Wayzata City Council Workshop Meeting Agenda
Wayzata City Hall Community Room, 600 Rice Street
TUESDAY, SEPTEMBER 5, 2023

WORKSHOP TOPICS FOR DISCUSSION:

1. Update of Klapprich Park Preliminary Design and Next Steps (4:45-5:15 p.m.)
2. Discussion of 2024 Preliminary Enterprise Budgets and Fee Schedule (5:15-6:15 p.m.)
3. Discussion of 2024 Preliminary General Fund Budget and Property Tax Levy (6:15-6:30 p.m.)

City Council Workshop
City Council Agenda Report

MEETING DATE: September 5, 2023	**WORKSHOP AGENDA ITEM:** 1
TITLE: Update of Klapprich Park Preliminary Design and Next Steps (4:45-5:15 p.m.)	
PREPARED BY: Nick Kieser, Parks Planner	
REVIEWED BY: Jeffrey Dahl, City Manager, Mike Kelly, City Engineer/Director of Public Works, Emily Goellner, Community Development Director	

DISCUSSION OBJECTIVE:
To provide comments and direction on the Klapprich Park preliminary design that has been created under the review of the Parks and Trails Board.

BACKGROUND:
Klapprich Park is noted as the park with the highest priority for significant capital investment for improvements in the Parks and Trails Master Plan that was approved in 2019. In March 2023, the City finalized an agreement with WSB and Hagen, Christensen & McIlwain Architects to start the preliminary design process of the Klapprich Park improvements. Since March, the Parks and Trails Board has worked with the consultants and stakeholders to create a preferred preliminary design plan that is attached for review. The plans were reviewed by stakeholders at a Community Meeting in July and more comments were provided through stakeholder conversations.

Preliminary Design Plans:

- Playground - The current playground equipment is not ADA accessible and is at the end of its useful life. The proposed playground is located in the northwest corner, closer to the warming house, and is proposed to be 4,600 sq. ft. in area. For reference, the beach playground is just under 6,000 sq. ft in area. During the final design phase, the specific playground equipment will be reviewed and chosen.
- Outdoor Plaza - Surrounding the playground on the south and east sides, a plaza is proposed to allow for outdoor seating and a shade structure.
- Warming House - The indoor area of the warming house is proposed to be expanded from 396 sq. ft to 873 sq. ft. to allow for more gathering and storage space, especially during the winter months. A goal of the proposed updates is to be able to utilize the space more in the warmer months, which is another reason to relocate the playground closer to the warming house and create the outdoor plaza.
- Open Lawn - For the main open area of the park, the Board wanted to keep this space flexible to be able to play a variety of sports. There is also an option to keep a portable backstop in this space if a baseball or softball game is to be played. This space will also be flooded as normal for ice skating during the winter.
- Parking - There are proposed parking spaces on the west side of the park. The plan proposes a total of 20 stalls, which includes one ADA parking space.
- Sidewalk Loop/Stairway - A proposed sidewalk loop would connect all the main elements of the park and would connect to a stairway that serves as a link between Klapprich Park and Bell Courts.
- Picnic Area - Picnic tables are proposed to be placed in the existing playground area.
- East Side/Minnetonka Ave Sidewalk - A majority of the park improvements are planned for the west side of the park, which leaves the east side of the park more natural and tranquil. This also leaves the sledding area intact for the winter months. The only proposed east-side improvement is to add a sidewalk on the west side of Minnetonka Ave N.
- Bell Courts Cabana - The proposed plan for the Bell Courts structure is to enclose the covered patio and to ensure the space and bathrooms are ADA accessible. The goal is to keep these improvements minimal but to also provide a gathering space for tennis and pickleball players.

- Underground Cooling Idea - One idea that is *not* incorporated into the plan is an idea to widen the sidewalk loop to ~15-20 feet, which would allow for an underground cooling system to increase the duration of ice on this loop in the winter. This type of system was reviewed for the open lawn area, but the space would need to be paved to allow for the underground equipment, so that idea was discarded. The sidewalk loop system would require a significant cost and the need to place large equipment near the system, so it is not included in the plan.

Next Steps:

- September - The preliminary design will be finalized after the Council workshop discussion. The final design will then begin.
- October/November - Stakeholder engagement will be conducted in order to review the final design plans.
- January/February - Council will review the final design plans for final approval.
- 2024 - Grants will be applied for once the plans are approved.
- Spring 2025 - Construction of the improvements is planned, dependent on funds.

Discussion Questions:

1. Are there any comments/general feedback on the proposed improvements?
2. Are there any additional items the Council would like to see in the plans?
3. What improvements are of the highest priority for the Council?
4. Does the Council think the underground cooling system for the sidewalk loop is a priority to include in the plans?

ATTACHMENTS:

1. Open House Community Input Summary
2. Klapprich Park Concept Plan
3. Warming House Concept Plans
4. Bell Courts Pavilion Concept Plan

Memorandum

To: Nick Kieser

From: Bob Slipka

Date: July 14, 2023

Re: Klapprich Park Open House
WSB Project No. 022538

The following are comments/feedback heard and gathered by WSB and HCM at the Public Open House facilitated on Wednesday July 12, 2023 at Klapprich Park from 5:00 – 6:30.

General Comments:

- Park should be developed/improved as a neighborhood park and not a community park.
- Connectivity to Luce Line Trail if possible.
- Options for parking outside of park or parallel parking along Wayzata Blvd.

Site Design Comments:

- Park development design should have an “active” side and the more “natural” side that relates to the existing topography and landscape.
- Ballfield usage is way up this year – people wondered if this will continue.
- Sidewalks at perimeter are desired – connections across to Bell Court site with a sidewalk there as well.
- Gravel path on Option 2 not needed, others liked the more natural travel through the eastern edge of the park (City opinion as it relates to long-term maintenance?)
- Stairs to Bell Courts desired.
- Reduce or realign service drive to pump house to minimize impact on the site
- Play area next to the building is positive, save east area and keep more natural
- Keep sledding hill area
- Not community park, do not need a “large” play area but something sized to the neighborhood
- Dog park function is heavily used – maintain this function
- Keep hockey rink, would like to organize nets on leisure rink for skaters that are not playing hockey. Hockey tends to take over a lot of the leisure rink area at times.
- For more green space, could dasher boards be removed during the summer (would require relocating dog park)

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- Plaza at east face of building is desired – look at enhancing this space with amenities (fire pit, unique seating, etc.)
- Some type of picnic areas would be good.
- Increase parking modestly versus a large parking lot, most agree more parking is needed
- Infrastructure for events like movies in the park, etc.

Building Design Comments:

- Increased capacity during the winter as a warming house is desired.
- People like the idea of indoor and outdoor spaces to gather. Question was asked if people gather due to lack of interior space or preference to be outside, question was appreciated but no clear answer.
- For outdoor covered space, could heaters be installed on the roof or freestanding heaters
- Wood or gas fire pits with seating for outdoor gathering
- Summer & rear-round usage is desired.
- Rental use seems like a positive use for parties.
- Relationship between the building, plaza and play area was positive.
- Maintain lots of glass areas facing the park.

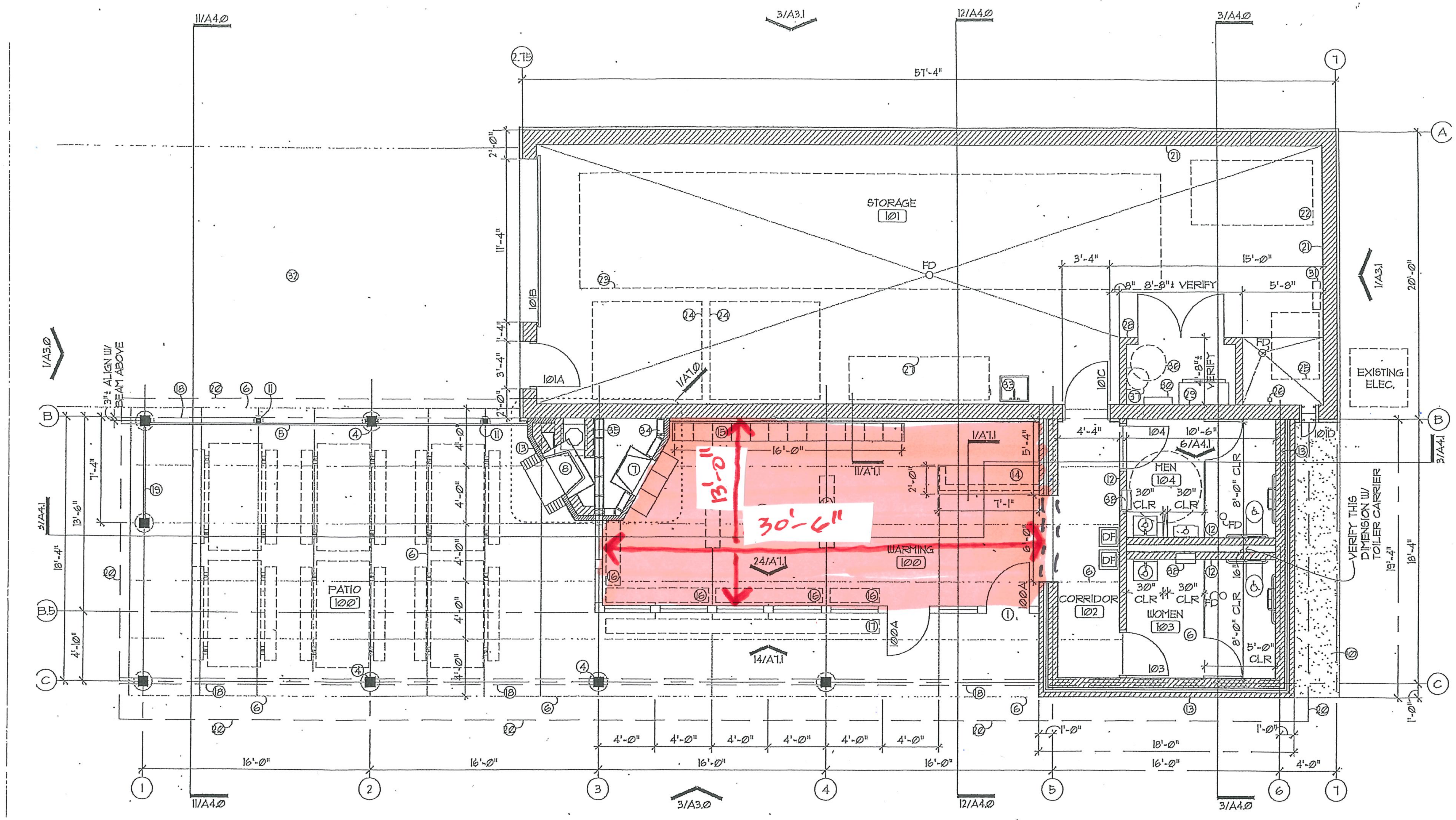
K:\022538-000\Graphics\022538-000 Klapprich Park

Klapprich Park | Final Concept Plan

Wayzata, MN

August 23, 2023 | WSB Project number: 022538-000

wsb



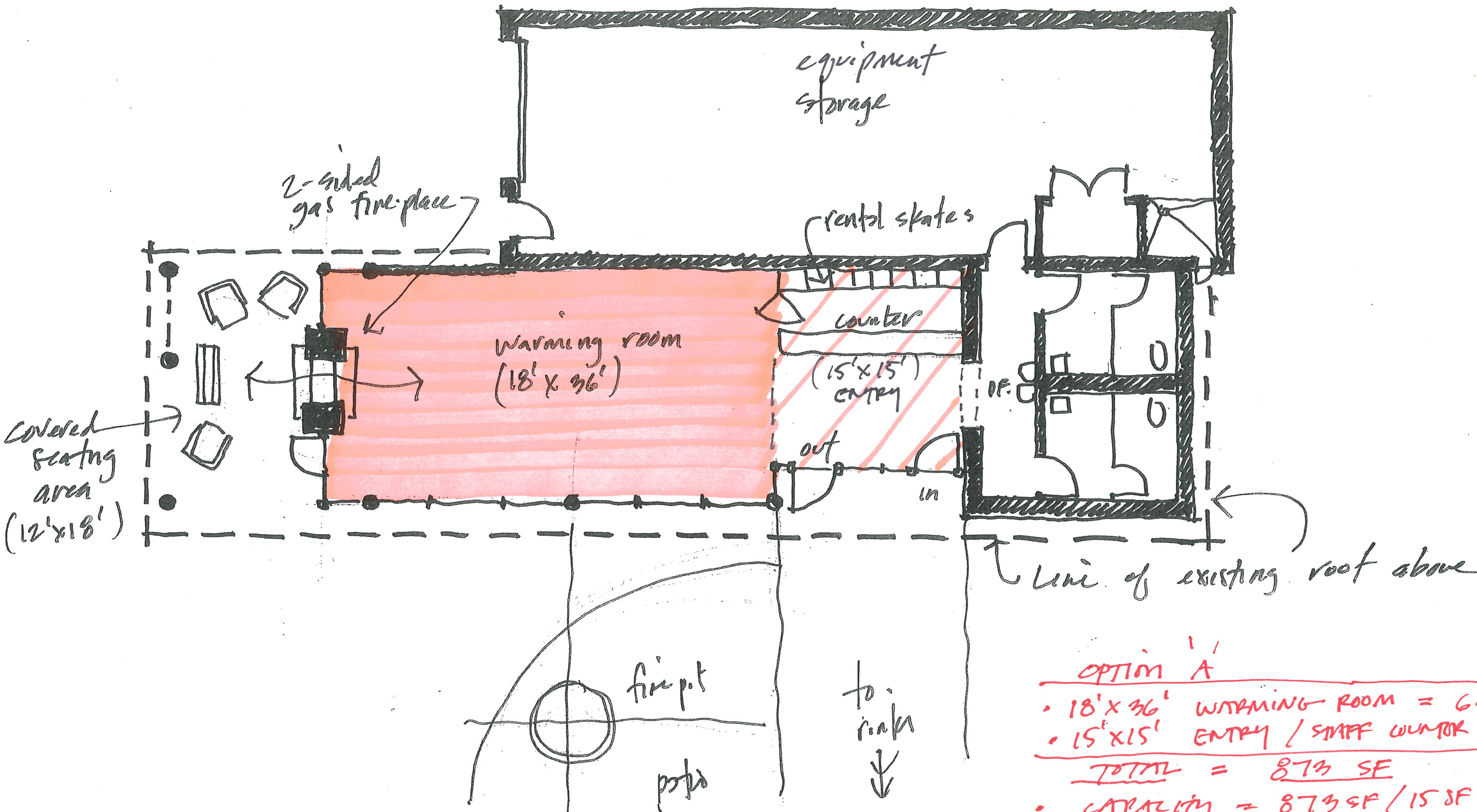
EXISTING WARMING SPACE

- 13'-0" x 30'-6" = 396 SF.
- CAPACITY = 396 SF / 15 SF/OCCUPANT = 26 - 30 OCCUPANTS.

WARMING HOUSE BUILDING - EXISTING FLOOR PLAN
KLAPPRICH PARK - WAYZATA, MN

0 8' 16'

HAGEN, CHRISTENSEN & McILWAIN ARCHITECTS



OPTION 'A'

- 18'x36' WARMING ROOM = 648 SF
- 15'x15' ENTRY / STAFF COUNTER = 225 SF

TOTAL = 873 SF

- CAPACITY = 873 SF / 15 SF = 58-64 OCCUPANTS.

WARMING HOUSE BUILDING - OPTION "A" FLOOR PLAN

KLAPPRICH PARK - WAYZATA, MN

5.31.2023

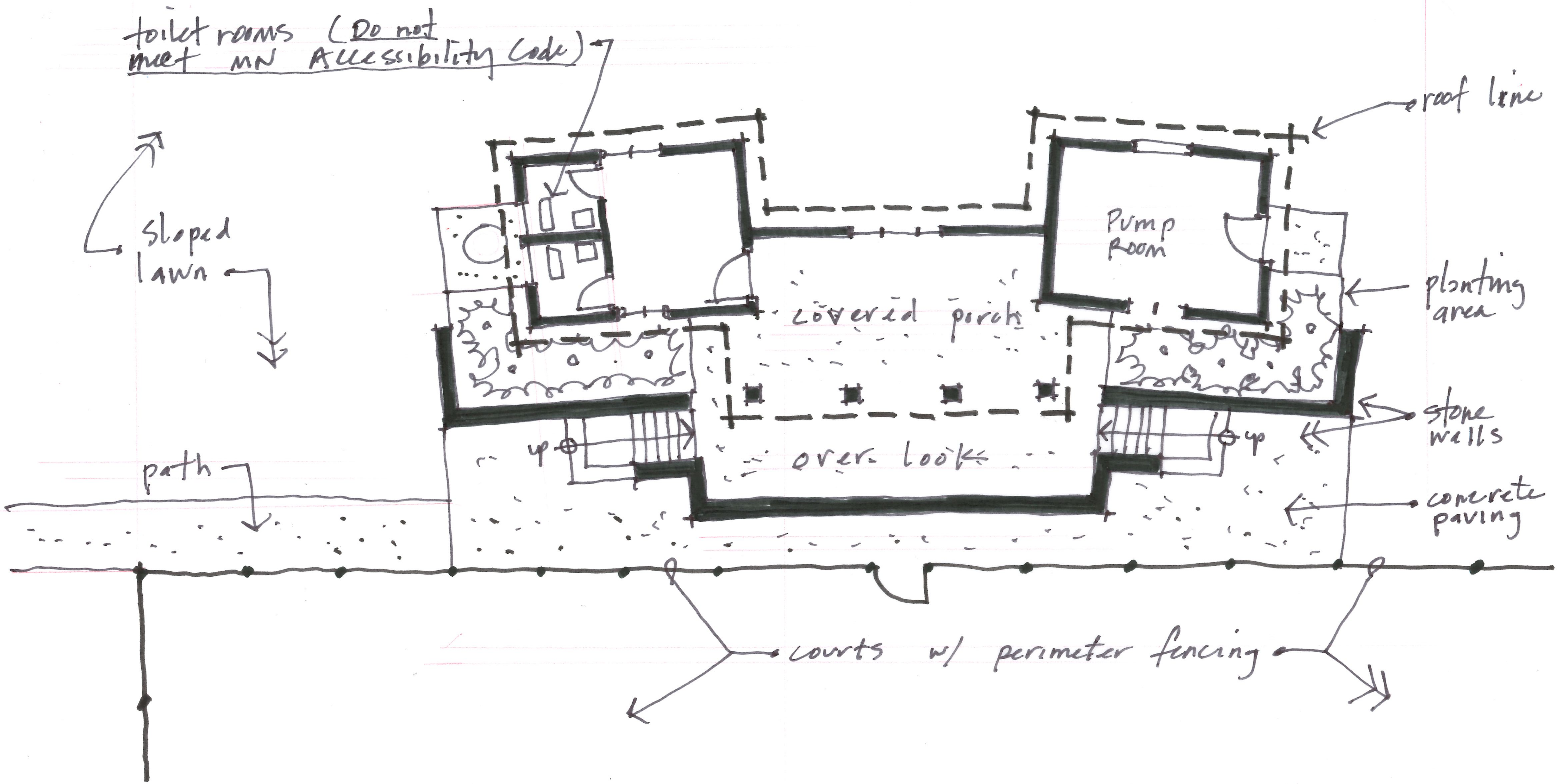
0 8' 16'

HAGEN, CHRISTENSEN & MCILWAIN ARCHITECTS

PAVILION RENOVATION
BELL COURTS - WAYZATA, MN.

DRAWING INDEX

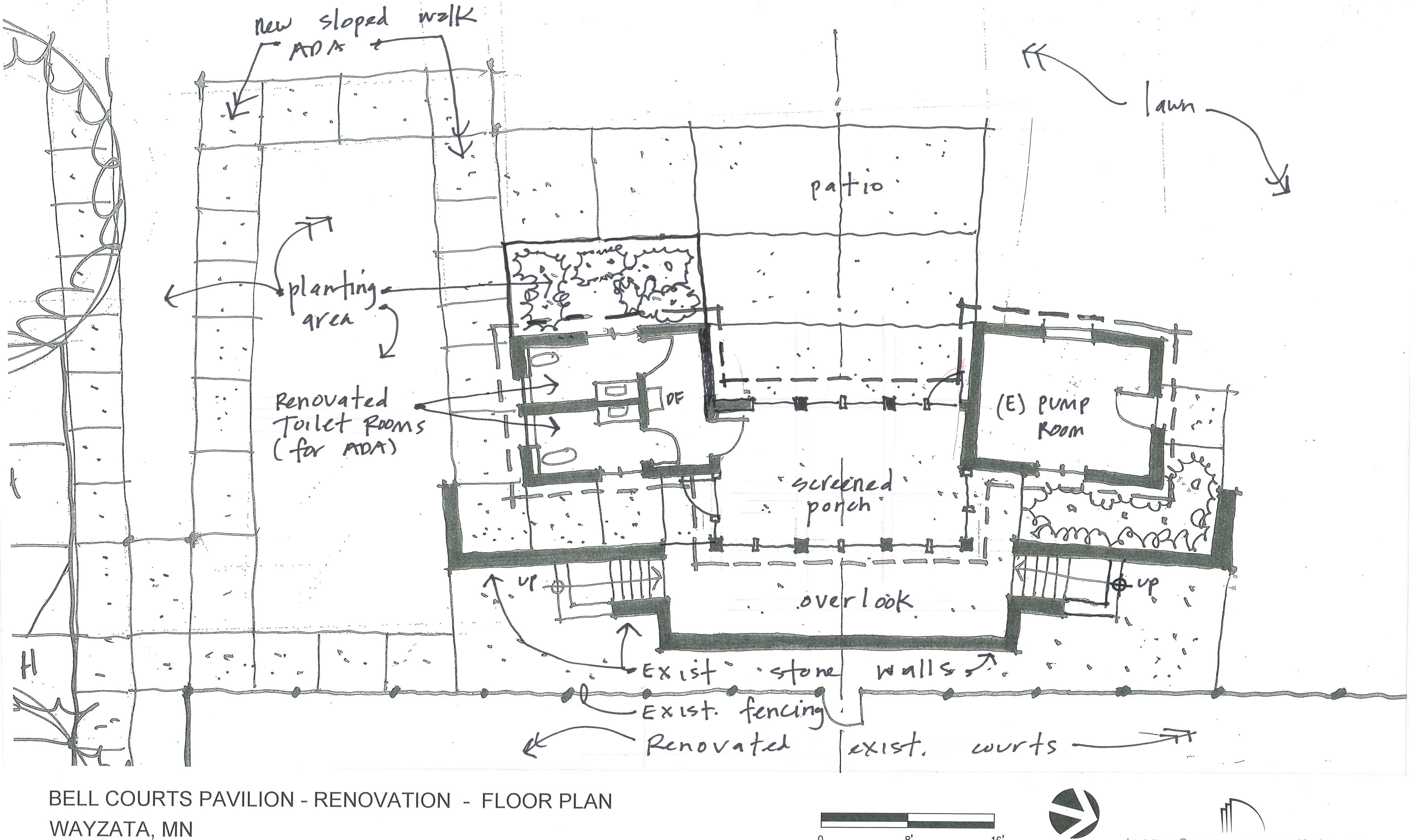
Photos of Existing Bell Courts Pavilion



BELL COURTS PAVILION - EXISTING FLOOR PLAN
WAYZATA, MN

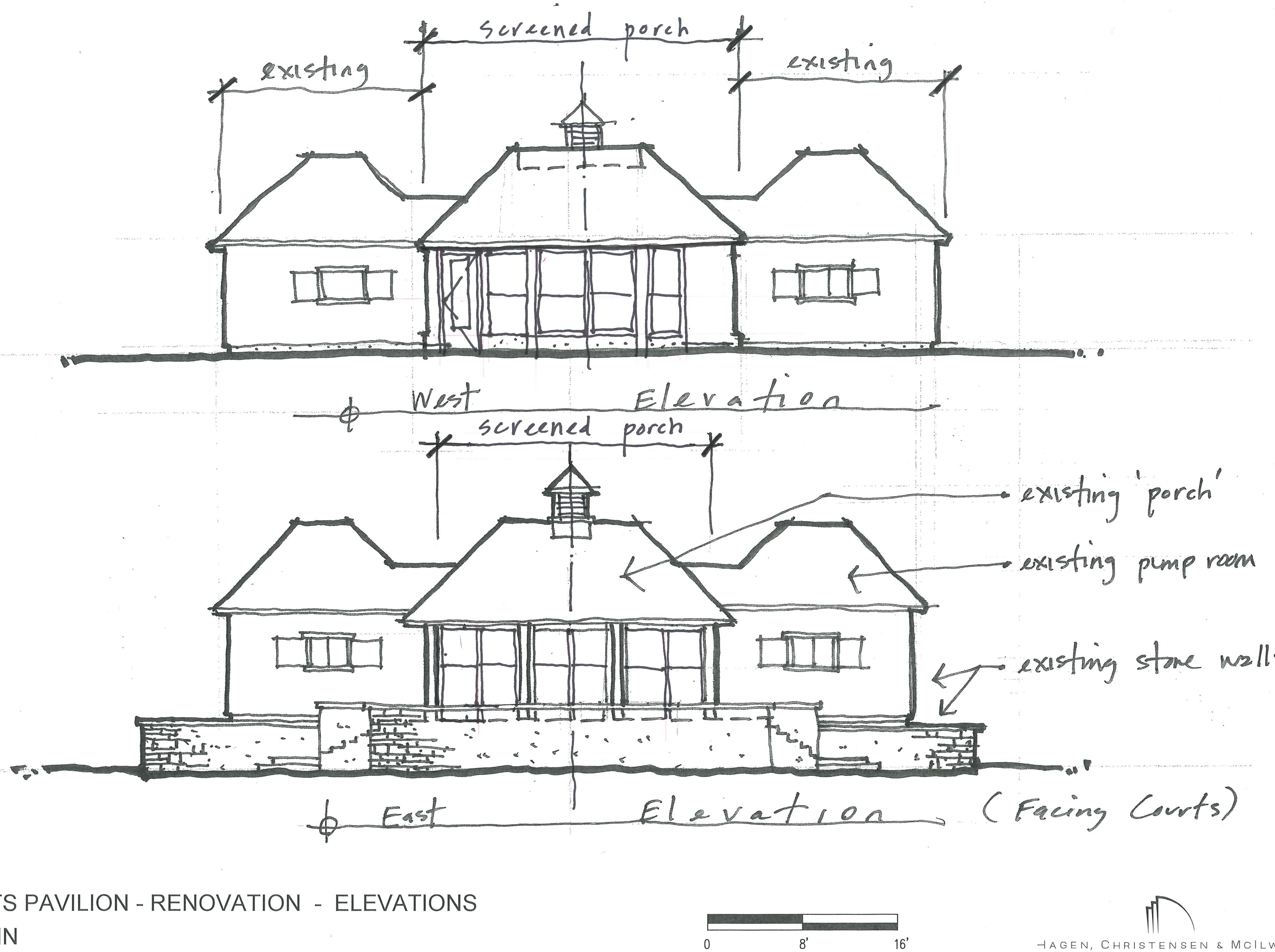
0 8' 16'

HAGEN, CHRISTENSEN & MCILWAIN ARCHITECTS



BELL COURTS PAVILION - RENOVATION - FLOOR PLAN
WAYZATA, MN

HAGEN, CHRISTENSEN & MCILWAIN ARCHITECTS



BELL COURTS PAVILION - RENOVATION - ELEVATIONS
WAYZATA, MN

HAGEN, CHRISTENSEN & MCILWAIN
ARCHITECTS

City of Wayzata

City Council Workshop
City Council Agenda Report

MEETING DATE: September 5, 2023	**WORKSHOP AGENDA ITEM:** 2
TITLE: Discussion of 2024 Preliminary Enterprise Budgets and Fee Schedule (5:15-6:15 p.m.)	
PREPARED BY: Aurora Yager, Deputy City Manager	
REVIEWED BY: Jeffrey Dahl, City Manager	

DISCUSSION OBJECTIVE:
To review and provide feedback regarding the 2024 preliminary enterprise and special revenue fund budgets and corresponding fee schedules.

BACKGROUND:
In addition to the City's main operating budget, the General Fund, the City also prepares budgets for several Enterprise Funds that include utilities (Water, Sewer, Stormwater, and Solid Waste), Liquor (Bar and Grill and Wine and Spirits), Motor Vehicle Licensing, and the Marina. It also has budgets for two Special Revenue Funds that include Cable TV and the Cemetery. A breakdown of each of these budgets by fund along with a summary of changes is included below.

While the General Fund derives its revenue largely from property taxes, enterprise and special revenue 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 and special revenue budgets in the same time frame as the General Fund budget because all these budgets combined are what fund our city services, pay for city staff, and make transfers to capital project funds.

Fee Schedule
A fee schedule draft for 2024 for fees related to these operations is attached for review. Generally speaking, the following changes are proposed:

- Water, Sewer, and Solid Waste - no increase
- Stormwater - 10% increase
- Marina - 5% increase
- Cemetery - 11% increase

ATTACHMENTS:
1. 2024 Prelim Enterprise & Special Revenue Fund Memo and Line Item Budgets
2. 2024 Fee Schedule - Enterprise Related Only

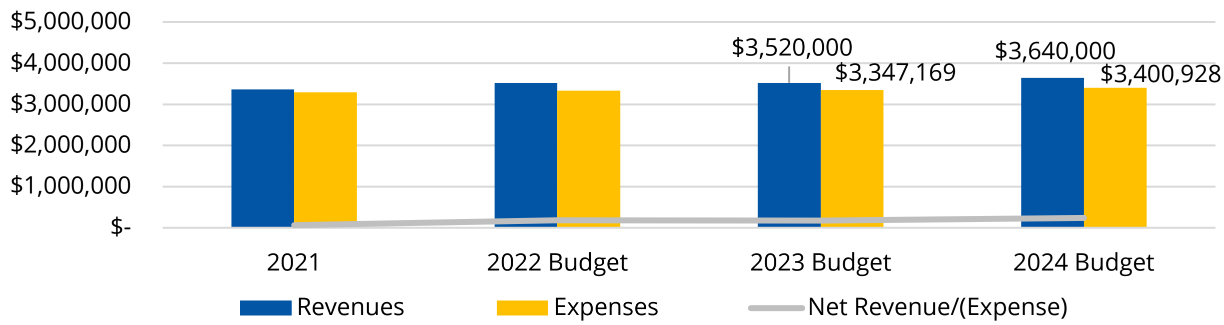
Enterprise Funds

2024 Preliminary Budget

Municipal Liquor Fund – Wine and Spirits Budget Summary

2023 year-to-date (YTD) activity is trending approximately 1% below 2022 actuals. However, because of changes to the rewards program gross profit is increasing and 3% higher than 2022. The 2024 budget reflects about a 3% increase in revenues and a small increase in gross profit to 32% (industry standards for gross profit is around 21-24%).

	Actual		YTD	Budget		Percent
Liquor - Wine and Spirits	**2021**	**2022**	**8/31/2023**	**2023**	**2024**	**Change**
Revenue	$3,359,754	$3,319,794	$2,123,593	$3,520,000	$3,640,000	3.41%
Cost of Goods Sold	$(2,448,073)	$(2,422,630)	$(1,481,141)	$(2,445,000)	$(2,466,000)	0.86%
Operating Expenses	$(773,054)	$(735,190)	$(462,535)	$(827,169)	$(859,928)	3.96%
Transfer to General Fund	$(75,000)	$(75,000)	$(43,750)	$(75,000)	$(75,000)	0.00%
Net Operating Revenue/(Expense)	**$63,627**	**$86,974**	**$136,167**	**$172,831**	**$239,072**	
Cost of Goods Sold	73%	73%	70%	69%	68%	
Gross Profit	27%	27%	30%	31%	32%	
Operating Expenses	23%	22%	22%	23%	24%	
Net Income Before Transfers	4%	5%	8%	7%	9%	



Summary of Significant Changes ($5,000 or More)

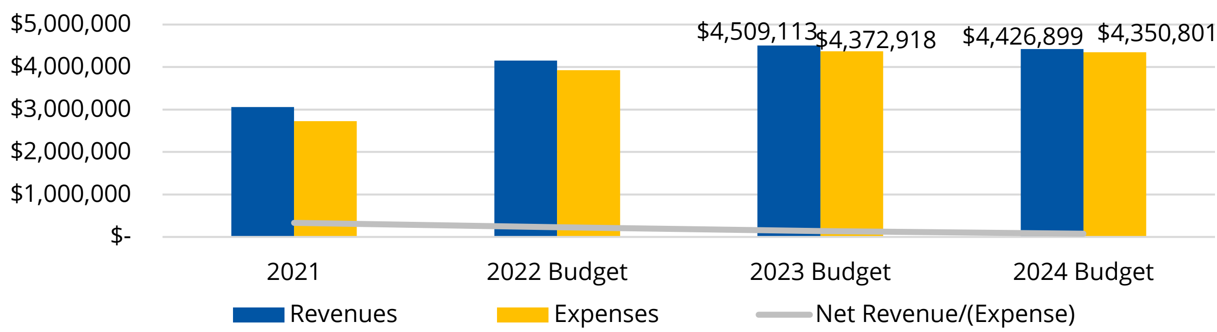
Revenue Line Item	Increase (Decrease)	Reason
Liquor, Wine, Beer, and Misc. Sales	$120,000	Based on projected sales increase and inflation

Expense Line Item	Increase (Decrease)	Reason
Full-Time Employees	$22,757	3% COLA, step increases, and estimated compensation study implementation
Allocated GF Wages	($8,605)	3% COLA, step increases, and estimated compensation study implementation. Reallocation of employees based on time study and partial allocation for NEW Finance and Accounting Specialist position.
Costs of Goods Sold (Liquor, Wine, Beer, etc.)	$16,000	To match projected sales and obtain an overall gross profit of 32%.

Municipal Liquor Fund – Bar and Grill Budget Summary

2023 has been a record sales year with YTD revenues are trending 8% above 2022. With the anticipated opening of Red Cow and increased competition, the 2024 budget projects a slight decrease in revenues. The 2024 budget projects a 74% gross profit (industry standards are around 70%). The Bar & Grill will be implementing counter measures which will be defined upon completion of the operational assessment to keep us fresh and competitive during this time.

	Actual		YTD	Budget		Percent Change
Liquor - Bar and Grill	**2021**	**2022**	**8/31/2023**	**2023**	**2024**	
Revenue	$3,514,971	$4,282,534	$3,057,377	$4,509,113	$4,426,899	-1.82%
Cost of Goods Sold	$(867,076)	$(1,081,178)	$(679,019)	$(1,161,660)	$(1,052,517)	-9.40%
Operating Expenses	$(2,295,358)	$(2,717,347)	$(1,973,772)	$(3,091,258)	$(3,178,284)	2.82%
Transfer to General Fund	$(100,000)	$(100,000)	$(72,917)	$(120,000)	$(120,000)	0.00%
Net Operating Revenue/(Expense)	**$252,537**	**$384,009**	**$331,669**	**$136,195**	**$76,098**	
Cost of Goods Sold	30%	25%	24%	25%	26%	
Gross Profit	70%	75%	76%	75%	74%	
Operating Expenses	83%	65%	60%	67%	67%	
Net Income Before Transfers	-13%	10%	17%	8%	8%	



Summary of Significant Changes ($5,000 or More)

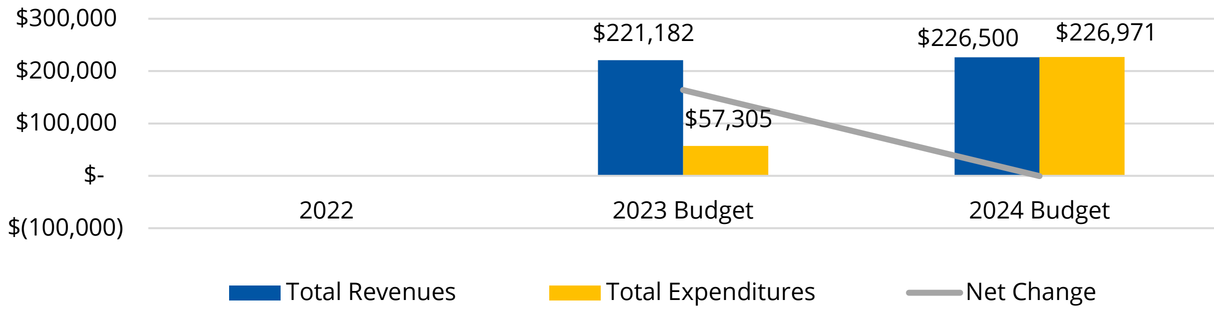
Revenue Line Item	Increase (Decrease)	Reason
Interest	$6,000	Interest rates returning to positive
Liquor, Wine, Beer, Beverage, Food and Merchandise Sales	($48,792)	Increases in food sales to match actual trends in 2023. Projected decreases in other categories due to estimated economic impact of Red Cow competition.
CC Tips	($44,822)	Decrease due to projected lower sales
Rent Income	$2,000	Increase in rental charge to Lions due to expanded space and returning rent to pre-recession levels.
ATM Fees	($1,900)	To actual
Misc. Revenues	$63,941	Receipt of tips paid via credit cards which are then paid out in the PT wages expenses below.

Expense Line Item	Increase (Decrease)	Reason
On-Sale		
Full-time Wages	$17,283	3% COLA, step increases, and estimated compensation study implementation.
Part-time Wages	$(27,909)	Increase in minimum wage but decrease in labor due to lower sales.
Allocated GF Wages	$30,165	3% COLA, step increases, and estimated compensation study implementation. Reallocation of employees based on time study and partial allocation for NEW Finance and Accounting Specialist position.
Employer Paid Insurance	$7,709	To actual and partial allocation of NEW Finance and Accounting Specialist position.
Costs of Goods Sold (Liquor, Wine, Beer, etc.)	($49,342)	To match projected sales and obtain an overall gross profit of 74%.
Advertising	$15,000	Based on implementation of recommendations from 2023 marketing/business study
Credit Card Fees	$13,280	To actual
Kitchen		
Full-Time Wages	$8,694	3% COLA, step increases, and estimated compensation study implementation.
Part-time Wages	$31,642	To actual
Operating Supplies	($12,463)	To match projected sales
Costs of Goods Sold (Food)	($59,801)	To match projected sales and obtain an overall gross profit of 74%.
Capital		
Miscellaneous	($75,000)	Per CIP
Buildings and Structures	$99,000	Per CIP – delay in interior refresh project from 2023 with increased budget
Equipment	($251,000)	Per CIP
Furniture and Fixtures	($54,400)	Per CIP

Marina Fund Summary

The 2024 budget will be the second budget for the Marina Fund. Revenues reflect a 5% fee increase to align with the market for other municipal marina fee increases around the lake and to be consistent with other City fee increases. Expenditures reflect a large increase due to a significant capital project related to dredging planned for 2024.

	Actual		YTD	Budget		Percent
Marina Fund	**2021**	**2022**	**8/31/2023**	**2023**	**2024**	**Change**
Total Revenues			$220,842	$221,182	$226,500	2.40%
Total Expenditures			$34,306	$57,305	$226,971	296.08%
Net Change			**$186,536**	**$163,877**	**$(471)**	



Summary of Significant Changes ($5,000 or More)

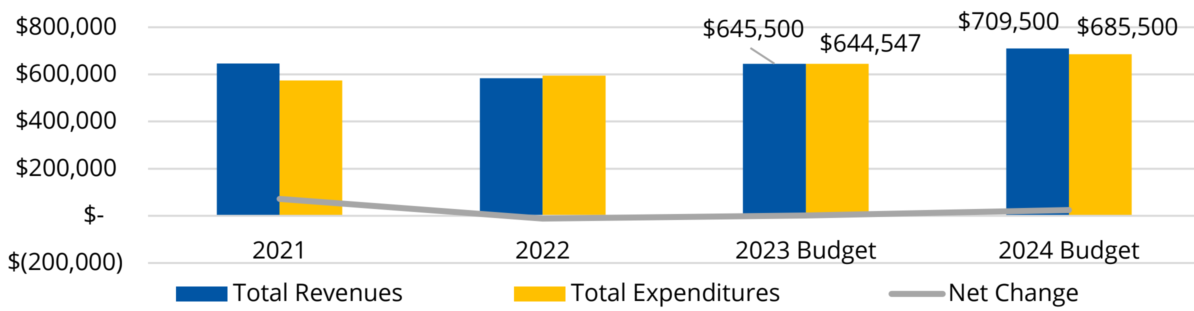
Revenue Line Item	Increase (Decrease)	Description/Notes
Boat Slip Rentals	$5,318	5% fee increase from 2023 actual revenues

Expense Line Item	Increase (Decrease)	Reason
Capital		
Contractual Services	$165,500	CIP project – dredging the Marina

Motor Vehicle Fund Summary

The 2024 budget reflects a 10% increase in projected revenues due to a State Legislature approval of a $1 filing fee increase effective 8/1/2023, another $1 fee increase effective 1/1/2024, and increases in passport revenue. A 6% increase in expenditures is proposed to reflect increased personnel costs and inflationary increases to operations.

	Actual		YTD	Budget		Percent
Motor Vehicle Fund	**2021**	**2022**	**8/31/2023**	**2023**	**2024**	**Change**
Total Revenues	$646,083	$583,092	$479,610	$645,500	$709,500	9.91%
Total Expenditures	$574,356	$594,761	$333,350	$644,547	$685,500	6.35%
Net Change	**$71,726**	**$(11,669)**	**$146,260**	**$953**	**$24,000**	



Summary of Significant Changes ($5,000 or More)

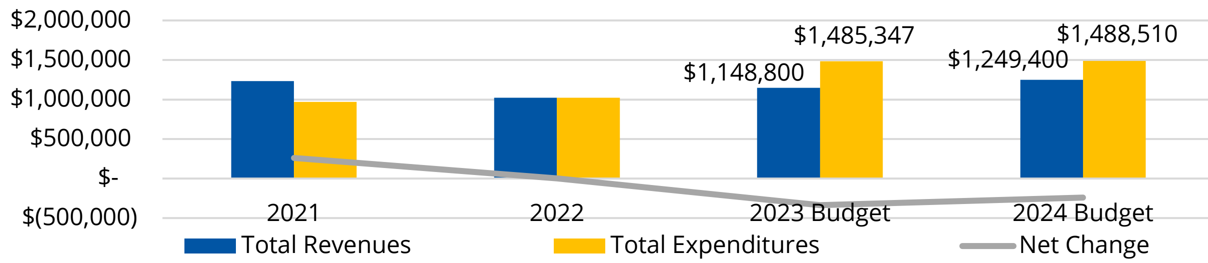
Revenue Line Item	Increase (Decrease)	Reason
Motor Vehicle Commissions	$40,000	Filing fee increases
Other Charges/Revenue	$22,000	To actual with increased passport appointments

Expense Line Item	Increase (Decrease)	Reason
Full-Time Wages	$30,291	3% COLA, step increases, and estimated compensation study implementation

Water Fund Budget Summary

The 2024 budget reflects a 0% rate increase as recommended in the 2023 Utility Rate Study. The overall budget shows a modest increase mostly related to keeping up with inflation. The projected negative net change is due to over $300,000 in capital projects planned for 2024 that were originally planned for 2023 but were delayed. Projected cash balance in the fund is still in line with the utility rate study.

	Actual		YTD	Budget		Percent
Water Fund	**2021**	**2022**	**8/31/2023**	**2023**	**2024**	**Change**
Total Revenues	$1,231,889	$1,023,870	$878,431	$1,148,800	$1,249,400	8.76%
Total Expenditures	$971,581	$1,020,359	$422,222	$1,485,347	$1,488,510	0.21%
Net Change	**$260,308**	**$3,511**	**$456,209**	**$(336,547)**	**$(239,110)**	



Summary of Significant Changes ($5,000 or More)

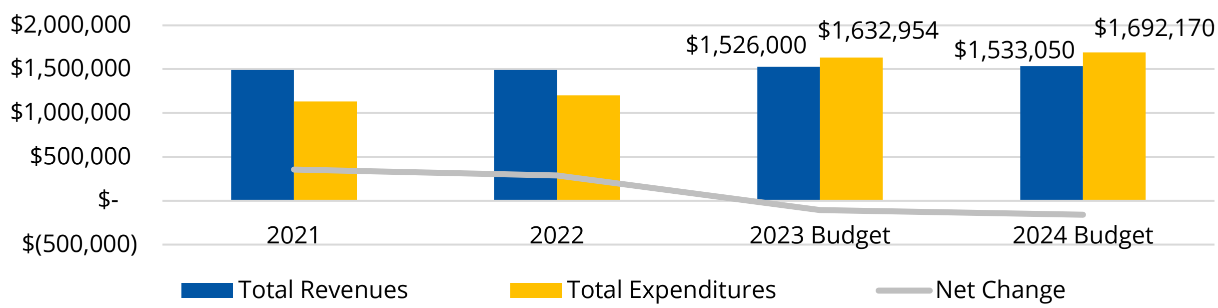
Revenue Line Item	Increase (Decrease)	Reason
Interest Earnings	$15,000	Interest rates returning to positive
Sprinkling	$77,300	To actual
Service to Other Cities	$8,100	To actual

Expense Line Item	Increase (Decrease)	Reason
General Department		
Full-Time Wages	$20,725	3% COLA, step increases, estimated compensation study implementation, and partial allocation for NEW Finance and Accounting Specialist position.
Chemicals and Chem Products	$10,000	To actual
Electric Utilities	$18,000	To actual
Operating Transfers – Equipment	$8,000	Based on formula in Equipment CIP for actual annual allocations to future utility related equipment
Capital		
Maint/Replac – System	($69,600)	Per CIP
Debt Service Principal	$15,000	Per debt payment schedule
Bond Interest	($16,125)	Per debt payment schedule

Sewer Fund Summary

The 2024 budget reflects a 0% rate increase as recommended in the 2023 Utility Rate Study. The overall budget shows a modest increase mostly related to keeping up with inflation. The projected negative net change is due to over $300,000 in capital projects planned for 2024 that were originally planned for 2023 but were delayed. Projected cash balance in the fund is still in line with the utility rate study.

	Actual		YTD	Budget		Percent
Sewer Fund	**2021**	**2022**	**8/31/2023**	**2023**	**2024**	**Change**
Total Revenues	$1,489,090	$1,490,818	$1,061,801	$1,526,000	$1,533,050	0.46%
Total Expenditures	$1,133,295	$1,202,418	$626,368	$1,632,954	$1,692,170	3.63%
Net Change	**$355,795**	**$288,400**	**$435,433**	**$(106,954)**	**$(159,120)**	



Summary of Significant Changes ($5,000 or More)

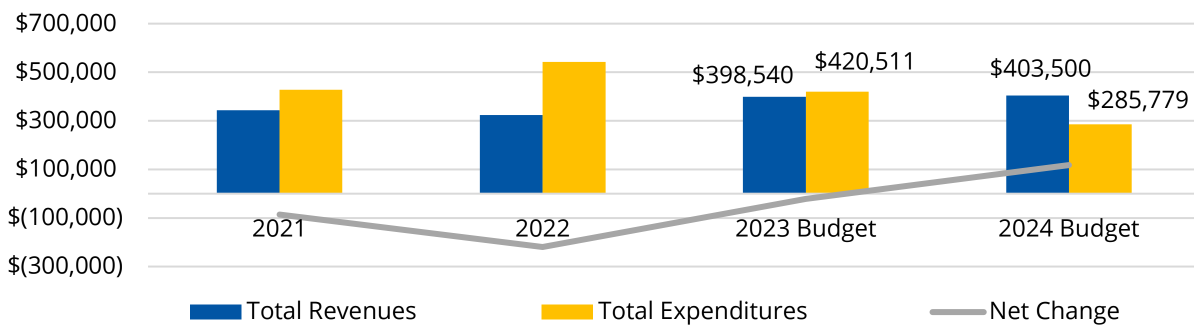
Revenue Line Item	Increase (Decrease)	Reason
Interest Earnings	$10,000	Interest rates returning to positive
W/S/Storm Sales	($16,700)	To actual
Service to Other Cities	$13,000	To actual

Expense Line Item	Increase (Decrease)	Reason
General Department		
Full-Time Wages	$19,765	3% COLA, step increases, estimated compensation study implementation, and partial allocation for NEW Finance and Accounting Specialist position (included in long-term staffing plan).
Other Utilities	$64,000	Increase in Met Council fees
Operating Transfers – Equipment	$7,000	Based on formula in Equipment CIP for actual annual allocations to future utility related equipment
Capital		
Maint/Replac – System	($20,700)	Per CIP
Equipment	($31,500)	Per CIP
Debt Service Principal	$5,000	Per debt payment schedule

Stormwater Fund Summary

The 2024 budget reflects a 15% rate increase as recommended in the 2023 Utility Rate Study. Service levels are proposed to remain the same. The operational budget remains fairly flat compared to the prior year but due to having fewer capital projects planned to result in a total expenditure reduction of 32%.

	Actual		YTD	Budget		Percent
Stormwater Fund	**2021**	**2022**	**8/31/2023**	**2023**	**2024**	**Change**
Total Revenues	$343,030	$323,472	$250,083	$398,540	$403,500	1.24%
Total Expenditures	$428,297	$542,962	$67,496	$420,511	$285,779	-32.04%
Net Change	**$(85,267)**	**$(219,490)**	**$182,587**	**$(21,971)**	**$117,721**	



Summary of Significant Changes ($5,000 or More)

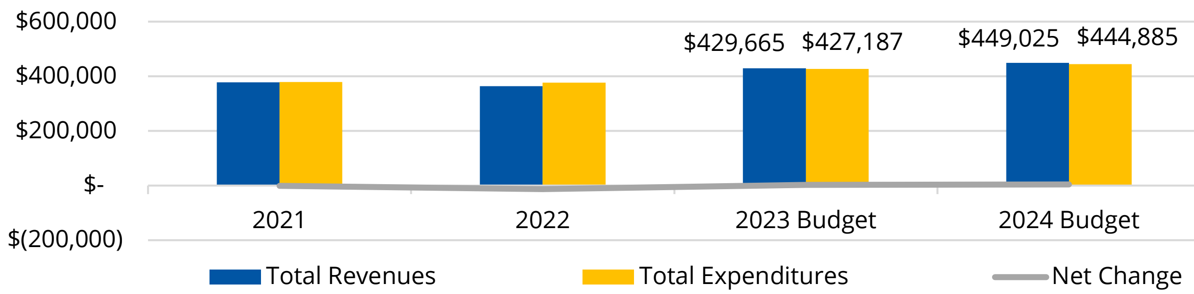
Revenue Line Item	Increase (Decrease)	Reason
Interest Earnings	$8,500	Interest rates returning to positive

Expense Line Item	Increase (Decrease)	Reason
General Department		
Project Coordinator	($40,000)	To actual. Engineering time spent on stormwater projects will be coded to capital projects and not through the operational budget.
Capital		
Capital – Contractual Services	($230,000)	Per CIP

Solid Waste Fund Summary

The 2024 budget reflects a 0% fee increase but an overall revenue increase to reflect actual revenues received in 2023. Expenditures reflect a 4% increase in costs per the Solid Waste contract. No changes in service level are proposed.

	Actual		YTD	Budget		Percent
Solid Waste Fund	**2021**	**2022**	**8/31/2023**	**2023**	**2024**	**Change**
Total Revenues	$378,119	$363,577	$247,888	$429,665	$449,025	4.51%
Total Expenditures	$379,117	$376,562	$236,283	$427,187	$444,885	4.14%
Net Change	**$(999)**	**$(12,985)**	**$11,605**	**$2,478**	**$4,140**	



Summary of Significant Changes ($5,000 or More)

Revenue Line Item	Increase (Decrease)	Reason
Garbage	$16,160	To actual

Expense Line Item	Increase (Decrease)	Reason
Garbage - Other Utilities	$5,000	Per solid waste contract
Recycling – Contractual Services	$20,070	Per solid waste contract
Organics – Refuse/Garbage	($10,000)	To actual

Special Revenue Funds

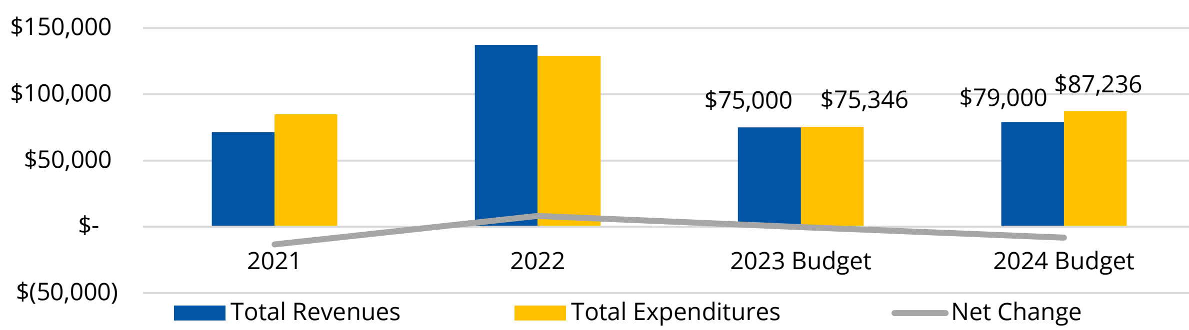
2024 Preliminary Budget

Cable TV Fund Summary

The 2024 budget reflects an increase in revenues of about 5% based on current trends. Expenditure budget reflects about a 16% increase largely due to reallocation of wages from the General Fund to the Cable Fund.

The projected budget deficit can be absorbed with the available fund balance which was $43,300 on December 31, 2022. Additional reallocations of the Communications Coordinator's salary back to the General Fund and/or increases to franchise fees will need to be considered in future budgets.

	Actual		YTD	Budget		Percent
Cable TV Fund	**2021**	**2022**	**8/31/2023**	**2023**	**2024**	**Change**
Total Revenues	$71,391	$137,220	$39,187	$75,000	$79,000	5.33%
Total Expenditures	$84,766	$129,082	$40,212	$75,346	$87,236	15.78%
Net Change	**$(13,375)**	**$8,138**	**$(1,025)**	**$(346)**	**$(8,236)**	



Summary of Significant Changes ($5,000 or More)

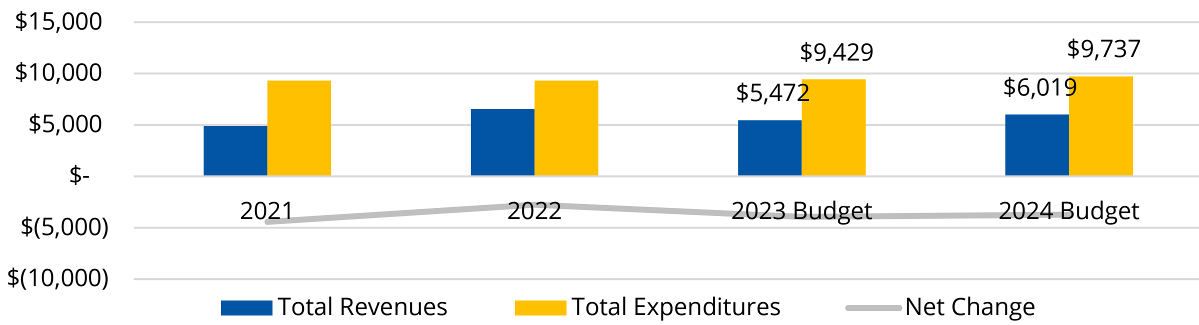
Expense Line Item	Increase (Decrease)	Reason
Full-Time Wages	$5,945	3% COLA, step increases, estimated compensation study implementation. Reallocation of a % of Communications Coordinator's salary from General Fund and reallocation of % of Park Maintenance/Building Maintenance Worker's salary to General Fund based on time study.

Cemetery Fund Summary

The 2024 budget reflects a 10% increase in revenues to reflect approximately an 11% fee increase to ensure the fund balance remains positive. A modest increase in expenditures is proposed to reflect increased personnel costs.

The projected budget deficit can be absorbed with the available fund balance which was $19,300 on December 31, 2022. Additional reallocations of the PW Directors salary and/or continued increases to fees will need to be considered in future budgets.

	Actual		YTD	Budget		Percent
Cemetery Fund	**2021**	**2022**	**8/31/2023**	**2023**	**2024**	**Change**
Total Revenues	$4,896	$6,561	$3,282	$5,472	$6,019	10.00%
Total Expenditures	$9,326	$9,323	$5,858	$9,429	$9,737	3.27%
Net Change	**$(4,430)**	**$(2,762)**	**$(2,576)**	**$(3,957)**	**$(3,718)**	



Summary of Significant Changes ($5,000 or More)

- There are no significant changes to the 2023 budget to report.

Line-Item Budgets by Fund

2024 Preliminary Budget

GL Number	Description	2022 Original Budget	2022 Activity	2023 Original Budget	2023 Activity	2024 PRELIM BUDGET	2024 PRELIM BUDGET Amt Change	2024 PRELIM BUDGET % Change
LIQUOR								
Estimated Revenues								
Off-Sale								
640-47000-36210	Interest Earnings	0	0	0	14,846	0	0	0
640-47000-37301	Store Liquor Sales	905,000	904,045	905,000	574,507	940,000	35,000	4
640-47000-37302	Store Wine Sales	1,715,200	1,572,181	1,716,000	967,424	1,770,000	54,000	3
640-47000-37303	Store Beer Sales	764,900	691,008	765,000	462,998	790,000	25,000	3
640-47000-37304	Store Misc. Sales	133,970	152,560	134,000	103,818	140,000	6,000	4
Total Department Off-Sale:		3,519,070	3,319,794	3,520,000	2,123,593	3,640,000	120,000	3.41
Estimated Revenues		**3,519,070**	**3,319,794**	**3,520,000**	**2,123,593**	**3,640,000**	**120,000**	**3.41**
Appropriations								
Off-Sale								
640-47000-00101	Full-Time Employees Regular	268,726	265,197	206,156	148,803	228,913	22,757	11
640-47000-00102	Overtime	500	1,269	1,000	1,358	1,500	500	50
640-47000-00103	Part-Time Employees	88,000	97,451	95,000	51,804	97,500	2,500	3
640-47000-00108	Allocated GF Wages	0	0	83,881	28,489	75,276	(8,605)	(10)
640-47000-00121	PERA	25,298	26,971	28,953	17,262	30,205	1,252	4
640-47000-00122	FICA	25,804	26,455	29,532	17,158	30,810	1,278	4
640-47000-00130	Employer Paid Ins	70,122	57,136	66,654	40,319	64,116	(2,538)	(4)
640-47000-00139	OPEB	0	16,892	0	0	0	0	0
640-47000-00200	Office Supplies (GENERAL)	1,000	1,135	1,000	1,035	1,500	500	50
640-47000-00210	Operating Supplies (GENERAL)	5,000	6,715	5,000	3,402	6,000	1,000	20
640-47000-00212	Motor Fuels	200	77	200	40	200	0	0
640-47000-00251	Liquor For Resale	678,750	694,813	690,000	419,526	695,000	5,000	1
640-47000-00252	Wine For Resale	1,114,880	1,075,219	1,100,000	638,288	1,110,000	10,000	1
640-47000-00253	Beer For Resale	573,675	523,152	540,000	340,197	545,000	5,000	1
640-47000-00254	Soft Drinks/Mix For Resale	40,382	63,594	50,000	46,023	50,000	0	0
640-47000-00256	MISC.MDSE.RESALE	40,000	45,061	45,000	24,801	45,000	0	0
640-47000-00259	Freight	20,000	20,791	20,000	12,306	21,000	1,000	5
640-47000-00301	Auditing and Acct g Services	12,000	8,392	7,365	7,374	8,920	1,555	21
640-47000-00302	Consultants	0	138	0	0	0	0	0
640-47000-00306	Personnel Expense	1,500	0	500	964	1,000	500	100
640-47000-00311	Data Processing	0	0	0	0	2,960	2,960	0
640-47000-00321	Telephone	1,200	1,200	1,200	700	1,200	0	0
640-47000-00331	Mileage & Expense Account	500	39	200	500	200	0	0
640-47000-00340	Advertising	15,000	17,404	20,000	4,668	20,000	0	0
640-47000-00341	General Promotions	44,000	47,528	44,000	26,846	45,000	1,000	2
640-47000-00361	General Liability Ins	10,000	10,000	10,000	7,722	10,000	0	0
640-47000-00365	Workers Comp Ins	12,000	12,000	12,000	7,000	13,000	1,000	8
640-47000-00381	Electric Utilities	17,000	20,816	19,000	13,936	20,000	1,000	5
640-47000-00383	Fuel, oil and natural gas	3,000	4,313	5,500	2,791	6,000	500	9
640-47000-00384	Refuse/Garbage	1,800	1,800	1,800	1,050	2,000	200	11
640-47000-00401	Repairs/Maint Buildings	3,500	5,095	3,500	2,334	5,500	2,000	57
640-47000-00404	Repairs/Maint - Machin/Equip	5,000	1,941	5,000	7,052	6,000	1,000	20
640-47000-00409	Maint services & Improv	3,500	1,952	4,500	886	5,000	500	11
640-47000-00420	Depreciation	0	0	0	8,939	0	0	0
640-47000-00431	Cash Over/Short	100	(20)	100	(46)	100	0	0
640-47000-00433	Dues, Licensing & Seminars	4,000	5,130	6,900	5,462	6,900	0	0
640-47000-00497	Credit Card Fees	73,600	76,605	73,600	43,466	75,000	1,400	2
640-47000-00499	Miscellaneous	500	824	500	14	1,000	500	100
640-47000-00540	Equipment	0	607	0	266	0	0	0

Calculations As Of 08/31/2023

GL Number	Description	2022 Original Budget	2022 Activity	2023 Original Budget	2023 Activity	2024 PRELIM BUDGET	2024 PRELIM BUDGET Amt Change	2024 PRELIM BUDGET % Change
LIQUOR								
Appropriations								
Off-Sale								
640-47000-00601	Debt Srv Bond Principal	72,500	0	75,000	0	75,000	0	0
640-47000-00611	Bond Interest	20,128	20,128	18,678	10,822	18,678	0	0
640-47000-00621	Fiscal Agent s Fees	450	0	450	119	450	0	0
640-47000-00710	Interfund Loan Transfers	5,240	0	0	0	0	0	0
640-47000-00728	OPERATING TRANSFERS - GF OPER	75,000	75,000	75,000	43,750	75,000	0	0
Total Department Off-Sale:		3,333,855	3,232,820	3,347,169	1,987,426	3,400,928	53,759	1.61
Appropriations		**3,333,855**	**3,232,820**	**3,347,169**	**1,987,426**	**3,400,928**	**53,759**	**1.61**
Fund 640 - LIQUOR:								
TOTAL ESTIMATED REVENUES		**3,519,070**	**3,319,794**	**3,520,000**	**2,123,593**	**3,640,000**	**120,000**	**3.41**
TOTAL APPROPRIATIONS		**3,333,855**	**3,232,820**	**3,347,169**	**1,987,426**	**3,400,928**	**53,759**	**1.61**
NET OF REVENUES & APPROPRIATIONS:		**185,215**	**86,974**	**172,831**	**136,167**	**239,072**	**66,241**	

GL Number	Description	2022 Original Budget	2022 Activity	2023 Original Budget	2023 Activity	2024 PRELIM BUDGET	2024 PRELIM BUDGET Amt Change	2024 PRELIM BUDGET % Change
LIQUOR								
Estimated Revenues								
On-Sale								
640-48000-36210	Interest Earnings	0	0	0	14,846	6,000	6,000	0
640-48000-38301	Bar Liquor Sales	450,000	506,665	545,983	343,867	522,368	(23,615)	(4)
640-48000-38302	Bar Wine Sales	215,000	191,607	196,973	135,830	200,056	3,083	2
640-48000-38303	Bar Beer Sales	760,000	647,950	710,433	425,040	647,318	(63,115)	(9)
640-48000-38304	Bar Beverages	100,000	89,631	87,075	66,877	96,328	9,253	11
640-48000-38305	Bar Food Sales	2,000,000	2,163,244	2,277,108	1,584,994	2,303,710	26,602	1
640-48000-38306	Bar Merchandise Sales	1,500	148	1,000	0	0	(1,000)	(100)
640-48000-38310	2FOR1 Food Coupons	0	(83)	0	0	0	0	0
640-48000-38320	Rent Income	6,000	5,500	8,000	4,000	12,000	4,000	50
640-48000-38362	ATM Fees	9,000	11,301	7,100	6,337	10,000	2,900	41
640-48000-38370	Vendor Rebates - BAR	2,500	0	1,500	0	0	(1,500)	(100)
640-48000-39400	CC TIPS	610,000	666,571	673,941	475,586	629,119	(44,822)	(7)
Total Department On-Sale:		4,154,000	4,282,534	4,509,113	3,057,377	4,426,899	(82,214)	(1.82)
Estimated Revenues		**4,154,000**	**4,282,534**	**4,509,113**	**3,057,377**	**4,426,899**	**(82,214)**	**(1.82)**
Appropriations								
On-Sale								
640-48000-00101	Full-Time Employees Regular	309,359	322,720	246,732	174,600	264,015	17,283	7
640-48000-00102	Overtime	5,000	2,354	1,213	4,021	5,000	3,787	312
640-48000-00103	Part-Time Employees	975,730	966,684	1,055,944	629,966	1,028,035	(27,909)	(3)
640-48000-00108	Allocated GF Wages	0	0	83,881	28,490	114,046	30,165	36
640-48000-00121	PERA	95,263	86,132	104,083	55,335	105,808	1,725	2
640-48000-00122	FICA	97,168	96,079	106,165	62,558	107,924	1,759	2
640-48000-00130	Employer Paid Ins	83,075	73,338	89,882	52,435	97,591	7,709	9
640-48000-00140	Unemployment Comp (GENERAL)	0	1,489	0	0	0	0	0
640-48000-00200	Office Supplies (GENERAL)	1,500	680	1,162	553	1,000	(162)	(14)
640-48000-00210	Operating Supplies (GENERAL)	37,000	31,126	31,848	26,630	32,500	652	2
640-48000-00251	Liquor For Resale	103,500	107,720	125,577	66,410	109,697	(15,880)	(13)
640-48000-00252	Wine For Resale	49,500	51,119	55,153	34,983	54,015	(1,138)	(2)
640-48000-00253	Beer For Resale	174,800	128,226	163,400	76,577	129,463	(33,937)	(21)
640-48000-00254	Soft Drinks/Mix For Resale	30,000	20,226	20,542	13,983	22,155	1,613	8
640-48000-00301	Auditing and Acct g Services	12,000	8,392	7,365	7,654	9,220	1,855	25
640-48000-00302	Consultants	0	138	0	0	0	0	0
640-48000-00306	Personnel Expense	4,500	0	0	75	0	0	0
640-48000-00311	Data Processing	0	0	0	0	2,535	2,535	0
640-48000-00321	Telephone	1,200	1,200	1,200	800	1,200	0	0
640-48000-00331	Mileage & Expense Account	0	0	0	127	0	0	0
640-48000-00340	Advertising	6,500	2,036	10,000	100	25,000	15,000	150
640-48000-00341	General Promotions	10,000	4,728	1,000	1,006	1,000	0	0
640-48000-00342	Promotions - Food/Drinks	10,000	0	0	0	0	0	0
640-48000-00361	General Liability Ins	19,000	19,312	19,311	14,203	15,000	(4,311)	(22)
640-48000-00365	Workers Comp Ins	36,000	36,000	36,000	32,690	40,000	4,000	11
640-48000-00381	Electric Utilities	37,000	48,571	45,232	32,518	46,000	768	2
640-48000-00383	Fuel, oil and natural gas	12,500	17,251	21,658	11,165	21,000	(658)	(3)
640-48000-00384	Refuse/Garbage	8,500	13,256	11,086	8,310	15,100	4,014	36
640-48000-00401	Repairs/Maint Buildings	10,000	17,225	13,010	8,360	15,000	1,990	15
640-48000-00404	Repairs/Maint - Machin/Equip	10,000	10,409	11,202	4,486	10,000	(1,202)	(11)
640-48000-00409	Maint services & Improv	12,000	9,577	11,823	5,980	10,000	(1,823)	(15)
640-48000-00415	Other Equipment Rentals	3,500	3,912	4,304	2,657	4,000	(304)	(7)

GL Number	Description	2022 Original Budget	2022 Activity	2023 Original Budget	2023 Activity	2024 PRELIM BUDGET	2024 PRELIM BUDGET Amt Change	2024 PRELIM BUDGET % Change
LIQUOR								
Appropriations								
On-Sale								
640-48000-00420	Depreciation	0	0	0	8,939	0	0	0
640-48000-00431	Cash Over/Short	0	31	0	0	0	0	0
640-48000-00433	Dues, Licensing & Seminars	4,000	3,456	13,454	7,378	12,000	(1,454)	(11)
640-48000-00497	Credit Card Fees	55,000	104,447	96,720	66,292	110,000	13,280	14
640-48000-00499	Miscellaneous	0	838	81	31	0	(81)	(100)
640-48000-00540	Equipment	0	0	0	570	1,000	1,000	0
640-48000-00601	Debt Srv Bond Principal	72,500	0	75,000	0	75,000	0	0
640-48000-00611	Bond Interest	20,128	9,619	18,678	10,822	15,000	(3,678)	(20)
640-48000-00621	Fiscal Agent s Fees	0	0	450	119	300	(150)	(33)
640-48000-00710	Interfund Loan Transfers	5,240	0	0	0	0	0	0
640-48000-00728	OPERATING TRANSFERS - GF OPER	100,000	100,000	120,000	72,917	120,000	0	0
Total Department On-Sale:		2,411,463	2,298,291	2,603,156	1,523,740	2,619,604	16,448	0.63
Kitchen								
640-48500-00101	Full-Time Employees Regular	71,642	68,917	73,265	52,310	81,959	8,694	12
640-48500-00102	Overtime	40,000	24,589	26,889	15,501	25,000	(1,889)	(7)
640-48500-00103	Part-Time Employees	511,000	500,828	504,384	343,540	536,026	31,642	6
640-48500-00121	PERA	38,325	43,891	45,341	30,040	48,224	2,883	6
640-48500-00122	FICA	39,092	45,446	46,247	31,439	49,189	2,942	6
640-48500-00130	Employer Paid Ins	56,410	24,283	70,809	17,908	72,707	1,898	3
640-48500-00210	Operating Supplies (GENERAL)	65,000	109,483	122,463	68,662	110,000	(12,463)	(10)
640-48500-00217	Uniforms	3,000	2,002	2,170	1,908	3,000	830	38
640-48500-00255	FOODIngredients For Resale	680,000	773,887	796,988	487,066	737,187	(59,801)	(8)
640-48500-00404	Repairs/Maint - Machin/Equip	5,000	2,499	2,154	3,086	5,000	2,846	132
640-48500-00415	Other Equipment Rentals	2,000	3,812	3,064	1,784	3,000	(64)	(2)
640-48500-00540	Equipment	0	597	0	604	1,200	1,200	0
Total Department Kitchen:		1,511,469	1,600,234	1,693,774	1,053,848	1,672,492	(21,282)	(1.26)
Capital								
640-49100-00401	Repairs/Maint Buildings	0	0	0	372	0	0	0
640-49100-00404	Repairs/Maint - Machin/Equip	0	0	0	10,626	0	0	0
640-49100-00420	Depreciation	0	107,268	0	44,500	0	0	0
640-49100-00499	Miscellaneous	0	15,395	75,200	34,424	0	(75,200)	(100)
640-49100-00520	Buildings and Structures	0	0	210,000	0	309,000	99,000	47
640-49100-00540	Equipment	0	7,220	274,000	22,289	22,800	(251,200)	(92)
640-49100-00560	Furniture and Fixtures	0	1,028	54,400	3,098	0	(54,400)	(100)
640-49100-00721	OPERATING TRANSFER - FACILITI	0	427,730	0	0	0	0	0
Total Department Capital:		0	558,641	613,600	115,309	331,800	(281,800)	(45.93)
Appropriations		**3,922,932**	**4,457,166**	**4,910,530**	**2,692,897**	**4,623,896**	**(286,634)**	**(5.84)**
Fund 640 - LIQUOR:								
TOTAL ESTIMATED REVENUES		**4,154,000**	**4,282,534**	**4,509,113**	**3,057,377**	**4,426,899**	**(82,214)**	**(1.82)**
TOTAL APPROPRIATIONS		**3,922,932**	**4,457,166**	**4,910,530**	**2,692,897**	**4,623,896**	**(286,634)**	**(5.84)**
NET OF REVENUES & APPROPRIATIONS:		**231,068**	**(174,632)**	**(401,417)**	**364,480**	**(196,997)**	**204,420**	

Calculations As Of 08/31/2023

GL Number	Description	2022 Original Budget	2022 Activity	2023 Original Budget	2023 Activity	2024 PRELIM BUDGET	2024 PRELIM BUDGET Amt Change	2024 PRELIM BUDGET % Change
MARINA								
Estimated Revenues								
ALL DEPARTMENTS								
660-00000-36210	Interest Earnings	0	0	0	5,127	0	0	0
Total Department ALL DEPARTMENTS:		0	0	0	5,127	0	0	0.00
MARINA								
660-46000-32255	Boat slip rentals	0	0	221,182	215,715	226,500	5,318	2
Total Department MARINA:		0	0	221,182	215,715	226,500	5,318	2.40
Estimated Revenues		**0**	**0**	**221,182**	**220,842**	**226,500**	**5,318**	**2.40**
Appropriations								
MARINA								
660-46000-00101	Full-Time Employees Regular	0	0	28,913	18,077	30,964	2,051	7
660-46000-00121	PERA	0	0	2,169	1,356	2,322	153	7
660-46000-00122	FICA	0	0	2,212	1,282	2,369	157	7
660-46000-00130	Employer Paid Ins	0	0	7,038	4,072	6,834	(204)	(3)
660-46000-00324	Internet/Web Page	0	0	3,546	2,030	3,600	54	2
660-46000-00361	General Liability Ins	0	0	2,128	481	530	(1,598)	(75)
660-46000-00381	Electric Utilities	0	0	5,000	3,441	6,500	1,500	30
660-46000-00404	Repairs/Maint - Machin/Equip	0	0	2,964	3,567	5,000	2,036	69
660-46000-00499	Miscellaneous	0	0	3,335	0	3,335	0	0
Total Department MARINA:		0	0	57,305	34,306	61,454	4,149	7.24
Capital								
660-49100-00309	Contractual Services	0	0	0	0	165,500	165,500	0
Total Department Capital:		0	0	0	0	165,500	165,500	0.00
Appropriations		**0**	**0**	**57,305**	**34,306**	**226,954**	**169,649**	**296.05**
Fund 660 - MARINA :								
TOTAL ESTIMATED REVENUES		**0**	**0**	**221,182**	**220,842**	**226,500**	**5,318**	**2.40**
TOTAL APPROPRIATIONS		**0**	**0**	**57,305**	**34,306**	**226,954**	**169,649**	**296.05**
NET OF REVENUES & APPROPRIATIONS:		**0**	**0**	**163,877**	**186,536**	**(454)**	**(164,331)**	

Calculations As Of 08/31/2023

GL Number	Description	2022 Original Budget	2022 Activity	2023 Original Budget	2023 Activity	2024 PRELIM BUDGET	2024 PRELIM BUDGET Amt Change	2024 PRELIM BUDGET % Change
MOTOR VEHICLE								
Estimated Revenues								
ALL DEPARTMENTS								
630-00000-34111	Motor Vehicle Commissions	530,475	450,900	492,500	303,561	532,500	40,000	8
630-00000-34190	Charges for Services/Gen Gov	0	0	0	183	0	0	0
630-00000-36210	Interest Earnings	500	(10,511)	0	14,028	2,000	2,000	0
630-00000-37190	Other Charge/Revenue	120,525	142,703	153,000	161,838	175,000	22,000	14
Total Department ALL DEPARTMENTS:		651,500	583,092	645,500	479,610	709,500	64,000	9.91
Estimated Revenues		**651,500**	**583,092**	**645,500**	**479,610**	**709,500**	**64,000**	**9.91**
Appropriations								
General Department								
630-40000-00101	Full-Time Employees Regular	329,524	322,114	337,029	207,858	367,380	30,351	9
630-40000-00102	Overtime	500	183	500	185	500	0	0
630-40000-00103	Part-Time Employees	50,196	36,636	56,946	27,544	60,212	3,266	6
630-40000-00121	PERA	28,043	26,961	29,368	17,554	31,922	2,554	9
630-40000-00122	FICA	28,604	26,360	29,986	17,064	32,561	2,575	9
630-40000-00130	Employer Paid Ins	83,675	70,580	81,408	49,125	80,285	(1,123)	(1)
630-40000-00139	OPEB	0	(2,975)	0	0	0	0	0
630-40000-00200	Office Supplies (GENERAL)	1,500	8,995	11,200	5,240	10,000	(1,200)	(11)
630-40000-00210	Operating Supplies (GENERAL)	3,500	3,807	3,500	2,186	3,500	0	0
630-40000-00301	Auditing and Acct g Services	1,000	1,000	400	635	680	280	70
630-40000-00311	Data Processing	0	0	0	0	2,960	2,960	0
630-40000-00331	Mileage & Expense Account	1,000	1,595	1,250	856	1,750	500	40
630-40000-00361	General Liability Ins	1,000	1,000	1,000	1,000	1,000	0	0
630-40000-00365	Workers Comp Ins	1,000	1,000	1,000	1,000	1,000	0	0
630-40000-00404	Repairs/Maint - Machin/Equip	2,750	3,453	2,750	2,198	3,500	750	27
630-40000-00431	Cash Over/Short	250	1,128	250	55	0	(250)	(100)
630-40000-00433	Dues, Licensing & Seminars	1,750	5,470	3,960	2,829	4,750	790	20
630-40000-00498	Payment on Bad Cks	500	(454)	500	(2,047)	500	0	0
630-40000-00499	Miscellaneous	2,500	495	1,000	0	500	(500)	(50)
630-40000-00540	Equipment	1,500	1,116	1,500	68	1,500	0	0
630-40000-00721	OPERATING TRANSFER - FACILITI	25,000	30,297	25,000	0	25,000	0	0
630-40000-00728	OPERATING TRANSFERS - GF OPER	56,000	56,000	56,000	0	56,000	0	0
Total Department General Department:		619,792	594,761	644,547	333,350	685,500	40,953	6.35
Appropriations		**619,792**	**594,761**	**644,547**	**333,350**	**685,500**	**40,953**	**6.35**
Fund 630 - MOTOR VEHICLE:								
TOTAL ESTIMATED REVENUES		**651,500**	**583,092**	**645,500**	**479,610**	**709,500**	**64,000**	**9.91**
TOTAL APPROPRIATIONS		**619,792**	**594,761**	**644,547**	**333,350**	**685,500**	**40,953**	**6.35**
NET OF REVENUES & APPROPRIATIONS:		**31,708**	**(11,669)**	**953**	**146,260**	**24,000**	**23,047**	

Calculations As Of 08/31/2023

GL Number	Description	2022 Original Budget	2022 Activity	2023 Original Budget	2023 Activity	2024 PRELIM BUDGET	2024 PRELIM BUDGET Amt Change	2024 PRELIM BUDGET % Change
WATER FUND								
Estimated Revenues								
ALL DEPARTMENTS								
610-00000-36101	Spec Assess Principal	35,000	6,171	29,500	20,288	25,000	(4,500)	(15)
610-00000-36210	Interest Earnings	5,000	(198,955)	0	67,915	15,000	15,000	0
610-00000-37110	W/S/Storm Sales	678,000	762,569	716,500	434,905	720,000	3,500	0
610-00000-37111	Sprinkling	157,500	305,078	222,700	192,940	300,000	77,300	35
610-00000-37120	Water Usage Permits-Other	0	60	0	0	0	0	0
610-00000-37130	Service to Other Cities	64,200	97,955	81,900	48,207	90,000	8,100	10
610-00000-37140	Meter Sales	10,000	22,132	15,000	13,079	15,000	0	0
610-00000-37150	WS Connect/Reconnect Fee	4,000	4,914	5,000	4,263	5,000	0	0
610-00000-37155	City s W/S Access Charge	45,000	18,144	73,000	81,660	73,000	0	0
610-00000-37160	W/S Penalty	1,200	2,405	2,200	5,567	3,000	800	36
610-00000-37190	Other Charge/Revenue	1,000	3,397	3,000	1,742	3,400	400	13
Total Department ALL DEPARTMENTS:		1,000,900	1,023,870	1,148,800	870,566	1,249,400	100,600	8.76
610-46127-36101	Spec Assess Principal	0	0	0	7,865	0	0	0
Total Department :		0	0	0	7,865	0	0	0.00
Estimated Revenues		**1,000,900**	**1,023,870**	**1,148,800**	**878,431**	**1,249,400**	**100,600**	**8.76**
Appropriations								
General Department								
610-40000-00101	Full-Time Employees Regular	234,688	223,598	237,885	129,473	258,610	20,725	9
610-40000-00102	Overtime	7,500	5,217	7,000	1,346	7,000	0	0
610-40000-00103	Part-Time Employees	3,300	3,047	3,300	0	4,000	700	21
610-40000-00121	PERA	18,918	16,873	18,367	9,761	20,140	1,773	10
610-40000-00122	FICA	19,542	17,251	18,987	9,211	20,543	1,556	8
610-40000-00130	Employer Paid Ins	43,198	41,208	48,029	27,996	52,473	4,444	9
610-40000-00139	OPEB	0	2,159	0	0	0	0	0
610-40000-00200	Office Supplies (GENERAL)	500	492	600	220	600	0	0
610-40000-00210	Operating Supplies (GENERAL)	2,500	2,542	2,500	790	2,500	0	0
610-40000-00211	Meter supplies	8,000	14,944	14,000	11,390	16,000	2,000	14
610-40000-00212	Motor Fuels	4,000	5,786	5,000	2,359	5,000	0	0
610-40000-00216	Chemicals and Chem Products	18,000	23,264	20,000	23,439	30,000	10,000	50
610-40000-00217	Uniforms	1,300	933	1,300	530	1,300	0	0
610-40000-00224	Repair & Maint - Motor Equip	1,800	490	2,000	305	2,000	0	0
610-40000-00225	Repair & Maint - System	11,000	11,381	31,000	13,346	31,000	0	0
610-40000-00240	Small Tools and Minor Equip	1,800	1,545	3,300	300	3,000	(300)	(9)
610-40000-00241	Safety equip/testings	1,000	808	1,000	572	1,000	0	0
610-40000-00242	Well & F.P. Equipment	15,000	10,622	15,000	7,843	15,000	0	0
610-40000-00301	Auditing and Acct g Services	5,300	4,380	11,324	11,721	13,320	1,996	18
610-40000-00303	Engineering Fees	1,000	0	0	0	0	0	0
610-40000-00306	Personnel Expense	0	0	0	0	330	330	0
610-40000-00309	Contractual Services	16,800	15,009	16,800	11,193	16,800	0	0
610-40000-00310	Plan Review	6,400	9,365	7,500	1,592	7,500	0	0
610-40000-00311	Data Processing	0	0	0	0	1,056	1,056	0
610-40000-00313	Permit Fees/Gopher State	1,400	1,956	1,500	682	2,000	500	33
610-40000-00322	Postage	6,000	2,477	6,000	2,805	6,000	0	0
610-40000-00323	Radio Units	1,100	2,667	2,400	1,684	2,500	100	4
610-40000-00331	Mileage & Expense Account	800	323	800	227	1,100	300	38
610-40000-00350	Printing & Publishing	0	0	0	675	0	0	0

GL Number	Description	2022 Original Budget	2022 Activity	2023 Original Budget	2023 Activity	2024 PRELIM BUDGET	2024 PRELIM BUDGET Amt Change	2024 PRELIM BUDGET % Change
WATER FUND								
Appropriations								
General Department								
610-40000-00361	General Liability Ins	8,500	8,500	8,500	8,500	8,500	0	0
610-40000-00365	Workers Comp Ins	12,000	12,000	12,000	12,500	13,000	1,000	8
610-40000-00381	Electric Utilities	70,000	88,524	70,000	55,815	88,000	18,000	26
610-40000-00383	Fuel, oil and natural gas	2,500	2,041	2,500	1,998	2,500	0	0
610-40000-00401	Repairs/Maint Buildings	600	0	600	0	600	0	0
610-40000-00404	Repairs/Maint - Machin/Equip	2,300	983	2,300	363	2,300	0	0
610-40000-00405	Maint/Replac - System	47,000	27,044	67,000	12,733	67,000	0	0
610-40000-00409	Maint services & Improv	0	300	0	0	0	0	0
610-40000-00415	Other Equipment Rentals	900	0	900	0	900	0	0
610-40000-00420	Depreciation	0	244,746	0	0	0	0	0
610-40000-00433	Dues, Licensing & Seminars	3,100	1,940	4,642	2,197	5,800	1,158	25
610-40000-00499	Miscellaneous	500	559	500	60	500	0	0
610-40000-00611	Bond Interest	0	37,410	0	0	0	0	0
610-40000-00621	Fiscal Agent s Fees	0	475	0	0	0	0	0
610-40000-00720	Operating Transfers - Equip.	40,000	40,000	62,000	0	70,000	8,000	13
610-40000-00728	OPERATING TRANSFERS - GF OPER	31,000	31,000	31,000	0	31,000	0	0
Total Department General Department:		649,246	913,859	737,534	363,626	810,872	73,338	9.94
Capital								
610-49100-00302	Consultants	0	6,500	0	0	0	0	0
610-49100-00307	Project Coordinator	0	33,910	0	16,115	0	0	0
610-49100-00405	Maint/Replac - System	0	0	392,400	0	322,800	(69,600)	(18)
610-49100-00499	Miscellaneous	0	19,440	0	0	0	0	0
610-49100-00601	Debt Srv Bond Principal	260,000	0	270,000	0	285,000	15,000	6
610-49100-00611	Bond Interest	92,200	46,100	84,963	42,481	68,838	(16,125)	(19)
610-49100-00621	Fiscal Agent s Fees	450	550	450	0	1,000	550	122
Total Department Capital:		352,650	106,500	747,813	58,596	677,638	(70,175)	(9.38)
Appropriations		**1,001,896**	**1,020,359**	**1,485,347**	**422,222**	**1,488,510**	**3,163**	**0.21**
Fund 610 - WATER FUND:								
TOTAL ESTIMATED REVENUES		**1,000,900**	**1,023,870**	**1,148,800**	**878,431**	**1,249,400**	**100,600**	**8.76**
TOTAL APPROPRIATIONS		**1,001,896**	**1,020,359**	**1,485,347**	**422,222**	**1,488,510**	**3,163**	**0.21**
NET OF REVENUES & APPROPRIATIONS:		**(996)**	**3,511**	**(336,547)**	**456,209**	**(239,110)**	**97,437**	

GL Number	Description	2022 Original Budget	2022 Activity	2023 Original Budget	2023 Activity	2024 PRELIM BUDGET	2024 PRELIM BUDGET Amt Change	2024 PRELIM BUDGET % Change
SEWER FUND								
Estimated Revenues								
ALL DEPARTMENTS								
620-00000-36101	Spec Assess Principal	40,000	23,039	20,300	28,116	20,300	0	0
620-00000-36210	Interest Earnings	1,000	(116,811)	0	41,573	10,000	10,000	0
620-00000-37110	W/S/Storm Sales	1,342,000	1,481,188	1,416,700	841,249	1,400,000	(16,700)	(1)
620-00000-37130	Service to Other Cities	48,200	87,547	62,000	54,048	75,000	13,000	21
620-00000-37150	WS Connect/Reconnect Fee	4,000	3,052	3,000	3,233	3,750	750	25
620-00000-37155	City s W/S Access Charge	20,000	7,000	20,000	30,000	20,000	0	0
620-00000-37160	W/S Penalty	3,000	4,068	4,000	2,807	4,000	0	0
620-00000-39400	Misc.Revenues	0	1,735	0	60,775	0	0	0
Total Department ALL DEPARTMENTS:		1,458,200	1,490,818	1,526,000	1,061,801	1,533,050	7,050	0.46
Estimated Revenues		**1,458,200**	**1,490,818**	**1,526,000**	**1,061,801**	**1,533,050**	**7,050**	**0.46**
Appropriations								
General Department								
620-40000-00101	Full-Time Employees Regular	234,688	222,707	237,885	129,477	257,650	19,765	8
620-40000-00102	Overtime	7,500	5,220	7,000	1,347	7,000	0	0
620-40000-00103	Part-Time Employees	3,300	3,047	3,300	0	4,000	700	21
620-40000-00121	PERA	18,918	17,155	18,367	9,761	20,068	1,701	9
620-40000-00122	FICA	19,549	17,643	18,987	9,212	20,469	1,482	8
620-40000-00130	Employer Paid Ins	43,198	41,209	48,029	27,997	52,577	4,548	9
620-40000-00139	OPEB	0	2,159	0	0	0	0	0
620-40000-00200	Office Supplies (GENERAL)	500	430	600	220	600	0	0
620-40000-00210	Operating Supplies (GENERAL)	2,500	2,516	2,500	1,097	2,500	0	0
620-40000-00211	Meter supplies	3,100	13,824	16,000	11,391	16,000	0	0
620-40000-00212	Motor Fuels	4,000	5,786	5,000	2,359	5,000	0	0
620-40000-00217	Uniforms	1,300	698	1,300	809	1,300	0	0
620-40000-00224	Repair & Maint - Motor Equip	2,000	1,329	2,200	1,264	2,200	0	0
620-40000-00225	Repair & Maint - System	10,000	11,102	11,000	3,521	11,000	0	0
620-40000-00240	Small Tools and Minor Equip	1,700	1,876	3,200	330	3,200	0	0
620-40000-00241	Safety equip/testings	1,000	973	1,000	571	1,000	0	0
620-40000-00301	Auditing and Acct g Services	5,300	4,380	8,124	8,480	9,920	1,796	22
620-40000-00303	Engineering Fees	1,000	0	0	0	0	0	0
620-40000-00306	Personnel Expense	0	0	0	0	330	330	0
620-40000-00311	Data Processing	0	0	0	0	1,056	1,056	0
620-40000-00313	Permit Fees/Gopher State	1,400	1,006	1,500	682	1,500	0	0
620-40000-00322	Postage	8,500	11,525	8,500	9,000	12,000	3,500	41
620-40000-00323	Radio Units	1,100	2,110	1,700	1,145	1,800	100	6
620-40000-00331	Mileage & Expense Account	800	299	800	262	1,100	300	38
620-40000-00361	General Liability Ins	9,200	9,200	9,200	8,500	9,200	0	0
620-40000-00365	Workers Comp Ins	12,000	12,000	12,000	12,500	13,000	1,000	8
620-40000-00369	Small Backup Claims	0	1,750	0	0	0	0	0
620-40000-00381	Electric Utilities	17,000	21,822	18,500	7,912	18,500	0	0
620-40000-00386	Other Utilities	486,700	491,082	536,400	359,566	600,400	64,000	12
620-40000-00404	Repairs/Maint - Machin/Equip	3,200	1,917	3,200	1,293	3,200	0	0
620-40000-00405	Maint/Replac - System	16,000	16,010	34,000	2,083	34,000	0	0
620-40000-00409	Maint services & Improv	12,500	2,426	12,500	0	12,500	0	0
620-40000-00415	Other Equipment Rentals	400	0	400	0	400	0	0
620-40000-00420	Depreciation	0	118,991	0	0	0	0	0
620-40000-00433	Dues, Licensing & Seminars	2,800	2,325	4,362	1,649	5,800	1,438	33
620-40000-00499	Miscellaneous	500	465	500	0	500	0	0

Calculations As Of 08/31/2023

GL Number	Description	2022 Original Budget	2022 Activity	2023 Original Budget	2023 Activity	2024 PRELIM BUDGET	2024 PRELIM BUDGET Amt Change	2024 PRELIM BUDGET % Change
SEWER FUND								
Appropriations								
General Department								
620-40000-00720	Operating Transfers - Equip.	60,000	60,000	93,000	0	100,000	7,000	8
620-40000-00728	OPERATING TRANSFERS - GF OPER	31,000	31,000	31,000	0	31,000	0	0
Total Department General Department:		1,022,653	1,135,982	1,152,054	612,428	1,260,770	108,716	9.44
Capital								
620-49100-00302	Consultants	0	6,500	0	0	0	0	0
620-49100-00307	Project Coordinator	0	41,680	0	10,715	0	0	0
620-49100-00309	Contractual Services	0	9,040	0	0	0	0	0
620-49100-00405	Maint/Replac - System	0	1,458	402,500	0	381,800	(20,700)	(5)
620-49100-00499	Miscellaneous	0	570	0	0	0	0	0
620-49100-00540	Equipment	0	0	31,500	0	0	(31,500)	(100)
620-49100-00601	Debt Srv Bond Principal	40,000	0	40,000	0	45,000	5,000	13
620-49100-00611	Bond Interest	7,650	6,638	6,450	3,225	4,050	(2,400)	(37)
620-49100-00621	Fiscal Agent s Fees	450	550	450	0	550	100	22
Total Department Capital:		48,100	66,436	480,900	13,940	431,400	(49,500)	(10.29)
Appropriations		**1,070,753**	**1,202,418**	**1,632,954**	**626,368**	**1,692,170**	**59,216**	**3.63**
Fund 620 - SEWER FUND:								
TOTAL ESTIMATED REVENUES		**1,458,200**	**1,490,818**	**1,526,000**	**1,061,801**	**1,533,050**	**7,050**	**0.46**
TOTAL APPROPRIATIONS		**1,070,753**	**1,202,418**	**1,632,954**	**626,368**	**1,692,170**	**59,216**	**3.63**
NET OF REVENUES & APPROPRIATIONS:		**387,447**	**288,400**	**(106,954)**	**435,433**	**(159,120)**	**(52,166)**	

Calculations As Of 08/31/2023

GL Number	Description	2022 Original Budget	2022 Activity	2023 Original Budget	2023 Activity	2024 PRELIM BUDGET	2024 PRELIM BUDGET Amt Change	2024 PRELIM BUDGET % Change
STORMWATER								
Estimated Revenues								
ALL DEPARTMENTS								
670-00000-36210	Interest Earnings	1,000	(35,767)	0	11,960	8,500	8,500	0
670-00000-37110	W/S/Storm Sales	352,800	359,239	398,540	238,123	395,000	(3,540)	(1)
Total Department ALL DEPARTMENTS:		353,800	323,472	398,540	250,083	403,500	4,960	1.24
Estimated Revenues		**353,800**	**323,472**	**398,540**	**250,083**	**403,500**	**4,960**	**1.24**
Appropriations								
General Department								
670-40000-00101	Full-Time Employees Regular	49,502	51,294	53,289	32,272	56,685	3,396	6
670-40000-00102	Overtime	0	1,322	0	479	1,400	1,400	0
670-40000-00121	PERA	3,713	3,818	3,997	2,414	4,289	292	7
670-40000-00122	FICA	3,787	3,944	4,077	2,380	4,375	298	7
670-40000-00130	Employer Paid Ins	8,202	7,791	8,948	5,712	9,730	782	9
670-40000-00139	OPEB	0	130	0	0	0	0	0
670-40000-00302	Consultants	10,000	87	1,000	560	1,000	0	0
670-40000-00304	Legal Fees	0	660	0	176	700	700	0
670-40000-00307	Project Coordinator	0	57,290	40,000	0	0	(40,000)	(100)
670-40000-00409	Maint services & Improv	5,000	0	4,000	0	4,000	0	0
670-40000-00420	Depreciation	0	128,776	0	0	129,000	129,000	0
670-40000-00499	Miscellaneous	1,000	1,104	500	0	500	0	0
670-40000-00722	Operating Transfers - Streets	55,000	55,000	55,000	0	55,000	0	0
670-40000-00728	OPERATING TRANSFERS - GF OPER	10,000	10,000	10,000	0	10,000	0	0
Total Department General Department:		146,204	321,216	180,811	43,993	276,679	95,868	53.02
Capital								
670-49100-00302	Consultants	0	4,302	8,900	0	9,100	200	2
670-49100-00307	Project Coordinator	0	0	0	23,503	0	0	0
670-49100-00309	Contractual Services	0	212,054	230,800	0	0	(230,800)	(100)
670-49100-00499	Miscellaneous	0	5,390	0	0	0	0	0
Total Department Capital:		0	221,746	239,700	23,503	9,100	(230,600)	(96.20)
Appropriations		**146,204**	**542,962**	**420,511**	**67,496**	**285,779**	**(134,732)**	**(32.04)**
Fund 670 - STORMWATER:								
TOTAL ESTIMATED REVENUES		353,800	323,472	398,540	250,083	403,500	4,960	1.24
TOTAL APPROPRIATIONS		146,204	542,962	420,511	67,496	285,779	(134,732)	(32.04)
NET OF REVENUES & APPROPRIATIONS:		207,596	(219,490)	(21,971)	182,587	117,721	139,692	

GL Number	Description	2022 Original Budget	2022 Activity	2023 Original Budget	2023 Activity	2024 PRELIM BUDGET	2024 PRELIM BUDGET Amt Change	2024 PRELIM BUDGET % Change
SOLID WASTE								
Estimated Revenues								
ALL DEPARTMENTS								
650-00000-33700	HC Recycling Reimb	10,000	18,399	15,000	8,142	15,000	0	0
650-00000-36210	Interest Earnings	1,000	(23,972)	0	8,366	2,000	2,000	0
650-00000-37160	W/S Penalty	1,000	985	1,000	515	1,000	0	0
650-00000-37510	GARB (TAXABLE)	217,415	220,634	217,415	103,849	233,575	16,160	7
650-00000-37520	RECYC (NONTAX)	145,000	146,024	194,250	125,389	195,450	1,200	1
650-00000-37530	Additional Can	2,000	1,507	2,000	1,627	2,000	0	0
Total Department ALL DEPARTMENTS:		376,415	363,577	429,665	247,888	449,025	19,360	4.51
Estimated Revenues		**376,415**	**363,577**	**429,665**	**247,888**	**449,025**	**19,360**	**4.51**
Appropriations								
Garbage								
650-47500-00384	Refuse/Garbage	143,000	139,535	145,000	77,208	145,000	0	0
650-47500-00386	Other Utilities	53,000	62,613	65,000	35,642	70,000	5,000	8
650-47500-00499	Miscellaneous	18,500	6,259	18,500	10,389	20,000	1,500	8
Total Department Garbage:		214,500	208,407	228,500	123,239	235,000	6,500	2.84
Recycling								
650-47600-00101	Full-Time Employees Regular	19,069	19,282	19,821	12,371	21,480	1,659	8
650-47600-00121	PERA	1,430	1,242	1,487	914	1,589	102	7
650-47600-00122	FICA	1,459	1,462	1,517	891	1,620	103	7
650-47600-00130	Employer Paid Ins	4,120	3,313	4,002	2,522	3,926	(76)	(2)
650-47600-00139	OPEB	0	132	0	0	0	0	0
650-47600-00309	Contractual Services	49,000	50,371	61,000	47,712	81,070	20,070	33
650-47600-00350	Printing & Publishing	600	0	500	0	0	(500)	(100)
650-47600-00433	Dues, Licensing & Seminars	0	0	160	0	0	(160)	(100)
Total Department Recycling:		75,678	75,802	88,487	64,410	109,685	21,198	23.96
Gatehouse								
650-47700-00309	Contractual Services	3,700	8,868	9,000	0	9,000	0	0
Total Department Gatehouse:		3,700	8,868	9,000	0	9,000	0	0.00
Organics								
650-47800-00350	Printing & Publishing	0	585	0	0	0	0	0
650-47800-00384	Refuse/Garbage	81,000	81,875	100,000	47,894	90,000	(10,000)	(10)
650-47800-00386	Other Utilities	1,000	1,025	1,200	740	1,200	0	0
Total Department Organics:		82,000	83,485	101,200	48,634	91,200	(10,000)	(9.88)
Appropriations		**375,878**	**376,562**	**427,187**	**236,283**	**444,885**	**17,698**	**4.14**
Fund 650 - SOLID WASTE:								
TOTAL ESTIMATED REVENUES		**376,415**	**363,577**	**429,665**	**247,888**	**449,025**	**19,360**	**4.51**
TOTAL APPROPRIATIONS		**375,878**	**376,562**	**427,187**	**236,283**	**444,885**	**17,698**	**4.14**
NET OF REVENUES & APPROPRIATIONS:		**537**	**(12,985)**	**2,478**	**11,605**	**4,140**	**1,662**	

GL Number	Description	2022 Original Budget	2022 Activity	2023 Original Budget	2023 Activity	2024 PRELIM BUDGET	2024 PRELIM BUDGET Amt Change	2024 PRELIM BUDGET % Change
CABLE TV								
Estimated Revenues								
ALL DEPARTMENTS								
235-00000-36210	Interest Earnings	500	(1,687)	0	940	0	0	0
235-00000-38050	franchise Fees	69,000	79,507	75,000	38,247	79,000	4,000	5
235-00000-39400	Misc.Revenues	0	59,400	0	0	0	0	0
Total Department ALL DEPARTMENTS:		69,500	137,220	75,000	39,187	79,000	4,000	5.33
Estimated Revenues		**69,500**	**137,220**	**75,000**	**39,187**	**79,000**	**4,000**	**5.33**
Appropriations								
General Department								
235-40000-00101	Full-Time Employees Regular	29,531	30,548	24,620	15,023	30,565	5,945	24
235-40000-00121	PERA	1,959	2,191	1,847	1,127	2,292	445	24
235-40000-00122	FICA	1,998	2,217	1,884	1,139	2,338	454	24
235-40000-00130	Employer Paid Ins	8,173	5,534	4,795	3,259	5,826	1,031	22
235-40000-00200	Office Supplies (GENERAL)	200	0	200	0	200	0	0
235-40000-00210	Operating Supplies (GENERAL)	300	0	300	99	300	0	0
235-40000-00302	Consultants	24,500	24,467	24,400	14,400	26,500	2,100	9
235-40000-00304	Legal Fees	0	50,208	0	0	0	0	0
235-40000-00309	Contractual Services	1,000	600	1,000	60	1,000	0	0
235-40000-00331	Mileage & Expense Account	1,000	512	1,000	0	1,000	0	0
235-40000-00404	Repairs/Maint - Machin/Equip	2,000	718	2,000	850	1,500	(500)	(25)
235-40000-00433	Dues, Licensing & Seminars	4,450	4,446	4,800	0	5,500	700	15
235-40000-00434	Training and schools	870	1,905	1,500	849	1,715	215	14
235-40000-00540	Equipment	2,000	736	2,000	3,406	3,500	1,500	75
235-40000-00720	Operating Transfers - Equip.	5,000	5,000	5,000	0	5,000	0	0
Total Department General Department:		82,981	129,082	75,346	40,212	87,236	11,890	15.78
Appropriations		**82,981**	**129,082**	**75,346**	**40,212**	**87,236**	**11,890**	**15.78**
Fund 235 - CABLE TV:								
TOTAL ESTIMATED REVENUES		**69,500**	**137,220**	**75,000**	**39,187**	**79,000**	**4,000**	**5.33**
TOTAL APPROPRIATIONS		**82,981**	**129,082**	**75,346**	**40,212**	**87,236**	**11,890**	**15.78**
NET OF REVENUES & APPROPRIATIONS:		**(13,481)**	**8,138**	**(346)**	**(1,025)**	**(8,236)**	**(7,890)**	

GL Number	Description	2022 Original Budget	2022 Activity	2023 Original Budget	2023 Activity	2024 PRELIM BUDGET	2024 PRELIM BUDGET Amt Change	2024 PRELIM BUDGET % Change
CEMETERY								
Estimated Revenues								
ALL DEPARTMENTS								
232-00000-34941	Cemetary Lot Sales	0	8,770	5,472	2,723	6,019	547	10
232-00000-36210	Interest Earnings	0	(2,209)	0	559	0	0	0
Total Department ALL DEPARTMENTS:		0	6,561	5,472	3,282	6,019	547	10.00
Estimated Revenues		**0**	**6,561**	**5,472**	**3,282**	**6,019**	**547**	**10.00**
Appropriations								
General Department								
232-40000-00101	Full-Time Employees Regular	6,703	7,355	7,342	4,558	7,616	274	4
232-40000-00121	PERA	503	508	551	327	549	(2)	0
232-40000-00122	FICA	513	535	562	308	560	(2)	0
232-40000-00130	Employer Paid Ins	941	925	974	665	1,012	38	4
Total Department General Department:		8,660	9,323	9,429	5,858	9,737	308	3.27
Appropriations		**8,660**	**9,323**	**9,429**	**5,858**	**9,737**	**308**	**3.27**
Fund 232 - CEMETERY:								
TOTAL ESTIMATED REVENUES		**0**	**6,561**	**5,472**	**3,282**	**6,019**	**547**	**10.00**
TOTAL APPROPRIATIONS		**8,660**	**9,323**	**9,429**	**5,858**	**9,737**	**308**	**3.27**
NET OF REVENUES & APPROPRIATIONS:		**(8,660)**	**(2,762)**	**(3,957)**	**(2,576)**	**(3,718)**	**239**	

2024 FEE SCHEDULE

Water usage increase:	0%	0%
Sewer usage increase:	0%	0%
Storm water usage increase:	15%	10%
Garbage/Recy/Organic increase:	5%	5%
all others	5.00%	5.00%

	2023	2024	$ change	% Difference
CITY UTILITIES				
WATER				
Water connection fee (on bldg. permit)/WAC	$ 2,721.60	$ 2,721.60	$ -	0%
Water connection/tap outside City/WAC	$ 2,925.30	$ 2,925.30	$ -	0%
Water connection charge, East Holdridge (price is set @ $4,191) + WAC	$ 4,191.00	$ 4,191.00	$ -	0%
Water meter inspection	$ 68.25	$ 68.25	$ -	0%
Water connection inspection/water disconnect inspection	$ 134.41	$ 134.41	$ -	0%
Temporary water disconnect	$ 68.25	$ 68.25	$ -	0%
Permanent water disconnect	$ 134.41	$ 134.41	$ -	0%
Lawn sprinkler system inspection	$ 68.25	$ 68.25	$ -	0%
Water Usage Permit	$ 157.50	$ 157.50	$ -	0%
Water Usage Charges (monthly utility bill)				
3/4" water meter	$ 12.30	$ 12.30	$ -	0%
1" water meter	$ 17.10	$ 17.10	$ -	0%
1 1/2" water meter	$ 22.10	$ 22.10	$ -	0%
2" water meter	$ 35.50	$ 35.50	$ -	0%
3" water meter	$ 134.60	$ 134.60	$ -	0%
4" water meter	$ 171.30	$ 171.30	$ -	0%
Water residential/multi res/non city monthly rate 0-6,000 gallons (per thousand gallons)	$ 2.50	$ 2.50	$ -	0%
Water residential/multi res/non city monthly rate over 6,000 gallons (per thousand gallons)	$ 3.15	$ 3.15	$ -	0%
Water commercial monthly rate up to 25,000 gallons (per thousand gallons)	$ 2.50	$ 2.50	$ -	0%
Water commercial monthly rate over 25,000 gallons (per thousand gallons)	$ 2.70	$ 2.70	$ -	0%
Water institutional monthly rate up to 100,000 gallons (per thousand gallons)	$ 2.50	$ 2.50	$ -	0%
Water institutional monthly rate over 100,000 gallons (per thousand gallons)	$ 3.05	$ 3.05	$ -	0%
Water sprinkling monthly rate up to 30,000 gallons (per thousand gallons	$ 3.05	$ 3.05	$ -	0%
Water sprinkling monthly rate over 30,000 gallons (per thousand gallons)	$ 3.90	$ 3.90	$ -	0%
WATER METER PRICES-NEW ACCOUNTS (fees shown include sales tax)	Based on vendor	Based on vendor		
Model 25 & 35	$ 473.11	$ 496.77	$ 23.66	5%
Model 70	$ 716.12	$ 750.52	$ 34.40	5%
Model 120	$ 1,363.42	$ 1,397.83	$ 34.41	3%
Model 170	$ 1,913.95	$ 1,924.70	$ 10.75	1%
Model 200	$ 2,541.89	$ 2,591.35	$ 49.46	2%
Model 450	$ 3,085.97	$ 3,178.44	$ 92.47	3%
2" Compound	$ 4,834.86	$ 4,834.86	$ -	0%
3" Compound	$ 5,831.08	$ 6,123.55	$ 292.47	5%
4" Compound	$ 9,240.16	$ 9,688.00	$ 447.84	5%
WATER METER PRICES-SPRINKLING ACCOUNTS (fees shown include sales tax)				
Model 25 & 35	$ 260.21	$ 273.22	$ 13.01	5%
Model 70	$ 393.86	$ 412.79	$ 18.93	5%
Model 120	$ 749.88	$ 768.80	$ 18.92	3%
Model 170	$ 1,052.67	$ 1,058.58	$ 5.91	1%
Model 200	$ 1,398.04	$ 1,425.24	$ 27.20	2%
Model 450	$ 1,697.28	$ 1,748.14	$ 50.86	3%
2" Compound	$ 3,128.44	$ 3,128.44	$ -	0%
3" Compound	$ 3,773.05	$ 3,962.30	$ 189.25	5%
4" Compound	$ 5,978.93	$ 6,268.71	$ 289.78	5%
SEWER				
M.C.E.S. SAC (rate set by Metropolitan Council)	$ 2,485.00	$ 2,485.00	$ -	0%
Sewer connection charge (on bldg. permit)/SAC	$ 1,000.00	$ 1,000.00	$ -	0%
Sewer connection inspection/sewer disconnect inspection	$ 134.41	$ 134.41	$ -	0%
Sewer Usage Charges (monthly utility bill)				
Sewer residential monthly rate base charge	$ 17.25	$ 17.25	$ -	0%
Sewer residential monthly rate 0-9999999 gallons (per thousand gallons)	$ 6.90	$ 6.90	$ -	0%
Sewer multi-unit residential monthly rate base charge	$ 17.25	$ 17.25	$ -	0%
Sewer multi-unit residential monthly rate 0-9999999 gallons (per thousand gallons)	$ 6.90	$ 6.90	$ -	0%
Sewer multi-unit commercial monthly rate base charge	$ 17.25	$ 17.25	$ -	0%
Sewer multi-unit commercial monthly rate 0-9999999 gallons (per thousand gallons)	$ 6.90	$ 6.90	$ -	0%
Sewer commercial monthly rate base charge	$ 17.25	$ 17.25	$ -	0%
Sewer commercial monthly rate 0-9999999 gallons (per thousand gallons)	$ 6.90	$ 6.90	$ -	0%
Sewer pipe in monthly rate base charge	$ 54.50	$ 54.50	$ -	0%

Water usage increase:	0%	0%
Sewer usage increase:	0%	0%
Storm water usage increase:	15%	10%
Garbage/Recy/Organic increase:	5%	5%
all others	5.00%	5.00%

	2023	2024	$ change	% Difference
STORMWATER				
Storm water connection inspection	$ 124.30	$ 137.00	$ 12.70	10%
Storm water utility (REF) charges (monthly utility bill) (1 acre=43,560 sq. ft.)				
Residential base charge for up to 14,520 sq ft	$ 7.90	$ 8.69	$ 0.79	10%
+ rate per square ft. for any amount over 14,520 sq feet	0.00013293	0.00014623	$ 0.00	10%
Multiple, Institutional - rate per square foot	0.00159715	0.00175686	$ 0.00	10%
(The Multiple, Institutional rate per acre fee)	$ 69.57	$ 76.53	$ 6.96	10%
Commercial - rate per square foot	0.00266184	0.00292802	$ 0.00	10%
(The Commercial rate per acre fee)	$ 115.95	$ 127.55	$ 11.60	10%
Undeveloped - rate per square foot	0.00013293	0.00014623	$ 0.00	10%
(The Undeveloped rate per acre fee)	$ 5.79	$ 6.37	$ 0.58	10%
School - rate per square foot	0.00066586	0.00073245	$ 0.00	10%
(The School rate per acre fee)	$ 29.01	$ 31.91	$ 2.90	10%
SOLID WASTE				
RECYCLING/ORGANICS MONTHLY FEE, RESIDENTIAL	$ 12.50	$ 12.50	$ -	0%
GARBAGE MONTHLY RATES, RESIDENTIAL				
Sticker service	$ 3.50	$ 3.50	$ -	0%
1 can (35 gal) weekly	$ 8.02	$ 8.02	$ -	0%
2 can (65 gal) weekly	$ 13.44	$ 13.44	$ -	0%
3 can (95 gal) weekly	$ 18.62	$ 18.62	$ -	0%
4 can (2-65 gal) weekly	$ 28.32	$ 28.32	$ -	0%
5 can (65 & 95 gal) weekly	$ 33.28	$ 33.28	$ -	0%
6 can (2-95 gal) weekly	$ 38.01	$ 38.01	$ -	0%
7 can weekly	$ 47.94	$ 47.94	$ -	0%
8 can weekly	$ 58.08	$ 58.08	$ -	0%
9 can weekly	$ 67.55	$ 67.55	$ -	0%
10 can weekly	$ 77.25	$ 77.25	$ -	0%
12 can weekly	$ 96.41	$ 96.41	$ -	0%
Drive up service weekly	$ 12.00	$ 12.00	$ -	0%
GARBAGE MONTHLY TAX, RESIDENTIAL (25.25%)				
1 can (35 gal) weekly	$ 2.03	$ 2.03	$ -	0%
2 can (65 gal) weekly	$ 3.39	$ 3.39	$ -	0%
3 can (95 gal) weekly	$ 4.70	$ 4.70	$ -	0%
4 can (2-65 gal) weekly	$ 7.15	$ 7.15	$ -	0%
5 can (65 & 95 gal) weekly	$ 8.40	$ 8.40	$ -	0%
6 can (2-95 gal) weekly	$ 9.60	$ 9.60	$ -	0%
7 can weekly	$ 12.10	$ 12.10	$ -	0%
8 can weekly	$ 14.67	$ 14.67	$ -	0%
9 can weekly	$ 17.06	$ 17.06	$ -	0%
10 can weekly	$ 19.51	$ 19.51	$ -	0%
12 can weekly	$ 24.34	$ 24.34	$ -	0%
Drive up service weekly	$ 3.03	$ 3.03	$ -	0%
GARBAGE EVERY OTHER WEEK MONTHLY RATES	Half of weekly rate	Half of weekly rate		
GARBAGE EVERY OTHER WEEK MONTHLY TAX (25.25%)				
1 can (35 gal)	$ 1.01	$ 1.01	$ -	0%
2 can (65 gal)	$ 1.70	$ 1.70	$ -	0%
3 can (95 gal)	$ 2.35	$ 2.35	$ -	0%
Drive up service every other week fee	$ 1.52	$ 1.52	$ -	0%
CEMETERY				
Cemetery burial easement - Resident (full and cremain lots)	$ 1,395.00	$ 1,550.00	$ 155.00	11%
Cemetery burial easement - Infant	$ 562.00	$ 625.00	$ 63.00	11%
Cemetery burial easement - Employee killed in the line of duty	$ 0.00	$ 0.00		
Cemetery grave open/close	$ 1,116.00	$ 1,240.00	$ 124.00	11%
+ Additional for openings when frost	$ 287.00	$ 320.00	$ 33.00	11%
+ Additional for weekends/holidays	$ 417.00	$ 465.00	$ 48.00	12%
Cemetery or Cremain opening/close - Employee killed in the line of duty	$ 0.00	$ 0.00		
Cremain opening/close	$ 633.00	$ 705.00	$ 72.00	11%
+ Additional for cremain openings when frost	$ 132.00	$ 145.00	$ 13.00	10%
+ Additional for weekends/holidays (3 hr min.PW staff)	$ 417.00	$ 465.00	$ 48.00	12%
PARKS, RECREATION AND CITY FACILITY RENTALS				
Municipal Boat Slips, Beach, and Lakefront Rentals				
Outer lagoon	$ 2,268.00	$ 2,390.00	$ 122.00	5%
Inner lagoon	$ 1,985.00	$ 2,085.00	$ 100.00	5%
Canoe rack (non-resident fees are double)	$ 93.00	$ 98.00	$ 5.00	5%
Charter boats annual permit	$ 2,494.00	$ 2,620.00	$ 126.00	5%
Charter boats temporary one day permit (1 pickup, 1 drop off)	$ 431.00	$ 451.00	$ 20.00	5%
"Museum of Lake Minnetonka" charter boat "Minnehaha" (50% of annual permit)	$ 1,245.00	$ 1,310.00	$ 65.00	5%

City Council Workshop
City Council Agenda Report

MEETING DATE: September 5, 2023	**WORKSHOP AGENDA ITEM:** 3
TITLE: Discussion of 2024 Preliminary General Fund Budget and Property Tax Levy (6:15-6:30 p.m.)	
PREPARED BY: Aurora Yager, Deputy City Manager	
REVIEWED BY: Jeffrey Dahl, City Manager	

DISCUSSION OBJECTIVE:
To review the current status of the preliminary 2024 General Fund budget and property tax levy and discuss if additional changes are needed at this stage.

BACKGROUND:
Included below is a summary of the current status of the preliminary General Fund budget and property tax levy. Council should discuss its status and direct staff if any further changes are needed prior to it being adopted at the September 19, 2023 City Council Meeting. The preliminary levy sets the maximum amount the City can levy in property taxes for the next year. This amount is also included in the Truth in Taxation notices the County mails out. When the final budget is considered in December, the proposed levy amount may be lowered but cannot increase from what was preliminarily approved in September.

Next Steps
Next steps in the 2024 budget process are:

- **September 19, 2023** – Council Meeting - Adopt preliminary budgets, property tax levy, and fee schedule
- **October 24, 2023** - Council Workshop - Review Draft of 2024-2033 Capital Improvement Plan (CIP)
- **October-November** – Staff refines budgets, property tax levy, and CIP as needed
- **December 5, 2023** - Council Meeting - Adopt Final budgets, property tax levy, and CIP

ATTACHMENTS:
1. 2024 Prelim Enterprise & Special Revenue Fund Memo and Line Item Budgets

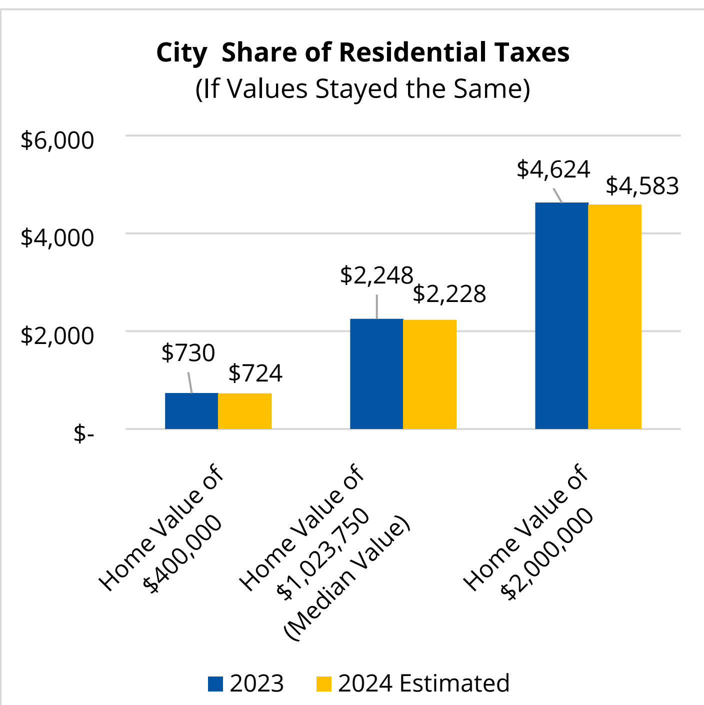
Tax Levy Summary – Updated

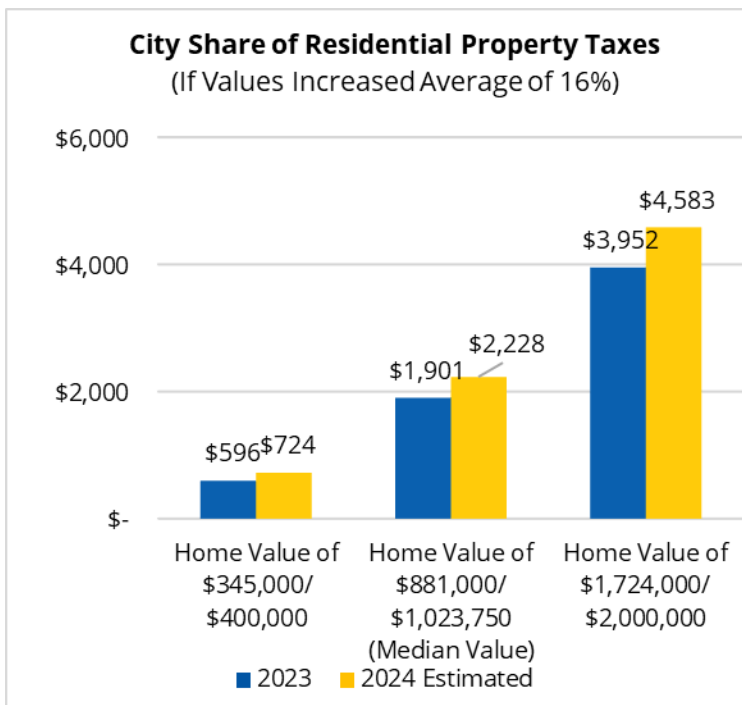
The preliminary levy the Council reviewed at the August 8th workshop was about $6.7 million, an increase of 14.15%. Since that workshop, staff made several cuts to the budget based on Council direction including reducing some of the contingency, reducing capital transfers based on the reallocated projects to the General Fund, and removing website ADA software. Additional revenue sources from State Public Safety Aid were also included. The current status of the updated Preliminary 2024 Levy is included below.

	2023	2024 Prelim	Increase (Decrease)	% Change
General	$5,400,851	$6,071,441	$670,590	12.42%
City Infrastructure	$229,473	$502,015	$272,542	118.77%
Bonds				
G.O. Street Reconstruction Bonds, (2009B Ferndale)	$32,721	$-	$(32,721)	-100.00%
2022 Refunding (2004A Big Woods)	$216,300	$-	$(216,300)	-100.00%
Total City Tax Levy	**$5,879,345**	**$6,573,456**	**$694,111**	**11.81%**

Impact to Residents - Updated

Based on the updated proposed levy increase of 11.81%, the overall tax rate would decrease from 19.47% to 19.30%. Preliminary estimates indicate that the median valued home of $1,023,750 would see a decrease of $20 in their City tax bill when property values are held constant. If a home increased in value an average of 16%, the median value home would see an increase of $327, in their City tax bill.





Options to Further Reduce the General Fund Operating Budget Levy

If additional cuts are directed by the Council, staff have proposed the following options to further reduce the levy.

Expenditure Item	Savings Amount	Approx. Levy % Savings	Tradeoffs
Reduce Capital Transfers Out to Capital Funds	$0-$341,000	0%-5.8%	Maintaining annual capital allocations is key to continuing the City's commitment to funding capital projects with cash. However, later this year staff will propose changes to the structure of an internal fund loan which should free up significant additional excess revenues in the General Fund next year which would help offset this decrease.
Delay Park Maintenance worker to mid-year 2024 or 2025	$15,400-$62,016	0.27%-1.06%	This position was included in the Long-Term Staffing Plan for 2024 to ensure the Parks Department can keep up with the increased park maintenance duties given the reduction in capacity from the Forester position and lack of reliable seasonal help.
Delay Payroll and Accounting Specialist position to mid-year 2024 or 2025	$26,850-$53,696	0.46%-0.92%	This position was included in the Long-Term Staffing Plan due to the increased workload in both HR and Accounting across the City. Delaying this position until later in 2024 will maintain staff workloads at unsustainably high levels and delay projects and responsiveness.
Total Expenditure Reduction Ideas	$0-$456,712	0%-7.77%	

2023 Levy % Increase History

Prelim Budget Workshop	Adopted Prelim Levy	Adopted Final Levy
18.28%	10.59%	8.57%