Wayzata City Council Workshop Meeting Agenda
Wayzata City Hall Community Room, 600 Rice Street
TUESDAY, JULY 15, 2025

WORKSHOP TOPICS FOR DISCUSSION:

1. Discussion of 2026 Fee Schedule and Preliminary 2026 Budgets for Enterprise and Special Revenue Funds Budgets (5:30-6:00 p.m.)
2. Continue Discussion on Preliminary 2026 General Fund Budget (6:00-6:30 p.m.)
3. Discussion of Future Council Topics (6:30-6:35 p.m.)

City Council Workshop
City Council Agenda Report

MEETING DATE: July 15, 2025	WORKSHOP AGENDA ITEM: 1
TITLE: Discussion of 2026 Fee Schedule and Preliminary 2026 Budgets for Enterprise and Special Revenue Funds Budgets (5:30-6:00 p.m.)	
PREPARED BY: Peter Zimmerman, Finance Manager	
REVIEWED BY: Jeffrey Dahl, City Manager	

DISCUSSION OBJECTIVE:
To review and provide feedback regarding the 2026 preliminary enterprise and special revenue fund budgets and corresponding fee schedules.

2024-2026 STRATEGIC PLAN PRIORITIES RELEVANCE:
Diversify Revenue
Many of the enterprise funds that the City operates contribute dollars back to to the City's General Fund budget or capital budgets which keep property taxes lower.

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 attached and the corresponding department director will walk through their respected budget individually at the meeting.

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 timeframe 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.

A fee schedule drafted for 2026 for fees related to these operations is also attached for review. Generally speaking, the following changes are proposed:

- Sewer - 3% increase
- Stormwater - 3% increase
- Solid Waste - 0% increase
- Marina - 5% increase
- Cemetery - 3% increase

The biggest discussion point will be the shift in revenue at Muni operations. More feedback and discussion is needed prior to moving forward with the final budgets.

ATTACHMENTS:
1. Prelim Enterprise Workshop Memo-2026
2. 2026 DRAFT Fee Schedule-Enterprise
3. Wine & Spirits Detail
4. Bar & Grill Detail
5. Marina Budget Detail

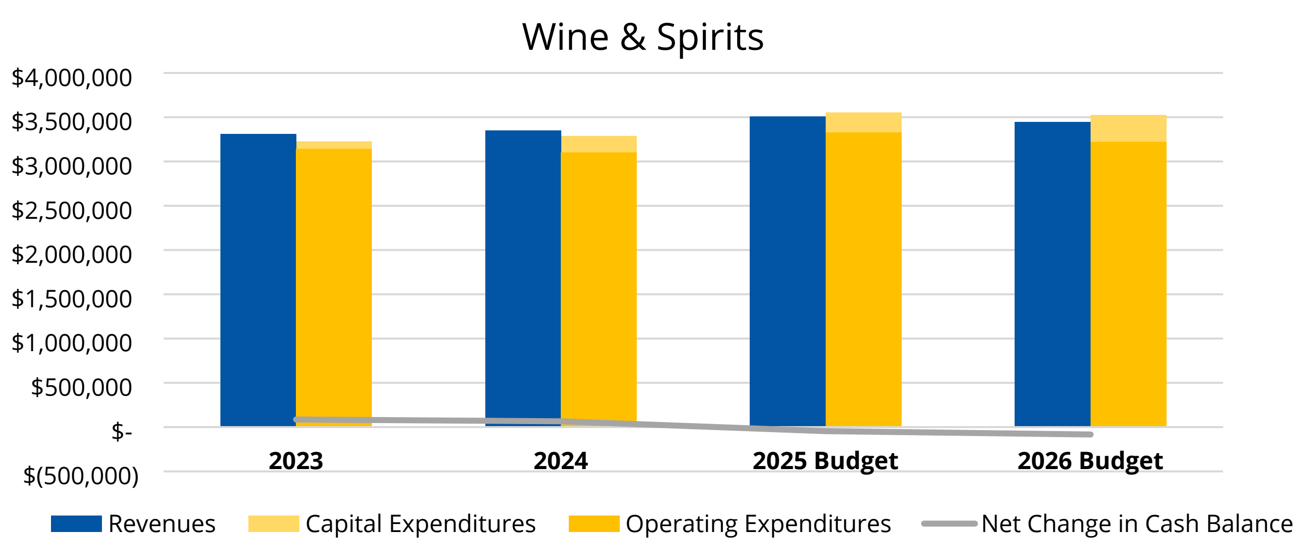
6. Motor Vehicle Detail
7. Water Detail
8. Sewer Detail
9. Stormwater Detail
10. Solid Waste Detail
11. Cable Detail
12. Cemetary Detail

Municipal Liquor Fund – Wine and Spirits Budget Summary

Year-to-date (YTD) revenue is trending 3.8% below 2024. The 2026 budget achieves about a 1% increase in gross profit to 32% (above industry average of about 28% for MN municipal liquor stores).

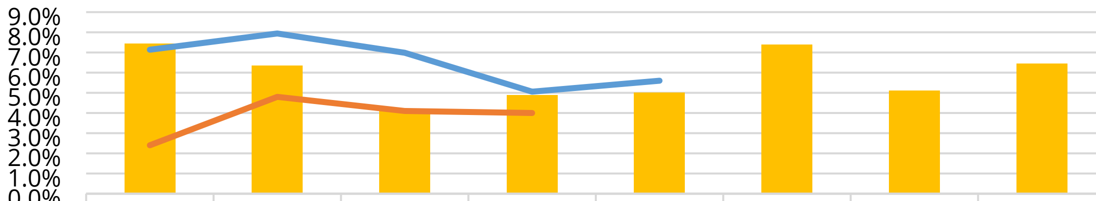
The 2026 budget reflects a 1.8% decrease in revenues compared to the 2025 budget to realign the budget to what is realistic. The 2025 budget set revenues at 6% below the 2024 budget, which was a conservative approach based on recent year's trends.

	Actual			Budget		
Liquor - Wine and Spirits	**2023**	**2024**	**YTD 5/31/2025**	**2025 Budget**	**2026 Budget**	**% Change**
Revenue	$3,308,096	$3,349,822	$1,130,826	$3,506,000	$3,442,670	-1.81%
Cost of Goods Sold	$(2,336,657)	$(2,355,782)	$(782,487)	$(2,424,700)	$(2,346,244)	-3.24%
Operating Expenses	$(805,989)	$(746,676)	$(323,395)	$(894,521)	$(874,257)	-3.07%
Net Operating Change	**$165,450**	**$247,364**	**$24,944**	**$186,779**	**$222,169**	**23.89%**
Capital Expenses	$4,586	$96,701	$4,151	$140,050	$220,500	57.44%
Profit Transfer to General Fund	$75,000	$85,000	$35,417	$85,000	$85,000	0.00%
Excess Reserve Transfers Out						
Net Change in Cash Balance	**$85,864**	**$65,663**	**$(14,624)**	**$(45,719)**	**$(73,331)**	**82.27%**
Cost of Goods Sold	71%	70%	69%	69%	68%	-1.46%
Gross Profit	29%	30%	31%	31%	32%	3.26%
Operating Expenses	24%	22%	29%	26%	25%	-2.76%
Net Income Before Transfers	5%	7%	2%	5%	6%	26.17%



Enterprise and Special Revenue Budgets Memo 1

Net Income



	2019	2020	2021	2022	2023	2024	2025 Budget	2026 Budget
Wayzata Wine and Spirits	7.4%	6.3%	4.1%	4.9%	5.0%	7.4%	5.1%	6.5%
Metro Municipal Liquor Avg	7.1%	7.9%	7.0%	5.1%	5.6%			
IBIS World Report Avg	2.4%	4.8%	4.1%	4.0%				

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

Revenue Line Item	Increase (Decrease)	Reason
Liquor, Wine, Beer	($125,460)	Based on current sales, N/A sales recategorized to Misc.
Misc. Sales	$26,130	Based on current sales, N/A sales recategorized
THC Products	$36,000	THC sales continue to grow

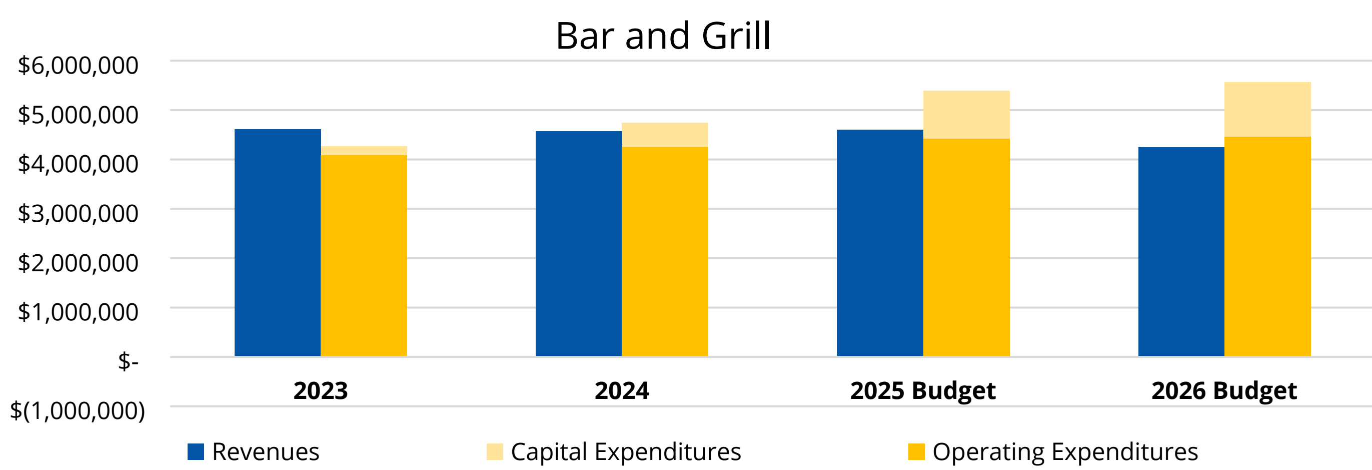
Expense Line Item	Increase (Decrease)	Reason
Off-Sale		
Full-Time Employees	$13,087	3% COLA & step increases
Allocated GF Wages	$5,699	3% COLA & step increases
Employer Paid Insurance	$5,267	Based on contract rate increase
Costs of Goods Sold (Liquor, Wine, Beer, etc.)	($108,206)	To match projected sales
Cost of Goods Sold THC Products	$14,500	THC sales continue to grow
Advertising	($7,000)	Reduction of advertising initiatives
General Promotions	($42,000)	Elimination of loyalty program
Capital		
Buildings & Structures	$98,950	Per CIP

Municipal Liquor Fund – Bar and Grill Budget Summary

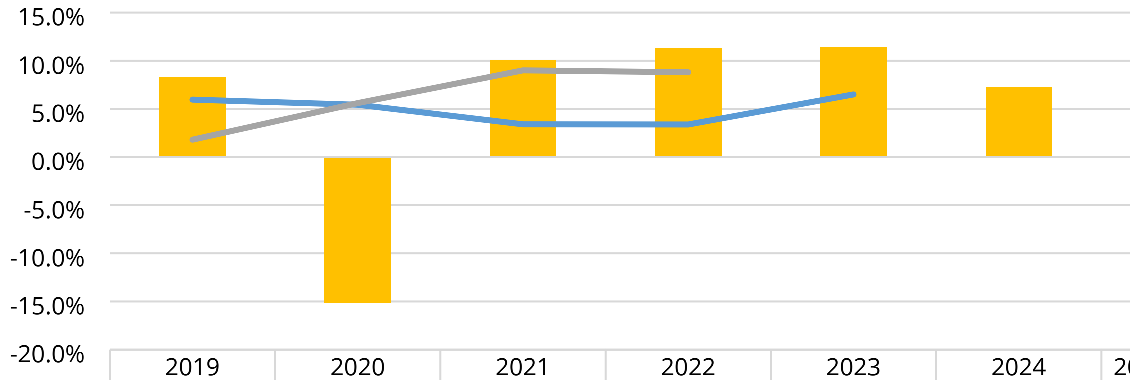
2025 YTD revenue is trending about 2.3% below 2024. The 2026 budget reflects a 7.62% decrease in revenues to keep the budget in line with current sales trends.

The 2026 budget maintains gross profit at 75% (industry standards are around 70%, on-sale Muni's trend much lower at about 40%). Due to increases in operating expenses and decreases in revenues, net operating revenue is expected to decrease.

	Actual			Budget		
Liquor – Bar and Grill	**2023**	**2024**	**YTD 5/31/2025**	**2025 Budget**	**2026 Budget**	**% Change**
Revenue	$4,606,028	$4,574,873	$1,760,384	$4,599,305	$4,249,000	-7.62%
Cost of Goods Sold	$(1,072,471)	$(1,127,975)	$(434,845)	$(1,139,141)	$(1,076,200)	-5.53%
Operating Expenses	$(3,009,452)	$(3,115,846)	$(1,227,764)	$(3,280,847)	$(3,381,695)	3.07%
Net Operating Change	**$524,105**	**$331,052**	**$97,775**	**$179,317**	**$(208,895)**	**-216.49%**
Capital Expenses	$59,946	$381,862	$14,461	$839,750	$974,200	16.01%
Profit Transfer to General Fund	$120,000	$120,000	$56,250	$120,000	$135,000	0.00%
Excess Reserve Transfers Out						
Net Change in Cash Balance	**$(27,214)**	**$344,159**	**$27,064**	**$(795,433)**	**$(1,318,095)**	**65.71%**
Cost of Goods Sold	23%	25%	25%	25%	25%	2.26%
Gross Profit	77%	75%	75%	75%	75%	-0.75%
Operating Expenses	65%	68%	70%	71%	80%	11.57%
Net Income Before Transfers	11%	7%	6%	4%	-5%	-226.10%



Net Income



	2019	2020	2021	2022	2023	2024
Wayzata Bar and Grill	8.3%	-15.2%	10.0%	11.3%	11.4%	7.2%
Metro Municipal Liquor Avg	6.0%	5.4%	3.4%	3.4%	6.5%	
IBIS World Report Avg	1.8%	5.6%	9.0%	8.8%		

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

Revenue Line Item	Increase (Decrease)	Reason
Liquor, Wine, Beer and Food	($196,974)	To match actual trends in 2025.
CC Tips	($158,331)	To actual

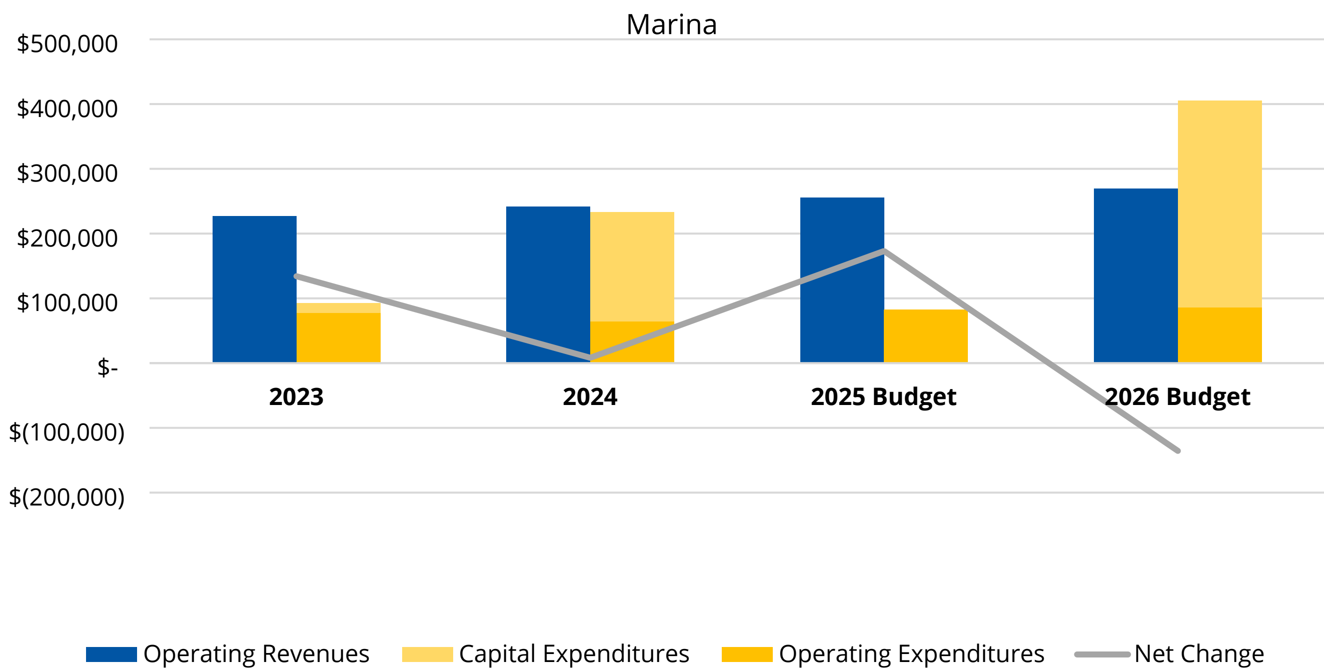
Expense Line Item	Increase (Decrease)	Reason
On-Sale		
Full-time Wages	$8,185	3% COLA & step increases
Part-time Wages	$51,952	To actual
Allocated GF Wages	$7,996	3% COLA & step increases
PERA	$5,110	To actual with wage increases
FICA	$5,209	To actual with wage increases
New MN Paid Leave	$6,687	New payroll tax
Costs of Goods Sold (Liquor, Wine, Beer)	($43,826)	To reflect decreased sales
Cost of Goods Sold THC/Other	13,900	To actual
Advertising	($10,000)	To actual
Electric Utilities	($5,000)	To actual
Fuel, oil, natural gas	$12,000	To actual
Repairs and maintenance	($5,000)	To actual

Expense Line Item	Increase (Decrease)	Reason
Kitchen		
Full-Time Wages	$6,299	3% COLA & step increases
Part-time Wages	$22,247	To actual with wage increases
Costs of Goods Sold (Food)	($33,015)	To match projected sales
Capital		
Repairs/Maint -Buildings	($26,650)	Per CIP
Repairs/Maint -Equipment	$19,800	HVAC split system cassette
Miscellaneous	($10,000)	Per CIP
Buildings & Structures	$121,100	Per CIP – Interior refresh and HVAC
Equipment	$30,200	Per CIP

Marina Fund Summary

The 2026 budget will be the fourth budget for the Marina Fund. Revenues reflect a 5% fee increase for boat slips to align with the market for other municipal marina fee increases around the lake and to support the Strategic Plan Priority to Diversify Revenue and maximize enterprises.

	Actual			Budget		
Marina Fund	**2023**	**2024**	**YTD 5/31/2025**	**2025**	**2026**	**% Change**
Total Revenues	$226,992	$241,370	$252,448	$255,280	$269,544	5.59%
Total Expenditures	$77,174	$63,728	$22,154	$82,215	$85,988	4.59%
Net Change	**$149,818**	**$177,642**	**$230,294**	**$173,065**	**$183,556**	**6.06%**
Capital Expenses	$15,681	$169,396			**$319,100**	
Net Change in Cash Balance	**$134,137**	**$8,246**	**$230,294**	**$173,065**	**($135,544)**	**-178%**



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

<table>
<tr><th>Revenue Line Item</th><th>Increase (Decrease)</th><th>Description/Notes</th></tr>
<tr><td>Boat Slip Rentals</td><td>$12,264</td><td>5% fee increase (still about 3% below Excelsior)
<table>
<tr><th>Item</th><th>2025</th><th>2026 proposed</th><th>$ increase</th></tr>
<tr><td>Outer lagoon</td><td>$2,580</td><td>$2,709</td><td>$129</td></tr>
<tr><td>Inner lagoon</td><td>$2,250</td><td>$2,363</td><td>$113</td></tr>
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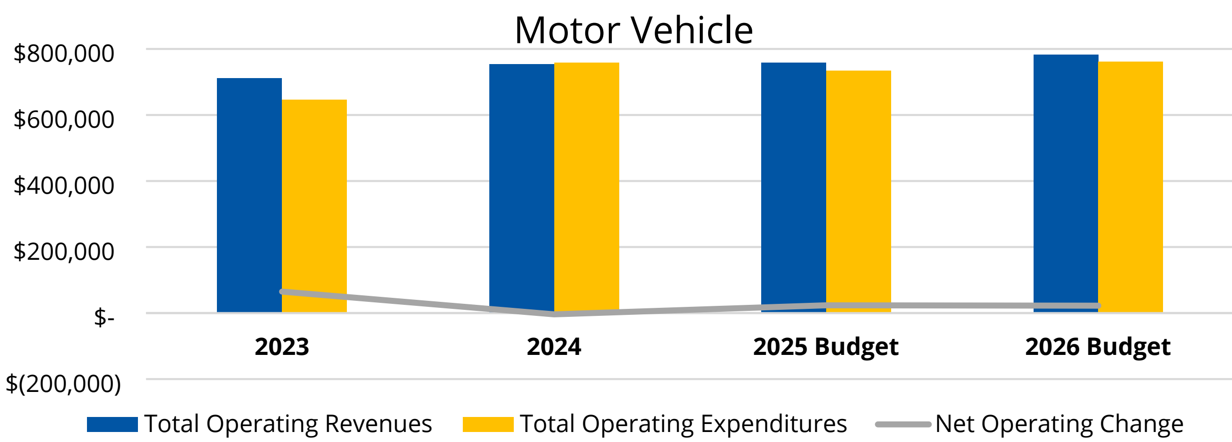
Expense Line Item	Increase (Decrease)	Reason
Capital		
Contractual Services	$319,100	Per CIP

Motor Vehicle Fund Summary

The 2026 budget reflects a 3.31% increase in revenues. A 3.56% increase in expenditures is proposed, mostly attributed to personnel cost increases. Additional revenue is expected beginning in 2025 related to “no-fee” transactions. The State has now determined that we will be reimbursed for those types of transactions where formerly we were not.

	Actual		YTD	Budget		%
Motor Vehicle Fund	**2023**	**2024**	**5/31/2025**	**2025**	**2026**	**Change**
Total Revenues	$711,085	$754,608	$338,119	$758,500	$783,575	3.31%
Total Expenditures	$646,175	$758,458	$267,309	$734,999	$761,199	3.56%
Net Change	**$64,910**	**($3,850)**	**$70,810**	**$23,501**	**$22,376**	**-4.79%**



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

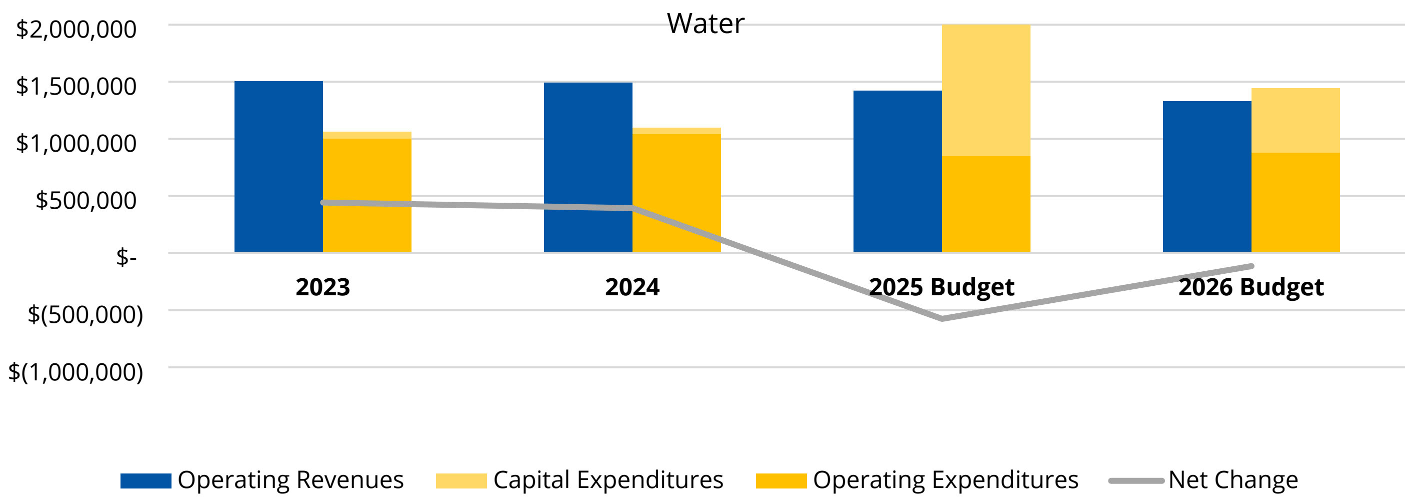
Revenue Line Item	Increase (Decrease)	Reason
Other Charge/Revenue	$12,125	To actual, reclassify Kiosk revenue, “no-fee” revenue
MV Kiosk	$6,000	Move kiosk revenue to separate line

Expense Line Item	Increase (Decrease)	Reason
Full-Time Wages	$9,869	3% COLA & step increases

Water Fund Budget Summary

Usage rates for the 2026 budget were held flat based on the projected cash flow for the fund. The overall budget shows an increase mostly related to increased personnel costs and keeping up with inflation.

	Actual		YTD	Budget		
Water Fund	**2023**	**2024**	**5/31/2025**	**2025**	**2026**	**% Change**
Total Operating Revenues	$1,504,254	$1,493,733	$385,126	1,423,800	$1,329,400	-6.63%
Total Operating Expenditures	$1,002,919	$1,040,536	$376,808	$848,845	$877,759	3.41%
Net Operating Change	**$501,335**	**$453,197**	**$8,318**	**$574,955**	**$451,641**	**-21.45%**
Capital Expenses	$58,745	$59,257	$313,988	$1,150,840	$565,640	-50.85%
Net Change to Fund Balance	**$442,590**	**$393,940**	**($305,670)**	**($575,885)**	**($113,999)**	**-80.20%**



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

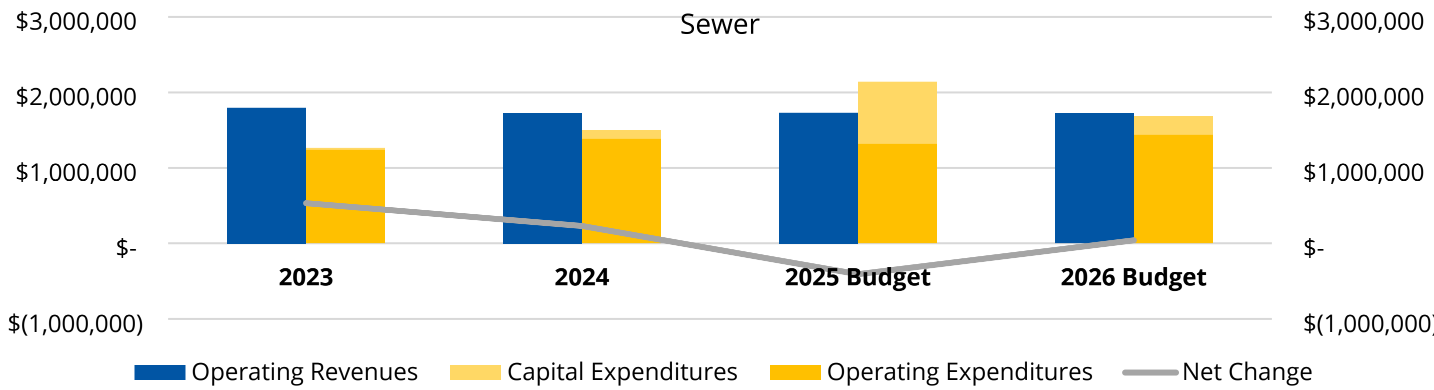
Revenue Line Item	Increase (Decrease)	Reason
Interest Earnings	$75,000	Based on current rates and fund balance
Water sales	($54,600)	To actual
Sprinkling	($92,700)	To actual
Service to Other Cities	($11,100)	To actual and fee schedule increase
Special Assessments	($6,000)	To actual

Expense Line Item	Increase (Decrease)	Reason
General Department		
Full-Time Wages	$12,786	3% COLA and step increases per union contract
Chemicals	$5,000	To actual
Capital		
Consultants	($98,900)	Per CIP
Contractual Services	($420,400)	Per CIP
Equipment	($77,300)	Per CIP
Debt Principal	$25,000	Per debt schedule
Bond Interest	($17,000)	Per debt schedule

Sewer Fund Summary

The 2026 budget reflects a 3% rate increase as recommended in the 2022 Utility Rate Study. The overall budget shows an increase, in large part due to increases in Met Council fees and personnel costs.

	Actual		YTD	Budget		
Sewer Fund	**2023**	**2024**	**5/31/2024**	**2025**	**2026**	**% Change**
Total Operating Revenues	$1,798,444	$1,725,734	$604,730	$1,733,000	$1,724,000	-0.52%
Total Operating Expenditures	$1,239,748	$1,384,150	$538,828	$1,317,520	$1,435,087	8.92%
Net Operating Change	**$558,696**	**$341,584**	**$65,902**	**$415,480**	**$288,913**	**-30.46%**
Capital Expenses	$26,144	$110,948	$78,650	$823,600	$248,100	-69.88%
Net Change to Fund Balance	**$532,552**	**$230,636**	**($12,748)**	**($408,120)**	**$40,813**	**-110.00%**



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

Revenue Line Item	Increase (Decrease)	Reason
Special Assessments	($13,000)	To actual
Interest Earnings	$50,000	Based on current interest rates
W/S/Storm Sales	($28,000)	To actual with fee schedule increase
Service to Other Cities	($18,000)	To actual with fee schedule increase

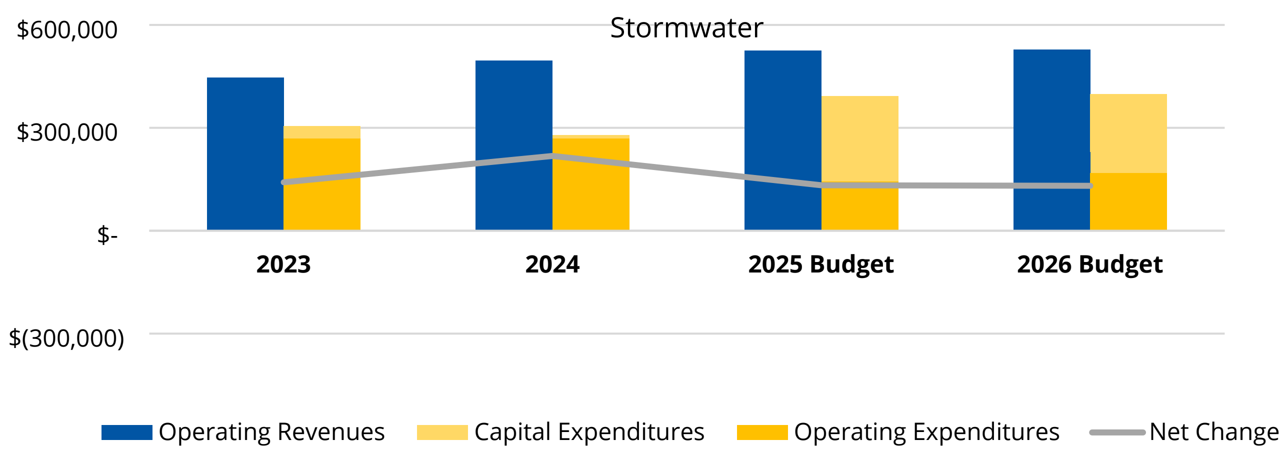
Expense Line Item	Increase (Decrease)	Reason
General Department		
Full-Time Wages	$12,716	3% COLA and step increases per union contract
Other Utilities	$99,370	Increase in Met Council fees

Expense Line Item	Increase (Decrease)	Reason
Capital		
Contractual Services	($304,700)	Per CIP
Maint/Replac – System	($195,800)	Per CIP
Equipment	($77,300)	Per CIP
Debt Service Principal	$5,000	Per debt payment schedule

Stormwater Fund Summary

The 2026 budget reflects a 1% rate increase giving a slight increase to revenues. Expenditures increase from 2025 budget due to a planned televising project planned in 2026.

	Actual		YTD	Budget		
Stormwater Fund	**2023**	**2024**	**5/31/2025**	**2025**	**2026**	**% Change**
Total Operating Revenues	$446,350	$496,361	$227,259	$525,000	$529,000	0.76%
Total Operating Expenditures	$268,164	$268,502	$82,128	$144,075	$168,029	16.63%
Net Operating Change	**$178,186**	**$227,859**	**$145,131**	**$380,925**	**$360,971**	**-5.24%**
Capital Expenses	$37,001	$9,880	$2,470	$248,400	$230,000	-7.41%
Net Change to Fund Balance	**$141,185**	**$217,979**	**$142,661**	**$132,525**	**$130,971**	**-1.17%**



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

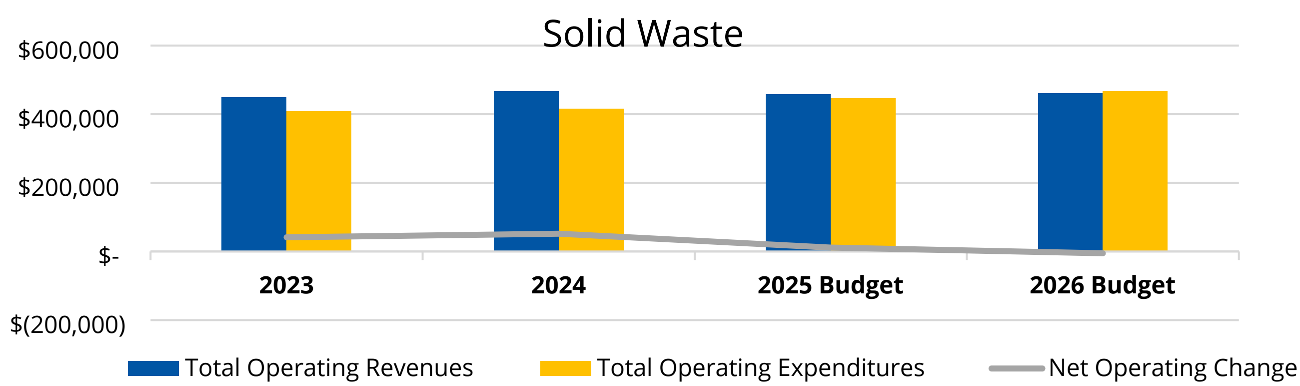
Revenue Line Item	Increase (Decrease)	Reason
Interest Earnings	$9,000	Based on current rates
W/S/Storm Sales	($5,000)	To actual

Expense Line Item	Increase (Decrease)	Reason
Maint. Service	$20,000	Storm sewer televising
Capital		
Contractual Services	($9,400)	Per CIP
Consultants	($9,400)	Per CIP

Solid Waste Fund Summary

The 2025 budget reflects a 0% fee increase but an overall revenue increase to reflect actual revenues received YTD in 2025. Expenditures reflect a 4% increase in costs per the Solid Waste contract.

	Actual		YTD	Budget		
Solid Waste Fund	**2023**	**2024**	**5/31/2025**	**2025**	**2026**	**% Change**
Total Revenues	$449,161	$467,134	$183,696	$458,025	$461,050	0.66%
Total Expenditures	$407,890	$415,385	$148,421	$446,680	$466,306	4.39%
Net Change	**$41,271**	**$51,749**	**$35,548**	**$11,345**	**($5,256)**	**-146.33%**



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

Revenue Line Item	Increase (Decrease)	Reason
Interest Earnings	$5,000	Based on current rates

Expense Line Item	Increase (Decrease)	Reason
Refuse/Garbage	$7,000	To actual
Garbage - Other Utilities	($5,000)	To actual
Recycling-Contractual Services	$11,930	To actual

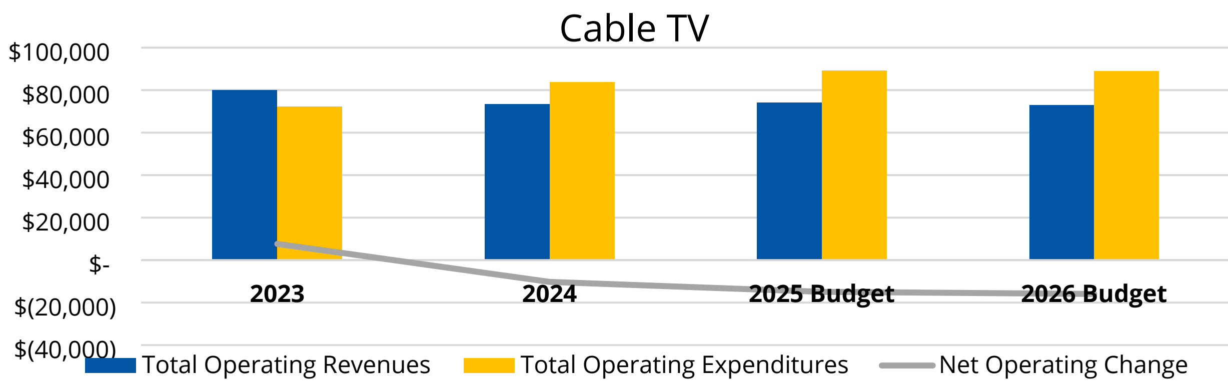
Special Revenue Funds

2026 Preliminary Budget

Cable TV Fund Summary

The 2025 budget reflects a decrease in revenues of about 2% based on current trends. The projected budget deficit can be absorbed with the available fund balance which was $45,418 on December 31, 2024.

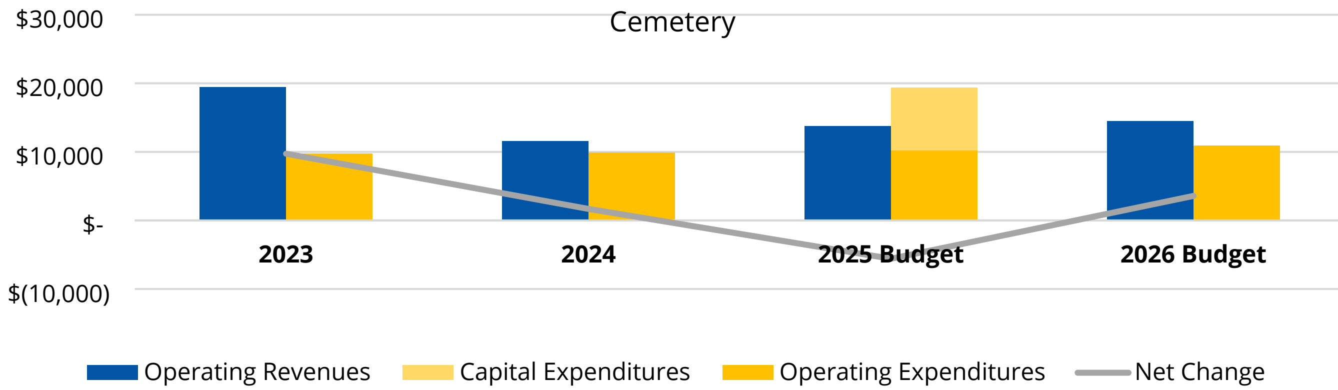
	Actual		YTD	Budget		
Cable TV Fund	**2023**	**2024**	**5/31/2025**	**2025**	**2026**	**% Change**
Total Revenues	$79,891	$73,428	16,503	$74,200	$73,000	-1.62%
Total Expenditures	$72,265	$83,687	$33,017	$89,140	$88,928	-0.24%
Net Change	**$7,626**	**($10,259)**	**($16,514)**	**($14,940)**	**($15,928)**	**6.61%**



Cemetery Fund Summary

The 2026 budget reflects a slight increase in revenues to reflect actual revenues. A modest increase in expenditures reflects increased personnel costs.

	Actual		YTD	Budget		
Cemetery Fund	**2023**	**2024**	**5/31/2025**	**2025**	**2026**	**% Change**
Total Revenues	$19,455	$11,568	$706	$13,750	$14,500	5.45%
Total Expenditures	$9,724	$9,891	$11,143	$10,140	$10,923	7.72%
Net Change	**$9,731**	**$1,677**	**($10,437)**	**$3,610**	**$3,577**	**-0.91%**
Capital Expenses				$9,200		-7.41%
Net Change to Fund Balance	**$9,731**	**$1,677**	**($10,437)**	**($5,950)**	**$3,577**	**-100.00%**



Line-Item Budgets by Fund

2026 Preliminary Budget

	2025	2026	$	%
CITY UTILITIES				
WATER				
Water connection fee (on bldg. permit)/WAC	$ 2,995.00	$ 3,085.00	$ 90.00	3%
Water connection/tap outside City/WAC	$ 3,220.00	$ 3,317.00	$ 97.00	3%
Water connection charge, East Holdridge (price is set @ $4,191) + WAC	$ 4,191.00	$ 4,191.00	$ -	0%
Water meter inspection	$ 75.00	$ 77.00	$ 2.00	3%
Water connection inspection/water disconnect inspection	$ 148.00	$ 152.00	$ 4.00	3%
Temporary water disconnect	$ 75.00	$ 77.00	$ 2.00	3%
Permanent water disconnect	$ 148.00	$ 152.00	$ 4.00	3%
Lawn sprinkler system inspection	$ 75.00	$ 77.00	$ 2.00	3%
Water Usage Permit	$ 174.00	$ 180.00	$ 6.00	3%
Water Usage Charges (monthly utility bill)				
3/4" water meter	$ 12.65	$ 12.65	$ -	0%
1" water meter	$ 17.65	$ 17.65	$ -	0%
1 1/2" water meter	$ 22.75	$ 22.75	$ -	0%
2" water meter	$ 36.55	$ 36.55	$ -	0%
3" water meter	$ 138.65	$ 138.65	$ -	0%
4" water meter	$ 175.65	$ 175.65	$ -	0%
Water residential/multi res/non city monthly rate 0-6,000 gallons (per thousand gallons)	$ 2.58	$ 2.58	$ -	0%
Water residential/multi res/non city monthly rate over 6,000 gallons (per thousand gallo	$ 3.25	$ 3.25	$ -	0%
Water commercial monthly rate up to 25,000 gallons (per thousand gallons)	$ 2.58	$ 2.58	$ -	0%
Water commercial monthly rate over 25,000 gallons (per thousand gallons)	$ 2.78	$ 2.78	$ -	0%
Water institutional monthly rate up to 100,000 gallons (per thousand gallons)	$ 2.58	$ 2.58	$ -	0%
Water institutional monthly rate over 100,000 gallons (per thousand gallons)	$ 3.15	$ 3.15	$ -	0%
Water sprinkling monthly rate up to 30,000 gallons (per thousand gallons	$ 3.15	$ 3.15	$ -	0%
Water sprinkling monthly rate over 30,000 gallons (per thousand gallons)	$ 4.02	$ 4.02	$ -	0%
WATER METER PRICES-NEW ACCOUNTS (fees shown include sales tax)	Based on vendor	Based on vendor		
Model 25 & 35	$ 868.20		$ (868.20)	-100%
Model 70	$ 1,085.25		$ (1,085.25)	-100%
Model 120	$ 2,170.50		$ (2,170.50)	-100%
Model 170	$ 2,604.60		$ (2,604.60)	-100%
Model 200	$ 2,604.60		$ (2,604.60)	-100%
Model 450	$ 6,511.50		$ (6,511.50)	-100%
2" Compound	$ 2,767.39		$ (2,767.39)	-100%
3" Compound	$ 5,534.78		$ (5,534.78)	-100%
4" Compound	$ 7,379.70		$ (7,379.70)	-100%
WATER METER PRICES-SPRINKLING ACCOUNTS (fees shown include sales tax)				
Model 25 & 35	$ 477.51		$ (477.51)	-100%
Model 70	$ 596.89		$ (596.89)	-100%
Model 120	$ 1,193.78		$ (1,193.78)	-100%
Model 170	$ 1,432.53		$ (1,432.53)	-100%
Model 200	$ 1,432.53		$ (1,432.53)	-100%
Model 450	$ 3,581.33		$ (3,581.33)	-100%
2" Compound	$ 1,790.66		$ (1,790.66)	-100%
3" Compound	$ 3,581.33		$ (3,581.33)	-100%
4" Compound	$ 4,775.10		$ (4,775.10)	-100%
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	$ 148.00	$ 152.00	$ 4.00	3%
Sewer Usage Charges (monthly utility bill)				
Sewer residential monthly rate base charge	$ 17.75	$ 18.28	$ 0.53	3%
Sewer residential monthly rate 0-9999999 gallons (per thousand gallons)	$ 7.10	$ 7.31	$ 0.21	3%
Sewer multi-unit residential monthly rate base charge	$ 17.75	$ 18.28	$ 0.53	3%
Sewer multi-unit residential monthly rate 0-9999999 gallons (per thousand gallons)	$ 7.10	$ 7.31	$ 0.21	3%
Sewer multi-unit commercial monthly rate base charge	$ 17.75	$ 18.28	$ 0.53	3%
Sewer multi-unit commercial monthly rate 0-9999999 gallons (per thousand gallons)	$ 7.10	$ 7.31	$ 0.21	3%
Sewer commercial monthly rate base charge	$ 17.75	$ 18.28	$ 0.53	3%
Sewer commercial monthly rate 0-9999999 gallons (per thousand gallons)	$ 7.10	$ 7.31	$ 0.21	3%
Sewer pipe in monthly rate base charge	$ 56.15	$ 57.83	$ 1.68	3%
STORMWATER				
Storm water connection inspection	$ 150.70	$ 155.00	$ 4.30	3%
Storm water utility (REF) charges (monthly utility bill) (1 acre=43,560 sq. ft.)				
Residential base charge for up to 14,520 sq ft	$ 9.56	$ 9.65	$ 0.10	1%
+ rate per square ft. for any amount over 14,520 sq feet	$ 0.00	$ 0.00	$ 0.00	1%
Multiple, Institutional - rate per square foot	$ 0.00	$ 0.00	$ 0.00	1%
(The Multiple, Institutional rate per acre fee)	$ 84.18	$ 85.02	$ 0.84	1%
Commercial - rate per square foot	$ 0.00	$ 0.00	$ 0.00	1%
(The Commercial rate per acre fee)	$ 140.30	$ 141.70	$ 1.40	1%
Undeveloped - rate per square foot	$ 0.00	$ 0.00	$ 0.00	1%
(The Undeveloped rate per acre fee)	$ 7.01	$ 7.08	$ 0.07	1%
School - rate per square foot	$ 0.00	$ 0.00	$ 0.00	1%
(The School rate per acre fee)	$ 35.10	$ 35.45	$ 0.35	1%

	2025	2026	$	%
SOLID WASTE				
RECYCLING/ORGANICS MONTHLY FEE, RESIDENTIAL	$ 12.50		$ (12.50)	-100%
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)	$ 1,705.00	$ 1,756.00	$ 51.00	3%
Cemetery burial easement - Infant	$ 687.50	$ 708.00	$ 20.50	3%
Cemetery burial easement - Employee killed in the line of duty	$ 0.00	$ -	$ (0.00)	-100%
Cemetery grave open/close	$ 1,364.00	$ 1,405.00	$ 41.00	3%
+ Additional for openings when frost	$ 352.00	$ 363.00	$ 11.00	3%
+ Additional for weekends/holidays	$ 511.50	$ 527.00	$ 15.50	3%
Cemetery or Cremain opening/close - Employee killed in the line of duty	$ 0.00	$ -	$ (0.00)	-100%
Cremain opening/close	$ 775.50	$ 799.00	$ 23.50	3%
+ Additional for cremain openings when frost	$ 159.50	$ 164.00	$ 4.50	3%
+ Additional for weekends/holidays (3 hr min.PW staff)	$ 511.50	$ 527.00	$ 15.50	3%

	2025	2026	$	%
PARKS, RECREATION AND CITY FACILITY RENTALS				
Municipal Boat Slips, Beach, and Lakefront Rentals				
Outer lagoon	$ 2,580.00	$ 2,709.00	$ 129.00	5%
Inner lagoon	$ 2,250.00	$ 2,363.00	$ 113.00	5%
Canoe rack (non-resident fees are double)	$ 106.00	$ 109.00	$ 3.00	3%
Charter boats annual permit	$ 2,751.00	$ 2,834.00	$ 83.00	3%
Charter boats temporary one day permit (1 pickup, 1 drop off)	$ 474.00	$ 488.00	$ 14.00	3%
"Museum of Lake Minnetonka" charter boat "Minnehaha" (50% of annual permit)	$ 1,376.00	$ 1,417.00	$ 41.00	3%

GL Number	Description	2023 Activity	2024 Original Budget	2024 Activity	2025 Amended Budget	2025 Activity	2026 STAFF PRELIM	2026 STAFF PRELIM Amt Change	2026 STAFF PRELIM % Change
LIQUOR									
Estimated Revenues									
Off-Sale									
640-47000-36210	Interest Earnings	22,830	6,000	23,761	15,000	9,183	15,000	0	0
640-47000-37301	Store Liquor Sales	891,414	950,000	824,883	846,000	269,730	820,620	(25,380)	(3)
640-47000-37302	Store Wine Sales	1,554,154	1,795,000	1,550,633	1,667,000	503,240	1,616,990	(50,010)	(3)
640-47000-37303	Store Beer Sales	671,231	760,000	621,065	669,000	191,279	618,930	(50,070)	(7)
640-47000-37304	Store Misc. Sales	150,492	140,000	141,595	129,000	59,518	155,130	26,130	20
640-47000-37306	THC PRODUCTS	17,975	80,000	184,066	180,000	97,876	216,000	36,000	20
640-47000-37399	Store Misc. Revenues	0	0	3,819	0	0	0	0	0
Total Department Off-Sale:		**3,308,096**	**3,731,000**	**3,349,822**	**3,506,000**	**1,130,826**	**3,442,670**	**(63,330)**	**(1.81)**
Estimated Revenues		**3,308,096**	**3,731,000**	**3,349,822**	**3,506,000**	**1,130,826**	**3,442,670**	**(63,330)**	**(1.81)**

GL Number	Description	2023 Activity	2024 Original Budget	2024 Activity	2025 Amended Budget	2025 Activity	2026 STAFF PRELIM	2026 STAFF PRELIM Amt Change	2026 STAFF PRELIM % Change
LIQUOR									
Appropriations									
Off-Sale									
640-47000-00101	Full-Time Employees Regular	235,702	235,445	187,473	246,200	96,888	259,287	13,087	5
640-47000-00102	Overtime	2,610	1,500	893	1,000	39	1,000	0	0
640-47000-00103	Part-Time Employees	86,317	102,000	106,428	98,720	38,431	98,450	(270)	0
640-47000-00108	Allocated GF Wages	60,429	72,235	68,152	85,965	21,372	91,664	5,699	7
640-47000-00121	PERA	28,351	30,805	30,546	32,370	11,735	33,758	1,388	4
640-47000-00122	FICA	28,176	31,421	42,419	33,015	11,861	34,433	1,418	4
640-47000-00123	MN PAID FAMILY LEAVE	0	0	0	0	0	1,980	1,980	0
640-47000-00129	Pension Expense	140,107	0	(120,990)	0	0	0	0	0
640-47000-00130	Employer Paid Ins	60,662	63,763	59,271	69,025	23,690	71,740	2,715	4
640-47000-00139	OPEB	4,381	0	9,023	0	0	0	0	0
640-47000-00140	Unemployment Comp (GENERAL)	0	0	247	0	0	0	0	0
640-47000-00200	Office Supplies (GENERAL)	1,203	1,500	576	1,500	39	1,500	0	0
640-47000-00210	Operating Supplies (GENERAL)	5,344	6,000	4,826	5,000	2,150	4,500	(500)	(10)
640-47000-00212	Motor Fuels	40	200	0	0	0	0	0	0
640-47000-00251	Liquor For Resale	654,856	710,000	605,148	636,000	192,390	606,920	(29,080)	(5)
640-47000-00252	Wine For Resale	1,042,679	1,175,000	1,047,611	1,085,200	336,109	1,042,644	(42,556)	(4)
640-47000-00253	Beer For Resale	506,412	590,000	491,500	519,000	168,403	482,430	(36,570)	(7)
640-47000-00254	Soft Drinks/Mix For Resale	67,350	50,000	63,804	41,000	10,111	58,770	17,770	43
640-47000-00256	MISC.MDSE.RESALE	42,180	45,000	35,033	34,000	12,883	32,980	(1,020)	(3)
640-47000-00257	THC PRODUCTS	(3,555)	50,000	93,867	90,000	56,468	104,500	14,500	16
640-47000-00259	Freight	26,735	21,000	18,819	19,500	6,123	18,000	(1,500)	(8)
640-47000-00301	Auditing and Acct g Services	8,979	8,920	9,298	6,315	3,267	5,360	(955)	(15)
640-47000-00306	Personnel Expense	964	1,000	0	500	0	500	0	0
640-47000-00311	Data Processing	0	2,960	3,325	10,874	4,435	13,220	2,346	22
640-47000-00321	Telephone	1,200	1,200	1,100	1,200	100	900	(300)	(25)
640-47000-00331	Mileage & Expense Account	603	200	0	200	0	200	0	0
640-47000-00340	Advertising	11,767	20,000	18,206	14,000	3,166	7,000	(7,000)	(50)
640-47000-00341	General Promotions	44,068	45,000	44,473	44,000	17,008	2,000	(42,000)	(95)
640-47000-00361	General Liability Ins	13,237	10,000	11,936	18,765	14,674	16,000	(2,765)	(15)
640-47000-00365	Workers Comp Ins	12,000	13,000	13,876	10,655	4,440	13,000	2,345	22
640-47000-00381	Electric Utilities	22,859	20,000	19,172	18,000	5,624	18,000	0	0
640-47000-00383	Fuel, oil and natural gas	3,970	6,000	3,249	5,000	3,747	6,000	1,000	20
640-47000-00384	Refuse/Garbage	1,800	2,000	1,866	2,000	600	2,000	0	0
640-47000-00401	Repairs/Maint Buildings	2,888	5,500	2,235	5,000	3,126	5,000	0	0
640-47000-00404	Repairs/Maint - Machin/Equip	9,698	6,000	7,010	6,500	461	5,500	(1,000)	(15)
640-47000-00409	Maint services & Improv	1,552	5,000	3,627	5,000	652	4,000	(1,000)	(20)
640-47000-00420	Depreciation	55,190	0	105,063	0	23,000	0	0	0
640-47000-00431	Cash Over/Short	(118)	100	(182)	100	(65)	100	0	0
640-47000-00433	Dues, Licensing & Seminars	6,922	6,900	8,282	7,660	5,456	7,500	(160)	(2)
640-47000-00497	Credit Card Fees	78,852	75,000	88,806	75,000	20,055	72,750	(2,250)	(3)
640-47000-00499	Miscellaneous	52	1,000	61	1,000	0	500	(500)	(50)
640-47000-00540	Equipment	1,447	4,000	1,209	4,000	676	3,000	(1,000)	(25)
640-47000-00601	Debt Srv Bond Principal	0	76,000	0	77,500	0	77,500	0	0
640-47000-00611	Bond Interest	14,618	18,688	14,962	15,667	6,530	15,675	8	0
640-47000-00621	Fiscal Agent s Fees	119	450	238	238	238	240	2	1
640-47000-00728	OPERATING TRANSFERS - GF OPER	75,000	85,000	85,000	85,000	35,417	85,000	0	0
Total Department Off-Sale:		**3,357,646**	**3,599,787**	**3,187,458**	**3,411,669**	**1,141,299**	**3,305,501**	**(106,168)**	**(3.11)**

GL Number	Description	2023 Activity	2024 Original Budget	2024 Activity	2025 Amended Budget	2025 Activity	2026 STAFF PRELIM	2026 STAFF PRELIM Amt Change	2026 STAFF PRELIM % Change
LIQUOR									
Appropriations									
LIQUOR STORE CAPITAL									
640-49300-00499	Miscellaneous	833	0	30,926	0	4,151	0	0	0
640-49300-00520	Buildings and Structures	0	104,850	0	121,550	0	220,500	98,950	81
640-49300-00540	Equipment	3,753	0	0	0	0	0	0	0
640-49300-00560	Furniture and Fixtures	0	0	1,057	18,500	0	0	(18,500)	(100)
640-49300-00723	Operating Transfers - Parks	0	0	64,718	0	0	0	0	0
Total Department LIQUOR STORE CAPITAL:		**4,586**	**104,850**	**96,701**	**140,050**	**4,151**	**220,500**	**80,450**	**57.44**
Appropriations		**3,362,232**	**3,704,637**	**3,284,159**	**3,551,719**	**1,145,450**	**3,526,001**	**(25,718)**	**(0.72)**
Fund 640 - LIQUOR:									
TOTAL ESTIMATED REVENUES		**3,308,096**	**3,731,000**	**3,349,822**	**3,506,000**	**1,130,826**	**3,442,670**	**(63,330)**	**(1.81)**
TOTAL APPROPRIATIONS		**3,362,232**	**3,704,637**	**3,284,159**	**3,551,719**	**1,145,450**	**3,526,001**	**(25,718)**	**(0.72)**
NET OF REVENUES & APPROPRIATIONS:		**(54,136)**	**26,363**	**65,663**	**(45,719)**	**(14,624)**	**(83,331)**	**(37,612)**	

BUDGET REPORT FOR CITY OF WAYZATA

GL Number	Description	2023 Activity	2024 Original Budget	2024 Activity	2025 Amended Budget	2025 Activity	2026 STAFF PRELIM	2026 STAFF PRELIM Amt Change	2026 STAFF PRELIM % Change
LIQUOR									
Estimated Revenues									
On-Sale									
640-48000-36210	Interest Earnings	34,734	6,000	33,292	25,000	12,112	25,000	0	0
640-48000-38301	Bar Liquor Sales	521,471	534,368	512,832	502,040	193,579	475,000	(27,040)	(5)
640-48000-38302	Bar Wine Sales	206,874	204,831	196,044	199,490	70,924	170,000	(29,490)	(15)
640-48000-38303	Bar Beer Sales	639,183	659,318	578,889	586,114	228,958	540,000	(46,114)	(8)
640-48000-38304	Bar Beverages	98,698	96,328	113,129	110,000	45,061	110,000	0	0
640-48000-38305	Bar Food Sales	2,370,988	2,357,149	2,356,947	2,344,330	918,407	2,250,000	(94,330)	(4)
640-48000-38306	BAR THC SALES	0	0	5,941	5,000	4,228	10,000	5,000	100
640-48000-38320	Rent Income	6,500	12,000	19,500	21,000	8,750	21,000	0	0
640-48000-38362	ATM Fees	10,502	10,000	12,198	10,000	4,353	10,000	0	0
640-48000-38370	Vendor Rebates - BAR	512	0	0	0	0	0	0	0
640-48000-39400	CC TIPS	716,566	629,119	746,101	796,331	274,012	638,000	(158,331)	(20)
Total Department On-Sale:		**4,606,028**	**4,509,113**	**4,574,873**	**4,599,305**	**1,760,384**	**4,249,000**	**(350,305)**	**(7.62)**
Estimated Revenues		**4,606,028**	**4,509,113**	**4,574,873**	**4,599,305**	**1,760,384**	**4,249,000**	**(350,305)**	**(7.62)**

GL Number	Description	2023 Activity	2024 Original Budget	2024 Activity	2025 Amended Budget	2025 Activity	2026 STAFF PRELIM	2026 STAFF PRELIM Amt Change	2026 STAFF PRELIM % Change
LIQUOR									
Appropriations									
On-Sale									
640-48000-00101	Full-Time Employees Regular	277,069	261,357	329,969	273,125	114,249	281,310	8,185	3
640-48000-00102	Overtime	5,449	5,000	7,761	7,000	1,344	7,000	0	0
640-48000-00103	Part-Time Employees	1,016,836	1,028,036	1,060,032	1,050,450	376,797	1,102,402	51,952	5
640-48000-00108	Allocated GF Wages	60,431	109,115	94,783	121,380	32,212	129,376	7,996	7
640-48000-00121	PERA	89,831	105,225	88,997	108,870	35,863	113,980	5,110	5
640-48000-00122	FICA	101,107	107,330	107,566	111,050	38,995	116,259	5,209	5
640-48000-00123	MN PAID FAMILY LEAVE	0	0	0	0	0	6,687	6,687	0
640-48000-00130	Employer Paid Ins	78,837	104,204	93,052	112,875	50,824	117,335	4,460	4
640-48000-00139	OPEB	(2,907)	0	0	0	0	0	0	0
640-48000-00140	Unemployment Comp (GENERAL)	10	0	100	0	0	0	0	0
640-48000-00200	Office Supplies (GENERAL)	738	1,000	541	800	183	800	0	0
640-48000-00210	Operating Supplies (GENERAL)	39,957	32,500	36,268	35,000	14,025	35,000	0	0
640-48000-00217	Uniforms	0	0	0	0	59	0	0	0
640-48000-00251	Liquor For Resale	108,304	112,217	102,174	110,448	36,959	98,000	(12,448)	(11)
640-48000-00252	Wine For Resale	54,628	55,304	51,495	49,872	15,142	42,500	(7,372)	(15)
640-48000-00253	Beer For Resale	124,888	138,456	132,236	134,806	45,774	110,800	(24,006)	(18)
640-48000-00254	Soft Drinks/Mix For Resale	21,996	22,155	26,211	23,500	16,340	32,000	8,500	36
640-48000-00256	MISC.MDSE.RESALE	0	0	295	0	0	0	0	0
640-48000-00257	THC PRODUCTS	0	0	1,187	0	3,162	5,400	5,400	0
640-48000-00301	Auditing and Acct g Services	9,259	10,220	9,595	6,625	3,267	5,670	(955)	(14)
640-48000-00306	Personnel Expense	75	0	129	0	0	0	0	0
640-48000-00311	Data Processing	0	2,535	2,828	8,872	3,622	6,910	(1,962)	(22)
640-48000-00321	Telephone	1,200	1,200	1,100	1,200	100	1,300	100	8
640-48000-00331	Mileage & Expense Account	127	0	298	0	0	0	0	0
640-48000-00340	Advertising	305	25,000	3,875	15,000	375	5,000	(10,000)	(67)
640-48000-00341	General Promotions	1,246	1,000	10,199	7,300	5,520	10,000	2,700	37
640-48000-00361	General Liability Ins	22,936	15,000	17,478	22,895	14,550	20,000	(2,895)	(13)
640-48000-00365	Workers Comp Ins	62,816	40,000	72,324	50,000	20,833	50,000	0	0
640-48000-00381	Electric Utilities	51,876	46,000	42,387	35,000	13,124	30,000	(5,000)	(14)
640-48000-00383	Fuel, oil and natural gas	14,706	21,000	9,109	13,000	14,987	25,000	12,000	92
640-48000-00384	Refuse/Garbage	15,350	15,100	19,310	17,000	5,172	16,000	(1,000)	(6)
640-48000-00401	Repairs/Maint Buildings	19,801	15,000	12,916	15,000	3,087	10,000	(5,000)	(33)
640-48000-00404	Repairs/Maint - Machin/Equip	5,374	10,000	20,055	10,000	1,978	10,000	0	0
640-48000-00409	Maint services & Improv	10,453	10,000	20,200	15,000	6,016	15,000	0	0
640-48000-00415	Other Equipment Rentals	3,982	4,000	4,328	4,000	1,363	4,000	0	0
640-48000-00420	Depreciation	55,190	0	3,840	0	23,000	0	0	0
640-48000-00431	Cash Over/Short	0	0	(1)	0	0	0	0	0
640-48000-00433	Dues, Licensing & Seminars	10,759	12,000	13,470	12,655	7,320	13,000	345	3
640-48000-00497	Credit Card Fees	116,498	110,000	118,679	110,000	43,680	105,000	(5,000)	(5)
640-48000-00499	Miscellaneous	224	0	1,159	0	300	0	0	0
640-48000-00540	Equipment	732	1,000	698	1,500	0	0	(1,500)	(100)
640-48000-00601	Debt Srv Bond Principal	0	75,000	0	77,500	0	77,500	0	0
640-48000-00611	Bond Interest	14,618	15,000	11,274	15,667	6,530	15,675	8	0
640-48000-00621	Fiscal Agent s Fees	119	300	238	238	238	240	2	1
640-48000-00728	OPERATING TRANSFERS - GF OPER	120,000	120,000	120,000	135,000	56,250	135,000	0	0
Total Department On-Sale:		**2,514,820**	**2,631,254**	**2,648,155**	**2,712,628**	**1,013,240**	**2,754,144**	**41,516**	**1.53**

GL Number	Description	2023 Activity	2024 Original Budget	2024 Activity	2025 Amended Budget	2025 Activity	2026 STAFF PRELIM	2026 STAFF PRELIM Amt Change	2026 STAFF PRELIM % Change
LIQUOR									
Appropriations									
Kitchen									
640-48500-00101	Full-Time Employees Regular	80,518	80,930	81,495	86,825	32,680	93,124	6,299	7
640-48500-00102	Overtime	24,780	25,000	10,813	15,000	2,609	15,000	0	0
640-48500-00103	Part-Time Employees	571,026	536,026	626,664	620,690	244,025	642,937	22,247	4
640-48500-00121	PERA	49,430	48,147	52,804	54,190	20,607	56,330	2,140	4
640-48500-00122	FICA	51,692	49,110	54,954	55,275	21,350	57,456	2,181	4
640-48500-00123	MN PAID FAMILY LEAVE	0	0	0	0	0	3,305	3,305	0
640-48500-00130	Employer Paid Ins	26,863	71,311	28,543	62,865	12,843	65,099	2,234	4
640-48500-00210	Operating Supplies (GENERAL)	107,712	110,000	110,571	110,000	46,546	110,000	0	0
640-48500-00217	Uniforms	3,004	3,000	4,759	4,000	1,979	4,000	0	0
640-48500-00255	FOODIngredients For Resale	762,655	777,859	814,377	820,515	320,630	787,500	(33,015)	(4)
640-48500-00404	Repairs/Maint - Machin/Equip	4,598	5,000	1,258	5,000	0	0	(5,000)	(100)
640-48500-00415	Other Equipment Rentals	3,258	3,000	6,052	4,000	2,350	4,000	0	0
640-48500-00540	Equipment	1,567	1,200	2,654	4,000	0	0	(4,000)	(100)
Total Department Kitchen:		**1,687,103**	**1,710,583**	**1,794,944**	**1,842,360**	**705,619**	**1,838,751**	**(3,609)**	**(0.20)**
Capital									
640-49100-00401	Repairs/Maint Buildings	372	0	0	26,650	0	0	(26,650)	(100)
640-49100-00404	Repairs/Maint - Machin/Equip	10,626	0	47,300	12,000	0	31,800	19,800	165
640-49100-00499	Miscellaneous	38,898	50,750	30,926	20,000	4,151	10,000	(10,000)	(50)
640-49100-00520	Buildings and Structures	0	54,100	0	757,200	10,310	878,300	121,100	16
640-49100-00540	Equipment	6,952	55,800	16,455	23,900	0	54,100	30,200	126
640-49100-00560	Furniture and Fixtures	3,098	0	11,291	0	0	0	0	0
640-49100-00723	Operating Transfers - Parks	0	0	275,890	0	0	0	0	0
Total Department Capital:		**59,946**	**160,650**	**381,862**	**839,750**	**14,461**	**974,200**	**134,450**	**16.01**
Appropriations		**4,261,869**	**4,502,487**	**4,824,961**	**5,394,738**	**1,733,320**	**5,567,095**	**172,357**	**3.19**
Fund 640 - LIQUOR:									
TOTAL ESTIMATED REVENUES		**4,606,028**	**4,509,113**	**4,574,873**	**4,599,305**	**1,760,384**	**4,249,000**	**(350,305)**	**(7.62)**
TOTAL APPROPRIATIONS		**4,261,869**	**4,502,487**	**4,824,961**	**5,394,738**	**1,733,320**	**5,567,095**	**172,357**	**3.19**
NET OF REVENUES & APPROPRIATIONS:		**344,159**	**6,626**	**(250,088)**	**(795,433)**	**27,064**	**(1,318,095)**	**(522,662)**	

GL Number	Description	2023 Activity	2024 Original Budget	2024 Activity	2025 Amended Budget	2025 Activity	2026 STAFF PRELIM	2026 STAFF PRELIM Amt Change	2026 STAFF PRELIM % Change
MARINA									
Estimated Revenues									
ALL DEPARTMENTS									
660-00000-32255	Boat slip rentals	0	0	229,814	245,280	242,972	257,544	12,264	5
660-00000-33439	PERA Pension other revenue	2	0	631	0	0	0	0	0
660-00000-36210	Interest Earnings	11,079	0	10,925	10,000	9,476	12,000	2,000	20
Total Department ALL DEPARTMENTS:		**11,081**	**0**	**241,370**	**255,280**	**252,448**	**269,544**	**14,264**	**5.59**
MARINA									
660-46000-32255	Boat slip rentals	215,911	226,500	0	0	0	0	0	0
Total Department MARINA:		**215,911**	**226,500**	**0**	**0**	**0**	**0**	**0**	**0.00**
Estimated Revenues		**226,992**	**226,500**	**241,370**	**255,280**	**252,448**	**269,544**	**14,264**	**5.59**

GL Number	Description	2023 Activity	2024 Original Budget	2024 Activity	2025 Amended Budget	2025 Activity	2026 STAFF PRELIM	2026 STAFF PRELIM Amt Change	2026 STAFF PRELIM % Change
MARINA									
Appropriations									
MARINA									
660-46000-00101	Full-Time Employees Regular	29,234	30,852	32,743	35,000	13,503	36,508	1,508	4
660-46000-00102	Overtime	0	0	0	0	42	0	0	0
660-46000-00121	PERA	2,193	2,314	2,455	2,625	1,016	2,738	113	4
660-46000-00122	FICA	2,060	2,360	2,257	2,675	941	2,793	118	4
660-46000-00123	MN PAID FAMILY LEAVE	0	0	0	0	0	161	161	0
660-46000-00129	Pension Expense	22,204	0	(108)	0	0	0	0	0
660-46000-00130	Employer Paid Ins	6,276	7,006	7,388	8,450	3,538	8,758	308	4
660-46000-00139	OPEB	2,813	0	435	0	0	0	0	0
660-46000-00324	Internet/Web Page	3,215	3,600	3,974	3,600	1,341	4,000	400	11
660-46000-00361	General Liability Ins	481	530	530	530	574	530	0	0
660-46000-00381	Electric Utilities	5,088	6,500	3,894	5,000	1,773	5,000	0	0
660-46000-00404	Repairs/Maint - Machin/Equip	3,567	5,000	6,260	6,000	0	6,500	500	8
660-46000-00499	Miscellaneous	43	3,335	3,900	3,335	0	4,000	665	20
660-46000-00723	Operating Transfers - Parks	0	0	0	15,000	0	15,000	0	0
Total Department MARINA:		**77,174**	**61,497**	**63,728**	**82,215**	**22,728**	**85,988**	**3,773**	**4.59**
Capital									
660-49100-00302	Consultants	1,584	0	299	0	0	0	0	0
660-49100-00309	Contractual Services	14,097	165,500	169,097	0	0	319,100	319,100	0
Total Department Capital:		**15,681**	**165,500**	**169,396**	**0**	**0**	**319,100**	**319,100**	**0.00**
Appropriations		**92,855**	**226,997**	**233,124**	**82,215**	**22,728**	**405,088**	**322,873**	**392.72**
Fund 660 - MARINA :									
TOTAL ESTIMATED REVENUES		**226,992**	**226,500**	**241,370**	**255,280**	**252,448**	**269,544**	**14,264**	**5.59**
TOTAL APPROPRIATIONS		**92,855**	**226,997**	**233,124**	**82,215**	**22,728**	**405,088**	**322,873**	**392.72**
NET OF REVENUES & APPROPRIATIONS:		**134,137**	**(497)**	**8,246**	**173,065**	**229,720**	**(135,544)**	**(308,609)**	

GL Number	Description	2023 Activity	2024 Original Budget	2024 Activity	2025 Amended Budget	2025 Activity	2026 STAFF PRELIM	2026 STAFF PRELIM Amt Change	2026 STAFF PRELIM % Change
MOTOR VEHICLE									
Estimated Revenues									
ALL DEPARTMENTS									
630-00000-33422	STATE AID/GRANTS	42,870	0	0	0	0	0	0	0
630-00000-33439	PERA Pension other revenue	32	0	8,063	0	0	0	0	0
630-00000-34111	Motor Vehicle Commissions	464,565	532,500	567,666	580,500	247,337	585,450	4,950	1
630-00000-34190	Charges for Services/Gen Gov	183	0	0	0	0	0	0	0
630-00000-36210	Interest Earnings	20,973	2,000	8,585	3,000	4,555	5,000	2,000	67
630-00000-37190	Other Charge/Revenue	182,462	175,000	170,294	175,000	86,227	187,125	12,125	7
630-00000-37195	MV KIOSK	0	0	0	0	0	6,000	6,000	0
Total Department ALL DEPARTMENTS:		**711,085**	**709,500**	**754,608**	**758,500**	**338,119**	**783,575**	**25,075**	**3.31**
Estimated Revenues		**711,085**	**709,500**	**754,608**	**758,500**	**338,119**	**783,575**	**25,075**	**3.31**

GL Number	Description	2023 Activity	2024 Original Budget	2024 Activity	2025 Amended Budget	2025 Activity	2026 STAFF PRELIM	2026 STAFF PRELIM Amt Change	2026 STAFF PRELIM % Change
MOTOR VEHICLE									
Appropriations									
General Department									
630-40000-00101	Full-Time Employees Regular	341,523	366,632	363,253	378,735	139,310	388,604	9,869	3
630-40000-00102	Overtime	316	500	136	500	12	500	0	0
630-40000-00103	Part-Time Employees	46,465	57,795	57,076	63,425	22,199	68,035	4,610	7
630-40000-00121	PERA	28,314	31,685	30,989	33,025	11,991	34,101	1,076	3
630-40000-00122	FICA	27,587	32,319	33,766	33,675	11,810	34,783	1,108	3
630-40000-00123	MN PAID FAMILY LEAVE	0	0	0	0	0	2,000	2,000	0
630-40000-00129	Pension Expense	19,257	0	(2,768)	0	0	0	0	0
630-40000-00130	Employer Paid Ins	73,687	79,720	79,148	86,575	36,676	89,831	3,256	4
630-40000-00139	OPEB	(308)	0	3,470	0	0	0	0	0
630-40000-00200	Office Supplies (GENERAL)	9,051	10,000	12,109	15,250	6,308	16,250	1,000	7
630-40000-00210	Operating Supplies (GENERAL)	4,378	3,500	3,415	3,500	2,610	4,500	1,000	29
630-40000-00301	Auditing and Acct g Services	635	680	686	690	347	750	60	9
630-40000-00311	Data Processing	0	2,960	2,960	10,874	4,435	13,220	2,346	22
630-40000-00321	Telephone	0	0	0	1,000	0	600	(400)	(40)
630-40000-00331	Mileage & Expense Account	1,729	1,750	1,675	2,000	345	2,000	0	0
630-40000-00361	General Liability Ins	1,000	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	1,000	0	0
630-40000-00404	Repairs/Maint - Machin/Equip	3,297	3,500	4,836	5,250	1,717	5,250	0	0
630-40000-00431	Cash Over/Short	47	0	10,826	0	6,332	0	0	0
630-40000-00433	Dues, Licensing & Seminars	4,954	4,750	5,731	6,000	2,266	6,775	775	13
630-40000-00498	Payment on Bad Cks	(2,227)	500	(1,990)	500	(5,787)	500	0	0
630-40000-00499	Miscellaneous	534	500	0	500	0	500	0	0
630-40000-00540	Equipment	3,936	5,100	(3,658)	10,500	5,488	10,000	(500)	(5)
630-40000-00721	OPERATING TRANSFER - FACILITI	25,000	25,000	25,000	25,000	6,250	25,000	0	0
630-40000-00723	Operating Transfers - Parks	0	0	73,798	0	0	0	0	0
630-40000-00728	OPERATING TRANSFERS - GF OPER	56,000	56,000	56,000	56,000	14,000	56,000	0	0
Total Department General Department:		**646,175**	**684,891**	**758,458**	**734,999**	**268,309**	**761,199**	**26,200**	**3.56**
Appropriations		**646,175**	**684,891**	**758,458**	**734,999**	**268,309**	**761,199**	**26,200**	**3.56**
Fund 630 - MOTOR VEHICLE:									
TOTAL ESTIMATED REVENUES		**711,085**	**709,500**	**754,608**	**758,500**	**338,119**	**783,575**	**25,075**	**3.31**
TOTAL APPROPRIATIONS		**646,175**	**684,891**	**758,458**	**734,999**	**268,309**	**761,199**	**26,200**	**3.56**
NET OF REVENUES & APPROPRIATIONS:		**64,910**	**24,609**	**(3,850)**	**23,501**	**69,810**	**22,376**	**(1,125)**	

BUDGET REPORT FOR CITY OF WAYZATA

GL Number	Description	2023 Activity	2024 Original Budget	2024 Activity	2025 Amended Budget	2025 Activity	2026 STAFF PRELIM	2026 STAFF PRELIM Amt Change	2026 STAFF PRELIM % Change
WATER FUND									
Estimated Revenues									
ALL DEPARTMENTS									
610-00000-33439	PERA Pension other revenue	19	0	5,047	0	0	0	0	0
610-00000-36101	Spec Assess Principal	12,892	25,000	16,018	22,000	0	16,000	(6,000)	(27)
610-00000-36102	Spec Assess Penalties & Inter	0	0	45	0	0	0	0	0
610-00000-36210	Interest Earnings	136,356	39,840	133,766	60,000	50,185	135,000	75,000	125
610-00000-37110	W/S/Storm Sales	761,839	720,000	730,600	784,600	282,710	730,000	(54,600)	(7)
610-00000-37111	Sprinkling	360,396	300,000	242,647	342,700	5,785	250,000	(92,700)	(27)
610-00000-37120	Water Usage Permits-Other	213	0	(213)	0	0	0	0	0
610-00000-37130	Service to Other Cities	108,090	90,000	92,112	106,100	21,159	95,000	(11,100)	(10)
610-00000-37140	Meter Sales	17,140	15,000	12,927	20,000	6,510	18,000	(2,000)	(10)
610-00000-37150	WS Connect/Reconnect Fee	6,496	5,000	7,243	7,000	1,859	7,000	0	0
610-00000-37155	City s W/S Access Charge	84,382	73,000	239,016	75,000	16,605	75,000	0	0
610-00000-37160	W/S Penalty	5,186	3,000	(186)	3,000	(49)	0	(3,000)	(100)
610-00000-37190	Other Charge/Revenue	3,380	3,400	3,413	3,400	362	3,400	0	0
610-00000-39400	Misc.Revenues	0	0	11,298	0	0	0	0	0
Total Department ALL DEPARTMENTS:		**1,496,389**	**1,274,240**	**1,493,733**	**1,423,800**	**385,126**	**1,329,400**	**(94,400)**	**(6.63)**
610-46127-36101	Spec Assess Principal	7,865	0	0	0	0	0	0	0
Total Department :		**7,865**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00**
Estimated Revenues		**1,504,254**	**1,274,240**	**1,493,733**	**1,423,800**	**385,126**	**1,329,400**	**(94,400)**	**(6.63)**

GL Number	Description	2023 Activity	2024 Original Budget	2024 Activity	2025 Amended Budget	2025 Activity	2026 STAFF PRELIM	2026 STAFF PRELIM Amt Change	2026 STAFF PRELIM % Change
WATER FUND									
Appropriations									
General Department									
610-40000-00101	Full-Time Employees Regular	231,911	257,574	226,521	269,430	100,219	282,216	12,786	5
610-40000-00102	Overtime	2,151	7,000	6,118	7,000	2,446	7,000	0	0
610-40000-00103	Part-Time Employees	0	4,000	4,000	5,200	0	5,200	0	0
610-40000-00121	PERA	16,570	20,062	19,390	21,050	7,620	22,005	955	5
610-40000-00122	FICA	16,028	20,463	20,292	21,500	7,329	22,445	945	4
610-40000-00123	MN PAID FAMILY LEAVE	0	0	0	0	0	1,291	1,291	0
610-40000-00129	Pension Expense	568	0	9,652	0	0	0	0	0
610-40000-00130	Employer Paid Ins	42,870	50,337	48,731	56,500	22,137	58,652	2,152	4
610-40000-00139	OPEB	(248)	0	3,261	0	0	0	0	0
610-40000-00200	Office Supplies (GENERAL)	294	600	624	600	83	600	0	0
610-40000-00210	Operating Supplies (GENERAL)	1,888	2,500	2,299	2,500	515	2,500	0	0
610-40000-00211	Meter supplies	17,207	16,000	11,129	16,000	3,947	16,000	0	0
610-40000-00212	Motor Fuels	5,354	5,000	5,508	5,000	1,394	5,500	500	10
610-40000-00216	Chemicals and Chem Products	34,693	30,000	33,992	30,000	10,136	35,000	5,000	17
610-40000-00217	Uniforms	530	1,300	717	1,300	884	1,300	0	0
610-40000-00220	Repair/Maint Supply (GENERAL)	0	0	0	0	199	0	0	0
610-40000-00224	Repair & Maint - Motor Equip	459	2,000	1,867	2,000	0	2,000	0	0
610-40000-00225	Repair & Maint - System	26,992	31,000	30,563	31,000	9,386	31,000	0	0
610-40000-00240	Small Tools and Minor Equip	834	3,000	2,595	3,000	981	3,000	0	0
610-40000-00241	Safety equip/testings	799	1,000	425	1,000	552	1,000	0	0
610-40000-00242	Well & F.P. Equipment	11,080	15,000	15,001	15,000	9,450	15,000	0	0
610-40000-00301	Auditing and Acct g Services	12,729	13,320	13,635	14,340	9,831	12,610	(1,730)	(12)
610-40000-00306	Personnel Expense	0	330	203	0	88	0	0	0
610-40000-00307	Project Coordinator	0	0	0	330	0	330	0	0
610-40000-00309	Contractual Services	15,016	16,800	15,204	18,000	3,849	18,000	0	0
610-40000-00310	Plan Review	1,592	7,500	9,540	16,500	7,812	16,500	0	0
610-40000-00311	Data Processing	0	1,056	1,056	4,695	1,905	6,810	2,115	45
610-40000-00313	Permit Fees/Gopher State	1,300	2,000	1,147	2,000	304	2,000	0	0
610-40000-00321	Telephone	0	0	0	0	0	2,600	2,600	0
610-40000-00322	Postage	1,966	6,000	3,527	8,000	6,478	8,000	0	0
610-40000-00323	Radio Units	2,903	2,500	3,351	2,800	1,061	3,500	700	25
610-40000-00331	Mileage & Expense Account	227	1,100	702	1,100	285	1,100	0	0
610-40000-00350	Printing & Publishing	699	0	0	0	0	0	0	0
610-40000-00361	General Liability Ins	8,500	8,500	8,500	11,400	13,162	13,000	1,600	14
610-40000-00365	Workers Comp Ins	12,500	13,000	13,000	13,000	13,000	13,000	0	0
610-40000-00381	Electric Utilities	95,396	88,000	69,541	88,000	24,395	88,000	0	0
610-40000-00383	Fuel, oil and natural gas	2,477	2,500	1,028	2,500	2,366	2,800	300	12
610-40000-00401	Repairs/Maint Buildings	0	600	676	600	165	600	0	0
610-40000-00404	Repairs/Maint - Machin/Equip	1,062	2,300	2,017	2,300	535	2,000	(300)	(13)
610-40000-00405	Maint/Replac - System	36,406	67,000	82,282	67,000	29,243	67,000	0	0
610-40000-00415	Other Equipment Rentals	400	900	0	900	375	900	0	0
610-40000-00420	Depreciation	261,381	0	266,436	0	66,600	0	0	0
610-40000-00433	Dues, Licensing & Seminars	2,805	5,800	4,616	5,800	5,627	5,800	0	0
610-40000-00499	Miscellaneous	99	500	390	500	361	500	0	0
610-40000-00611	Bond Interest	42,481	0	0	0	0	0	0	0
610-40000-00720	Operating Transfers - Equip.	62,000	70,000	70,000	70,000	17,500	70,000	0	0
610-40000-00728	OPERATING TRANSFERS - GF OPER	31,000	31,000	31,000	31,000	7,750	31,000	0	0
Total Department General Department:		**1,002,919**	**807,542**	**1,040,536**	**848,845**	**389,970**	**877,759**	**28,914**	**3.41**

GL Number	Description	2023 Activity	2024 Original Budget	2024 Activity	2025 Amended Budget	2025 Activity	2026 STAFF PRELIM	2026 STAFF PRELIM Amt Change	2026 STAFF PRELIM % Change
WATER FUND									
Appropriations									
Capital									
610-49100-00302	Consultants	5,399	43,100	6,454	98,900	51,619	0	(98,900)	(100)
610-49100-00307	Project Coordinator	18,585	0	11,680	20,000	8,740	20,000	0	0
610-49100-00309	Contractual Services	0	0	(28,582)	485,700	218,935	65,300	(420,400)	(87)
610-49100-00405	Maint/Replac - System	0	110,800	0	114,100	0	117,500	3,400	3
610-49100-00499	Miscellaneous	0	0	400	0	275	0	0	0
610-49100-00540	Equipment	0	0	0	77,300	0	0	(77,300)	(100)
610-49100-00601	Debt Srv Bond Principal	0	285,000	0	285,000	0	310,000	25,000	9
610-49100-00611	Bond Interest	33,736	68,838	68,280	68,840	34,419	51,840	(17,000)	(25)
610-49100-00621	Fiscal Agent s Fees	1,025	1,000	1,025	1,000	0	1,000	0	0
Total Department Capital:		**58,745**	**508,738**	**59,257**	**1,150,840**	**313,988**	**565,640**	**(585,200)**	**(50.85)**
Appropriations		**1,061,664**	**1,316,280**	**1,099,793**	**1,999,685**	**703,958**	**1,443,399**	**(556,286)**	**(27.82)**
Fund 610 - WATER FUND:									
TOTAL ESTIMATED REVENUES		**1,504,254**	**1,274,240**	**1,493,733**	**1,423,800**	**385,126**	**1,329,400**	**(94,400)**	**(6.63)**
TOTAL APPROPRIATIONS		**1,061,664**	**1,316,280**	**1,099,793**	**1,999,685**	**703,958**	**1,443,399**	**(556,286)**	**(27.82)**
NET OF REVENUES & APPROPRIATIONS:		**442,590**	**(42,040)**	**393,940**	**(575,885)**	**(318,832)**	**(113,999)**	**461,886**	

GL Number	Description	2023 Activity	2024 Original Budget	2024 Activity	2025 Amended Budget	2025 Activity	2026 STAFF PRELIM	2026 STAFF PRELIM Amt Change	2026 STAFF PRELIM % Change
SEWER FUND									
Estimated Revenues									
ALL DEPARTMENTS									
620-00000-33439	PERA Pension other revenue	19	0	4,983	0	0	0	0	0
620-00000-36101	Spec Assess Principal	27,099	20,300	19,384	28,000	0	15,000	(13,000)	(46)
620-00000-36102	Spec Assess Penalties & Inter	0	0	93	0	0	0	0	0
620-00000-36210	Interest Earnings	86,003	34,840	100,792	50,000	33,585	100,000	50,000	100
620-00000-37110	W/S/Storm Sales	1,487,356	1,400,000	1,426,835	1,528,000	543,847	1,500,000	(28,000)	(2)
620-00000-37130	Service to Other Cities	96,986	75,000	74,341	93,000	18,382	75,000	(18,000)	(19)
620-00000-37150	WS Connect/Reconnect Fee	4,718	3,750	5,944	5,000	1,628	5,000	0	0
620-00000-37155	City s W/S Access Charge	31,000	20,000	87,000	25,000	6,000	25,000	0	0
620-00000-37160	W/S Penalty	4,488	4,000	5,251	4,000	1,288	4,000	0	0
620-00000-39400	Misc.Revenues	60,775	0	1,111	0	0	0	0	0
Total Department ALL DEPARTMENTS:		**1,798,444**	**1,557,890**	**1,725,734**	**1,733,000**	**604,730**	**1,724,000**	**(9,000)**	**(0.52)**
Estimated Revenues		**1,798,444**	**1,557,890**	**1,725,734**	**1,733,000**	**604,730**	**1,724,000**	**(9,000)**	**(0.52)**

GL Number	Description	2023 Activity	2024 Original Budget	2024 Activity	2025 Amended Budget	2025 Activity	2026 STAFF PRELIM	2026 STAFF PRELIM Amt Change	2026 STAFF PRELIM % Change
SEWER FUND									
Appropriations									
General Department									
620-40000-00101	Full-Time Employees Regular	231,699	256,639	225,574	268,400	99,841	281,116	12,716	5
620-40000-00102	Overtime	2,153	7,000	6,119	7,000	2,447	7,000	0	0
620-40000-00103	Part-Time Employees	0	4,000	4,000	5,200	0	5,200	0	0
620-40000-00121	PERA	16,554	19,992	19,318	21,000	7,591	21,922	922	4
620-40000-00122	FICA	16,012	20,392	20,220	21,400	7,301	22,361	961	4
620-40000-00123	MN PAID FAMILY LEAVE	0	0	0	0	0	1,286	1,286	0
620-40000-00129	Pension Expense	(2,379)	0	7,795	0	0	0	0	0
620-40000-00130	Employer Paid Ins	42,850	50,194	48,591	56,550	22,073	58,732	2,182	4
620-40000-00139	OPEB	(258)	0	3,172	0	0	0	0	0
620-40000-00200	Office Supplies (GENERAL)	220	600	618	500	83	500	0	0
620-40000-00210	Operating Supplies (GENERAL)	1,993	2,500	2,078	2,100	438	2,100	0	0
620-40000-00211	Meter supplies	19,333	16,000	9,009	16,000	3,947	16,000	0	0
620-40000-00212	Motor Fuels	5,354	5,000	5,508	5,000	1,394	5,500	500	10
620-40000-00217	Uniforms	809	1,300	877	1,200	524	1,400	200	17
620-40000-00220	Repair/Maint Supply (GENERAL)	0	0	0	0	199	0	0	0
620-40000-00224	Repair & Maint - Motor Equip	1,841	2,200	5,391	3,000	40	3,000	0	0
620-40000-00225	Repair & Maint - System	5,061	11,000	5,571	10,000	297	10,000	0	0
620-40000-00240	Small Tools and Minor Equip	1,040	3,200	2,690	3,200	1,119	3,200	0	0
620-40000-00241	Safety equip/testings	798	1,000	878	1,000	552	1,175	175	18
620-40000-00301	Auditing and Acct g Services	9,488	9,920	10,065	10,600	6,534	8,690	(1,910)	(18)
620-40000-00306	Personnel Expense	0	300	203	300	88	300	0	0
620-40000-00311	Data Processing	0	1,056	1,056	4,695	1,905	6,810	2,115	45
620-40000-00313	Permit Fees/Gopher State	1,300	1,500	1,147	1,500	304	1,500	0	0
620-40000-00321	Telephone	0	0	0	0	0	2,600	2,600	0
620-40000-00322	Postage	13,000	12,000	13,500	13,000	10,000	13,000	0	0
620-40000-00323	Radio Units	1,975	1,800	2,088	2,000	653	2,200	200	10
620-40000-00331	Mileage & Expense Account	338	1,100	978	1,100	158	1,100	0	0
620-40000-00350	Printing & Publishing	24	0	0	0	0	0	0	0
620-40000-00361	General Liability Ins	8,500	9,200	8,500	10,250	10,913	11,000	750	7
620-40000-00365	Workers Comp Ins	12,500	13,000	13,000	13,000	13,000	13,000	0	0
620-40000-00381	Electric Utilities	16,396	18,500	13,073	18,500	6,653	18,000	(500)	(3)
620-40000-00386	Other Utilities	544,434	600,400	650,033	629,725	262,386	729,095	99,370	16
620-40000-00404	Repairs/Maint - Machin/Equip	2,476	3,200	7,458	7,000	5,318	7,000	0	0
620-40000-00405	Maint/Replac - System	12,030	34,000	13,179	34,000	2,560	30,000	(4,000)	(12)
620-40000-00409	Maint services & Improv	10,181	0	15,289	13,000	0	13,000	0	0
620-40000-00420	Depreciation	134,088	0	131,129	0	32,700	0	0	0
620-40000-00433	Dues, Licensing & Seminars	2,648	5,800	4,018	5,800	4,729	5,800	0	0
620-40000-00499	Miscellaneous	65	500	475	500	331	500	0	0
620-40000-00611	Bond Interest	3,225	0	0	0	0	0	0	0
620-40000-00621	Fiscal Agent s Fees	0	0	550	0	0	0	0	0
620-40000-00720	Operating Transfers - Equip.	93,000	100,000	100,000	100,000	25,000	100,000	0	0
620-40000-00728	OPERATING TRANSFERS - GF OPER	31,000	31,000	31,000	31,000	7,750	31,000	0	0
Total Department General Department:		**1,239,748**	**1,244,293**	**1,384,150**	**1,317,520**	**538,828**	**1,435,087**	**117,567**	**8.92**

GL Number	Description	2023 Activity	2024 Original Budget	2024 Activity	2025 Amended Budget	2025 Activity	2026 STAFF PRELIM	2026 STAFF PRELIM Amt Change	2026 STAFF PRELIM % Change
SEWER FUND									
Appropriations									
Capital									
620-49100-00302	Consultants	5,399	0	123	0	0	0	0	0
620-49100-00307	Project Coordinator	17,980	0	16,105	20,000	11,785	20,000	0	0
620-49100-00309	Contractual Services	0	0	90,481	485,900	64,614	181,200	(304,700)	(63)
620-49100-00405	Maint/Replac - System	0	239,600	0	195,800	0	0	(195,800)	(100)
620-49100-00499	Miscellaneous	0	0	0	0	226	0	0	0
620-49100-00540	Equipment	0	0	0	77,300	0	0	(77,300)	(100)
620-49100-00601	Debt Srv Bond Principal	0	45,000	0	40,000	0	45,000	5,000	13
620-49100-00611	Bond Interest	2,215	4,050	4,239	4,050	2,025	1,350	(2,700)	(67)
620-49100-00621	Fiscal Agent s Fees	550	550	0	550	0	550	0	0
Total Department Capital:		**26,144**	**289,200**	**110,948**	**823,600**	**78,650**	**248,100**	**(575,500)**	**(69.88)**
Appropriations		**1,265,892**	**1,533,493**	**1,495,098**	**2,141,120**	**617,478**	**1,683,187**	**(457,933)**	**(21.39)**
Fund 620 - SEWER FUND:									
TOTAL ESTIMATED REVENUES		**1,798,444**	**1,557,890**	**1,725,734**	**1,733,000**	**604,730**	**1,724,000**	**(9,000)**	**(0.52)**
TOTAL APPROPRIATIONS		**1,265,892**	**1,533,493**	**1,495,098**	**2,141,120**	**617,478**	**1,683,187**	**(457,933)**	**(21.39)**
NET OF REVENUES & APPROPRIATIONS:		**532,552**	**24,397**	**230,636**	**(408,120)**	**(12,748)**	**40,813**	**448,933**	

GL Number	Description	2023 Activity	2024 Original Budget	2024 Activity	2025 Amended Budget	2025 Activity	2026 STAFF PRELIM	2026 STAFF PRELIM Amt Change	2026 STAFF PRELIM % Change
STORMWATER									
Estimated Revenues									
ALL DEPARTMENTS									
670-00000-33439	PERA Pension other revenue	4	0	1,080	0	0	0	0	0
670-00000-36210	Interest Earnings	31,260	8,500	38,622	30,000	24,289	39,000	9,000	30
670-00000-37110	W/S/Storm Sales	415,086	395,000	456,659	495,000	202,970	490,000	(5,000)	(1)
Total Department ALL DEPARTMENTS:		**446,350**	**403,500**	**496,361**	**525,000**	**227,259**	**529,000**	**4,000**	**0.76**
Estimated Revenues		**446,350**	**403,500**	**496,361**	**525,000**	**227,259**	**529,000**	**4,000**	**0.76**

GL Number	Description	2023 Activity	2024 Original Budget	2024 Activity	2025 Amended Budget	2025 Activity	2026 STAFF PRELIM	2026 STAFF PRELIM Amt Change	2026 STAFF PRELIM % Change
STORMWATER									
Appropriations									
General Department									
670-40000-00101	Full-Time Employees Regular	53,569	56,633	55,461	58,285	23,706	61,133	2,848	5
670-40000-00102	Overtime	847	1,400	807	1,400	365	1,400	0	0
670-40000-00121	PERA	3,951	4,285	4,186	4,410	1,682	4,623	213	5
670-40000-00122	FICA	3,934	4,371	4,216	4,500	1,689	4,715	215	5
670-40000-00123	MN PAID FAMILY LEAVE	0	0	0	0	0	271	271	0
670-40000-00129	Pension Expense	2,114	0	(1,908)	0	0	0	0	0
670-40000-00130	Employer Paid Ins	8,567	9,940	9,218	10,480	4,441	10,887	407	4
670-40000-00139	OPEB	162	0	(2,813)	0	0	0	0	0
670-40000-00302	Consultants	560	1,000	498	0	142	0	0	0
670-40000-00304	Legal Fees	176	700	0	0	0	0	0	0
670-40000-00409	Maint services & Improv	0	4,000	1,698	0	0	20,000	20,000	0
670-40000-00420	Depreciation	129,042	0	131,974	0	33,000	0	0	0
670-40000-00499	Miscellaneous	242	500	165	0	853	0	0	0
670-40000-00722	Operating Transfers - Streets	55,000	55,000	55,000	55,000	13,750	55,000	0	0
670-40000-00728	OPERATING TRANSFERS - GF OPER	10,000	10,000	10,000	10,000	2,500	10,000	0	0
Total Department General Department:		**268,164**	**147,829**	**268,502**	**144,075**	**82,128**	**168,029**	**23,954**	**16.63**
Capital									
670-49100-00302	Consultants	0	9,100	0	9,400	0	0	(9,400)	(100)
670-49100-00307	Project Coordinator	36,843	0	9,880	0	2,470	0	0	0
670-49100-00309	Contractual Services	0	94,100	0	239,000	0	230,000	(9,000)	(4)
670-49100-00499	Miscellaneous	158	0	0	0	0	0	0	0
Total Department Capital:		**37,001**	**103,200**	**9,880**	**248,400**	**2,470**	**230,000**	**(18,400)**	**(7.41)**
Appropriations		**305,165**	**251,029**	**278,382**	**392,475**	**84,598**	**398,029**	**5,554**	**1.42**
Fund 670 - STORMWATER:									
TOTAL ESTIMATED REVENUES		**446,350**	**403,500**	**496,361**	**525,000**	**227,259**	**529,000**	**4,000**	**0.76**
TOTAL APPROPRIATIONS		**305,165**	**251,029**	**278,382**	**392,475**	**84,598**	**398,029**	**5,554**	**1.42**
NET OF REVENUES & APPROPRIATIONS:		**141,185**	**152,471**	**217,979**	**132,525**	**142,661**	**130,971**	**(1,554)**	

GL Number	Description	2023 Activity	2024 Original Budget	2024 Activity	2025 Amended Budget	2025 Activity	2026 STAFF PRELIM	2026 STAFF PRELIM Amt Change	2026 STAFF PRELIM % Change
SOLID WASTE									
Estimated Revenues									
ALL DEPARTMENTS									
650-00000-33439	PERA Pension other revenue	2	0	428	0	0	0	0	0
650-00000-33700	HC Recycling Reimb	16,283	15,000	18,954	16,000	0	18,000	2,000	13
650-00000-36210	Interest Earnings	19,174	2,000	17,235	10,000	9,147	15,000	5,000	50
650-00000-37160	W/S Penalty	952	1,000	1,257	1,000	331	1,000	0	0
650-00000-37510	GARB (TAXABLE)	219,026	233,575	228,939	233,575	92,927	230,000	(3,575)	(2)
650-00000-37520	RECYC (NONTAX)	191,832	195,450	198,777	195,450	80,827	195,450	0	0
650-00000-37530	Additional Can	1,892	2,000	1,544	2,000	609	1,600	(400)	(20)
650-00000-39400	Misc.Revenues	0	0	0	0	128	0	0	0
Total Department ALL DEPARTMENTS:		**449,161**	**449,025**	**467,134**	**458,025**	**183,969**	**461,050**	**3,025**	**0.66**
Estimated Revenues		**449,161**	**449,025**	**467,134**	**458,025**	**183,969**	**461,050**	**3,025**	**0.66**

GL Number	Description	2023 Activity	2024 Original Budget	2024 Activity	2025 Amended Budget	2025 Activity	2026 STAFF PRELIM	2026 STAFF PRELIM Amt Change	2026 STAFF PRELIM % Change
SOLID WASTE									
Appropriations									
Garbage									
650-47500-00384	Refuse/Garbage	132,914	145,000	140,284	145,000	48,652	152,000	7,000	5
650-47500-00386	Other Utilities	60,212	70,000	56,008	70,000	16,988	65,000	(5,000)	(7)
650-47500-00499	Miscellaneous	10,389	20,000	13,577	20,000	0	18,000	(2,000)	(10)
Total Department Garbage:		**203,515**	**235,000**	**209,869**	**235,000**	**65,640**	**235,000**	**0**	**0.00**
Recycling									
650-47600-00101	Full-Time Employees Regular	20,406	21,906	22,227	22,750	8,754	24,017	1,267	6
650-47600-00121	PERA	1,487	1,620	1,640	1,700	631	1,779	79	5
650-47600-00122	FICA	1,463	1,653	1,629	1,725	625	1,814	89	5
650-47600-00123	MN PAID FAMILY LEAVE	0	0	0	0	0	104	104	0
650-47600-00129	Pension Expense	2,384	0	179	0	0	0	0	0
650-47600-00130	Employer Paid Ins	3,783	3,869	3,978	4,235	1,783	4,392	157	4
650-47600-00139	OPEB	131	0	3,574	0	0	0	0	0
650-47600-00309	Contractual Services	81,926	81,070	85,536	81,070	29,735	93,000	11,930	15
Total Department Recycling:		**111,580**	**110,118**	**118,763**	**111,480**	**41,528**	**125,106**	**13,626**	**12.22**
Gatehouse									
650-47700-00309	Contractual Services	8,868	9,000	0	9,000	11,085	12,000	3,000	33
Total Department Gatehouse:		**8,868**	**9,000**	**0**	**9,000**	**11,085**	**12,000**	**3,000**	**33.33**
Organics									
650-47800-00350	Printing & Publishing	539	0	0	0	0	0	0	0
650-47800-00384	Refuse/Garbage	82,238	90,000	85,850	90,000	29,840	93,000	3,000	3
650-47800-00386	Other Utilities	1,150	1,200	903	1,200	328	1,200	0	0
Total Department Organics:		**83,927**	**91,200**	**86,753**	**91,200**	**30,168**	**94,200**	**3,000**	**3.29**
Appropriations		**407,890**	**445,318**	**415,385**	**446,680**	**148,421**	**466,306**	**19,626**	**4.39**
Fund 650 - SOLID WASTE:									
TOTAL ESTIMATED REVENUES		**449,161**	**449,025**	**467,134**	**458,025**	**183,969**	**461,050**	**3,025**	**0.66**
TOTAL APPROPRIATIONS		**407,890**	**445,318**	**415,385**	**446,680**	**148,421**	**466,306**	**19,626**	**4.39**
NET OF REVENUES & APPROPRIATIONS:		**41,271**	**3,707**	**51,749**	**11,345**	**35,548**	**(5,256)**	**(16,601)**	

GL Number	Description	2023 Activity	2024 Original Budget	2024 Activity	2025 Amended Budget	2025 Activity	2026 STAFF PRELIM	2026 STAFF PRELIM Amt Change	2026 STAFF PRELIM % Change
CABLE TV									
Estimated Revenues									
ALL DEPARTMENTS									
235-00000-36210	Interest Earnings	2,163	0	1,937	1,200	750	2,000	800	67
235-00000-38050	franchise Fees	77,728	78,000	71,491	73,000	15,753	71,000	(2,000)	(3)
Total Department ALL DEPARTMENTS:		**79,891**	**78,000**	**73,428**	**74,200**	**16,503**	**73,000**	**(1,200)**	**(1.62)**
Estimated Revenues		**79,891**	**78,000**	**73,428**	**74,200**	**16,503**	**73,000**	**(1,200)**	**(1.62)**

GL Number	Description	2023 Activity	2024 Original Budget	2024 Activity	2025 Amended Budget	2025 Activity	2026 STAFF PRELIM	2026 STAFF PRELIM Amt Change	2026 STAFF PRELIM % Change
CABLE TV									
Appropriations									
General Department									
235-40000-00101	Full-Time Employees Regular	24,571	31,925	32,276	34,300	12,562	37,797	3,497	10
235-40000-00121	PERA	1,843	2,394	2,421	2,575	942	2,760	185	7
235-40000-00122	FICA	1,862	2,442	2,446	2,625	941	2,815	190	7
235-40000-00123	MN PAID FAMILY LEAVE	0	0	0	0	0	162	162	0
235-40000-00130	Employer Paid Ins	4,859	5,715	5,658	6,300	2,571	6,519	219	3
235-40000-00200	Office Supplies (GENERAL)	0	200	0	0	0	0	0	0
235-40000-00210	Operating Supplies (GENERAL)	99	300	84	200	110	200	0	0
235-40000-00302	Consultants	24,150	26,500	25,200	26,500	10,500	27,300	800	3
235-40000-00304	Legal Fees	0	0	0	0	2,977	0	0	0
235-40000-00309	Contractual Services	60	1,000	4,984	1,000	0	1,000	0	0
235-40000-00331	Mileage & Expense Account	0	1,000	0	500	0	0	(500)	(100)
235-40000-00404	Repairs/Maint - Machin/Equip	1,000	1,500	450	1,000	0	1,000	0	0
235-40000-00433	Dues, Licensing & Seminars	948	5,500	4,360	5,400	120	3,375	(2,025)	(38)
235-40000-00434	Training and schools	849	1,715	30	1,740	999	0	(1,740)	(100)
235-40000-00499	Miscellaneous	30	0	272	0	0	0	0	0
235-40000-00540	Equipment	6,994	3,500	506	2,000	45	1,000	(1,000)	(50)
235-40000-00720	Operating Transfers - Equip.	5,000	5,000	5,000	5,000	1,250	5,000	0	0
Total Department General Department:		**72,265**	**88,691**	**83,687**	**89,140**	**33,017**	**88,928**	**(212)**	**(0.24)**
Appropriations		**72,265**	**88,691**	**83,687**	**89,140**	**33,017**	**88,928**	**(212)**	**(0.24)**
Fund 235 - CABLE TV:									
TOTAL ESTIMATED REVENUES		**79,891**	**78,000**	**73,428**	**74,200**	**16,503**	**73,000**	**(1,200)**	**(1.62)**
TOTAL APPROPRIATIONS		**72,265**	**88,691**	**83,687**	**89,140**	**33,017**	**88,928**	**(212)**	**(0.24)**
NET OF REVENUES & APPROPRIATIONS:		**7,626**	**(10,691)**	**(10,259)**	**(14,940)**	**(16,514)**	**(15,928)**	**(988)**	

GL Number	Description	2023 Activity	2024 Original Budget	2024 Activity	2025 Amended Budget	2025 Activity	2026 STAFF PRELIM	2026 STAFF PRELIM Amt Change	2026 STAFF PRELIM % Change
CEMETERY									
Estimated Revenues									
ALL DEPARTMENTS									
232-00000-34941	Cemetary Lot Sales	18,068	6,019	10,002	13,000	0	13,000	0	0
232-00000-36210	Interest Earnings	1,387	0	1,566	750	706	1,500	750	100
Total Department ALL DEPARTMENTS:		**19,455**	**6,019**	**11,568**	**13,750**	**706**	**14,500**	**750**	**5.45**
Estimated Revenues		**19,455**	**6,019**	**11,568**	**13,750**	**706**	**14,500**	**750**	**5.45**

GL Number	Description	2023 Activity	2024 Original Budget	2024 Activity	2025 Amended Budget	2025 Activity	2026 STAFF PRELIM	2026 STAFF PRELIM Amt Change	2026 STAFF PRELIM % Change
CEMETERY									
Appropriations									
General Department									
232-40000-00101	Full-Time Employees Regular	7,681	7,634	7,750	7,900	3,195	8,510	610	8
232-40000-00121	PERA	532	550	554	575	214	616	41	7
232-40000-00122	FICA	513	561	551	580	212	628	48	8
232-40000-00123	MN PAID FAMILY LEAVE	0	0	0	0	0	36	36	0
232-40000-00130	Employer Paid Ins	998	1,012	1,036	1,085	462	1,133	48	4
Total Department General Department:		**9,724**	**9,757**	**9,891**	**10,140**	**4,083**	**10,923**	**783**	**7.72**
Capital									
232-49100-00560	Furniture and Fixtures	0	0	0	9,200	7,060	0	(9,200)	(100)
Total Department Capital:		**0**	**0**	**0**	**9,200**	**7,060**	**0**	**(9,200)**	**(100.00)**
Appropriations		**9,724**	**9,757**	**9,891**	**19,340**	**11,143**	**10,923**	**(8,417)**	**(43.52)**
Fund 232 - CEMETERY:									
TOTAL ESTIMATED REVENUES		**19,455**	**6,019**	**11,568**	**13,750**	**706**	**14,500**	**750**	**5.45**
TOTAL APPROPRIATIONS		**9,724**	**9,757**	**9,891**	**19,340**	**11,143**	**10,923**	**(8,417)**	**(43.52)**
NET OF REVENUES & APPROPRIATIONS:		**9,731**	**(3,738)**	**1,677**	**(5,590)**	**(10,437)**	**3,577**	**9,167**	

City Council Workshop
City Council Agenda Report

MEETING DATE: July 15, 2025	**WORKSHOP AGENDA ITEM:** 2
TITLE: Continue Discussion on Preliminary 2026 General Fund Budget (6:00-6:30 p.m.)	
PREPARED BY: Peter Zimmerman, Finance Manager	
REVIEWED BY: Jeffrey Dahl, City Manager	

DISCUSSION OBJECTIVE:
To review updates to the general fund budget, review staff budget adjustment recommendations, and provide direction on additional budget adjustments.

2024-2026 STRATEGIC PLAN PRIORITIES RELEVANCE:
Achieve & Sustain Operational Excellence
The draft preliminary budget funds several initiatives and projects that will help the organization achieve and sustain excellence in providing services to and for the community.

Sustain Community Character & Safety
The draft preliminary budget funds several initiatives and projects that will maintain community character and ensure safety for residents and visitors.

BACKGROUND:
At the July 1, 2025 City Council workshop the 2026 preliminary budget was presented with an initial levy increase of 14.44% (more detailed data can be found on that discussion within the July 1, 2025 workshop agenda packet). A list of potential budget cuts was also brought forth, outlining the impact each would have on the levy. The City Council directed each department to review their respective budgets and prepare potential adjustments to reduce the levy. Updated information, as a result of that direction, is attached.

Based on the feedback at this workshop, staff will be updating the preliminary budget accordingly in preparation for adoption of the preliminary levy at the September 2 City Council Meeting.

ATTACHMENTS:
1. Departmental Expenditure Reduction Options

Adjustments since July 1st

The budget has been adjusted to incorporate the below changes. The net impact of these changes is roughly a **1% decrease** in the initial preliminary levy presented at the previous workshop. The adjusted preliminary levy is **$7,254,015** which is a **13.32% increase** over the 2025 levy.

Item	Exp/Rev	Amount	Justification
General Liability Insurance	Exp	($15,000)	True up to actual/expected
Admin Dues	Exp	($3,000)	Reduce ADA software to one license
Planning Charges	Rev	$3,500	Addition of mechanical review fees
Permit Fees	Rev	$25,000	More in line with history
Interest	Rev	$25,000	More in line with history

Departmental Expenditure Reduction Options

Fire Department

Expenditure Item	Savings Amount	Approx. Levy % Savings	Tradeoffs
Operating Supplies	$5,000	0.07%	Removes software purchase that allows for NFIRS Reporting, Pre-Plans, Hydrants, etc.
Small Tools	$2,000	0.03%	Could make a request to Relief Assoc to cover this cost
Radio Units	$2,000	0.03%	Lose the ability to add Police channel to trucks
Repair & Maint	$2,000	0.03%	Limited repairs to equipment
Training	$2,000	0.03%	Training opportunities decreased compared to prior years

Police Department

Expenditure Item	Savings Amount	Approx. Levy % Savings	Tradeoffs
Eliminate Additional Officer	$138,000	1.90%	Loss of retention tool of CSO's seeking fulltime employment
Eliminate CSO	$41,000 per CSO*	0.57%	Reduce parking enforcement, code enforcement, reduce visibility on Lake Street and Panoway More difficulty in filling open officer positions

**A portion of this expense reduction would be realized in the Planning budget*

Planning

Expenditure Item	Savings Amount	Approx. Levy % Savings	Tradeoffs
Consultant Services (Planning)	$5,000	0.07%	$5,000 increase from prior year. Historical knowledge ensures consistency. Several significant code amendments are current Council Priorities that would benefit from outside consultants.
Consultant Services (Building)	$5,000	0.07%	Building inspections generates funds for the use of consultants ensures prompt inspections during periods of heavy demand. Potential loss of revenue and delayed permit inspections.
Staff and Commission Training/Dues(Planning)	$2,000	0.03%	Staff training and dues are required for certification. Staff intends to utilize training funds for additional Commissioner trainings, particularly Planning Commission.
Staff Training/Dues(Building)	$1,400	0.02%	Ensures building inspector can maintain license, and related trainings for updated state building code requirements. Licensed for building permit/plan review software. Budgeted amount is typically overestimated by 3-5%
<u>Revenue Item</u>			**<u>Impacts/Notes</u>**
Increased Building Permit Fees			Current scale was developed in 2023 and based on valuation. As valuation increases, permit review costs increase with market.
Increase Sidewalk Café Permit Fees			Fees revaluated in 2024.
Increase Planning Application Fees			3% increase currently planned. Most fees are $2,400 with an additional escrow fee on top of that.
Rental Dwelling license			Multi-family with 20+ units typically spread the cost of inspection over smaller unit counts. May affect affordability.
Increase Sign permit fees			Generally lower than other communities but does not encourage updating signage. $135 set for 2025 is a 4% increase
Increase Zoning Letter fee			Low generation. 2026 proposed rate at $135 which is 4% increase

Parks

Expenditure Item	**Savings Amount**	**Approx. Levy % Savings**	**Tradeoffs**
Contractual Services	$30,000	0.41%	Eliminate Music in the Park ($8,000), Maple Tapping ($2,000) and Stepdowns ($20,000)
Rec Program Fees	$20,000	0.28%	Discontinue lifeguard services
Dues and licenses	$3,000	0.04%	CDL training reduction

Blvd. Maint & Lighting

Expenditure Item	**Savings Amount**	**Approx. Levy % Savings**	**Tradeoffs**
Repair/Maint Supply	$16,000	0.22%	Removal of holiday lighting

Listed below are budget reduction options that were presented to the City Council at the 7/1/2025 workshop. The levy savings percentages have been adjusted to reflect the effect on the updated preliminary levy.

Expenditure Item	Savings Amount	Approx. Levy % Savings	Tradeoffs
Software for ADA PDF remediation	$5,000	0.07%	Remediation of PDFs on the City's website is required to be compliant with new ADA standards by 2027. Without this software, staff are unable to comply with new standards by the due date.
Software for Docusign for Notary Services	$2,550	0.04%	This request would make completing recording processes more efficient.
Reduce Fire Relief Contribution from City	Up to $55,000	0.76%	This request was included to bring the Fire Department pension amounts closer to the market. The City could work with the Fire Relief Association to explore other options to increase competitiveness such as adjusting the vesting schedule, phasing the increases over a longer term, or exploring another plan such as through PERA.
Remove Direct Mailing to Folkstone	$5,000	0.07%	This request was included to support efforts to engage our residents more directly. Folkstone previously received a copy digitally only since they only recently disclosed addresses to the City.
Delay FT Fire Chief to mid-year 2026 or 2027	$86,605-$173,210	1.19%-2.39%	This position was included in the Long-Term Staffing Plan due to the need for succession planning and to keep up with Fire Department operating needs. Delaying this position will continue to leave the Fire Department open to risk if there is turnover in existing staff, and delay projects (pre-plans, increased development, community risk assessments, etc.).

Expenditure Item	Savings Amount	Approx. Levy % Savings	Tradeoffs
Reduce Capital Transfers Out to Capital Equipment Fund	Up to $165,000	Up to 2.27%	Maintaining annual capital allocations is key to continuing the City's commitment to funding capital projects with cash. While this decrease can be offset with transfers in excess reserves from 2024, reinstating capital contributions to higher levels in a future year when excess reserves aren't available would necessitate future levy increases.
Reduce Levied Capital Transfers Out	Up to $517,000	Up to 7.13%	Maintaining annual capital allocations is key to continuing the City's commitment to funding capital projects with cash. While this decrease can be offset with transfers in excess reserves from 2024, reinstating capital contributions to higher levels in a future year when excess reserves aren't available would necessitate future levy increases.

City Council Workshop
City Council Agenda Report

MEETING DATE: July 15, 2025	**WORKSHOP AGENDA ITEM:** 3
TITLE: Discussion of Future Council Topics (6:30-6:35 p.m.)	
PREPARED BY: Jeffrey Dahl, City Manager	
REVIEWED BY: Not Applicable	

DISCUSSION OBJECTIVE:
To discuss and prioritize future workshop and general topics.

2024-2026 STRATEGIC PLAN PRIORITIES RELEVANCE:
Not Applicable.

BACKGROUND:
Below is a list of planned workshop topics. These are subject to change:

- **Jul 15** Preliminary Enterprise and Special Revenue Budgets
- **Jul 15** Preliminary General Fund Budget
- **Aug 6** Public Safety Facility Needs Assessment/Tour
- **Aug 6** Klapprich Park Construction Status and Mitigation Options
- **Aug 6** Subdivision Ordinance Amendment vs. PUD Changes and Historical Context
- **Aug 19** Preliminary General Fund Budget Status Update
- **Sept 9** Open - Topics To Be Determined
- **Sept 23** Open - Topics To Be Determined
- **Oct 7** Open - Topics To Be Determined
- **Oct 21** Open - Topics To Be Determined
- **Nov 5** Final CIP Review
- **Nov 18** Final Budget Status Update
- **Nov 18** Legislative Priorities
- **Dec 2** Board and Commission Interviews
- **Dec 16** Potential Charter Amendment for Purchasing/Contracts
- **Dec 16** Franchise Fees

ATTACHMENTS:
None