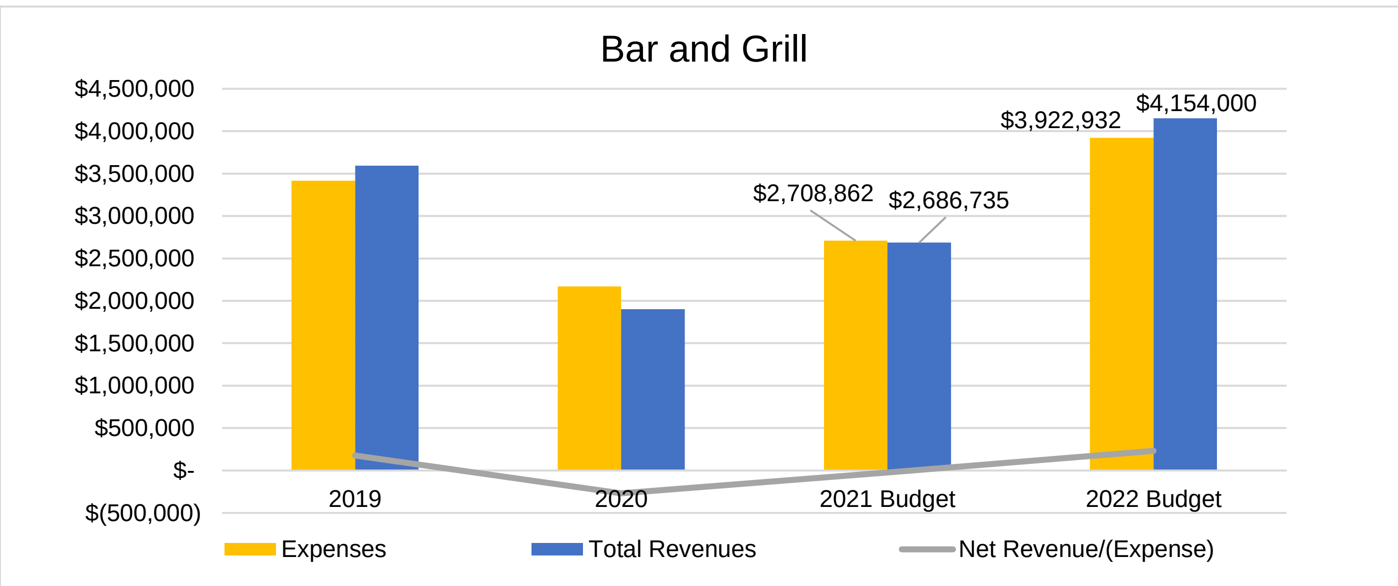
CITY OF WAYZATA
Liquor Store Fund Rev/Exp Budget 2022

Account Descr	2020 PL Amt	2021 Budget	2021 YTD Amt	2022 Budget	Diff From Current	%Diff from Cur Yr 2021
Act Type R Revenue						
R 640-00000-37301 Store Liquor Sales	$878,285.97	$815,000.00	$493,027.91	$905,000.00	$90,000.00	11.04%
R 640-00000-37302 Store Wine Sales	$1,665,257.82	$1,700,000.00	$849,240.02	$1,715,200.00	$15,200.00	0.89%
R 640-00000-37303 Store Beer Sales	$742,579.03	$695,000.00	$443,036.19	$764,900.00	$69,900.00	10.06%
R 640-00000-37304 Store Misc. Sales	$130,070.42	$132,000.00	$93,890.87	$133,970.00	$1,970.00	1.49%
Act Type R Revenue	$3,416,193.24	$3,342,000.00	$1,879,194.99	$3,519,070.00	$177,070.00	5.30%
Act Type E Expenditure						
E 640-47000-101 Full-Time Employees Regular	-$162,975.17	-$212,549.00	-$121,857.00	-$268,726.00	$56,177.00	26.43%
E 640-47000-102 Overtime	-$758.76	-$1,000.00	-$726.35	-$500.00	-$500.00	-50.00%
E 640-47000-103 Part-Time Employees	-$133,129.03	-$118,500.00	-$60,945.45	-$88,000.00	-$30,500.00	-25.74%
E 640-47000-121 PERA	-$21,127.20	-$23,410.00	-$14,375.25	-$25,298.00	$1,888.00	8.06%
E 640-47000-122 FICA	-$20,924.41	-$23,878.00	-$14,094.65	-$25,804.00	$1,926.00	8.07%
E 640-47000-130 Employer Paid Ins	-$38,865.20	-$64,263.00	-$29,527.85	-$70,122.00	$5,859.00	9.12%
E 640-47000-200 Office Supplies (GENERAL)	-$783.92	-$1,500.00	-$192.54	-$1,000.00	-$500.00	-33.33%
E 640-47000-210 Operating Supplies (GENERA	-$4,403.50	-$5,500.00	-$3,168.90	-$5,000.00	-$500.00	-9.09%
E 640-47000-212 Motor Fuels	-$142.28	-$300.00	-$33.71	-$200.00	-$100.00	-33.33%
E 640-47000-251 Liquor For Resale	-$693,261.55	-$620,000.00	-$397,762.67	-$678,750.00	$58,750.00	9.48%
E 640-47000-252 Wine For Resale	-$1,151,968.51	-$1,053,000.00	-$566,854.48	-$1,114,880.00	$61,880.00	5.88%
E 640-47000-253 Beer For Resale	-$533,123.14	-$491,000.00	-$326,762.16	-$573,675.00	$82,675.00	16.84%
E 640-47000-254 Soft Drinks/Mix For Resale	-$65,445.07	-$35,000.00	-$36,193.14	-$40,382.00	$5,382.00	15.38%
E 640-47000-256 MISC.MDSE.RESALE	-$48,128.58	-$35,000.00	-$27,101.17	-$40,000.00	$5,000.00	14.29%
E 640-47000-259 Freight	-$19,927.40	-$19,500.00	-$10,848.32	-$20,000.00	$500.00	2.56%
E 640-47000-301 Auditing and Acct g Services	-$10,613.00	-$12,000.00	-$6,100.00	-$12,000.00	$0.00	0.00%
E 640-47000-306 Personnel Expense	-$2,942.42	-$2,000.00	-$146.66	-$1,500.00	-$500.00	-25.00%
E 640-47000-321 Telephone	-$1,200.00	-$1,200.00	-$751.60	-$1,200.00	$0.00	0.00%
E 640-47000-331 Mileage & Expense Account	-$390.20	-$500.00	$0.00	-$500.00	$0.00	0.00%
E 640-47000-340 Advertising	-$16,768.24	-$25,000.00	-$7,591.34	-$15,000.00	-$10,000.00	-40.00%
E 640-47000-341 General Promotions	-$43,146.76	-$41,000.00	-$25,354.66	-$44,000.00	$3,000.00	7.32%
E 640-47000-361 General Liability Ins	-$11,474.50	-$11,000.00	-$8,969.00	-$10,000.00	-$1,000.00	-9.09%
E 640-47000-365 Workers Comp Ins	-$11,823.00	-$12,000.00	-$12,000.00	-$12,000.00	$0.00	0.00%
E 640-47000-381 Electric Utilities	-$15,524.84	-$18,000.00	-$9,322.09	-$17,000.00	-$1,000.00	-5.56%
E 640-47000-383 Fuel, oil and natural gas	-$2,266.08	-$3,500.00	-$1,654.55	-$3,000.00	-$500.00	-14.29%
E 640-47000-384 Refuse/Garbage	-$1,800.00	-$1,800.00	-$1,050.00	-$1,800.00	$0.00	0.00%
E 640-47000-401 Repairs/Maint Buildings	-$1,770.51	-$5,000.00	-$1,068.32	-$3,500.00	-$1,500.00	-30.00%
E 640-47000-404 Repairs/Maint - Machin/Equi	-$4,425.60	-$5,000.00	-$1,861.44	-$5,000.00	$0.00	0.00%
E 640-47000-409 Maint services & Improv	-$2,183.10	-$5,000.00	-$1,343.56	-$3,500.00	-$1,500.00	-30.00%
E 640-47000-431 Cash Over/Short	-$151.22	-$100.00	$0.52	-$100.00	$0.00	0.00%
E 640-47000-433 Dues, Licensing & Seminars	-$3,467.74	-$4,000.00	-$4,083.41	-$4,000.00	$0.00	0.00%
E 640-47000-497 Credit Card Fees	-$71,486.11	-$65,000.00	-$41,031.46	-$73,600.00	$8,600.00	13.23%
E 640-47000-499 Miscellaneous	-$27.95	-$500.00	-$36.13	-$500.00	$0.00	0.00%
E 640-47000-601 Debt Srv Bond Principal	$0.00	-$70,000.00	$0.00	-$72,500.00	$2,500.00	3.57%
E 640-47000-611 Bond Interest	-$38,410.90	-$22,783.00	-$12,019.52	-$20,127.50	-$2,655.50	-11.66%
E 640-47000-621 Fiscal Agent s Fees	-$23,523.43	-$450.00	$0.00	-$450.00	$0.00	0.00%
E 640-47000-710 Interfund Loan Transfers	$0.00	-$8,755.00	$0.00	-$5,240.00	-$3,515.00	-40.15%
E 640-47000-728 Operating Transfers - Gener	-$20,500.00	-$75,000.00	$0.00	-$75,000.00	$0.00	0.00%
Act Type E Expenditure	-$3,178,859.32	-$3,093,988.00	-$1,744,826.86	-$3,333,854.50	$239,866.50	7.75%
	$237,333.92	$248,012.00	$134,368.13	$185,215.50	$416,936.50	6.48%

Municipal Liquor Fund – Bar and Grill Budget Summary

The 2022 budget projects that activity levels will return to 2018 levels for both revenues and expenses. The 2022 budget projects a 75% gross profit (industry standards are around 70%). Other significant changes to the budget are noted below.

	Actual		YTD	Budget		Percent
Liquor - Bar and Grill	**2019**	**2020**	**7/31/2021**	**2021**	**2022**	**Change**
Revenue	$ 3,592,683	$ 1,902,997	$ 2,085,026	$ 2,686,735	$ 4,154,000	54.61%
Cost of Goods Sold	$(1,061,566)	$ (572,288)	$ (467,043)	$ (700,800)	$(1,037,800)	48.09%
Operating Expenses	$(2,232,718)	$(1,578,879)	$(1,288,180)	$(1,808,263)	$(2,785,132)	45.97%
Operating Transfer to General Fund	$ (20,000)	$ (20,500)				
Profit Transfer to General Fund	$ (100,000)			$ (100,000)	$ (100,000)	
Net Revenue/(Expense)	**$ 178,399**	**$ (268,669)**	**$ 329,803**	**$ 77,672**	**$ 231,069**	
Cost of Goods Sold	30%	30%	22%	26%	25%	
Gross Profit	70%	70%	78%	74%	75%	
Operating Expenses	62%	83%	62%	67%	67%	
Net Income Before Transfers	8%	-13%	16%	7%	8%	



Revenue Line Item	Increase (Decrease)	Reason
Sales	$857,000	55% increase from prior year to restore sales to 2018 levels
Misc. Revenues (new line item)	$610,000	Tips are now reported as wages for taxing and PERA calculations. This line item reflects the receipt of tips paid via credit cards to offset the new expense below.

Expense Line Item	Increase (Decrease)	Reason
Full-time Wages & Benefits (Kitchen)	$100,000	Kitchen manager position rehired
Overtime Wages (Kitchen)	$20,000	Staffing returns to 2018 levels
Overtime Wages (front of house)	$5,000	Staffing returns to 2018 levels
Part-time Wages (Kitchen)	$118,500	Staffing returns to 2018 levels
Part-time Wages (Front of house)	$713,000	Staffing returns to 2018 levels. $610,000 of increase is for paying out credit card tips to employees. The revenue from credit cards will offset this expense.
Costs of Goods Sold (Liquor, Wine, Beer, Food etc.)	$336,000	To match projected sales and obtain a food profit of 67% and beverage profit of 77%.
Promotions	$6,000	Relaunching promotions
Workers Compensation	($14,000)	To actual

CITY OF WAYZATA
Bar Fund Rev/Exp Budget 2022

Account Descr	2020 PL Amt	2021 Budget	2021 YTD Amt	2022 Budget	Diff From Current	%Diff from Cur Yr 2021
Act Type R Revenue						
R 640-00000-33439 PERA Pension Revenue	$2,898.00	$0.00	$0.00	$0.00	$0.00	0.00%
R 640-00000-38301 Bar Liquor Sales	$273,371.34	$362,645.00	$253,150.13	$450,000.00	$87,355.00	24.09%
R 640-00000-38302 Bar Wine Sales	$97,102.69	$154,725.00	$78,594.67	$215,000.00	$60,275.00	38.96%
R 640-00000-38303 Bar Beer Sales	$362,629.04	$591,515.00	$339,002.98	$760,000.00	$168,485.00	28.48%
R 640-00000-38304 Bar Beverages	$42,233.58	$63,850.00	$42,654.56	$100,000.00	$36,150.00	56.62%
R 640-00000-38305 Bar Food Sales	$1,118,752.35	$1,500,000.00	$1,049,248.43	$2,000,000.00	$500,000.00	33.33%
R 640-00000-38306 Bar Merchandise Sales	$352.38	$1,000.00	$207.35	$1,500.00	$500.00	50.00%
R 640-00000-38310 2FOR1 Food Coupons	-$11,069.94	-$2,000.00	-$62.23	$0.00	$2,000.00	-100.00%
R 640-00000-38320 Rent Income	$6,500.00	$6,000.00	$3,500.00	$6,000.00	$0.00	0.00%
R 640-00000-38362 ATM Fees	$6,162.51	$9,000.00	$1,695.04	$9,000.00	$0.00	0.00%
R 640-00000-38370 Vendor Rebates - BAR	$735.57	$0.00	$0.00	$2,500.00	$2,500.00	0.00%
R 640-00000-39400 Misc.Revenues	$3,329.72	$0.00	$317,034.78	$610,000.00	$610,000.00	0.00%
Act Type R Revenue	$1,902,997.24	$2,686,735.00	$2,085,025.71	$4,154,000.00	$1,467,265.00	54.61%
Act Type E Expenditure						
E 640-48000-101 Full-Time Employees Regul	-$231,869.19	-$293,665.00	-$180,343.62	-$309,359.00	$15,694.00	5.34%
E 640-48500-101 Full-Time Employees Regul	-$18,452.15	$0.00	-$4,319.74	-$71,642.00	$71,642.00	0.00%
E 640-48500-102 Overtime	-$22,744.36	-$20,000.00	-$18,635.28	-$40,000.00	$20,000.00	100.00%
E 640-48000-102 Overtime	-$557.95	$0.00	-$852.26	-$5,000.00	$5,000.00	0.00%
E 640-48500-103 Part-Time Employees	-$408,750.02	-$392,500.00	-$241,630.00	-$511,000.00	$118,500.00	30.19%
E 640-48000-103 Part-Time Employees	-$241,931.66	-$262,800.00	-$422,470.54	-$975,730.00	$712,930.00	271.28%
E 640-48500-121 PERA	-$34,085.54	-$31,000.00	-$20,515.62	-$38,325.00	$7,325.00	23.63%
E 640-48000-121 PERA	-$33,629.66	-$86,000.00	-$43,461.90	-$95,263.00	$9,263.00	10.77%
E 640-48500-122 FICA	-$34,694.04	-$31,600.00	-$20,925.95	-$39,092.00	$7,492.00	23.71%
E 640-48000-122 FICA	-$60,687.22	-$87,715.00	-$46,004.77	-$97,168.00	$9,453.00	10.78%
E 640-48500-130 Employer Paid Ins	-$16,158.30	-$37,610.00	-$8,096.25	-$56,410.00	$18,800.00	49.99%
E 640-48000-130 Employer Paid Ins	-$75,151.13	-$120,685.00	-$39,759.46	-$83,075.00	-$37,610.00	-31.16%
E 640-48000-200 Office Supplies (GENERAL)	-$509.60	-$1,750.00	$0.00	-$1,500.00	-$250.00	-14.29%
E 640-48000-210 Operating Supplies (GENE	-$11,257.96	-$22,400.00	-$9,609.64	-$37,000.00	$14,600.00	65.18%
E 640-48500-210 Operating Supplies (GENE	-$77,851.96	-$45,500.00	-$56,610.77	-$65,000.00	$19,500.00	42.86%
E 640-48500-217 Uniforms	-$1,772.21	-$2,100.00	-$920.10	-$3,000.00	$900.00	42.86%
E 640-48000-217 Uniforms	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
E 640-48000-251 Liquor For Resale	-$53,838.09	-$79,780.00	-$44,361.61	-$103,500.00	$23,720.00	29.73%
E 640-48000-252 Wine For Resale	-$23,626.26	-$35,590.00	-$16,295.71	-$49,500.00	$13,910.00	39.08%
E 640-48000-253 Beer For Resale	-$75,875.92	-$130,130.00	-$65,623.21	-$174,800.00	$44,670.00	34.33%
E 640-48000-254 Soft Drinks/Mix For Resale	-$11,370.51	-$18,000.00	-$11,568.67	-$30,000.00	$12,000.00	66.67%
E 640-48500-255 FOODIngredients For Resa	-$407,576.92	-$437,500.00	-$329,193.32	-$680,000.00	$242,500.00	55.43%
E 640-48000-301 Auditing and Acct g Servic	-$10,613.00	-$11,000.00	-$6,100.00	-$12,000.00	$1,000.00	9.09%
E 640-48000-306 Personnel Expense	-$4,371.92	-$1,650.00	-$2,008.26	-$4,500.00	$2,850.00	172.73%
E 640-48000-321 Telephone	-$1,200.00	-$1,200.00	-$700.00	-$1,200.00	$0.00	0.00%
E 640-48000-340 Advertising	-$1,912.10	-$6,500.00	$0.00	-$6,500.00	$0.00	0.00%
E 640-48000-341 General Promotions	-$7,810.65	-$10,000.00	-$637.62	-$10,000.00	$0.00	0.00%
E 640-48000-342 Promotions - Food/Drinks	-$1,984.43	-$3,600.00	$0.00	-$10,000.00	$6,400.00	177.78%
E 640-48000-361 General Liability Ins	-$18,426.50	-$18,500.00	-$19,000.00	-$19,000.00	$500.00	2.70%
E 640-48000-365 Workers Comp Ins	-$50,476.00	-$50,000.00	-$35,436.00	-$36,000.00	-$14,000.00	-28.00%
E 640-48000-381 Electric Utilities	-$36,224.58	-$37,000.00	-$26,005.09	-$37,000.00	$0.00	0.00%
E 640-48000-383 Fuel, oil and natural gas	-$8,899.82	-$15,000.00	-$7,117.35	-$12,500.00	-$2,500.00	-16.67%
E 640-48000-384 Refuse/Garbage	-$9,986.39	-$7,250.00	-$6,378.50	-$8,500.00	$1,250.00	17.24%
E 640-48000-401 Repairs/Maint Buildings	-$7,755.79	-$10,000.00	-$1,068.00	-$10,000.00	$0.00	0.00%
E 640-48000-404 Repairs/Maint - Machin/Eq	-$3,578.33	-$10,000.00	-$4,037.60	-$10,000.00	$0.00	0.00%
E 640-48500-404 Repairs/Maint - Machin/Eq	-$5,519.97	-$4,000.00	-$4,483.13	-$5,000.00	$1,000.00	25.00%

Account Descr	2020 PL Amt	2021 Budget	2021 YTD Amt	2022 Budget	Diff From Current	%Diff from Cur Yr 2021
E 640-48000-409 Maint services & Improv	-$11,929.97	-$12,500.00	-$7,769.01	-$12,000.00	-$500.00	-4.00%
E 640-48000-415 Other Equipment Rentals	-$4,601.05	-$4,000.00	-$2,287.56	-$3,500.00	-$500.00	-12.50%
E 640-48500-415 Other Equipment Rentals	-$2,196.64	-$2,500.00	-$1,343.74	-$2,000.00	-$500.00	-20.00%
E 640-48000-431 Cash Over/Short	$309.31	$0.00	$15.67	$0.00	$0.00	0.00%
E 640-48000-433 Dues, Licensing & Seminar	-$2,674.34	-$4,000.00	-$1,622.26	-$4,000.00	$0.00	0.00%
E 640-48000-497 Credit Card Fees	-$54,261.30	-$60,000.00	-$35,514.86	-$55,000.00	-$5,000.00	-8.33%
E 640-48000-499 Miscellaneous	-$1,990.77	-$2,500.00	-$64.34	$0.00	-$2,500.00	-100.00%
E 640-48000-540 Equipment	-$736.16	$0.00	-$446.96	$0.00	$0.00	0.00%
E 640-48000-601 Debt Srv Bond Principal	$0.00	-$70,000.00	$0.00	-$72,500.00	$2,500.00	3.57%
E 640-48000-611 Bond Interest	-$38,410.90	-$22,783.00	-$12,019.52	-$20,127.50	-$2,655.50	-11.66%
E 640-48000-621 Fiscal Agent s Fees	-$23,524.42	$0.00	$0.00	$0.00	$0.00	0.00%
E 640-48000-710 Interfund Loan Transfers	$0.00	-$8,755.00	$0.00	-$5,240.00	-$3,515.00	-40.15%
E 640-48000-720 Operating Transfers - Equi	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
E 640-48000-722 Operating Transfers - Stre	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
E 640-48000-727 Operating Transfers - Liqu	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
E 640-48000-728 Operating Transfers - Gen	-$20,500.00	-$100,000.00	$0.00	-$100,000.00	$0.00	0.00%
Act Type E Expenditure	-$2,171,666.37	-$2,609,063.00	-$1,755,222.55	-$3,922,931.50	$1,313,868.50	50.36%
	-$268,669.13	$77,672.00	$329,803.16	$231,068.50	$2,781,133.50	52.52%