# Wayzata City Council Workshop Meeting Agenda
## Wayzata City Hall Community Room, 600 Rice Street
## TUESDAY, JULY 21, 2026

**WORKSHOP TOPICS FOR DISCUSSION:**

1. Discussion of DarkSky Initiative (5:00-5:30 p.m.)
2. Discussion of Preliminary 2027 Budgets for Enterprise and Special Revenue Funds and 2027 Fee Schedule (5:30-6:30 p.m.)
3. Discussion of Future Workshop Topics (6:30-6:40 p.m.)

# City Council Workshop
# City Council Agenda Report

| | |
|---|---|
| **MEETING DATE:** July 21, 2026 | **WORKSHOP AGENDA ITEM:** 1 |
| **TITLE:** Discussion of DarkSky Initiative (5:00-5:30 p.m.) | |
| **PREPARED BY:** Nick Kieser, Parks and Environment Planner | |
| **REVIEWED BY:** Aurora Yager, City Manager | |

**DISCUSSION OBJECTIVE:**
The Energy and Environment Committee requests City Council feedback regarding the DarkSky initiatives listed in the background to determine if the Council supports further evaluation and development during the upcoming year.

**2024-2026 STRATEGIC PLAN PRIORITIES RELEVANCE:**
*Sustain Community Character and Safety*
DarkSky lighting initiatives promote responsible outdoor lighting practices that conserve energy, reduce negative impacts on wildlife, preserve the natural night sky, and provide appropriate illumination to ensure public safety and visibility at night.

**BACKGROUND:**

The DarkSky movement is an international conservation initiative dedicated to reducing light pollution through responsible outdoor lighting practices. By promoting properly shielded, downward-directed lighting, the initiative seeks to protect wildlife and ecosystems, reduce energy consumption, preserve views of the night sky, and improve the quality of outdoor nighttime environments. Attached are examples illustrating the recommended exterior lighting practices associated with the DarkSky program.

The Energy and Environment Committee has identified DarkSky initiatives as a priority within its work plan. In September 2025, the Committee hosted a DarkSky educational event that was one of the most well-attended programs the Committee has organized. During that event, the Committee heard many concerns regarding the amount of light pollution in Wayzata. Building on that community interest and to address their concerns, the Committee has identified several potential projects that would further advance DarkSky principles and help the City move toward achieving DarkSky objectives. In addition, exploring dark sky-compliant lighting replacement is listed as an action item in the City Operations Resilience Plan that the Committee has been working to implement.

Adopting DarkSky principles provides benefits beyond reducing light pollution, particularly in the areas of public health, safety, environmental stewardship, and energy efficiency.

<u>Health and Safety</u> - Artificial Light at Night (ALAN) has been linked to increased risks of certain cancers, chronic diseases, and mental health conditions. The American Medical Association recommends outdoor lighting with a color temperature of 3,000 Kelvin or lower to reduce these impacts. Research has not established that additional lighting improves public safety, while poorly designed lighting can create glare, deeper shadows, and a false sense of security that may reduce visibility and awareness.

<u>Environment and Sustainability</u> - ALAN disrupts wildlife, aquatic ecosystems, pollinators, and plant health, reducing ecosystem resilience. It also increases energy consumption and costs. Approximately 30% of outdoor lighting is wasted by shining upward, and energy savings can be achieved by eliminating unnecessary lighting, directing light where needed, using appropriate brightness levels, and incorporating controls such as timers, dimmers, and motion sensors.

Based on this information, the Committee requests City Council direction on the following initiatives.

**1. Update City Code for New Development**

The Committee recommends exploring amendments to the City Code that would establish outdoor lighting standards for new development and redevelopment projects.

According to DarkSky International, establishing quality standards for outdoor lighting is an effective way to protect community character, improve nighttime visibility and safety, reduce energy use, and minimize the negative impacts of light pollution. Several communities, including Plymouth and Bloomington, have already adopted dark sky-compatible lighting standards. In addition, Starry Skies North is currently developing model ordinance language that communities can adapt to their local regulations, which Wayzata can review once published.

The Committee proposes working with City staff to review available model language, evaluate existing City lighting standards, and identify potential code amendments for Council consideration.

**2. Evaluate DarkSky-Compliant Public Lighting**

The Committee is interested in evaluating opportunities to incorporate dark sky-compliant lighting into other public infrastructure throughout the City, including streetlights, parking lots, parks, and other public facilities.

One potential approach would be to establish a City policy that, whenever public lighting fixtures are replaced or upgraded, staff evaluate the feasibility of installing dark sky-compliant fixtures. This would allow the City to transition to improved lighting over time as infrastructure reaches the end of its service life.

The Committee is also interested in identifying a pilot location that could serve as a demonstration project to illustrate the visual and operational benefits of dark sky-compliant lighting and help inform future lighting replacement projects.

**3. Convert Klapprich Park Field Lighting**

The Committee also recommends exploring the conversion of the Klapprich Park athletic field lighting to dark sky-compliant LED fixtures.

This concept was initially discussed during the construction of the Klapprich Park improvements. The contractor that installed the existing field lighting, Musco Lighting, was contacted to evaluate the feasibility of converting the current metal halide lighting system to LED fixtures designed to reduce light spill and improve lighting efficiency.

The preliminary cost estimate for the conversion is approximately $153,500–$163,500 (attached). As part of the project, DarkSky International representatives would review the lighting design and conduct on-site measurements to verify compliance with dark sky lighting standards.

In addition to improving the athletic field lighting, the project could also incorporate new lighting for the recently constructed parking lot and playground, providing a comprehensive lighting upgrade for the park and significantly reduce light spill from the park. An example of a similar dark sky-compliant athletic field lighting project is included in the attachments that was implemented by Musco.

Members of the Committee will present these proposed initiatives, along with Todd Burlet, the President of the Minnesota chapter of DarkSky International.

**ATTACHMENTS:**

1. DarkSky Attachments

**Klapprich Park**
**Wayzata, MN**
**247122**
**August 2025**

Thank you for the opportunity to discuss Musco's Light-Structure Retrofit System with TLC for LED™ Total Light Control technology and the benefits it will bring to your softball field and hockey rink at Klapprich Park. We are excited to offer this innovative system and are confident you will see the value for many years to come.

This estimate includes Musco's Light-Structure Retrofit System with TLC for LED™ along with estimated installation costs. This system includes TLC for LED™ light fixtures, pole length wire harnesses, and electrical components enclosures. This system also comes with a 25 year warranty, including all maintenance. The 25 year warranty is contingent upon Musco's inspection and approval of existing structure and electrical wiring.

**Benefits of Musco's Light-Structure Retrofit System with TLC for LED™**

- Softball field: guaranteed light levels of 30 footcandles on the infield and 20 footcandles on the outfield
- Hockey rink: guaranteed light levels of 25 footcandles
- Reduction of spill light and glare by 50% or more
- Reduction of energy and maintenance costs by up to 85% over typical 1500w HID equipment
- Product assurance and warranty program that includes materials and onsite labor, eliminating 100% of your maintenance costs for 25 years - Contingent upon Musco's inspection and approval of existing structure and electrical wiring
- Control-Link® System for remote on/off control and performance monitoring with 24/7 customer support

**Estimated Project Cost: Materials and Estimated Installation**

**Softball Field & Hockey Rink………………………………………………. $153,500- $163,500**

*Pricing is based on 2025 pricing and is subject to change.*

This **estimate** includes anticipated equipment and installation costs. It does not include the cost of a new electrical transformer. Thank you for the trust you have placed in Musco Lighting. Please feel free to contact me with any questions you may have.

**Brock Carstens**
Sales Representative
Musco Sports Lighting
Cell: (952)-529-8281
Email: brock.carstens@musco.com

# Five Lighting Principles for Responsible Outdoor Lighting

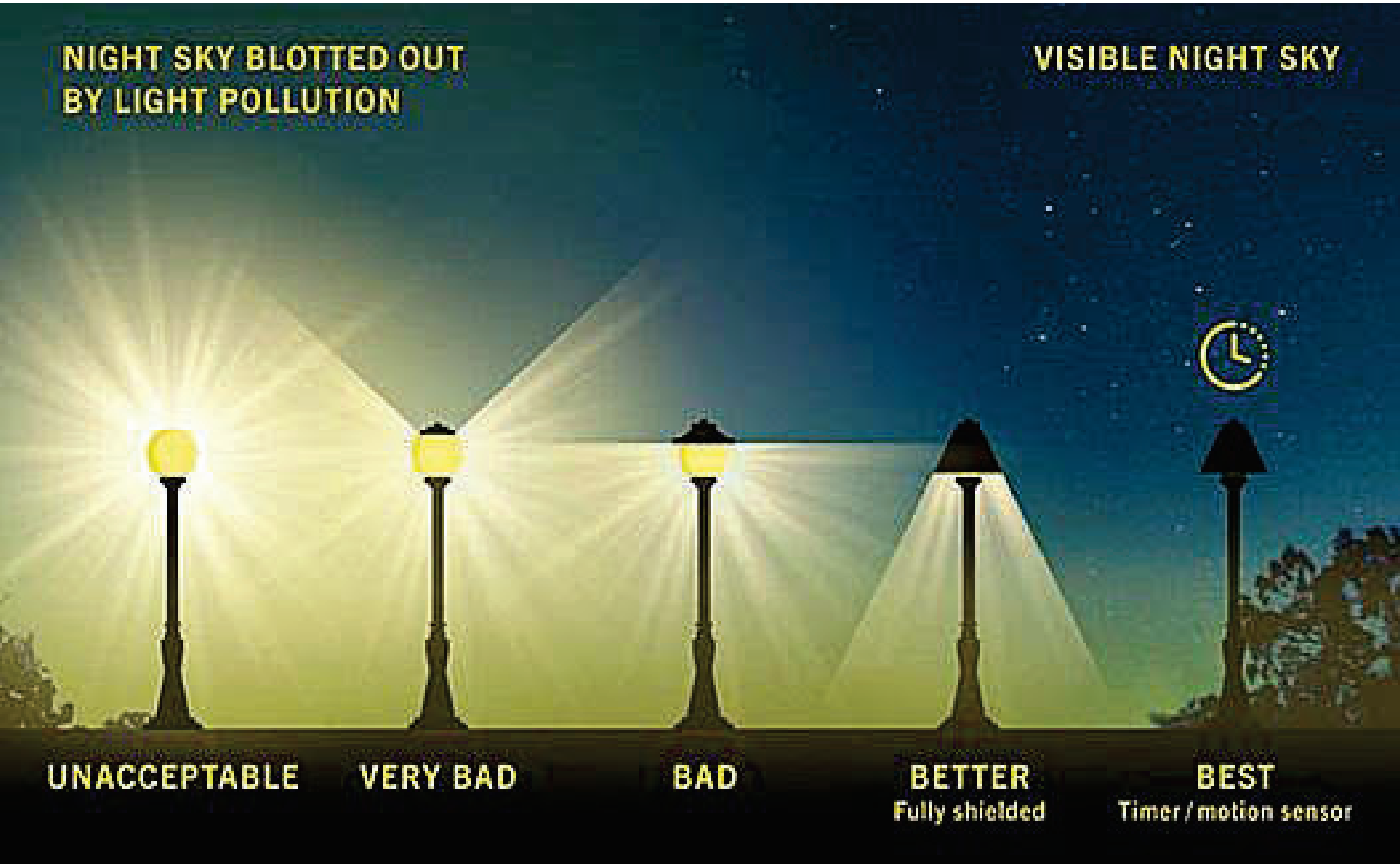
DarkSky

IES Illuminating Engineering Society

Responsible outdoor lighting is

| | | |
|---|---|---|
| **1 Useful** | **Use light only if it is needed** | All light should have a clear purpose. Consider how the use of light will impact the area, including wildlife and their habitats. |
| **2 Targeted** | **Direct light so it falls only where it is needed** | Use shielding and careful aiming to target the direction of the light beam so that it points downward and does not spill beyond where it is needed. |
| **3 Low Level** | **Light should be no brighter than necessary** | Use the lowest light level required. Be mindful of surface conditions, as some surfaces may reflect more light into the night sky than intended. |
| **4 Controlled** | **Use light only when it is needed** | Use controls such as timers or motion detectors to ensure that light is available when it is needed, dimmed when possible, and turned off when not needed. |
| **5 Warm-colored** | **Use warmer color lights where possible** | Limit the amount of shorter wavelength (blue-violet) light to the least amount needed. |

Rev. 08-2023


NIGHT SKY BLOTTED OUT
BY LIGHT POLLUTION
VISIBLE NIGHT SKY
UNACCEPTABLE
VERY BAD
BAD
BETTER
Fully shielded
BEST
Timer / motion sensor

# City Council Workshop
# City Council Agenda Report

| **MEETING DATE:** July 21, 2026 | **WORKSHOP AGENDA ITEM:** 2 |
|---|---|
| **TITLE:** Discussion of Preliminary 2027 Budgets for Enterprise and Special Revenue Funds and 2027 Fee Schedule (5:30-6:30 p.m.) | |
| **PREPARED BY:** Peter Zimmerman, Finance Manager | |
| **REVIEWED BY:** Jared Voto, Deputy City Manager, Aurora Yager, City Manager | |

**DISCUSSION OBJECTIVE:**
To review and provide feedback on the 2027 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 Marina. The City also has budgets for two Special Revenue Funds (Cable TV and 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 respective budgets 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 Fund 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 2027 for fees related to these operations is also attached for review. Generally speaking, the following changes are proposed:

- Sewer - 0% increase
- Stormwater - 0% increase
- Solid Waste - Increases vary, on average less than 45 cents per service type
- Marina - 6% increase
- Cemetery - 5% 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-2027
2. W&S Budget Detail
3. B&G Budget Detail
4. Marina Budget Detail
5. Motor Vehicle Budget Detail
6. Utilities Budget Detail

7. Solid Waste Budget Detail
8. Cable Budget Detail
9. Cemetery Budget Detail
10. Fee Schedule-Enterprise Funds

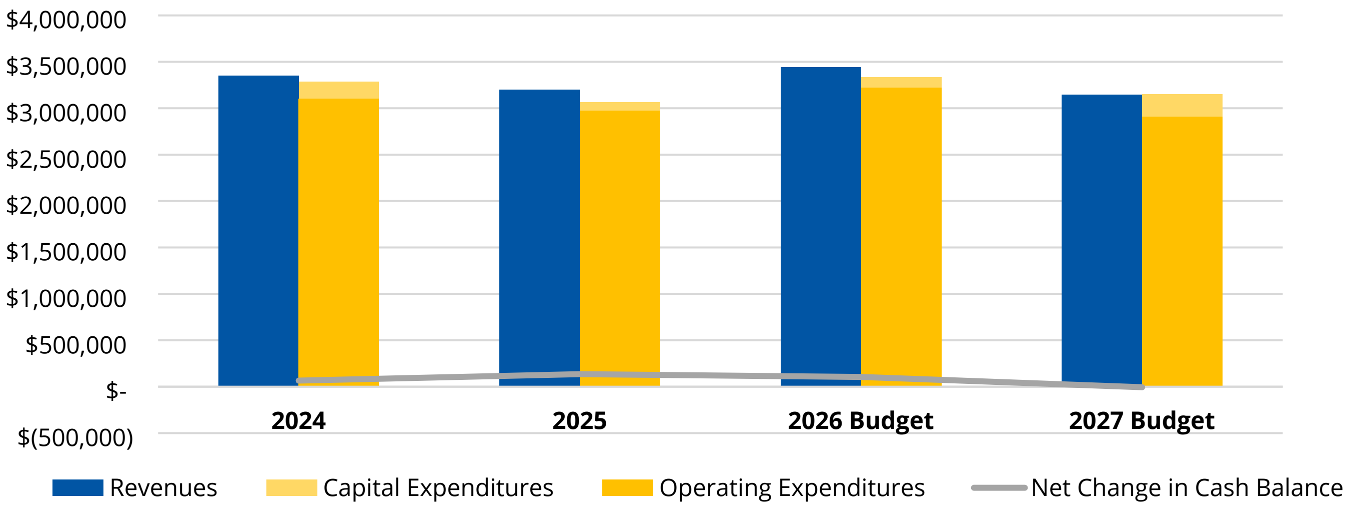
# Municipal Liquor Fund – Wine and Spirits Budget Summary

Year-to-date (YTD) revenue is trending 2.8% below 2025. The 2027 budget improves gross profit to 35% (above industry average of about 28% for MN municipal liquor stores). The 2027 budget reflects an 8.67% decrease in revenues compared to the 2026 budget to realign with 2026 projections.

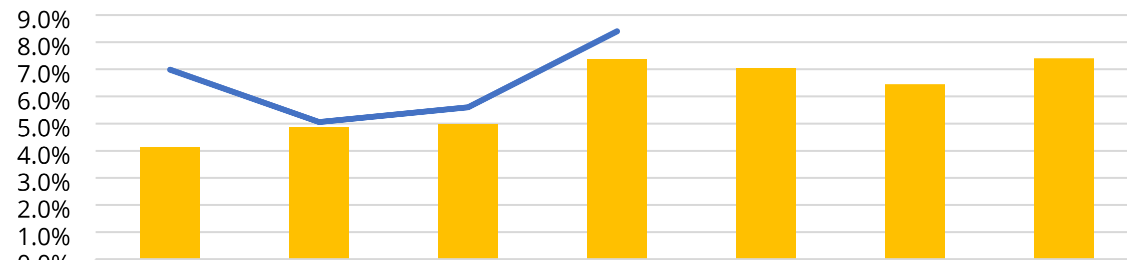
Included below are income statements for 2026 projections, 2027 budget, and an updated Liquor Enterprise cash flow projection for the 2027-2036 CIP. While 2026 projections estimate that revenues will end down about 3%, net income is expected to increase $15,000, with 2027 net income expected to increase another $64,000.

Based on the current projections, staff anticipate that future transfers to the General Fund will need to cease and likely will not be available to be reinstated until about 2035 due to the depletion of fund balance for the Bar and Grill refresh project and HVAC replacement.

| | Actual | | | Budget | | |
|---|---|---|---|---|---|---|
| **Liquor - Wine and Spirits** | **2024** | **2025** | **YTD 6/30/2026** | **2026 Budget** | **2027 Budget** | **% Change** |
| Revenue | $3,349,822 | $3,199,049 | $1,389,221 | $3,442,670 | $3,144,119 | -8.67% |
| Cost of Goods Sold | ($2,355,782) | ($2,226,961) | ($921,398) | ($2,346,244) | ($2,040,156) | -13.05% |
| Operating Expenses | ($746,676) | ($746,710) | ($346,624) | ($874,257) | ($871,325) | -0.34% |
| **Net Operating Change** | **$247,364** | **$225,378** | **$121,199** | **$222,169** | **$232,638** | **4.71%** |
| Capital Expenses | $96,701 | $5,089 | $0 | $32,100 | $153,195 | 377.24% |
| Profit Transfer to General Fund | $85,000 | $85,000 | $42,500 | $85,000 | $85,000 | 0.00% |
| Excess Reserve Transfers Out | | | | | | |
| **Net Change in Cash Balance** | **$65,663** | **$135,289** | **$78,699** | **$105,069** | **($5,557)** | **105.29%** |
| Cost of Goods Sold | 70% | 70% | 66% | 68% | 65% | -4.79% |
| Gross Profit | 30% | 30% | 34% | 32% | 35% | 10.25% |
| Operating Expenses | 22% | 23% | 25% | 25% | 28% | 9.13% |
| Net Income Before Transfers | 7% | 7% | 9% | 6% | 7% | 0.95% |




## Net Income




| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 Budget | 2027 Budget |
|---|---|---|---|---|---|---|---|
| Wayzata Wine and Spirits | 4.1% | 4.9% | 5.0% | 7.4% | 7.0% | 6.5% | 7.4% |
| Metro Municipal Liquor Avg | 7.0% | 5.1% | 5.6% | 8.4% | | | |

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

| Revenue Line Item | Increase (Decrease) | Reason |
|---|---|---|
| Interest earnings | ($5,000) | To actual |
| Liquor Sales | ($107,324) | To actual, reflect current trends |
| Wine Sales | ($164,307) | To actual, reflect current trends |
| Beer Sales | ($30,694) | To actual, reflect current trends |
| Misc. Sales | $27,283 | To actual, reflect current trends |
| Store Misc Non Tax | $8,000 | Recategorized sales |
| THC Products | ($26,509) | THC sales on decline |

| Expense Line Item | Increase (Decrease) | Reason |
|---|---|---|
| ***Off-Sale*** | | |
| Employer Paid Insurance | $7,000 | Based on contract rate increase |
| Cost of Goods - Liquor | ($113,662) | To match budgeted sales |
| Cost of Goods – Wine | ($108,173) | To match budgeted sales |
| Cost of Goods – Beer | ($64,468) | To match budgeted sales |
| Cost of Goods - Soft Drinks | ($5,877) | To match budgeted sales |
| Cost of Goods - THC Products | ($10,450) | To match budgeted sales |
| Credit Card Fees | ($7,750) | Changed service providers in 2025 resulting in lower rates |
| ***Capital*** | | |
| Buildings & Structures | $121,095 | Per CIP – split of the complete HVAC replacement |

## Wine and Spirits

WWS

| | 2026 Projections | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | January | February | March | April | May | June | July | August | September | October | November | December | Total |
| Sales | 188,795 | 186,884 | 191,805 | 210,816 | 285,614 | 307,840 | 341,036 | 297,952 | 239,746 | 252,135 | 254,667 | 323,680 | 3,080,972 |
| Cost of sales | (131,522) | (129,797) | (134,848) | (55,871) | (294,381) | (187,000) | (219,213) | (205,423) | (181,995) | (177,327) | (185,159) | (206,603) | (2,109,139) |
| Gross Profit | 57,274 | 57,087 | 56,957 | 154,946 | (8,767) | 120,840 | 121,823 | 92,529 | 57,751 | 74,808 | 69,508 | 117,077 | 971,832 |
| Operating expense | | | | | | | | | | | | | |
| Personnel Services | 31,219 | 39,908 | 42,527 | 39,735 | 38,734 | 40,000 | 60,000 | 40,000 | 40,000 | 40,000 | 40,000 | 60,000 | 512,123 |
| Supplies | 300 | 513 | 606 | 180 | 525 | 402 | 418 | 411 | 411 | 409 | 407 | 405 | 4,987 |
| Other services and charges | 11,178 | 19,324 | 24,564 | 18,370 | 16,750 | 26,105 | 25,529 | 25,679 | 25,725 | 25,785 | 25,843 | 25,902 | 270,754 |
| Repair and Maintenance | 2,277 | 1,964 | 239 | 1,253 | 728 | 865 | 860 | 857 | 855 | 853 | 851 | 848 | 12,449 |
| Total operating expense | 44,974 | 61,709 | 67,937 | 59,537 | 56,737 | 67,371 | 86,807 | 66,947 | 66,991 | 67,047 | 67,101 | 87,156 | 800,313 |
| Operating income | 12,300 | (4,622) | (10,980) | 95,408 | (65,504) | 53,469 | 35,016 | 25,582 | (9,240) | 7,762 | 2,407 | 29,922 | 171,520 |
| Other income/expense | | | | | | | | | | | | | |
| Bond pricipal | - | - | - | - | - | | | | | | | | - |
| Bond interest | (1,177) | (1,177) | (1,177) | (1,177) | (1,177) | (1,177) | (1,177) | (1,177) | (1,177) | (1,177) | (1,177) | (1,177) | (14,127) |
| Interest income | 1,279 | 2,627 | (1,696) | 1,050 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 11,260 |
| Other income | - | - | - | - | - | | | | | | | | - |
| Total other income/expense | 102 | 1,450 | (2,874) | (127) | (177) | (177) | (177) | (177) | (177) | (177) | (177) | (177) | (2,868) |
| Net income before transfers | 12,401 | (3,172) | (13,854) | 95,281 | (65,681) | 53,291 | 34,839 | 25,405 | (9,417) | 7,584 | 2,230 | 29,744 | 168,652 |
| *2025 Net income before transfers - YTD* | *12,401* | *9,230* | *(4,624)* | *90,657* | *24,976* | *78,268* | *113,106* | *138,511* | *129,094* | *136,678* | *138,908* | *168,652* | |
| Operating transfer out | (7,083) | (7,083) | (7,083) | (7,083) | (7,083) | (7,082) | (7,081) | (7,080) | (7,079) | (7,078) | (7,077) | (7,076) | (84,972) |
| Net income after transfers | 5,318 | (10,255) | (20,937) | 88,198 | (72,764) | 46,209 | 27,757 | 18,324 | (16,496) | 506 | (4,847) | 22,668 | 83,680 |

## Wine and Spirits

WWS

### 2027 Budget

| | January | February | March | April | May | June | July | August | September | October | November | December | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Sales | 183,874 | 197,008 | 209,291 | 218,976 | 283,101 | 302,124 | 330,020 | 305,294 | 257,218 | 243,387 | 259,203 | 344,623 | 3,134,119 |
| Cost of sales | (119,518) | (128,055) | (136,039) | (142,335) | (184,016) | (196,380) | (214,513) | (198,441) | (167,192) | (158,201) | (168,482) | (226,984) | (2,040,156) |
| Gross Profit | 64,356 | 68,953 | 73,252 | 76,642 | 99,085 | 105,743 | 115,507 | 106,853 | 90,026 | 85,185 | 90,721 | 117,639 | 1,093,963 |
| Operating expense | | | | | | | | | | | | | |
| Personnel Services | 34,286 | 46,000 | 46,000 | 46,000 | 48,000 | 48,860 | 50,000 | 68,572 | 46,000 | 46,000 | 46,000 | 68,572 | 594,290 |
| Supplies | 458 | 458 | 458 | 458 | 458 | 458 | 458 | 458 | 458 | 458 | 458 | 458 | 5,500 |
| Other services and charges | 20,552 | 20,552 | 20,552 | 20,552 | 20,552 | 20,552 | 20,552 | 20,552 | 20,552 | 20,552 | 20,552 | 20,552 | 246,620 |
| Repair and Maintenance | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 9,000 |
| Total operating expense | 56,046 | 67,760 | 67,760 | 67,760 | 69,760 | 70,620 | 71,760 | 90,332 | 67,760 | 67,760 | 67,760 | 90,332 | 855,410 |
| Operating income | 8,310 | 1,193 | 5,492 | 8,882 | 29,325 | 35,123 | 43,747 | 16,521 | 22,266 | 17,425 | 22,961 | 27,308 | 238,553 |
| Other income/expense | | | | | | | | | | | | | |
| Bond pricipal | - | - | - | - | - | | | | | | | | - |
| Bond interest | (1,326) | (1,326) | (1,326) | (1,326) | (1,326) | (1,326) | (1,326) | (1,326) | (1,326) | (1,326) | (1,326) | (1,326) | (15,915) |
| Interest income | 833 | 833 | 833 | 833 | 833 | 833 | 833 | 833 | 833 | 833 | 833 | 833 | 10,000 |
| Other income | - | - | - | - | - | | | | | | | | - |
| Total other income/expense | (493) | (493) | (493) | (493) | (493) | (493) | (493) | (493) | (493) | (493) | (493) | (493) | (5,915) |
| Net income before transfers | 7,817 | 700 | 4,999 | 8,389 | 28,832 | 34,630 | 43,254 | 16,028 | 21,773 | 16,932 | 22,468 | 26,815 | 232,638 |
| *2025 Net income before transfers - YTD* | *7,817* | *8,517* | *13,516* | *21,905* | *50,737* | *85,368* | *128,622* | *144,650* | *166,423* | *183,356* | *205,824* | *232,638* | |
| Operating transfer out | (7,083) | (7,083) | (7,083) | (7,083) | (7,083) | (7,082) | (7,081) | (7,080) | (7,079) | (7,078) | (7,077) | (7,076) | (84,972) |
| Net income after transfers | 734 | (6,383) | (2,084) | 1,306 | 21,749 | 27,548 | 36,173 | 8,948 | 14,694 | 9,854 | 15,391 | 19,738 | 147,666 |

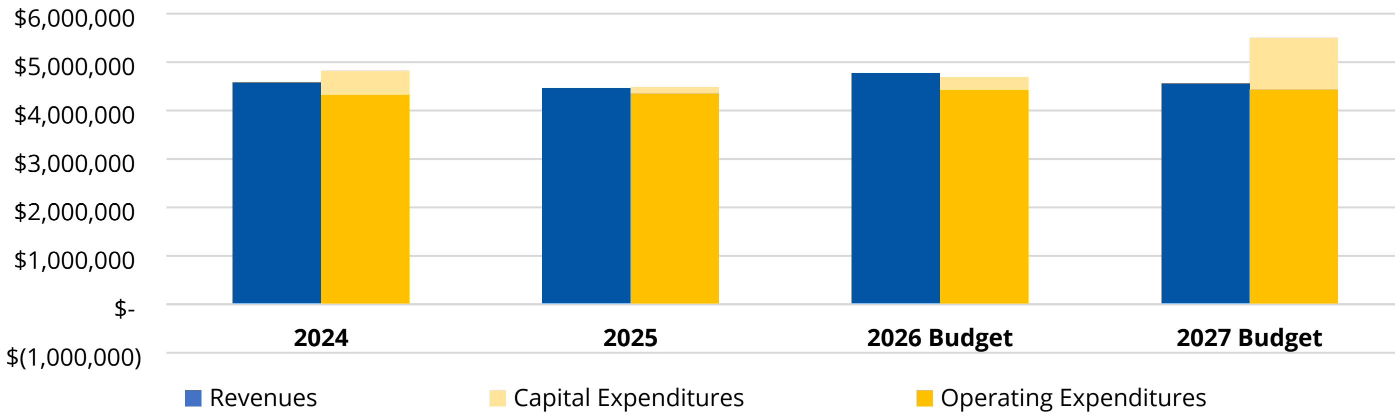
# Municipal Liquor Fund – Bar and Grill Budget Summary

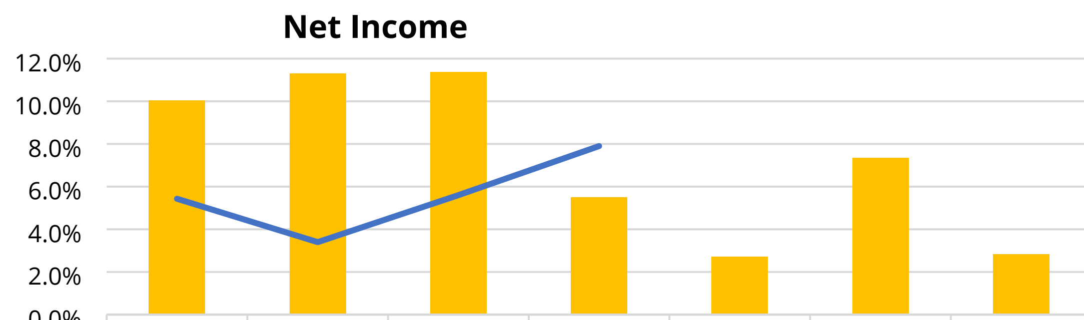
2026 YTD revenue is trending about 0.4% below 2025. The 2027 budget reflects a 4.55% decrease in revenues to align the budget with current sales trends. A main reason for the decrease in revenue is because of the assumption that the Bar and Grill will be closed for one month in January for the proposed refresh project. The budget as currently drafted assumes that all employees will be compensated during the closure and that revenues in the reopening months with have a significant jump in sales that tapers off over the subsequent months.

The 2027 gross profit at 77% is a decrease of 1% from 2026 budget (industry standards are around 70%, on-sale Muni's trend much lower at about 44%). Due to increases in operating expenses and decreases in revenues, net operating revenue is expected to decrease.

Included below are income statements for 2026 projections, 2027 budget, and an updated Liquor Enterprise cash flow projection for the 2027-2036 CIP. While 2026 projections estimate that revenues will end down about 4.5%, net income is expected to increase about $170,000, with 2027 net income expected to decrease about $84,000.

| | **Actual** | | | **Budget** | | |
|---|---|---|---|---|---|---|
| **Liquor – Bar and Grill** | **2024** | **2025** | **YTD 6/30/2026** | **2026 Budget** | **2027 Budget** | **% Change** |
| Revenue | $4,574,873 | $4,468,819 | $2,165,313 | $4,778,346 | $4,560,882 | -4.55% |
| Cost of Goods Sold | ($1,127,975) | ($1,134,279) | ($516,130) | ($1,067,160) | ($1,060,447) | -0.63% |
| Operating Expenses | ($3,195,124) | ($3,213,527) | ($1,448,718) | ($3,359,810) | ($3,371,503) | 0.35% |
| **Net Operating Change** | **$251,774** | **$121,013** | **$200,465** | **$351,376** | **$128,932** | **-63.31%** |
| | | | | | | |
| Capital Expenses | $381,862 | $5,089 | $34,176 | $128,000 | $975,105 | 661.80% |
| Profit Transfer to General Fund | $120,000 | $135,000 | $67,500 | $135,000 | $96,000 | -28.89% |
| Excess Reserve Transfers Out | | | | | | |
| **Net Change in Cash Balance** | **($250,088)** | **($19,076)** | **$98,789** | **$88,376** | **($942,173)** | **1166.10%** |
| | | | | | | |
| Cost of Goods Sold | 25% | 25% | 24% | 22% | 23% | 4.11% |
| Gross Profit | 75% | 75% | 76% | 78% | 77% | -1.18% |
| Operating Expenses | 70% | 72% | 67% | 70% | 74% | 5.13% |
| Net Income Before Transfers | 6% | 3% | 9% | 7% | 3% | -4.53% |




| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 Budget | 2027 Budget |
|---|---|---|---|---|---|---|---|
| Wayzata Bar and Grill | 10.0% | 11.3% | 11.4% | 5.5% | 2.7% | 7.4% | 2.8% |
| Metro Municipal Liquor Avg | 5.4% | 3.4% | 5.6% | 7.9% | | | |

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

| Revenue Line Item | Increase (Decrease) | Reason |
|---|---|---|
| Liquor, Wine | ($93,722) | To match actual trends in 2026. |
| N/A beverages | $6,131 | To match actual trends in 2026. |
| CC Tips | ($28,884) | To actual |
| Food Sales | ($99,731) | To match actual trends in 2026. |

| Expense Line Item | Increase (Decrease) | Reason |
|---|---|---|
| ***On-Sale*** | | |
| Full-time Wages | $31,008 | 3% COLA & step increases, comp study adjustments |
| Allocated GF Wages | ($23,541) | Redistribution of labor allocations |
| Employer Paid Insurance | $6,339 | Based on contract rate increase |
| Uniforms | $5,000 | *New -  uniforms provided for front of house staff |
| Repairs and maintenance | $5,000 | To actual |
| Cost of Goods – Liquor | $6,115 | To match budgeted sales |
| Cost of Goods – Beer | $9,478 | To match budgeted sales |
| Credit Card Fees | ($10,000) | To actual |
| Operating Transfers | ($39,000) | Reduced transfers to General Fund Operating Budget to reflect less profit available |
| ***Kitchen*** | | |
| Full-Time Wages | $8,357 | 3% COLA & step increases, comp study adjustments |
| Costs of Goods Sold (Food) | ($66,310) | To match projected sales |
| ***Capital*** | | |
| Repairs/Maint -Equipment | $285,505 | Per CIP – split of complete HVAC replacement |
| Miscellaneous | ($10,000) | Per CIP – no projects in this line item |
| Buildings & Structures | $625,700 | Per CIP – Refresh project |
| Equipment | ($54,100) | Per CIP – no projects in this line item |

## Bar and Grill

| WBG | 2026 Projections | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | January | February | March | April | May | June | July | August | September | October | November | December | Total |
| Sales | 237,632 | 258,194 | 303,591 | 292,932 | 358,185 | 351,566 | 353,239 | 353,464 | 328,625 | 318,256 | 298,500 | 315,100 | 3,769,284 |
| Cost of sales | (71,754) | (80,709) | (93,572) | (78,075) | (101,029) | (100,337) | (102,439) | (102,505) | (95,301) | (92,294) | (86,565) | (91,379) | (1,095,960) |
| Gross Profit | 165,878 | 177,485 | 210,019 | 214,857 | 257,156 | 251,229 | 250,800 | 250,959 | 233,324 | 225,962 | 211,935 | 223,721 | 2,673,324 |
| Operating expense | | | | | | | | | | | | | |
| Personnel Services | 100,019 | 144,601 | 148,826 | 141,754 | 143,935 | 143,123 | 243,601 | 142,567 | 143,200 | 142,232 | 141,685 | 241,356 | 1,876,900 |
| Supplies | 10,793 | 12,217 | 15,145 | 12,230 | 12,774 | 13,125 | 13,290 | 13,314 | 13,332 | 13,351 | 12,850 | 11,650 | 154,068 |
| Other services and charges | 25,458 | 32,423 | 35,119 | 25,226 | 36,701 | 31,425 | 33,562 | 33,521 | 32,565 | 27,909 | 27,751 | 18,593 | 360,254 |
| Repair and Maintenance | 1,282 | 4,522 | 5,499 | 2,145 | 4,245 | 2,742 | 2,646 | 2,634 | 2,633 | 2,633 | 2,634 | 2,635 | 36,247 |
| Total operating expense | 137,551 | 193,763 | 204,589 | 181,355 | 197,655 | 190,415 | 293,098 | 192,035 | 191,729 | 186,125 | 184,920 | 274,234 | 2,427,469 |
| Operating income | 28,326 | (16,278) | 5,430 | 33,501 | 59,500 | 60,815 | (42,298) | 58,924 | 41,595 | 39,837 | 27,016 | (50,513) | 245,855 |
| Other income/expense | | | | | | | | | | | | | |
| Bond pricipal | - | - | - | - | - | | | | | | | | - |
| Bond interest | (1,177) | (1,177) | (1,177) | (1,415) | (1,177) | (1,177) | (1,177) | (1,177) | (1,177) | (1,177) | (1,177) | 2,500 | (10,688) |
| Interest income | 1,391 | 2,712 | (1,589) | 1,090 | 169 | 2,600 | 3,000 | 2,600 | 3,000 | 2,600 | 3,000 | 2,600 | 23,173 |
| Other income | 2,755 | 2,423 | 4,250 | 759 | 2,632 | 2,750 | 2,750 | 2,750 | 2,750 | 2,750 | 2,750 | 2,750 | 32,068 |
| Total other income/expense | 2,968 | 3,958 | 1,483 | 434 | 1,624 | 4,173 | 4,573 | 4,173 | 4,573 | 4,173 | 4,573 | 7,850 | 44,554 |
| Net income before transfers | 31,295 | (12,321) | 6,913 | 33,935 | 61,125 | 64,987 | (37,726) | 63,097 | 46,167 | 44,009 | 31,588 | (42,663) | 290,409 |
| *2025 Net income before transfers - YTD* | *31,295* | *18,974* | *25,888* | *59,823* | *120,947* | *185,935* | *148,209* | *211,306* | *257,474* | *301,483* | *333,071* | *290,409* | |
| Operating transfer out | (11,250) | (11,250) | (11,250) | (11,250) | (11,250) | (11,250) | (11,250) | (11,250) | (11,250) | (11,250) | (11,250) | (11,250) | (135,000) |
| Net income after transfers | 20,045 | (23,571) | (4,337) | 22,685 | 49,875 | 53,737 | (48,976) | 51,847 | 34,917 | 32,759 | 20,338 | (53,913) | 155,409 |

## Bar and Grill

WBG

**2027 Budget**

| | January | February | March | April | May | June | July | August | September | October | November | December | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Sales | - | 311,769 | 350,648 | 332,185 | 394,899 | 376,527 | 374,610 | 367,603 | 341,770 | 330,986 | 310,440 | 323,498 | 3,814,934 |
| Cost of sales | - | (85,737) | (98,181) | (93,012) | (110,572) | (105,427) | (104,891) | (102,929) | (95,696) | (92,676) | (86,923) | (84,404) | (1,060,447) |
| Gross Profit | - | 226,033 | 252,467 | 239,173 | 284,327 | 271,099 | 269,719 | 264,674 | 246,074 | 238,310 | 223,517 | 239,094 | 2,754,487 |
| Operating expense | | | | | | | | | | | | | |
| Personnel Services | 121,789 | 167,000 | 165,000 | 165,000 | 165,000 | 167,221 | 170,000 | 247,500 | 165,000 | 165,000 | 165,000 | 247,500 | 2,111,010 |
| Supplies | 12,625 | 12,625 | 12,625 | 12,625 | 12,625 | 12,625 | 12,625 | 12,625 | 12,625 | 12,625 | 12,625 | 12,625 | 151,500 |
| Other services and charges | 25,052 | 25,052 | 25,052 | 25,052 | 25,052 | 25,052 | 25,052 | 25,052 | 25,052 | 25,052 | 25,052 | 25,052 | 300,620 |
| Repair and Maintenance | 2,083 | 2,083 | 2,083 | 2,083 | 2,083 | 2,083 | 2,083 | 2,083 | 2,083 | 2,083 | 2,083 | 2,083 | 25,000 |
| Total operating expense | 161,549 | 206,760 | 204,760 | 204,760 | 204,760 | 206,981 | 209,760 | 287,260 | 204,760 | 204,760 | 204,760 | 287,260 | 2,588,130 |
| Operating income | (161,549) | 19,273 | 47,707 | 34,413 | 79,567 | 64,118 | 59,959 | (22,586) | 41,314 | 33,550 | 18,757 | (48,166) | 166,357 |
| Other income/expense | | | | | | | | | | | | | |
| Bond pricipal | - | - | - | - | - | | | | | | | | - |
| Bond interest | (1,327) | (1,327) | (1,327) | (1,327) | (1,327) | (1,327) | (1,327) | (1,327) | (1,327) | (1,327) | (1,327) | (1,327) | (15,925) |
| Interest income | 2,083 | 2,083 | 2,083 | 2,083 | 2,083 | 2,083 | 2,083 | 2,083 | 2,083 | 2,083 | 2,083 | 2,083 | 25,000 |
| Other income | 2,583 | 2,583 | 2,583 | 2,583 | 2,583 | 2,583 | 2,583 | 2,583 | 2,583 | 2,583 | 2,583 | 2,583 | 31,000 |
| Total other income/expense | 3,340 | 3,340 | 3,340 | 3,340 | 3,340 | 3,340 | 3,340 | 3,340 | 3,340 | 3,340 | 3,340 | 3,340 | 40,075 |
| Net income before transfers | (158,209) | 22,612 | 51,046 | 37,753 | 82,907 | 67,458 | 63,299 | (19,247) | 44,654 | 36,890 | 22,096 | (44,826) | 206,432 |
| *2025 Net income before transfers - YTD* | *(158,209)* | *(135,597)* | *(84,551)* | *(46,798)* | *36,108* | *103,566* | *166,865* | *147,618* | *192,272* | *229,162* | *251,258* | *206,432* | |
| Operating transfer out | (8,000) | (8,000) | (8,000) | (8,000) | (8,000) | (8,000) | (8,000) | (8,000) | (8,000) | (8,000) | (8,000) | (8,000) | (96,000) |
| Net income after transfers | (166,209) | 14,612 | 43,046 | 29,753 | 74,907 | 59,458 | 55,299 | (27,247) | 36,654 | 28,890 | 14,096 | (52,826) | 110,432 |

## Liquor CIP – Updated Cash Flows and Takeaways

Based on updated projections, assumptions, and eliminating or delaying capital projects, the cash flow of the Liquor Fund has greatly improved and is shown below. However, even with those changes it still runs into fund balance issues due to the two large capital projects next year. If those costs match exactly what is allocated, the fund would fall into a deficit and it would take years to restore the balance up to the working capital fund balance thresholds.

A major consequence being that future transfers to the General Fund will need to cease and likely will not be available to be reinstated again until about 2035 due to the depletion of fund balance for the Bar and Grill refresh project and HVAC replacement (highlighted in Yellow below).

Options staff and the Council can consider to still move forward with the Remodel project include but are not limited to:

1. **Reassess when HVAC costs are more known**. We are still in the process of finalizing construction documents for the HVAC portion of the project and updated estimates will be known then. If current estimates are high, that would result in fund balance savings without any additional action.
2. **Value Engineer.** Staff can go back to the designers of the refresh and request some value engineering to reduce the costs of the project while largely keeping the scope the same.
3. **Restore Fund Balance.** Staff could investigate the impacts of reversing a previous unallocated fund balance transfer from the Liquor Fund to a different capital fund.

# Liquor Operations Enterprise Fund # 640

## CAPITAL PROJECT SUMMARY

| Project Year | Project | Current Cost | Estimated Cost (with Inflation) 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2026 | 36" Vulcan Broiler | $ 4,900 | $ - | $ 4,900 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 2026 | 48" Randell Dessert Coolers (2) | $ 6,600 | $ - | $ 6,600 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 2026 | 30" Traulsen Upright Freezer | $ 8,000 | $ - | $ 8,000 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 2026 | Water Softener Replacement | $ 9,100 | $ - | $ 9,100 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 2026 | Water Heater Replacement | $ 14,600 | $ - | $ 14,600 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 2026 | Overhead Garage Door Opener | $ 5,900 | $ - | $ 5,900 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 2026 | Exterior Signage for Wine and Spirits and Bar and Grill | $ 10,000 | $ - | $ 10,000 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 2026 | Exterior of Building Paint & Repair | $ 30,000 | $ - | $ 30,000 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 2026 | HVAC Replacement (in Mezzanine) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 2027 | 48" Superior Sandwich Table | $ 5,800 | $ - | $ - | $ 6,000 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 2027 | 2 Compartment Alto Shaam-2 | $ 6,100 | $ - | $ - | $ 6,300 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 2027 | Exhaust Fans Replacement (2) | $ 19,900 | $ - | $ - | $ 20,500 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 2027 | Interior Refresh: Replace booths, tables, repaint interior, replace carp | $ 638,600 | $ - | $ - | $ 657,800 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 2027 | Outdoor Awnings | $ 5,000 | $ - | $ - | $ 5,200 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 2027 | Heat Pump Replacement | $ 54,100 | $ - | $ - | $ 55,700 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 2027 | Complete HVAC Replacement | $ 365,796 | $ - | $ - | $ 376,800 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 2028 | Ice Machine-(Every 6 Years) | $ 7,500 | $ - | $ - | $ - | $ 8,000 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 2028 | 36" Vulcan 4 burner w/griddle and oven | $ 7,800 | $ - | $ - | $ - | $ 8,300 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 2028 | Security System - replace/add cameras to higher definition | $ 37,200 | $ - | $ - | $ - | $ 39,500 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 2028 | POS Cabinet | $ 18,500 | $ - | $ - | $ - | $ 19,600 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 2028 | VCT Floor Tile Replacement (3,400 sq. ft. @ $6.00 sq. ft.) in Store | $ 32,800 | $ - | $ - | $ - | $ 34,800 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 2029 | Patio Furniture Replacement | $ 15,500 | $ - | $ - | $ - | $ - | $ 16,900 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 2030 | Ceiling Tile Replacement (10,000 sq. ft @ $1.50 sq. ft) - Muni | $ 21,400 | $ - | $ - | $ - | $ - | $ - | $ 24,100 | $ - | $ - | $ - | $ - | $ - | $ - |
| 2030 | Heat Pump | $ 54,100 | $ - | $ - | $ - | $ - | $ - | $ 60,900 | $ - | $ - | $ - | $ - | $ - | $ - |
| 2031 | Beer Cooler Evaporator | $ 4,200 | $ - | $ - | $ - | $ - | $ - | $ - | $ 4,900 | $ - | $ - | $ - | $ - | $ - |
| 2031 | Food Cooler Evaporator | $ 4,200 | $ - | $ - | $ - | $ - | $ - | $ - | $ 4,900 | $ - | $ - | $ - | $ - | $ - |
| 2031 | Freezer Evaporator | $ 4,200 | $ - | $ - | $ - | $ - | $ - | $ - | $ 4,900 | $ - | $ - | $ - | $ - | $ - |
| 2031 | Tubular Centrifugal Inline Fan | $ 4,300 | $ - | $ - | $ - | $ - | $ - | $ - | $ 5,000 | $ - | $ - | $ - | $ - | $ - |
| 2031 | Beverage Counter with Sink and Drip Tray | $ 4,600 | $ - | $ - | $ - | $ - | $ - | $ - | $ 5,300 | $ - | $ - | $ - | $ - | $ - |
| 2031 | Back bar Storage Cabinet; Two-Section | $ 4,700 | $ - | $ - | $ - | $ - | $ - | $ - | $ 5,400 | $ - | $ - | $ - | $ - | $ - |
| 2031 | PCU-CORE Pollution Control Core Package | $ 4,800 | $ - | $ - | $ - | $ - | $ - | $ - | $ 5,600 | $ - | $ - | $ - | $ - | $ - |
| 2031 | Hood Fire Suppression | $ 8,300 | $ - | $ - | $ - | $ - | $ - | $ - | $ 9,600 | $ - | $ - | $ - | $ - | $ - |
| 2031 | 16 Foot Lon.c; Exhaust only Wall Canopy Hood | $ 10,900 | $ - | $ - | $ - | $ - | $ - | $ - | $ 12,600 | $ - | $ - | $ - | $ - | $ - |
| 2031 | Bohn Hermetic Outdoor Condensing Unit-1, 2 & 3 | $ 13,000 | $ - | $ - | $ - | $ - | $ - | $ - | $ 15,100 | $ - | $ - | $ - | $ - | $ - |
| 2031 | Nordic Beer System and Tee Towers (2) | $ 22,900 | $ - | $ - | $ - | $ - | $ - | $ - | $ 26,500 | $ - | $ - | $ - | $ - | $ - |
| 2031 | Pollution Control Unit - Ventilation System | $ 57,100 | $ - | $ - | $ - | $ - | $ - | $ - | $ 66,200 | $ - | $ - | $ - | $ - | $ - |
| 2031 | Chain Link Fence | $ 6,300 | $ - | $ - | $ - | $ - | $ - | $ - | $ 7,300 | $ - | $ - | $ - | $ - | $ - |
| 2031 | HVAC - Mitsubishi Split System Cassette (5 of 20) | $ 14,300 | $ - | $ - | $ - | $ - | $ - | $ - | $ 16,600 | $ - | $ - | $ - | $ - | $ - |
| 2031 | Bohn Scroll Outdoor Condensing Unit | $ 15,200 | $ - | $ - | $ - | $ - | $ - | $ - | $ 17,600 | $ - | $ - | $ - | $ - | $ - |
| 2031 | Walk-In Freezer/Cooler Combination | $ 26,000 | $ - | $ - | $ - | $ - | $ - | $ - | $ 30,100 | $ - | $ - | $ - | $ - | $ - |
| 2031 | Wine & Spirits In Store Shelving | $ 54,500 | $ - | $ - | $ - | $ - | $ - | $ - | $ 63,200 | $ - | $ - | $ - | $ - | $ - |
| 2031 | Liquor Walk-In Cooler | $ 75,200 | $ - | $ - | $ - | $ - | $ - | $ - | $ 87,200 | $ - | $ - | $ - | $ - | $ - |
| 2031 | Wine and Spirits Back Room Shelving | $ 29,300 | $ - | $ - | $ - | $ - | $ - | $ - | $ 34,000 | $ - | $ - | $ - | $ - | $ - |
| 2032 | Exhaust Recovery Ventilator (3) | $ 21,400 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 25,600 | $ - | $ - | $ - | $ - |
| 2032 | Electrical Entry Heater | $ 14,100 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 16,800 | $ - | $ - | $ - | $ - |
| 2032 | Re-Roof Building (3,000 sq. ft of Asphalt Roof @ $3.50 sq. ft) | $ 14,900 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 17,800 | $ - | $ - | $ - | $ - |
| 2032 | Re-Roof Building (7,400 sq. ft of Flat Roof @ $8.00 sq. ft) | $ 84,500 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 100,900 | $ - | $ - | $ - | $ - |
| 2034 | Ice Machine-(Every 6 Years) | $ 7,100 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 9,000 | $ - | $ - |
| 2034 | Patio Furniture Replacement | $ 15,500 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 19,600 | $ - | $ - |
| | | **$ 1,971,296** | **$ -** | **$ 89,100** | **$ 1,128,300** | **$ 110,200** | **$ 16,900** | **$ 85,000** | **$ 422,000** | **$ 161,100** | **$ -** | **$ 28,600** | **$ -** | **$ -** |

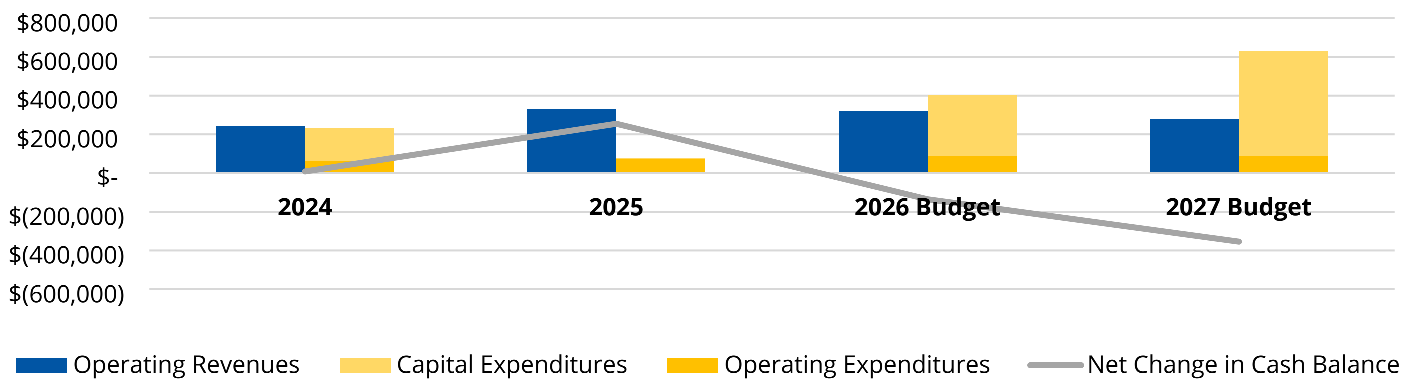
## Liquor Operations Enterprise Fund
### Fund #640
### PROJECTED CASH FLOWS

| | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | | | | | | | | | | | |
| Receipts from customers and users | $ 6,872,707 | $ 6,882,323 | $ 6,980,053 | $ 7,084,754 | $ 7,155,602 | $ 7,227,158 | $ 7,299,429 | $ 7,372,423 | $ 7,446,148 | $ 7,520,609 | $ 7,595,815 | $ 7,671,773 |
| Other operating receipts | $ 33,748 | $ 34,433 | $ 35,000 | $ 35,350 | $ 35,704 | $ 36,061 | $ 36,421 | $ 36,785 | $ 37,153 | $ 37,525 | $ 37,900 | $ 38,279 |
| Receipts from customer deposits | $ 3,362 | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Payments to suppliers | (4,199,004) | (4,043,858) | (3,838,843) | (3,877,231) | (3,916,004) | (3,955,164) | (3,994,715) | (4,034,663) | (4,075,009) | (4,115,759) | (4,156,917) | (4,198,486) |
| Payments to employees | (2,607,886) | (2,478,642) | (2,794,920) | (2,822,869) | (2,851,098) | (2,879,609) | (2,908,405) | (2,937,489) | (2,966,864) | (2,996,533) | (3,026,498) | (3,056,763) |
| **NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES** | **102,927** | **394,256** | **381,290** | **420,003** | **424,203** | **428,445** | **432,730** | **437,057** | **441,428** | **445,842** | **450,301** | **454,804** |
| **CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES** | | | | | | | | | | | | |
| Transfers from Wine & Spirits | (85,000) | (85,000) | (85,000) | | | | | | | | (25,000) | (25,000) |
| Transfers from Bar and Grill | (135,000) | (135,000) | (96,000) | | | | | | | | (50,000) | (50,000) |
| Excess Revenue Transfers to other funds | | | | | | | | | | | | |
| **NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES** | **(220,000)** | **(220,000)** | **(181,000)** | - | - | - | - | - | - | - | **(75,000)** | **(75,000)** |
| **CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES** | | | | | | | | | | | | |
| Capital Outlay | (71,855) | (89,100) | (1,128,300) | (110,200) | (16,900) | (85,000) | (422,000) | (161,100) | - | (28,600) | - | - |
| Debt service (2035 end date) | (186,826) | (188,255) | (185,055) | (186,855) | (183,555) | (185,255) | (186,855) | (186,855) | (186,854) | (186,854) | (186,854) | |
| **NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES** | **(258,681)** | **(277,355)** | **(1,313,355)** | **(297,055)** | **(200,455)** | **(270,255)** | **(608,855)** | **(347,955)** | **(186,854)** | **(215,454)** | **(186,854)** | - |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | | | | | | | | | |
| Investment earnings | 57,253 | 8,305 | 7,357 | - | - | - | 1,349 | - | 493 | 3,043 | 5,378 | 7,316 |
| **NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS** | **(318,501)** | **(94,793)** | **(1,105,707)** | **122,948** | **223,748** | **158,190** | **(174,776)** | **89,102** | **255,066** | **233,431** | **193,824** | **387,119** |
| CASH AND CASH EQUIVALENTS, JANUARY 1 | 1,149,042 | 830,541 | 735,748 | (369,960) | (247,011) | (23,263) | 134,928 | (39,848) | 49,254 | 304,320 | 537,752 | 731,576 |
| **CASH AND CASH EQUIVALENTS, DECEMBER 31** | **$ 830,541** | **$ 735,748** | **$ (369,960)** | **$ (247,011)** | **$ (23,263)** | **$ 134,928** | **$ (39,848)** | **$ 49,254** | **$ 304,320** | **$ 537,752** | **$ 731,576** | **$ 1,118,695** |

# Marina Fund Summary

Revenues reflect a 6% 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** | **2024** | **2025** | **YTD 6/30/2026** | **2026 Budget** | **2027 Budget** | **% Change** |
| Total Revenues | $241,370 | $332,618 | $196,483 | $269,544 | $278,483 | 3.32% |
| Total Expenditures | $63,728 | $73,920 | $28,024 | $85,988 | $87,546 | 1.81% |
| **Net Change** | **$177,642** | **$258,698** | **$168,459** | **$183,556** | **$190,937** | **4.02%** |
| | | | | | | |
| **Capital Expenses** | $169,396 | $4,040 | $0 | $319,100 | $545,100 | 70.82% |
| **Net Change in Cash Balance** | **$8,246** | **$254,658** | **$168,459** | **($135,544)** | **($354,163)** | **161%** |




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

| Revenue Line Item | Increase (Decrease) | Description/Notes |
|---|---|---|
| Boat Slip Rentals | $10,939 | 6% fee increase<br>**Item** \| **2026** \| **2027 proposed** \| **$ increase**<br>Outer lagoon \| $2,709 \| $2,872 \| $163<br>Inner lagoon \| $2,363 \| $2,505 \| $142 |

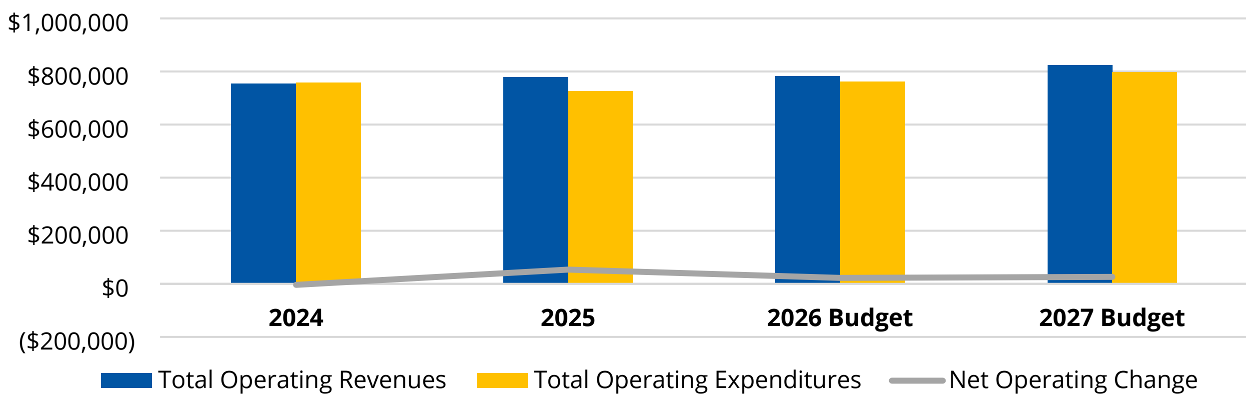
| Item | 2026 | 2027 proposed | $ increase |
|---|---|---|---|
| Outer lagoon | $2,709 | $2,872 | $163 |
| Inner lagoon | $2,363 | $2,505 | $142 |

| Expense Line Item | Increase (Decrease) | Reason |
|---|---|---|
| ***Capital*** | | |
| Contractual Services | $226,000 | Per CIP – Security Cameras, Electrical Upgrades and Decking Replacement |

## Motor Vehicle Fund Summary

The 2027 budget reflects a 5.08% increase in revenues. A 4.68% increase in expenditures is proposed, mostly attributed to personnel cost increases.

| | Actual | | | Budget | | |
|---|---|---|---|---|---|---|
| **Motor Vehicle Fund** | **2024** | **2025** | **YTD 6/30/2026** | **2026 Budget** | **2027 Budget** | **% Change** |
| Total Revenues | $754,608 | $779,639 | $409,610 | $783,575 | $823,394 | 5.08% |
| Total Expenditures | $758,458 | $726,022 | $309,769 | $761,199 | $797,225 | 4.73% |
| **Net Change** | **($3,850)** | **$53,617** | **$99,841** | **$22,376** | **$26,169** | **16.95%** |




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

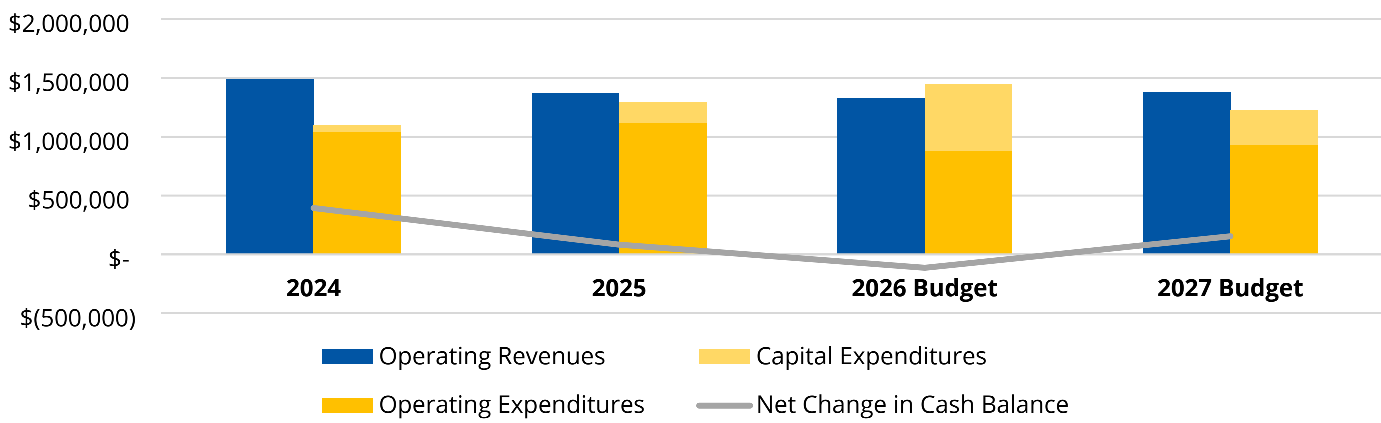
| Revenue Line Item | Increase (Decrease) | Reason |
|---|---|---|
| State Aid/Grants | $22,945 | State "No Fee" transaction reimbursements |
| Commissions | $21,110 | To actual |
| Other Charge/Revenue | ($14,561) | Reclassification of Kiosk revenue to its own line item |
| MV Kiosk | $10,325 | To actual |

| Expense Line Item | Increase (Decrease) | Reason |
|---|---|---|
| Full-Time Wages | $20,442 | 3% COLA & step increases, comp study adjustments |
| Employer Paid Insurance | $10,972 | To reflect rate increases |
| Equipment | ($5,000) | Based on projected need |

# Water Fund Budget Summary

Usage rates for the 2027 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 | | | Budget | | |
|---|---|---|---|---|---|---|
| **Water Fund** | **2024** | **2025** | **YTD 6/30/2026** | **2026 Budget** | **2027 Budget** | **% Change** |
| Total Operating Revenues | $1,493,733 | $1,374,920 | $439,313 | $1,329,400 | $1,381,800 | 3.94% |
| Total Operating Expenditures | $1,040,536 | $1,116,728 | $397,967 | $877,759 | $924,118 | 5.28% |
| **Net Operating Change** | **$453,197** | **$258,192** | **$41,346** | **$451,641** | **$457,682** | **1.34%** |
| Capital Expenses | $59,257 | $175,639 | $79,345 | $565,640 | $403,238 | -28.71% |
| **Net Change to Fund Balance** | **$393,940** | **$82,553** | **($37,999)** | **($113,999)** | **$54,444** | **147.76%** |




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

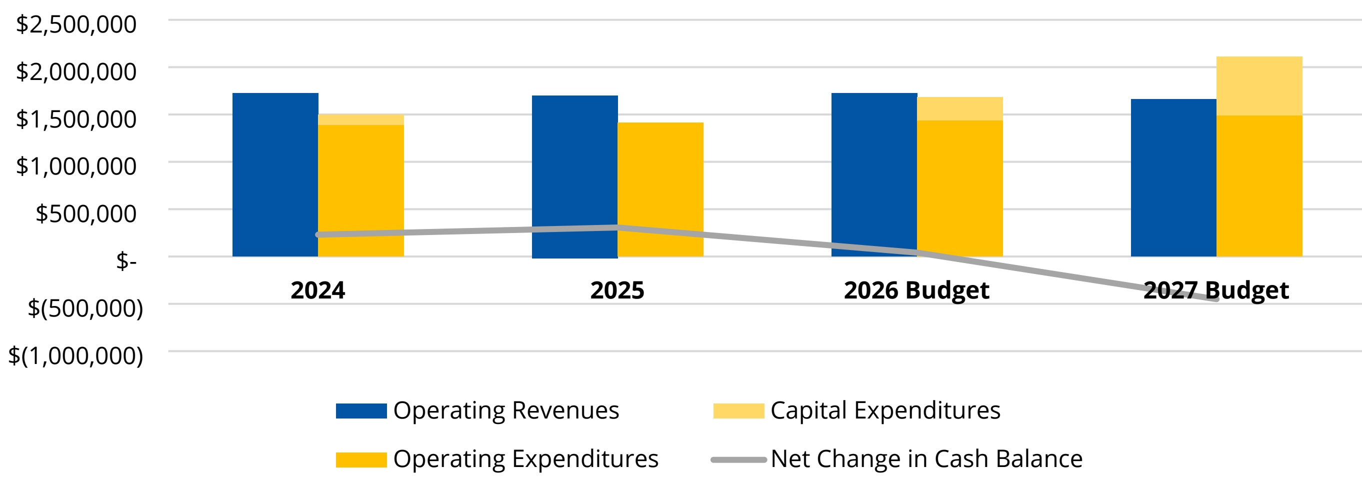
| Revenue Line Item | Increase (Decrease) | Reason |
|---|---|---|
| Water sales | $24,000 | To actual |
| Sprinkling | $25,000 | To actual |

| Expense Line Item | Increase (Decrease) | Reason |
|---|---|---|
| ***General Department*** | | |
| Full-Time Wages | $11,095 | 3% COLA and step increases per union contract |
| Employer Paid Insurance | $8,041 | To reflect rate increases |
| Contractual Services | $9,000 | Increases in testing services |
| ***Capital*** | | |
| Contractual Services | ($44,900) | Fewer capital projects per CIP. 2027 projects include Water Leak Study |
| Maint/Replac-System | ($117,500) | Fewer capital projects per CIP. 2027 projects include Renovate (WP#3) High Service Pump #3. |

## Sewer Fund Summary

Usage rates for the 2027 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, keeping up with inflation, and increases in Met Council fees.

| | Actual | | | Budget | | |
|---|---|---|---|---|---|---|
| **Sewer Fund** | **2024** | **2025** | **YTD 6/30/2026** | **2026 Budget** | **2027 Budget** | **% Change** |
| Total Operating Revenues | $1,725,734 | $1,699,058 | $721,393 | $1,724,000 | $1,661,000 | -3.65% |
| Total Operating Expenditures | $1,384,150 | $1,411,087 | $650,690 | $1,435,087 | $1,486,196 | 3.56% |
| **Net Operating Change** | **$341,584** | **$287,971** | **$70,703** | **$288,913** | **$174,804** | **-39.50%** |
| | | | | | | |
| Capital Expenses | $110,948 | ($18,165) | $9,944 | $248,100 | $625,750 | 152.22% |
| **Net Change to Fund Balance** | **$230,636** | **$306,136** | **$60,759** | **$40,813** | **($450,946)** | **1204.91%** |




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

| Revenue Line Item | Increase (Decrease) | Reason |
|---|---|---|
| Interest Earnings | ($50,000) | To actual |
| SAC Fee | ($12,000) | To actual |

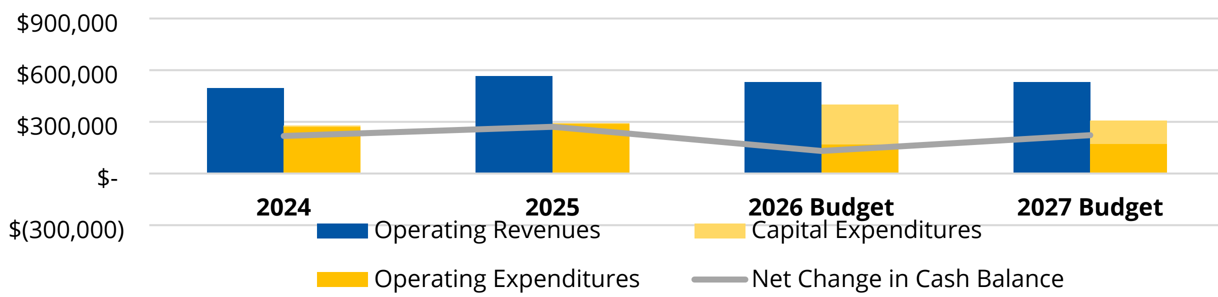
| Expense Line Item | Increase (Decrease) | Reason |
|---|---|---|
| ***General Department*** | | |
| Full-Time Wages | $10,974 | 3% COLA and step increases per union contract |
| Employer Paid Ins | $6,571 | To reflect rate increases |
| Contractual Services | $5,000 | Sewage disposal |
| Radio Units | $5,600 | Transfer from CIP to Operating |
| Other Utilities | $25,632 | Increase in Met Council fees |
| Maint services & Improv | ($5,000) | To actual |

| Expense Line Item | Increase (Decrease) | Reason |
|---|---|---|
| ***Capital*** | | |
| Contractual Services | $154,800 | Per CIP – Sewer Lining |
| Equipment | $222,800 | Per CIP – Upgrade Lift Stations #21 and #24 |

## Stormwater Fund Summary

Usage rates for the 2027 budget were held flat based on the projected cash flow for the fund. 2027 expenditures are flat compared to 2026 budget.

| | Actual | | | Budget | | |
|---|---|---|---|---|---|---|
| **Stormwater Fund** | **2024** | **2025** | **YTD 6/30/2026** | **2026 Budget** | **2027 Budget** | **% Change** |
| Total Operating Revenues | $496,361 | $563,884 | $265,882 | $529,000 | $530,000 | 0.19% |
| Total Operating Expenditures | $268,502 | $284,892 | $55,552 | $168,029 | $169,055 | 0.61% |
| **Net Operating Change** | **$227,859** | **$278,992** | **$210,330** | **$360,971** | **$360,945** | **-0.01%** |
| | | | | | | |
| Capital Expenses | $9,880 | $7,671 | $0 | $230,000 | $138,100 | -39.96% |
| **Net Change to Fund Balance** | **$217,979** | **$271,321** | **$210,330** | **$130,971** | **$222,845** | **70.15%** |




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

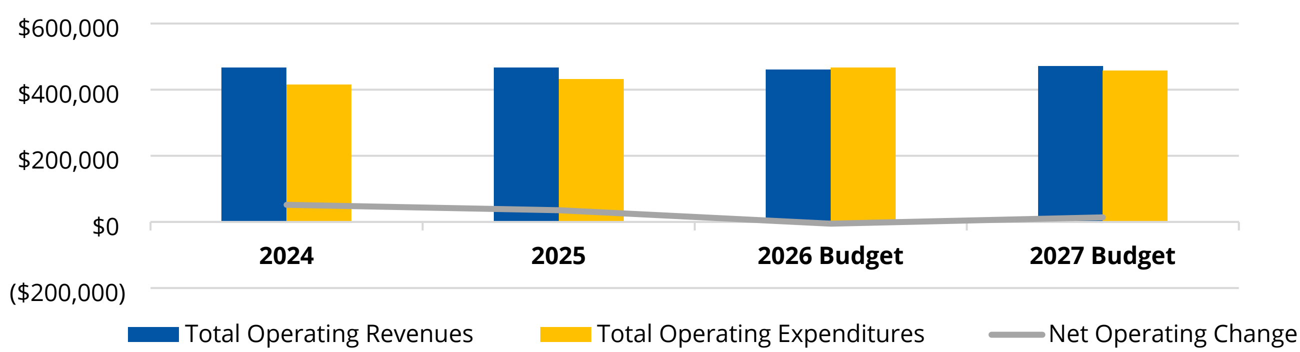
| Revenue Line Item | Increase (Decrease) | Reason |
|---|---|---|
| Interest Earnings | ($9,000) | To actual |
| W/S/Storm Sales | $10,000 | To actual |

| Expense Line Item | Increase (Decrease) | Reason |
|---|---|---|
| Maint. Service | ($5,000) | Removed storm sewer televising done in 2026 |
| ***Capital*** | | |
| Contractual Services | ($91,000) | Per CIP – Central Ave Drainage project delayed to 2028<br>2027 Projects include Chicago Ave Drainage and Wetland Bank Site work |

## Solid Waste Fund Summary

After several years of no increases in Solid Waste fees, the 2027 budget reflects a range of fee increases across the various service levels. On average, the increases are less than 45 cents per service.

| | Actual | | | Budget | | |
|---|---|---|---|---|---|---|
| **Solid Waste Fund** | **2024** | **2025** | **YTD 6/30/2026** | **2026 Budget** | **2027 Budget** | **% Change** |
| Total Revenues | $467,134 | $466,946 | $224,095 | $461,050 | $471,300 | 2.22% |
| Total Expenditures | $415,385 | $431,545 | $195,005 | $466,306 | $457,506 | -1.89% |
| **Net Change** | **$51,749** | **$35,401** | **$29,090** | **($5,256)** | **$13,794** | **-362.44%** |




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

| Revenue Line Item | Increase (Decrease) | Reason |
|---|---|---|
| Interest Earnings | ($5,000) | To actual |
| Garbage Service | $5,450 | To actual and reflect rate increases |
| Recycling | $10,000 | To actual and reflect rate increases |

| Expense Line Item | Increase (Decrease) | Reason |
|---|---|---|
| Garbage - Other Utilities | ($5,700) | To actual |
| Garbage – Miscellaneous | ($6,000) | To actual |

# Special Revenue Funds

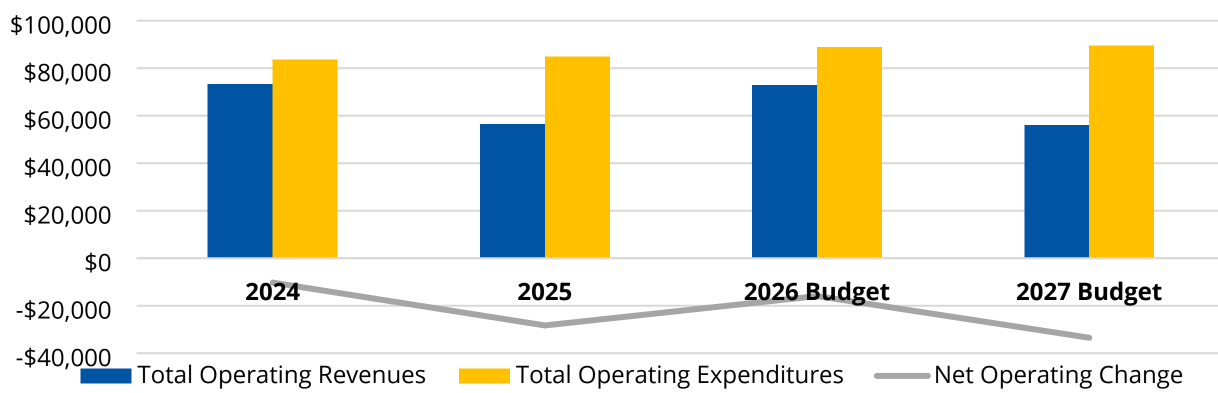
## 2027 Preliminary Budget

## Cable TV Fund Summary

The 2027 budget reflects a decrease in revenues of about 23% based on recent year's decline in franchise fees ($16,000). Some of the projected budget deficit can be absorbed with the available fund balance which was $12,379 on December 31, 2025 but will leave the fund with a negative cash balance at year-end.

*Given the continued decline of franchise fees and to avoid the deficit, staff recommend closing the fund and absorbing the Cable operation (and it's $33,000 negative operating balance) within the General Fund budget.*

| | Actual | | | Budget | | |
|---|---|---|---|---|---|---|
| **Cable TV Fund** | **2024** | **2025** | **YTD 6/30/2026** | **2026 Budget** | **2027 Budget** | **% Change** |
| Total Revenues | $73,428 | $56,606 | $14,240 | $73,000 | $56,000 | -23.29% |
| Total Expenditures | $83,687 | $84,894 | $20,846 | $88,928 | $89,470 | 0.61% |
| **Net Change** | **-$10,259** | **-$28,288** | **-$6,606** | **-$15,928** | **-$33,470** | **110.13%** |

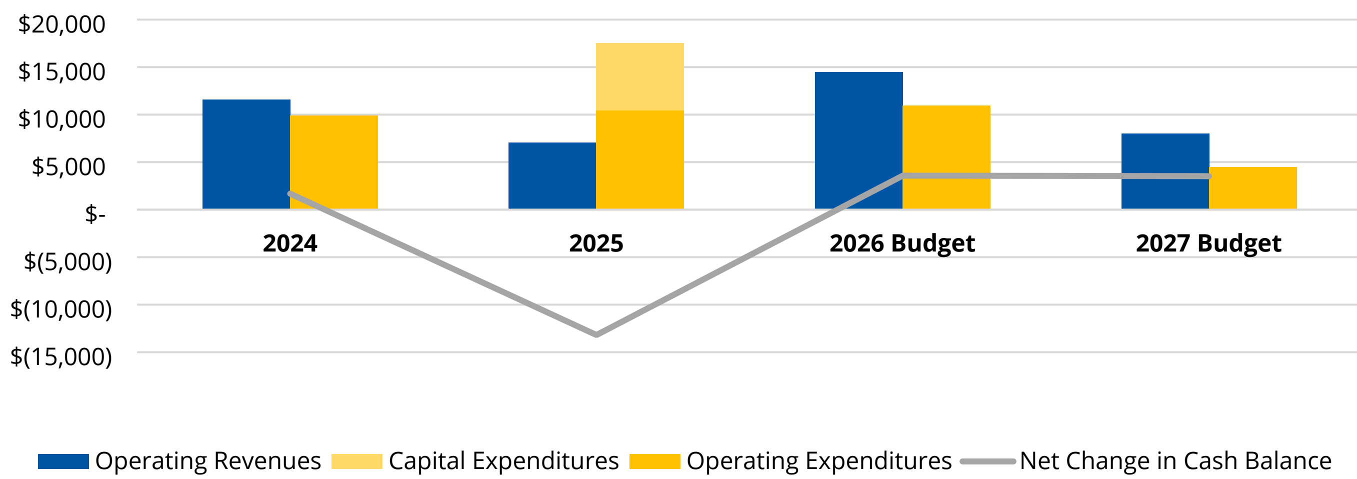


## Cemetery Fund Summary

The 2027 budget reflects a significant decrease in revenues to reflect lot inventory and anticipated sales. Expenditures also have a significant decrease to reflect revenue. This decrease was achieved through a reallocation of labor expense.

*Given the continued decline of cemetery revenues and its small budget overall, staff recommend closing the fund and absorbing the Cemetery operation within the General Fund budget either in 2027 or a future year.*

| | Actual | | | Budget | | |
|---|---|---|---|---|---|---|
| **Cemetery Fund** | **2024** | **2025** | **YTD 6/30/2026** | **2026 Budget** | **2027 Budget** | **% Change** |
| Total Revenues | $11,568 | $4,313 | $180 | $14,500 | $8,000 | -44.83% |
| Total Expenditures | $9,891 | $10,446 | $3,920 | $10,923 | $4,478 | -59.00% |
| **Net Change** | **$1,677** | **($6,133)** | **($3,740)** | **$3,577** | **$3,522** | **-1.54%** |
| | | | | | | |
| Capital Expenses | | $7,060 | $0 | $0 | $0 | #DIV/0! |
| **Net Change to Fund Balance** | **$1,677** | **($13,193)** | **($3,740)** | **$3,577** | **$3,522** | **-1.54%** |



# Line-Item Budgets by Fund

## 2027 Preliminary Budget

# BUDGET REPORT FOR CITY OF WAYZATA

| GL Number | Description | 2024 Activity | 2025 Amended Budget | 2025 Activity | 2026 Amended Budget | 2026 Activity | 2027 Dept 1St Draft | 2027 Dept 1St Draft Amt Change | 2027 Dept 1St Draft % Change |
|---|---|---|---|---|---|---|---|---|---|
| **LIQUOR** | | | | | | | | | |
| Estimated Revenues | | | | | | | | | |
| Off-Sale | | | | | | | | | |
| 640-47000-36210 | Interest Earnings | 23,761 | 15,000 | 25,558 | 15,000 | 3,844 | 10,000 | (5,000) | (33.33) |
| 640-47000-37301 | Store Liquor Sales | 824,883 | 846,000 | 716,881 | 820,620 | 315,452 | 713,296 | (107,324) | (13.08) |
| 640-47000-37302 | Store Wine Sales | 1,550,633 | 1,667,000 | 1,459,983 | 1,616,990 | 620,906 | 1,452,683 | (164,307) | (10.16) |
| 640-47000-37303 | Store Beer Sales | 621,065 | 669,000 | 573,889 | 618,930 | 258,437 | 588,236 | (30,694) | (4.96) |
| 640-47000-37304 | Store Misc. Sales | 141,595 | 129,000 | 180,607 | 155,130 | 76,564 | 182,413 | 27,283 | 17.59 |
| 640-47000-37305 | STORE MISC NON-TAXABLE SALES | 0 | 0 | 0 | 0 | 4,766 | 8,000 | 8,000 | 0.00 |
| 640-47000-37306 | THC PRODUCTS | 184,066 | 180,000 | 242,131 | 216,000 | 93,147 | 189,491 | (26,509) | (12.27) |
| 640-47000-37399 | Store Misc. Revenues | 3,819 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| **Total Department Off-Sale:** | | **3,349,822** | **3,506,000** | **3,199,049** | **3,442,670** | **1,373,116** | **3,144,119** | **(298,551)** | **(8.67)** |
| **Estimated Revenues** | | **3,349,822** | **3,506,000** | **3,199,049** | **3,442,670** | **1,373,116** | **3,144,119** | **(298,551)** | **(8.67)** |

| GL Number | Description | 2024 Activity | 2025 Amended Budget | 2025 Activity | 2026 Amended Budget | 2026 Activity | 2027 Dept 1st Draft | 2027 Dept 1st Draft Amt Change | 2027 Dept 1st Draft % Change |
|---|---|---|---|---|---|---|---|---|---|
| **LIQUOR** | | | | | | | | | |
| Appropriations | | | | | | | | | |
| Off-Sale | | | | | | | | | |
| 640-47000-00101 | Full-Time Employees Regular | 187,473 | 246,200 | 201,577 | 259,287 | 108,260 | 257,497 | (1,790) | (0.69) |
| 640-47000-00102 | Overtime | 893 | 1,000 | 267 | 1,000 | 538 | 1,000 | 0 | 0.00 |
| 640-47000-00103 | Part-Time Employees | 106,428 | 98,720 | 108,777 | 98,450 | 40,339 | 98,450 | 0 | 0.00 |
| 640-47000-00108 | Allocated GF Wages | 68,152 | 85,965 | 63,159 | 91,664 | 29,314 | 89,126 | (2,538) | (2.77) |
| 640-47000-00121 | PERA | 30,546 | 32,370 | 30,159 | 33,758 | 13,181 | 33,424 | (334) | (0.99) |
| 640-47000-00122 | FICA | 42,419 | 33,015 | 30,601 | 34,433 | 13,403 | 34,092 | (341) | (0.99) |
| 640-47000-00123 | MN PAID FAMILY LEAVE | 0 | 0 | 18 | 1,980 | 710 | 1,961 | (19) | (0.96) |
| 640-47000-00129 | Pension Expense | (120,990) | 0 | (83,470) | 0 | 0 | 0 | 0 | 0.00 |
| 640-47000-00130 | Employer Paid Ins | 59,271 | 69,025 | 56,346 | 71,740 | 27,583 | 78,740 | 7,000 | 9.76 |
| 640-47000-00139 | OPEB | 9,023 | 0 | 10,289 | 0 | 0 | 0 | 0 | 0.00 |
| 640-47000-00140 | Unemployment Comp (GENERAL) | 247 | 0 | 0 | 0 | 983 | 0 | 0 | 0.00 |
| 640-47000-00200 | Office Supplies (GENERAL) | 576 | 1,500 | 346 | 1,500 | 179 | 1,500 | 0 | 0.00 |
| 640-47000-00210 | Operating Supplies (GENERAL) | 4,826 | 5,000 | 4,553 | 4,500 | 2,296 | 4,000 | (500) | (11.11) |
| 640-47000-00251 | Liquor For Resale | 605,148 | 636,000 | 519,219 | 606,920 | 239,840 | 493,258 | (113,662) | (18.73) |
| 640-47000-00252 | Wine For Resale | 1,047,611 | 1,085,200 | 983,654 | 1,042,644 | 399,961 | 934,471 | (108,173) | (10.37) |
| 640-47000-00253 | Beer For Resale | 491,500 | 519,000 | 439,959 | 482,430 | 200,511 | 417,962 | (64,468) | (13.36) |
| 640-47000-00254 | Soft Drinks/Mix For Resale | 63,804 | 41,000 | 92,896 | 58,770 | 37,813 | 52,893 | (5,877) | (10.00) |
| 640-47000-00256 | MISC.MDSE.RESALE | 35,033 | 34,000 | 31,076 | 32,980 | 13,759 | 29,522 | (3,458) | (10.49) |
| 640-47000-00257 | THC PRODUCTS | 93,867 | 90,000 | 142,921 | 104,500 | 56,033 | 94,050 | (10,450) | (10.00) |
| 640-47000-00259 | Freight | 18,819 | 19,500 | 17,236 | 18,000 | 8,144 | 18,000 | 0 | 0.00 |
| 640-47000-00301 | Auditing and Acct g Services | 9,298 | 6,315 | 6,275 | 5,360 | 5,973 | 6,020 | 660 | 12.31 |
| 640-47000-00302 | Consultants | 0 | 0 | 0 | 0 | 145 | 0 | 0 | 0.00 |
| 640-47000-00306 | Personnel Expense | 0 | 500 | 0 | 500 | 0 | 1,000 | 500 | 100.00 |
| 640-47000-00311 | Data Processing | 3,325 | 10,874 | 11,253 | 13,220 | 5,205 | 15,900 | 2,680 | 20.27 |
| 640-47000-00321 | Telephone | 1,100 | 1,200 | 327 | 900 | 630 | 900 | 0 | 0.00 |
| 640-47000-00331 | Mileage & Expense Account | 0 | 200 | 92 | 200 | 0 | 200 | 0 | 0.00 |
| 640-47000-00340 | Advertising | 18,206 | 14,000 | 6,867 | 7,000 | 5,121 | 7,000 | 0 | 0.00 |
| 640-47000-00341 | General Promotions | 44,473 | 44,000 | 39,645 | 2,000 | 1,792 | 2,000 | 0 | 0.00 |
| 640-47000-00361 | General Liability Ins | 11,936 | 18,765 | 21,448 | 16,000 | 10,110 | 16,000 | 0 | 0.00 |
| 640-47000-00365 | Workers Comp Ins | 13,876 | 10,655 | 10,655 | 13,000 | 4,167 | 13,000 | 0 | 0.00 |
| 640-47000-00381 | Electric Utilities | 19,172 | 18,000 | 18,665 | 18,000 | 7,094 | 18,000 | 0 | 0.00 |
| 640-47000-00383 | Fuel, oil and natural gas | 3,249 | 5,000 | 6,391 | 6,000 | 2,868 | 7,000 | 1,000 | 16.67 |
| 640-47000-00384 | Refuse/Garbage | 1,866 | 2,000 | 1,800 | 2,000 | 750 | 2,000 | 0 | 0.00 |
| 640-47000-00401 | Repairs/Maint Buildings | 2,235 | 5,000 | 5,392 | 5,000 | 5,109 | 5,000 | 0 | 0.00 |
| 640-47000-00404 | Repairs/Maint - Machin/Equip | 7,010 | 6,500 | 2,209 | 5,500 | 1,576 | 4,000 | (1,500) | (27.27) |
| 640-47000-00409 | Maint services & Improv | 3,627 | 5,000 | 3,134 | 4,000 | 2,645 | 4,000 | 0 | 0.00 |
| 640-47000-00420 | Depreciation | 105,063 | 0 | 106,788 | 0 | 22,804 | 0 | 0 | 0.00 |
| 640-47000-00431 | Cash Over/Short | (182) | 100 | (205) | 100 | (191) | 100 | 0 | 0.00 |
| 640-47000-00433 | Dues, Licensing & Seminars | 8,282 | 7,660 | 8,022 | 7,500 | 5,853 | 7,500 | 0 | 0.00 |
| 640-47000-00497 | Credit Card Fees | 88,806 | 75,000 | 62,468 | 72,750 | 18,950 | 65,000 | (7,750) | (10.65) |
| 640-47000-00499 | Miscellaneous | 61 | 1,000 | 80 | 500 | 0 | 500 | 0 | 0.00 |
| 640-47000-00540 | Equipment | 1,209 | 4,000 | 932 | 3,000 | 3,389 | 3,000 | 0 | 0.00 |
| 640-47000-00601 | Debt Srv Bond Principal | 0 | 77,500 | 0 | 77,500 | 0 | 77,500 | 0 | 0.00 |
| 640-47000-00611 | Bond Interest | 14,962 | 15,667 | 11,612 | 15,675 | 5,886 | 15,675 | 0 | 0.00 |
| 640-47000-00621 | FISCAL AGENTS FEES | 238 | 238 | 238 | 240 | 0 | 240 | 0 | 0.00 |
| 640-47000-00728 | OPERATING TRANSFERS - GF OPERATI | 85,000 | 85,000 | 85,000 | 85,000 | 35,417 | 85,000 | 0 | 0.00 |
| **Total Department Off-Sale:** | | **3,187,458** | **3,411,669** | **3,058,671** | **3,305,501** | **1,338,140** | **2,996,481** | **(309,020)** | **(9.35)** |

| GL Number | Description | 2024 Activity | 2025 Amended Budget | 2025 Activity | 2026 Amended Budget | 2026 Activity | 2027 Dept 1St Draft | 2027 Dept 1St Draft Amt Change | 2027 Dept 1St Draft % Change |
|---|---|---|---|---|---|---|---|---|---|
| **LIQUOR** | | | | | | | | | |
| Appropriations | | | | | | | | | |
| LIQUOR STORE CAPITAL | | | | | | | | | |
| 640-49300-00499 | Miscellaneous | 30,926 | 0 | 5,089 | 0 | 0 | 0 | 0 | 0.00 |
| 640-49300-00520 | Buildings and Structures | 0 | 121,550 | 0 | 32,100 | 0 | 153,195 | 121,095 | 377.24 |
| 640-49300-00560 | Furniture and Fixtures | 1,057 | 18,500 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 640-49300-00723 | Operating Transfers - Parks | 64,718 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| **Total Department LIQUOR STORE CAPITAL:** | | **96,701** | **140,050** | **5,089** | **32,100** | **0** | **153,195** | **121,095** | **377.24** |
| **Appropriations** | | **3,284,159** | **3,551,719** | **3,063,760** | **3,337,601** | **1,338,140** | **3,149,676** | **(187,925)** | **(5.63)** |
| **Fund 640 - LIQUOR:** | | | | | | | | | |
| **TOTAL ESTIMATED REVENUES** | | **3,349,822** | **3,506,000** | **3,199,049** | **3,442,670** | **1,373,116** | **3,144,119** | **(298,551)** | **(8.67)** |
| **TOTAL APPROPRIATIONS** | | **3,284,159** | **3,551,719** | **3,063,760** | **3,337,601** | **1,338,140** | **3,149,676** | **(187,925)** | **(5.63)** |
| **NET OF REVENUES & APPROPRIATIONS:** | | **65,663** | **(45,719)** | **135,289** | **105,069** | **34,976** | **(5,557)** | **(110,626)** | |

| GL Number | Description | 2024 Activity | 2025 Amended Budget | 2025 Activity | 2026 Amended Budget | 2026 Activity | 2027 Dept 1St Draft | 2027 Dept 1St Draft Amt Change | 2027 Dept 1St Draft % Change |
|---|---|---|---|---|---|---|---|---|---|
| **LIQUOR** | | | | | | | | | |
| Estimated Revenues | | | | | | | | | |
| On-Sale | | | | | | | | | |
| 640-48000-36210 | Interest Earnings | 33,292 | 25,000 | 31,032 | 25,000 | 4,358 | 25,000 | 0 | 0.00 |
| 640-48000-38301 | Bar Liquor Sales | 512,832 | 502,040 | 491,562 | 564,115 | 238,455 | 505,310 | (58,805) | (10.42) |
| 640-48000-38302 | Bar Wine Sales | 196,044 | 199,490 | 186,157 | 215,648 | 84,198 | 180,731 | (34,917) | (16.19) |
| 640-48000-38303 | Bar Beer Sales | 578,889 | 586,114 | 537,976 | 578,889 | 265,054 | 577,631 | (1,258) | (0.22) |
| 640-48000-38304 | Bar Beverages | 113,129 | 110,000 | 117,076 | 120,000 | 57,644 | 126,131 | 6,131 | 5.11 |
| 640-48000-38305 | Bar Food Sales | 2,356,947 | 2,344,330 | 2,356,593 | 2,514,862 | 1,152,482 | 2,415,131 | (99,731) | (3.97) |
| 640-48000-38306 | BAR THC SALES | 5,941 | 5,000 | 10,088 | 10,000 | 4,308 | 10,000 | 0 | 0.00 |
| 640-48000-38310 | 2FOR1 Food Coupons | 0 | 0 | 0 | 0 | (41) | 0 | 0 | 0.00 |
| 640-48000-38320 | Rent Income | 19,500 | 21,000 | 20,960 | 21,000 | 10,500 | 21,000 | 0 | 0.00 |
| 640-48000-38362 | ATM Fees | 12,198 | 10,000 | 16,140 | 10,000 | 4,068 | 10,000 | 0 | 0.00 |
| 640-48000-39400 | CC TIPS | 746,101 | 796,331 | 701,235 | 718,832 | 344,287 | 689,948 | (28,884) | (4.02) |
| **Total Department On-Sale:** | | **4,574,873** | **4,599,305** | **4,468,819** | **4,778,346** | **2,165,313** | **4,560,882** | **(217,464)** | **(4.55)** |
| **Estimated Revenues** | | **4,574,873** | **4,599,305** | **4,468,819** | **4,778,346** | **2,165,313** | **4,560,882** | **(217,464)** | **(4.55)** |

BUDGET REPORT FOR CITY OF WAYZATA

| GL Number | Description | 2024 Activity | 2025 Amended Budget | 2025 Activity | 2026 Amended Budget | 2026 Activity | 2027 Dept 1st Draft | 2027 Dept 1st Draft Amt Change | 2027 Dept 1st Draft % Change |
|---|---|---|---|---|---|---|---|---|---|
| **LIQUOR** | | | | | | | | | |
| Appropriations | | | | | | | | | |
| On-Sale | | | | | | | | | |
| 640-48000-00101 | Full-Time Employees Regular | 329,969 | 273,125 | 257,893 | 281,310 | 135,588 | 312,318 | 31,008 | 11.02 |
| 640-48000-00102 | Overtime | 7,761 | 7,000 | 4,031 | 5,000 | 337 | 1,500 | (3,500) | (70.00) |
| 640-48000-00103 | Part-Time Employees | 1,060,032 | 1,050,450 | 1,085,288 | 1,102,402 | 472,927 | 1,102,402 | 0 | 0.00 |
| 640-48000-00108 | Allocated GF Wages | 94,783 | 121,380 | 91,768 | 129,376 | 42,924 | 105,835 | (23,541) | (18.20) |
| 640-48000-00121 | PERA | 88,997 | 108,870 | 114,904 | 113,980 | 46,503 | 114,526 | 546 | 0.48 |
| 640-48000-00122 | FICA | 107,566 | 111,050 | 110,325 | 116,259 | 48,210 | 116,817 | 558 | 0.48 |
| 640-48000-00123 | MN PAID FAMILY LEAVE | 0 | 0 | 55 | 6,687 | 2,581 | 6,719 | 32 | 0.48 |
| 640-48000-00130 | Employer Paid Ins | 93,052 | 112,875 | 114,959 | 117,335 | 58,301 | 123,674 | 6,339 | 5.40 |
| 640-48000-00140 | Unemployment Comp (GENERAL) | 100 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 640-48000-00200 | Office Supplies (GENERAL) | 541 | 800 | 426 | 800 | 227 | 500 | (300) | (37.50) |
| 640-48000-00210 | Operating Supplies (GENERAL) | 36,268 | 35,000 | 36,874 | 35,000 | 16,903 | 32,000 | (3,000) | (8.57) |
| 640-48000-00217 | Uniforms | 0 | 0 | 59 | 0 | 0 | 5,000 | 5,000 | 0.00 |
| 640-48000-00251 | Liquor For Resale | 102,174 | 110,448 | 95,161 | 100,000 | 39,728 | 106,115 | 6,115 | 6.12 |
| 640-48000-00252 | Wine For Resale | 51,495 | 49,872 | 46,557 | 45,600 | 21,204 | 45,182 | (418) | (0.92) |
| 640-48000-00253 | Beer For Resale | 132,236 | 134,806 | 113,871 | 117,600 | 52,781 | 127,078 | 9,478 | 8.06 |
| 640-48000-00254 | Soft Drinks/Mix For Resale | 26,211 | 23,500 | 40,146 | 30,000 | 17,103 | 31,532 | 1,532 | 5.11 |
| 640-48000-00256 | MISC.MDSE.RESALE | 295 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 640-48000-00257 | THC PRODUCTS | 1,187 | 0 | 4,496 | 5,400 | 860 | 1,850 | (3,550) | (65.74) |
| 640-48000-00301 | Auditing and Acct g Services | 9,595 | 6,625 | 6,582 | 5,670 | 6,288 | 6,320 | 650 | 11.46 |
| 640-48000-00306 | Personnel Expense | 129 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 640-48000-00311 | Data Processing | 2,828 | 8,872 | 9,171 | 6,910 | 4,245 | 8,000 | 1,090 | 15.77 |
| 640-48000-00321 | Telephone | 1,100 | 1,200 | 100 | 1,300 | 644 | 1,300 | 0 | 0.00 |
| 640-48000-00331 | Mileage & Expense Account | 298 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 640-48000-00340 | Advertising | 3,875 | 15,000 | 2,975 | 5,000 | 2,424 | 5,000 | 0 | 0.00 |
| 640-48000-00341 | General Promotions | 10,199 | 7,300 | 13,849 | 10,000 | 6,440 | 10,000 | 0 | 0.00 |
| 640-48000-00361 | General Liability Ins | 17,478 | 22,895 | 20,183 | 20,000 | 3,596 | 20,000 | 0 | 0.00 |
| 640-48000-00365 | Workers Comp Ins | 72,324 | 50,000 | 50,000 | 50,000 | 19,167 | 50,000 | 0 | 0.00 |
| 640-48000-00381 | Electric Utilities | 42,387 | 35,000 | 43,492 | 30,000 | 16,552 | 30,000 | 0 | 0.00 |
| 640-48000-00383 | Fuel, oil and natural gas | 9,109 | 13,000 | 25,564 | 25,000 | 11,472 | 25,000 | 0 | 0.00 |
| 640-48000-00384 | Refuse/Garbage | 19,310 | 17,000 | 16,717 | 16,000 | 8,080 | 16,000 | 0 | 0.00 |
| 640-48000-00401 | Repairs/Maint Buildings | 12,916 | 15,000 | 5,012 | 10,000 | 9,532 | 10,000 | 0 | 0.00 |
| 640-48000-00404 | Repairs/Maint - Machin/Equip | 20,055 | 10,000 | 15,952 | 10,000 | 7,950 | 15,000 | 5,000 | 50.00 |
| 640-48000-00409 | Maint services & Improv | 20,200 | 15,000 | 14,549 | 15,000 | 5,839 | 12,000 | (3,000) | (20.00) |
| 640-48000-00415 | Other Equipment Rentals | 4,328 | 4,000 | 3,666 | 4,000 | 2,431 | 4,000 | 0 | 0.00 |
| 640-48000-00420 | Depreciation | 3,840 | 0 | 1,847 | 0 | 22,804 | 0 | 0 | 0.00 |
| 640-48000-00431 | Cash Over/Short | (1) | 0 | (10) | 0 | (2) | 0 | 0 | 0.00 |
| 640-48000-00433 | Dues, Licensing & Seminars | 13,470 | 12,655 | 13,773 | 13,000 | 9,425 | 13,000 | 0 | 0.00 |
| 640-48000-00497 | Credit Card Fees | 118,679 | 110,000 | 129,951 | 105,000 | 46,166 | 95,000 | (10,000) | (9.52) |
| 640-48000-00499 | Miscellaneous | 1,159 | 0 | 962 | 0 | 15 | 0 | 0 | 0.00 |
| 640-48000-00540 | Equipment | 698 | 1,500 | 0 | 0 | 212 | 0 | 0 | 0.00 |
| 640-48000-00601 | Debt Srv Bond Principal | 0 | 77,500 | 0 | 77,500 | 0 | 77,500 | 0 | 0.00 |
| 640-48000-00611 | Bond Interest | 11,274 | 15,667 | 11,611 | 15,675 | 5,886 | 15,675 | 0 | 0.00 |
| 640-48000-00621 | FISCAL AGENTS FEES | 238 | 238 | 238 | 240 | 238 | 250 | 10 | 4.17 |
| 640-48000-00728 | OPERATING TRANSFERS - GF OPERATI | 120,000 | 135,000 | 135,000 | 135,000 | 56,250 | 96,000 | (39,000) | (28.89) |
| **Total Department On-Sale:** | | **2,648,155** | **2,712,628** | **2,637,997** | **2,762,044** | **1,201,831** | **2,743,093** | **(18,951)** | **(0.69)** |

| GL Number | Description | 2024 Activity | 2025 Amended Budget | 2025 Activity | 2026 Amended Budget | 2026 Activity | 2027 Dept 1St Draft | 2027 Dept 1St Draft Amt Change | 2027 Dept 1St Draft % Change |
|---|---|---|---|---|---|---|---|---|---|
| **LIQUOR** | | | | | | | | | |
| Appropriations | | | | | | | | | |
| Kitchen | | | | | | | | | |
| 640-48500-00101 | Full-Time Employees Regular | 81,495 | 86,825 | 87,137 | 93,124 | 41,787 | 101,481 | 8,357 | 8.97 |
| 640-48500-00102 | Overtime | 10,813 | 15,000 | 9,184 | 12,000 | 11,232 | 15,000 | 3,000 | 25.00 |
| 640-48500-00103 | Part-Time Employees | 626,664 | 620,690 | 640,752 | 642,937 | 256,170 | 642,937 | 0 | 0.00 |
| 640-48500-00121 | PERA | 52,804 | 54,190 | 54,389 | 56,330 | 23,073 | 56,956 | 626 | 1.11 |
| 640-48500-00122 | FICA | 54,954 | 55,275 | 56,330 | 57,456 | 23,632 | 58,905 | 1,449 | 2.52 |
| 640-48500-00123 | MN PAID FAMILY LEAVE | 0 | 0 | 28 | 3,305 | 1,218 | 3,341 | 36 | 1.09 |
| 640-48500-00130 | Employer Paid Ins | 28,543 | 62,865 | 32,612 | 42,814 | 14,713 | 38,547 | (4,267) | (9.97) |
| 640-48500-00210 | Operating Supplies (GENERAL) | 110,571 | 110,000 | 119,354 | 110,000 | 59,192 | 110,000 | 0 | 0.00 |
| 640-48500-00217 | Uniforms | 4,759 | 4,000 | 4,893 | 4,000 | 2,655 | 4,000 | 0 | 0.00 |
| 640-48500-00255 | FOODIngredients For Resale | 814,377 | 820,515 | 834,048 | 815,000 | 392,199 | 748,690 | (66,310) | (8.14) |
| 640-48500-00404 | Repairs/Maint - Machin/Equip | 1,258 | 5,000 | 18 | 0 | 0 | 0 | 0 | 0.00 |
| 640-48500-00415 | Other Equipment Rentals | 6,052 | 4,000 | 6,064 | 4,000 | 3,125 | 5,000 | 1,000 | 25.00 |
| 640-48500-00540 | Equipment | 2,654 | 4,000 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| **Total Department Kitchen:** | | **1,794,944** | **1,842,360** | **1,844,809** | **1,840,966** | **828,996** | **1,784,857** | **(56,109)** | **(3.05)** |
| Capital | | | | | | | | | |
| 640-49100-00401 | Repairs/Maint Buildings | 0 | 26,650 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 640-49100-00404 | Repairs/Maint - Machin/Equip | 47,300 | 12,000 | 0 | 31,800 | 18,414 | 317,305 | 285,505 | 897.81 |
| 640-49100-00499 | Miscellaneous | 30,926 | 20,000 | 5,089 | 10,000 | 0 | 0 | (10,000) | (100.00) |
| 640-49100-00520 | Buildings and Structures | 0 | 757,200 | (3,917) | 32,100 | 15,762 | 657,800 | 625,700 | 1,949.22 |
| 640-49100-00540 | Equipment | 16,455 | 23,900 | 0 | 54,100 | 0 | 0 | (54,100) | (100.00) |
| 640-49100-00560 | Furniture and Fixtures | 11,291 | 0 | 3,917 | 0 | 0 | 0 | 0 | 0.00 |
| 640-49100-00723 | Operating Transfers - Parks | 275,890 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| **Total Department Capital:** | | **381,862** | **839,750** | **5,089** | **128,000** | **34,176** | **975,105** | **847,105** | **661.80** |
| **Appropriations** | | **4,824,961** | **5,394,738** | **4,487,895** | **4,731,010** | **2,065,003** | **5,503,055** | **772,045** | **16.32** |
| **Fund 640 - LIQUOR:** | | | | | | | | | |
| **TOTAL ESTIMATED REVENUES** | | **4,574,873** | **4,599,305** | **4,468,819** | **4,778,346** | **2,165,313** | **4,560,882** | **(217,464)** | **(4.55)** |
| **TOTAL APPROPRIATIONS** | | **4,824,961** | **5,394,738** | **4,487,895** | **4,731,010** | **2,065,003** | **5,503,055** | **772,045** | **16.32** |
| **NET OF REVENUES & APPROPRIATIONS:** | | **(250,088)** | **(795,433)** | **(19,076)** | **47,336** | **100,310** | **(942,173)** | **(989,509)** | |

| GL Number | Description | 2024 Activity | 2025 Amended Budget | 2025 Activity | 2026 Amended Budget | 2026 Activity | 2027 Dept 1St Draft | 2027 Dept 1St Draft Amt Change | 2027 Dept 1St Draft % Change |
|---|---|---|---|---|---|---|---|---|---|
| **MARINA** | | | | | | | | | |
| Estimated Revenues | | | | | | | | | |
| ALL DEPARTMENTS | | | | | | | | | |
| 660-00000-32255 | Boat slip rentals | 229,814 | 245,280 | 309,670 | 257,544 | 190,162 | 268,483 | 10,939 | 4.25 |
| 660-00000-33439 | PERA Pension other revenue | 631 | 0 | (46) | 0 | 0 | 0 | 0 | 0.00 |
| 660-00000-36210 | Interest Earnings | 10,925 | 10,000 | 22,994 | 12,000 | 6,321 | 10,000 | (2,000) | (16.67) |
| **Total Department ALL DEPARTMENTS:** | | **241,370** | **255,280** | **332,618** | **269,544** | **196,483** | **278,483** | **8,939** | **3.32** |
| **Estimated Revenues** | | **241,370** | **255,280** | **332,618** | **269,544** | **196,483** | **278,483** | **8,939** | **3.32** |

| GL Number | Description | 2024 Activity | 2025 Amended Budget | 2025 Activity | 2026 Amended Budget | 2026 Activity | 2027 Dept 1St Draft | 2027 Dept 1St Draft Amt Change | 2027 Dept 1St Draft % Change |
|---|---|---|---|---|---|---|---|---|---|
| **MARINA** | | | | | | | | | |
| Appropriations | | | | | | | | | |
| MARINA | | | | | | | | | |
| 660-46000-00101 | Full-Time Employees Regular | 32,743 | 35,000 | 35,689 | 36,508 | 15,771 | 38,385 | 1,877 | 5.14 |
| 660-46000-00102 | Overtime | 0 | 0 | 575 | 0 | 375 | 0 | 0 | 0.00 |
| 660-46000-00121 | PERA | 2,455 | 2,625 | 2,718 | 2,738 | 1,197 | 2,879 | 141 | 5.15 |
| 660-46000-00122 | FICA | 2,257 | 2,675 | 2,521 | 2,793 | 1,191 | 2,936 | 143 | 5.12 |
| 660-46000-00123 | MN PAID FAMILY LEAVE | 0 | 0 | 2 | 161 | 63 | 169 | 8 | 4.97 |
| 660-46000-00129 | Pension Expense | (108) | 0 | (1,682) | 0 | 0 | 0 | 0 | 0.00 |
| 660-46000-00130 | Employer Paid Ins | 7,388 | 8,450 | 8,799 | 8,758 | 3,247 | 9,627 | 869 | 9.92 |
| 660-46000-00139 | OPEB | 435 | 0 | 792 | 0 | 0 | 0 | 0 | 0.00 |
| 660-46000-00324 | Internet/Web Page | 3,974 | 3,600 | 3,981 | 4,000 | 1,980 | 4,000 | 0 | 0.00 |
| 660-46000-00361 | General Liability Ins | 530 | 530 | 574 | 530 | 539 | 550 | 20 | 3.77 |
| 660-46000-00381 | Electric Utilities | 3,894 | 5,000 | 4,951 | 5,000 | 1,761 | 5,000 | 0 | 0.00 |
| 660-46000-00404 | Repairs/Maint - Machin/Equip | 6,260 | 6,000 | 0 | 6,500 | 0 | 5,000 | (1,500) | (23.08) |
| 660-46000-00499 | Miscellaneous | 3,900 | 3,335 | 0 | 4,000 | 1,900 | 4,000 | 0 | 0.00 |
| 660-46000-00723 | Operating Transfers - Parks | 0 | 15,000 | 15,000 | 15,000 | 0 | 15,000 | 0 | 0.00 |
| **Total Department MARINA:** | | **63,728** | **82,215** | **73,920** | **85,988** | **28,024** | **87,546** | **1,558** | **1.81** |
| Capital | | | | | | | | | |
| 660-49100-00302 | Consultants | 299 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 660-49100-00309 | Contractual Services | 169,097 | 0 | 4,040 | 319,100 | 0 | 545,100 | 226,000 | 70.82 |
| **Total Department Capital:** | | **169,396** | **0** | **4,040** | **319,100** | **0** | **545,100** | **226,000** | **70.82** |
| **Appropriations** | | **233,124** | **82,215** | **77,960** | **405,088** | **28,024** | **632,646** | **227,558** | **56.17** |
| **Fund 660 - MARINA :** | | | | | | | | | |
| **TOTAL ESTIMATED REVENUES** | | **241,370** | **255,280** | **332,618** | **269,544** | **196,483** | **278,483** | **8,939** | **3.32** |
| **TOTAL APPROPRIATIONS** | | **233,124** | **82,215** | **77,960** | **405,088** | **28,024** | **632,646** | **227,558** | **56.17** |
| **NET OF REVENUES & APPROPRIATIONS:** | | **8,246** | **173,065** | **254,658** | **(135,544)** | **168,459** | **(354,163)** | **(218,619)** | |

| GL Number | Description | 2024 Activity | 2025 Amended Budget | 2025 Activity | 2026 Amended Budget | 2026 Activity | 2027 Dept 1St Draft | 2027 Dept 1St Draft Amt Change | 2027 Dept 1St Draft % Change |
|---|---|---|---|---|---|---|---|---|---|
| **MOTOR VEHICLE** | | | | | | | | | |
| Estimated Revenues | | | | | | | | | |
| ALL DEPARTMENTS | | | | | | | | | |
| 630-00000-33422 | STATE AID/GRANTS | 0 | 0 | 3,572 | 0 | 11,470 | 22,945 | 22,945 | 0.00 |
| 630-00000-33439 | PERA Pension other revenue | 8,063 | 0 | (544) | 0 | 0 | 0 | 0 | 0.00 |
| 630-00000-34111 | Motor Vehicle Commissions | 567,666 | 580,500 | 570,329 | 585,450 | 301,257 | 606,560 | 21,110 | 3.61 |
| 630-00000-36210 | Interest Earnings | 8,585 | 3,000 | 10,983 | 5,000 | 2,239 | 5,000 | 0 | 0.00 |
| 630-00000-37190 | Other Charge/Revenue | 170,294 | 175,000 | 183,798 | 187,125 | 85,217 | 172,564 | (14,561) | (7.78) |
| 630-00000-37195 | MV KIOSK | 0 | 0 | 11,501 | 6,000 | 8,161 | 16,325 | 10,325 | 172.08 |
| 630-00000-39400 | Misc.Revenues | 0 | 0 | 0 | 0 | 1,266 | 0 | 0 | 0.00 |
| **Total Department ALL DEPARTMENTS:** | | **754,608** | **758,500** | **779,639** | **783,575** | **409,610** | **823,394** | **39,819** | **5.08** |
| **Estimated Revenues** | | **754,608** | **758,500** | **779,639** | **783,575** | **409,610** | **823,394** | **39,819** | **5.08** |

| GL Number | Description | 2024 Activity | 2025 Amended Budget | 2025 Activity | 2026 Amended Budget | 2026 Activity | 2027 Dept 1st Draft | 2027 Dept 1st Draft Amt Change | 2027 Dept 1st Draft % Change |
|---|---|---|---|---|---|---|---|---|---|
| **MOTOR VEHICLE** | | | | | | | | | |
| Appropriations | | | | | | | | | |
| General Department | | | | | | | | | |
| 630-40000-00101 | Full-Time Employees Regular | 363,253 | 378,735 | 354,561 | 388,604 | 167,312 | 409,046 | 20,442 | 5.26 |
| 630-40000-00102 | Overtime | 136 | 500 | 22 | 500 | 174 | 500 | 0 | 0.00 |
| 630-40000-00103 | Part-Time Employees | 57,076 | 63,425 | 62,371 | 68,035 | 30,151 | 71,525 | 3,490 | 5.13 |
| 630-40000-00121 | PERA | 30,989 | 33,025 | 32,365 | 34,101 | 14,452 | 35,891 | 1,790 | 5.25 |
| 630-40000-00122 | FICA | 33,766 | 33,675 | 31,853 | 34,783 | 14,581 | 36,609 | 1,826 | 5.25 |
| 630-40000-00123 | MN PAID FAMILY LEAVE | 0 | 0 | 20 | 2,000 | 782 | 2,106 | 106 | 5.30 |
| 630-40000-00129 | Pension Expense | (2,768) | 0 | (40,553) | 0 | 0 | 0 | 0 | 0.00 |
| 630-40000-00130 | Employer Paid Ins | 79,148 | 86,575 | 95,052 | 89,831 | 35,195 | 100,803 | 10,972 | 12.21 |
| 630-40000-00139 | OPEB | 3,470 | 0 | 7,270 | 0 | 0 | 0 | 0 | 0.00 |
| 630-40000-00200 | Office Supplies (GENERAL) | 12,109 | 15,250 | 15,640 | 16,250 | 6,853 | 13,750 | (2,500) | (15.38) |
| 630-40000-00210 | Operating Supplies (GENERAL) | 3,415 | 3,500 | 3,991 | 4,500 | 1,305 | 4,500 | 0 | 0.00 |
| 630-40000-00301 | Auditing and Acct g Services | 686 | 690 | 715 | 750 | 752 | 820 | 70 | 9.33 |
| 630-40000-00311 | Data Processing | 2,960 | 10,874 | 11,253 | 13,220 | 5,205 | 15,900 | 2,680 | 20.27 |
| 630-40000-00321 | Telephone | 0 | 1,000 | 0 | 600 | 279 | 2,500 | 1,900 | 316.67 |
| 630-40000-00331 | Mileage & Expense Account | 1,675 | 2,000 | 1,707 | 2,000 | 778 | 2,500 | 500 | 25.00 |
| 630-40000-00361 | General Liability Ins | 1,000 | 1,000 | 1,000 | 1,000 | 6,500 | 1,000 | 0 | 0.00 |
| 630-40000-00365 | Workers Comp Ins | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 0 | 0.00 |
| 630-40000-00404 | Repairs/Maint - Machin/Equip | 4,836 | 5,250 | 4,210 | 5,250 | 2,033 | 5,250 | 0 | 0.00 |
| 630-40000-00431 | Cash Over/Short | 10,826 | 0 | 9,615 | 0 | 3,088 | 0 | 0 | 0.00 |
| 630-40000-00433 | Dues, Licensing & Seminars | 5,731 | 6,000 | 4,845 | 6,775 | 2,632 | 7,525 | 750 | 11.07 |
| 630-40000-00498 | Payment on Bad Cks | (1,990) | 500 | (10,210) | 500 | (3,813) | 0 | (500) | (100.00) |
| 630-40000-00499 | Miscellaneous | 0 | 500 | 0 | 500 | 0 | 0 | (500) | (100.00) |
| 630-40000-00540 | Equipment | (3,658) | 10,500 | 10,337 | 10,000 | 260 | 5,000 | (5,000) | (50.00) |
| 630-40000-00721 | OPERATING TRANSFER - FACILITIES | 25,000 | 25,000 | 25,000 | 25,000 | 6,250 | 25,000 | 0 | 0.00 |
| 630-40000-00723 | Operating Transfers - Parks | 73,798 | 0 | 47,958 | 0 | 0 | 0 | 0 | 0.00 |
| 630-40000-00728 | OPERATING TRANSFERS - GF OPERATI | 56,000 | 56,000 | 56,000 | 56,000 | 14,000 | 56,000 | 0 | 0.00 |
| **Total Department General Department:** | | **758,458** | **734,999** | **726,022** | **761,199** | **309,769** | **797,225** | **36,026** | **4.73** |
| **Appropriations** | | **758,458** | **734,999** | **726,022** | **761,199** | **309,769** | **797,225** | **36,026** | **4.73** |
| **Fund 630 - MOTOR VEHICLE:** | | | | | | | | | |
| **TOTAL ESTIMATED REVENUES** | | **754,608** | **758,500** | **779,639** | **783,575** | **409,610** | **823,394** | **39,819** | **5.08** |
| **TOTAL APPROPRIATIONS** | | **758,458** | **734,999** | **726,022** | **761,199** | **309,769** | **797,225** | **36,026** | **4.73** |
| **NET OF REVENUES & APPROPRIATIONS:** | | **(3,850)** | **23,501** | **53,617** | **22,376** | **99,841** | **26,169** | **3,793** | |

| GL Number | Description | 2024 Activity | 2025 Amended Budget | 2025 Activity | 2026 Amended Budget | 2026 Activity | 2027 Dept 1St Draft | 2027 Dept 1St Draft Amt Change | 2027 Dept 1St Draft % Change |
|---|---|---|---|---|---|---|---|---|---|
| **WATER FUND** | | | | | | | | | |
| Estimated Revenues | | | | | | | | | |
| ALL DEPARTMENTS | | | | | | | | | |
| 610-00000-33439 | PERA Pension other revenue | 5,047 | 0 | (353) | 0 | 0 | 0 | 0 | 0.00 |
| 610-00000-36101 | Spec Assess Principal | 16,018 | 22,000 | 18,610 | 16,000 | (1,234) | 16,000 | 0 | 0.00 |
| 610-00000-36102 | Spec Assess Penalties & Intere | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 610-00000-36210 | Interest Earnings | 133,766 | 60,000 | 137,316 | 135,000 | 16,793 | 137,000 | 2,000 | 1.48 |
| 610-00000-37110 | W/S/Storm Sales | 730,600 | 784,600 | 753,624 | 730,000 | 342,185 | 754,000 | 24,000 | 3.29 |
| 610-00000-37111 | Sprinkling | 242,647 | 342,700 | 275,058 | 250,000 | 33,503 | 275,000 | 25,000 | 10.00 |
| 610-00000-37120 | Water Usage Permits-Other | (213) | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 610-00000-37130 | Service to Other Cities | 92,112 | 106,100 | 97,303 | 95,000 | 39,828 | 97,300 | 2,300 | 2.42 |
| 610-00000-37140 | Meter Sales | 12,927 | 20,000 | 25,274 | 18,000 | 6,317 | 18,000 | 0 | 0.00 |
| 610-00000-37150 | WS Connect/Reconnect Fee | 7,243 | 7,000 | 5,873 | 7,000 | 1,356 | 6,000 | (1,000) | (14.29) |
| 610-00000-37155 | City s W/S Access Charge | 239,016 | 75,000 | 37,570 | 75,000 | 0 | 75,000 | 0 | 0.00 |
| 610-00000-37160 | W/S Penalty | (186) | 3,000 | 1,813 | 0 | 490 | 2,000 | 2,000 | 0.00 |
| 610-00000-37190 | Other Charge/Revenue | 3,413 | 3,400 | 1,480 | 3,400 | 75 | 1,500 | (1,900) | (55.88) |
| 610-00000-39400 | Misc.Revenues | 11,298 | 0 | 21,352 | 0 | 0 | 0 | 0 | 0.00 |
| **Total Department ALL DEPARTMENTS:** | | **1,493,733** | **1,423,800** | **1,374,920** | **1,329,400** | **439,313** | **1,381,800** | **52,400** | **3.94** |
| **Estimated Revenues** | | **1,493,733** | **1,423,800** | **1,374,920** | **1,329,400** | **439,313** | **1,381,800** | **52,400** | **3.94** |

# BUDGET REPORT FOR CITY OF WAYZATA

| GL Number | Description | 2024 Activity | 2025 Amended Budget | 2025 Activity | 2026 Amended Budget | 2026 Activity | 2027 Dept 1st Draft | 2027 Dept 1st Draft Amt Change | 2027 Dept 1st Draft % Change |
|---|---|---|---|---|---|---|---|---|---|
| **WATER FUND** | | | | | | | | | |
| Appropriations | | | | | | | | | |
| General Department | | | | | | | | | |
| 610-40000-00101 | Full-Time Employees Regular | 226,521 | 269,430 | 262,866 | 282,216 | 124,104 | 293,311 | 11,095 | 3.93 |
| 610-40000-00102 | Overtime | 6,118 | 7,000 | 7,926 | 7,000 | 2,801 | 7,000 | 0 | 0.00 |
| 610-40000-00103 | Part-Time Employees | 4,000 | 5,200 | 3,390 | 5,200 | 0 | 5,200 | 0 | 0.00 |
| 610-40000-00121 | PERA | 19,390 | 21,050 | 21,010 | 22,005 | 9,118 | 22,828 | 823 | 3.74 |
| 610-40000-00122 | FICA | 20,292 | 21,500 | 20,696 | 22,445 | 8,935 | 23,284 | 839 | 3.74 |
| 610-40000-00123 | MN PAID FAMILY LEAVE | 0 | 0 | 16 | 1,291 | 504 | 1,339 | 48 | 3.72 |
| 610-40000-00129 | Pension Expense | 9,652 | 0 | (20,056) | 0 | 0 | 0 | 0 | 0.00 |
| 610-40000-00130 | Employer Paid Ins | 48,731 | 56,500 | 57,497 | 58,652 | 22,867 | 65,236 | 6,584 | 11.23 |
| 610-40000-00139 | OPEB | 3,261 | 0 | 4,010 | 0 | 0 | 0 | 0 | 0.00 |
| 610-40000-00200 | Office Supplies (GENERAL) | 624 | 600 | 563 | 600 | 227 | 600 | 0 | 0.00 |
| 610-40000-00210 | Operating Supplies (GENERAL) | 2,299 | 2,500 | 1,732 | 2,500 | 921 | 2,500 | 0 | 0.00 |
| 610-40000-00211 | Meter supplies | 11,129 | 16,000 | 18,913 | 16,000 | 14,322 | 16,000 | 0 | 0.00 |
| 610-40000-00212 | Motor Fuels | 5,508 | 5,000 | 5,279 | 5,500 | 758 | 5,500 | 0 | 0.00 |
| 610-40000-00216 | Chemicals and Chem Products | 33,992 | 30,000 | 32,167 | 35,000 | 21,579 | 35,000 | 0 | 0.00 |
| 610-40000-00217 | Uniforms | 717 | 1,300 | 884 | 1,300 | 643 | 1,300 | 0 | 0.00 |
| 610-40000-00220 | Repair/Maint Supply (GENERAL) | 0 | 0 | 199 | 0 | 129 | 0 | 0 | 0.00 |
| 610-40000-00224 | Repair & Maint - Motor Equip | 1,867 | 2,000 | 1,030 | 2,000 | 256 | 2,000 | 0 | 0.00 |
| 610-40000-00225 | Repair & Maint - System | 30,563 | 31,000 | 29,792 | 31,000 | 15,020 | 33,500 | 2,500 | 8.06 |
| 610-40000-00240 | Small Tools and Minor Equip | 2,595 | 3,000 | 2,112 | 3,000 | 1,342 | 3,000 | 0 | 0.00 |
| 610-40000-00241 | Safety equip/testings | 425 | 1,000 | 842 | 1,000 | 453 | 1,000 | 0 | 0.00 |
| 610-40000-00242 | Well & F.P. Equipment | 15,001 | 15,000 | 39,827 | 15,000 | 9,270 | 15,000 | 0 | 0.00 |
| 610-40000-00301 | Auditing and Acct g Services | 13,635 | 14,340 | 14,322 | 12,610 | 13,954 | 13,690 | 1,080 | 8.56 |
| 610-40000-00306 | Personnel Expense | 203 | 0 | 103 | 0 | 46 | 0 | 0 | 0.00 |
| 610-40000-00307 | Project Coordinator | 0 | 330 | 0 | 330 | 0 | 330 | 0 | 0.00 |
| 610-40000-00309 | Contractual Services | 15,204 | 18,000 | 15,116 | 18,000 | 11,542 | 27,000 | 9,000 | 50.00 |
| 610-40000-00310 | Plan Review | 9,540 | 16,500 | 7,812 | 16,500 | 9,391 | 16,500 | 0 | 0.00 |
| 610-40000-00311 | Data Processing | 1,056 | 4,695 | 4,908 | 6,810 | 2,516 | 8,000 | 1,190 | 17.47 |
| 610-40000-00313 | Permit Fees/Gopher State | 1,147 | 2,000 | 1,116 | 2,000 | 449 | 2,000 | 0 | 0.00 |
| 610-40000-00321 | Telephone | 0 | 0 | 0 | 2,600 | 1,209 | 2,600 | 0 | 0.00 |
| 610-40000-00322 | Postage | 3,527 | 8,000 | 4,003 | 8,000 | 6,380 | 9,000 | 1,000 | 12.50 |
| 610-40000-00323 | Radio Units | 3,351 | 2,800 | 3,801 | 3,500 | 2,159 | 7,800 | 4,300 | 122.86 |
| 610-40000-00331 | Mileage & Expense Account | 702 | 1,100 | 338 | 1,100 | 542 | 1,100 | 0 | 0.00 |
| 610-40000-00361 | General Liability Ins | 8,500 | 11,400 | 13,162 | 13,000 | 11,562 | 13,000 | 0 | 0.00 |
| 610-40000-00365 | Workers Comp Ins | 13,000 | 13,000 | 13,000 | 13,000 | 12,000 | 13,000 | 0 | 0.00 |
| 610-40000-00381 | Electric Utilities | 69,541 | 88,000 | 93,405 | 88,000 | 30,681 | 90,000 | 2,000 | 2.27 |
| 610-40000-00383 | Fuel, oil and natural gas | 1,028 | 2,500 | 3,581 | 2,800 | 1,385 | 5,000 | 2,200 | 78.57 |
| 610-40000-00401 | Repairs/Maint Buildings | 676 | 600 | 165 | 600 | 230 | 600 | 0 | 0.00 |
| 610-40000-00404 | Repairs/Maint - Machin/Equip | 2,017 | 2,300 | 1,052 | 2,000 | 1,709 | 2,000 | 0 | 0.00 |
| 610-40000-00405 | Maint/Replac - System | 82,282 | 67,000 | 74,847 | 67,000 | 28,337 | 70,000 | 3,000 | 4.48 |
| 610-40000-00415 | Other Equipment Rentals | 0 | 900 | 375 | 900 | 0 | 900 | 0 | 0.00 |
| 610-40000-00420 | Depreciation | 266,436 | 0 | 267,270 | 0 | 0 | 0 | 0 | 0.00 |
| 610-40000-00433 | Dues, Licensing & Seminars | 4,616 | 5,800 | 6,296 | 5,800 | 4,979 | 6,500 | 700 | 12.07 |
| 610-40000-00499 | Miscellaneous | 390 | 500 | 361 | 500 | 397 | 500 | 0 | 0.00 |
| 610-40000-00720 | Operating Transfers - Equip. | 70,000 | 70,000 | 70,000 | 70,000 | 17,500 | 70,000 | 0 | 0.00 |
| 610-40000-00728 | OPERATING TRANSFERS - GF OPERATI | 31,000 | 31,000 | 31,000 | 31,000 | 7,750 | 31,000 | 0 | 0.00 |
| **Total Department General Department:** | | **1,040,536** | **848,845** | **1,116,728** | **877,759** | **397,967** | **924,118** | **46,359** | **5.28** |

| GL Number | Description | 2024 Activity | 2025 Amended Budget | 2025 Activity | 2026 Amended Budget | 2026 Activity | 2027 Dept 1St Draft | 2027 Dept 1St Draft Amt Change | 2027 Dept 1St Draft % Change |
|---|---|---|---|---|---|---|---|---|---|
| **WATER FUND** | | | | | | | | | |
| Appropriations | | | | | | | | | |
| Capital | | | | | | | | | |
| 610-49100-00302 | Consultants | 6,454 | 98,900 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 610-49100-00307 | Project Coordinator | 11,680 | 20,000 | 33,292 | 20,000 | 1,887 | 20,000 | 0 | 0.00 |
| 610-49100-00309 | Contractual Services | (28,582) | 485,700 | 80,329 | 65,300 | 47,214 | 20,400 | (44,900) | (68.76) |
| 610-49100-00405 | Maint/Replac - System | 0 | 114,100 | 0 | 117,500 | 0 | 0 | (117,500) | (100.00) |
| 610-49100-00499 | Miscellaneous | 400 | 0 | 887 | 0 | 0 | 0 | 0 | 0.00 |
| 610-49100-00540 | Equipment | 0 | 77,300 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 610-49100-00601 | Debt Srv Bond Principal | 0 | 285,000 | 0 | 310,000 | 0 | 310,000 | 0 | 0.00 |
| 610-49100-00611 | Bond Interest | 68,280 | 68,840 | 60,056 | 51,840 | 30,244 | 51,838 | (2) | 0.00 |
| 610-49100-00621 | FISCAL AGENTS FEES | 1,025 | 1,000 | 1,075 | 1,000 | 0 | 1,000 | 0 | 0.00 |
| **Total Department Capital:** | | **59,257** | **1,150,840** | **175,639** | **565,640** | **79,345** | **403,238** | **(162,402)** | **(28.71)** |
| **Appropriations** | | **1,099,793** | **1,999,685** | **1,292,367** | **1,443,399** | **477,312** | **1,327,356** | **(116,043)** | **(8.04)** |
| **Fund 610 - WATER FUND:** | | | | | | | | | |
| **TOTAL ESTIMATED REVENUES** | | **1,493,733** | **1,423,800** | **1,374,920** | **1,329,400** | **439,313** | **1,381,800** | **52,400** | **3.94** |
| **TOTAL APPROPRIATIONS** | | **1,099,793** | **1,999,685** | **1,292,367** | **1,443,399** | **477,312** | **1,327,356** | **(116,043)** | **(8.04)** |
| **NET OF REVENUES & APPROPRIATIONS:** | | **393,940** | **(575,885)** | **82,553** | **(113,999)** | **(37,999)** | **54,444** | **168,443** | |

| GL Number | Description | 2024 Activity | 2025 Amended Budget | 2025 Activity | 2026 Amended Budget | 2026 Activity | 2027 Dept 1St Draft | 2027 Dept 1St Draft Amt Change | 2027 Dept 1St Draft % Change |
|---|---|---|---|---|---|---|---|---|---|
| **SEWER FUND** | | | | | | | | | |
| Estimated Revenues | | | | | | | | | |
| ALL DEPARTMENTS | | | | | | | | | |
| 620-00000-33439 | PERA Pension other revenue | 4,983 | 0 | (352) | 0 | 0 | 0 | 0 | 0.00 |
| 620-00000-36101 | Spec Assess Principal | 19,384 | 28,000 | 18,320 | 15,000 | (1,226) | 15,000 | 0 | 0.00 |
| 620-00000-36102 | Spec Assess Penalties & Intere | 93 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 620-00000-36210 | Interest Earnings | 100,792 | 50,000 | 97,216 | 100,000 | 10,012 | 50,000 | (50,000) | (50.00) |
| 620-00000-37110 | W/S/Storm Sales | 1,426,835 | 1,528,000 | 1,483,684 | 1,500,000 | 681,720 | 1,500,000 | 0 | 0.00 |
| 620-00000-37130 | Service to Other Cities | 74,341 | 93,000 | 76,194 | 75,000 | 27,775 | 75,000 | 0 | 0.00 |
| 620-00000-37150 | WS Connect/Reconnect Fee | 5,944 | 5,000 | 4,133 | 5,000 | 1,540 | 4,000 | (1,000) | (20.00) |
| 620-00000-37155 | City s W/S Access Charge | 87,000 | 25,000 | 13,000 | 25,000 | 0 | 13,000 | (12,000) | (48.00) |
| 620-00000-37160 | W/S Penalty | 5,251 | 4,000 | 4,950 | 4,000 | 1,572 | 4,000 | 0 | 0.00 |
| 620-00000-39400 | Misc.Revenues | 1,111 | 0 | 1,913 | 0 | 0 | 0 | 0 | 0.00 |
| **Total Department ALL DEPARTMENTS:** | | **1,725,734** | **1,733,000** | **1,699,058** | **1,724,000** | **721,393** | **1,661,000** | **(63,000)** | **(3.65)** |
| **Estimated Revenues** | | **1,725,734** | **1,733,000** | **1,699,058** | **1,724,000** | **721,393** | **1,661,000** | **(63,000)** | **(3.65)** |

BUDGET REPORT FOR CITY OF WAYZATA

| GL Number | Description | 2024 Activity | 2025 Amended Budget | 2025 Activity | 2026 Amended Budget | 2026 Activity | 2027 Dept 1st Draft | 2027 Dept 1st Draft Amt Change | 2027 Dept 1st Draft % Change |
|---|---|---|---|---|---|---|---|---|---|
| **SEWER FUND** | | | | | | | | | |
| Appropriations | | | | | | | | | |
| General Department | | | | | | | | | |
| 620-40000-00101 | Full-Time Employees Regular | 225,574 | 268,400 | 261,846 | 281,116 | 123,620 | 292,090 | 10,974 | 3.90 |
| 620-40000-00102 | Overtime | 6,119 | 7,000 | 7,931 | 7,000 | 2,802 | 7,000 | 0 | 0.00 |
| 620-40000-00103 | Part-Time Employees | 4,000 | 5,200 | 3,390 | 5,200 | 0 | 5,200 | 0 | 0.00 |
| 620-40000-00121 | PERA | 19,318 | 21,000 | 20,934 | 21,922 | 9,082 | 22,736 | 814 | 3.71 |
| 620-40000-00122 | FICA | 20,220 | 21,400 | 20,619 | 22,361 | 8,900 | 23,191 | 830 | 3.71 |
| 620-40000-00123 | MN PAID FAMILY LEAVE | 0 | 0 | 16 | 1,286 | 502 | 1,334 | 48 | 3.73 |
| 620-40000-00129 | Pension Expense | 7,795 | 0 | (18,532) | 0 | 0 | 0 | 0 | 0.00 |
| 620-40000-00130 | Employer Paid Ins | 48,591 | 56,550 | 57,335 | 58,732 | 22,794 | 65,303 | 6,571 | 11.19 |
| 620-40000-00139 | OPEB | 3,172 | 0 | 3,995 | 0 | 0 | 0 | 0 | 0.00 |
| 620-40000-00200 | Office Supplies (GENERAL) | 618 | 500 | 517 | 500 | 140 | 500 | 0 | 0.00 |
| 620-40000-00210 | Operating Supplies (GENERAL) | 2,078 | 2,100 | 1,534 | 2,100 | 561 | 2,100 | 0 | 0.00 |
| 620-40000-00211 | Meter supplies | 9,009 | 16,000 | 18,873 | 16,000 | 14,322 | 16,000 | 0 | 0.00 |
| 620-40000-00212 | Motor Fuels | 5,508 | 5,000 | 5,279 | 5,500 | 758 | 5,500 | 0 | 0.00 |
| 620-40000-00217 | Uniforms | 877 | 1,200 | 524 | 1,400 | 634 | 1,400 | 0 | 0.00 |
| 620-40000-00220 | Repair/Maint Supply (GENERAL) | 0 | 0 | 199 | 0 | 129 | 0 | 0 | 0.00 |
| 620-40000-00224 | Repair & Maint - Motor Equip | 5,391 | 3,000 | 2,107 | 3,000 | 382 | 3,000 | 0 | 0.00 |
| 620-40000-00225 | Repair & Maint - System | 5,571 | 10,000 | 773 | 10,000 | 996 | 10,000 | 0 | 0.00 |
| 620-40000-00240 | Small Tools and Minor Equip | 2,690 | 3,200 | 2,108 | 3,200 | 240 | 3,200 | 0 | 0.00 |
| 620-40000-00241 | Safety equip/testings | 878 | 1,000 | 736 | 1,175 | 664 | 1,175 | 0 | 0.00 |
| 620-40000-00301 | Auditing and Acct g Services | 10,065 | 10,600 | 10,567 | 8,690 | 9,936 | 9,840 | 1,150 | 13.23 |
| 620-40000-00306 | Personnel Expense | 203 | 300 | 103 | 300 | 46 | 300 | 0 | 0.00 |
| 620-40000-00309 | Contractual Services | 0 | 0 | 0 | 0 | 0 | 5,000 | 5,000 | 0.00 |
| 620-40000-00311 | Data Processing | 1,056 | 4,695 | 4,908 | 6,810 | 2,516 | 8,000 | 1,190 | 17.47 |
| 620-40000-00313 | Permit Fees/Gopher State | 1,147 | 1,500 | 1,116 | 1,500 | 449 | 1,500 | 0 | 0.00 |
| 620-40000-00321 | Telephone | 0 | 0 | 0 | 2,600 | 1,209 | 2,600 | 0 | 0.00 |
| 620-40000-00322 | Postage | 13,500 | 13,000 | 12,500 | 13,000 | 10,000 | 10,000 | (3,000) | (23.08) |
| 620-40000-00323 | Radio Units | 2,088 | 2,000 | 1,755 | 2,200 | 674 | 7,800 | 5,600 | 254.55 |
| 620-40000-00331 | Mileage & Expense Account | 978 | 1,100 | 640 | 1,100 | 350 | 1,100 | 0 | 0.00 |
| 620-40000-00361 | General Liability Ins | 8,500 | 10,250 | 10,913 | 11,000 | 7,659 | 10,000 | (1,000) | (9.09) |
| 620-40000-00365 | Workers Comp Ins | 13,000 | 13,000 | 13,000 | 13,000 | 12,000 | 13,000 | 0 | 0.00 |
| 620-40000-00381 | Electric Utilities | 13,073 | 18,500 | 19,968 | 18,000 | 5,738 | 19,000 | 1,000 | 5.56 |
| 620-40000-00386 | Other Utilities | 650,033 | 629,725 | 638,006 | 729,095 | 364,547 | 754,727 | 25,632 | 3.52 |
| 620-40000-00404 | Repairs/Maint - Machin/Equip | 7,458 | 7,000 | 6,155 | 7,000 | 1,687 | 7,000 | 0 | 0.00 |
| 620-40000-00405 | Maint/Replac - System | 13,179 | 34,000 | 8,052 | 30,000 | 9,495 | 25,000 | (5,000) | (16.67) |
| 620-40000-00409 | Maint services & Improv | 15,289 | 13,000 | 14,061 | 13,000 | 0 | 14,000 | 1,000 | 7.69 |
| 620-40000-00420 | Depreciation | 131,129 | 0 | 141,162 | 0 | 0 | 0 | 0 | 0.00 |
| 620-40000-00433 | Dues, Licensing & Seminars | 4,018 | 5,800 | 6,640 | 5,800 | 4,720 | 6,100 | 300 | 5.17 |
| 620-40000-00499 | Miscellaneous | 475 | 500 | 357 | 500 | 388 | 500 | 0 | 0.00 |
| 620-40000-00621 | FISCAL AGENTS FEES | 550 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 620-40000-00720 | Operating Transfers - Equip. | 100,000 | 100,000 | 100,000 | 100,000 | 25,000 | 100,000 | 0 | 0.00 |
| 620-40000-00728 | OPERATING TRANSFERS - GF OPERATI | 31,000 | 31,000 | 31,000 | 31,000 | 7,750 | 31,000 | 0 | 0.00 |
| **Total Department General Department:** | | **1,384,150** | **1,317,520** | **1,411,087** | **1,435,087** | **650,690** | **1,486,196** | **51,109** | **3.56** |

| GL Number | Description | 2024 Activity | 2025 Amended Budget | 2025 Activity | 2026 Amended Budget | 2026 Activity | 2027 Dept 1St Draft | 2027 Dept 1St Draft Amt Change | 2027 Dept 1St Draft % Change |
|---|---|---|---|---|---|---|---|---|---|
| **SEWER FUND** | | | | | | | | | |
| Appropriations | | | | | | | | | |
| Capital | | | | | | | | | |
| 620-49100-00302 | Consultants | 123 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 620-49100-00307 | Project Coordinator | 16,105 | 20,000 | 33,459 | 20,000 | 2,668 | 20,000 | 0 | 0.00 |
| 620-49100-00309 | Contractual Services | 90,481 | 485,900 | (55,476) | 181,200 | 5,926 | 336,000 | 154,800 | 85.43 |
| 620-49100-00405 | Maint/Replac - System | 0 | 195,800 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 620-49100-00499 | Miscellaneous | 0 | 0 | 226 | 0 | 0 | 0 | 0 | 0.00 |
| 620-49100-00540 | Equipment | 0 | 77,300 | 0 | 0 | 0 | 222,800 | 222,800 | 0.00 |
| 620-49100-00601 | Debt Srv Bond Principal | 0 | 40,000 | 0 | 45,000 | 0 | 45,000 | 0 | 0.00 |
| 620-49100-00611 | Bond Interest | 4,239 | 4,050 | 3,026 | 1,350 | 1,350 | 1,350 | 0 | 0.00 |
| 620-49100-00621 | FISCAL AGENTS FEES | 0 | 550 | 600 | 550 | 0 | 600 | 50 | 9.09 |
| **Total Department Capital:** | | **110,948** | **823,600** | **(18,165)** | **248,100** | **9,944** | **625,750** | **377,650** | **152.22** |
| **Appropriations** | | **1,495,098** | **2,141,120** | **1,392,922** | **1,683,187** | **660,634** | **2,111,946** | **428,759** | **25.47** |
| **Fund 620 - SEWER FUND:** | | | | | | | | | |
| **TOTAL ESTIMATED REVENUES** | | **1,725,734** | **1,733,000** | **1,699,058** | **1,724,000** | **721,393** | **1,661,000** | **(63,000)** | **(3.65)** |
| **TOTAL APPROPRIATIONS** | | **1,495,098** | **2,141,120** | **1,392,922** | **1,683,187** | **660,634** | **2,111,946** | **428,759** | **25.47** |
| **NET OF REVENUES & APPROPRIATIONS:** | | **230,636** | **(408,120)** | **306,136** | **40,813** | **60,759** | **(450,946)** | **(491,759)** | |

| GL Number | Description | 2024 Activity | 2025 Amended Budget | 2025 Activity | 2026 Amended Budget | 2026 Activity | 2027 Dept 1St Draft | 2027 Dept 1St Draft Amt Change | 2027 Dept 1St Draft % Change |
|---|---|---|---|---|---|---|---|---|---|
| **STORMWATER** | | | | | | | | | |
| Estimated Revenues | | | | | | | | | |
| ALL DEPARTMENTS | | | | | | | | | |
| 670-00000-33439 | PERA Pension other revenue | 1,080 | 0 | (76) | 0 | 0 | 0 | 0 | 0.00 |
| 670-00000-36210 | Interest Earnings | 38,622 | 30,000 | 63,649 | 39,000 | 15,163 | 30,000 | (9,000) | (23.08) |
| 670-00000-37110 | W/S/Storm Sales | 456,659 | 495,000 | 500,311 | 490,000 | 250,719 | 500,000 | 10,000 | 2.04 |
| **Total Department ALL DEPARTMENTS:** | | **496,361** | **525,000** | **563,884** | **529,000** | **265,882** | **530,000** | **1,000** | **0.19** |
| **Estimated Revenues** | | **496,361** | **525,000** | **563,884** | **529,000** | **265,882** | **530,000** | **1,000** | **0.19** |

| GL Number | Description | 2024 Activity | 2025 Amended Budget | 2025 Activity | 2026 Amended Budget | 2026 Activity | 2027 Dept 1St Draft | 2027 Dept 1St Draft Amt Change | 2027 Dept 1St Draft % Change |
|---|---|---|---|---|---|---|---|---|---|
| **STORMWATER** | | | | | | | | | |
| Appropriations | | | | | | | | | |
| General Department | | | | | | | | | |
| 670-40000-00101 | Full-Time Employees Regular | 55,461 | 58,285 | 61,991 | 61,133 | 26,624 | 64,690 | 3,557 | 5.82 |
| 670-40000-00102 | Overtime | 807 | 1,400 | 1,580 | 1,400 | 443 | 1,400 | 0 | 0.00 |
| 670-40000-00121 | PERA | 4,186 | 4,410 | 4,514 | 4,623 | 1,958 | 4,784 | 161 | 3.48 |
| 670-40000-00122 | FICA | 4,216 | 4,500 | 4,707 | 4,715 | 1,947 | 4,880 | 165 | 3.50 |
| 670-40000-00123 | MN PAID FAMILY LEAVE | 0 | 0 | 3 | 271 | 107 | 281 | 10 | 3.69 |
| 670-40000-00129 | Pension Expense | (1,908) | 0 | (4,105) | 0 | 0 | 0 | 0 | 0.00 |
| 670-40000-00130 | Employer Paid Ins | 9,218 | 10,480 | 11,288 | 10,887 | 4,669 | 12,020 | 1,133 | 10.41 |
| 670-40000-00139 | OPEB | (2,813) | 0 | 4,190 | 0 | 0 | 0 | 0 | 0.00 |
| 670-40000-00302 | Consultants | 498 | 0 | 142 | 0 | 255 | 0 | 0 | 0.00 |
| 670-40000-00304 | Legal Fees | 0 | 0 | 0 | 0 | 51 | 0 | 0 | 0.00 |
| 670-40000-00409 | Maint services & Improv | 1,698 | 0 | 0 | 20,000 | 3,145 | 15,000 | (5,000) | (25.00) |
| 670-40000-00420 | Depreciation | 131,974 | 0 | 131,974 | 0 | 0 | 0 | 0 | 0.00 |
| 670-40000-00499 | Miscellaneous | 165 | 0 | 3,608 | 0 | 103 | 1,000 | 1,000 | 0.00 |
| 670-40000-00722 | Operating Transfers - Streets | 55,000 | 55,000 | 55,000 | 55,000 | 13,750 | 55,000 | 0 | 0.00 |
| 670-40000-00728 | OPERATING TRANSFERS - GF OPERATI | 10,000 | 10,000 | 10,000 | 10,000 | 2,500 | 10,000 | 0 | 0.00 |
| **Total Department General Department:** | | **268,502** | **144,075** | **284,892** | **168,029** | **55,552** | **169,055** | **1,026** | **0.61** |
| Capital | | | | | | | | | |
| 670-49100-00302 | Consultants | 0 | 9,400 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 670-49100-00307 | Project Coordinator | 9,880 | 0 | 6,215 | 0 | 0 | 0 | 0 | 0.00 |
| 670-49100-00309 | Contractual Services | 0 | 239,000 | 0 | 230,000 | 0 | 138,100 | (91,900) | (39.96) |
| 670-49100-00499 | Miscellaneous | 0 | 0 | 1,456 | 0 | 0 | 0 | 0 | 0.00 |
| **Total Department Capital:** | | **9,880** | **248,400** | **7,671** | **230,000** | **0** | **138,100** | **(91,900)** | **(39.96)** |
| **Appropriations** | | **278,382** | **392,475** | **292,563** | **398,029** | **55,552** | **307,155** | **(90,874)** | **(22.83)** |
| **Fund 670 - STORMWATER:** | | | | | | | | | |
| **TOTAL ESTIMATED REVENUES** | | **496,361** | **525,000** | **563,884** | **529,000** | **265,882** | **530,000** | **1,000** | **0.19** |
| **TOTAL APPROPRIATIONS** | | **278,382** | **392,475** | **292,563** | **398,029** | **55,552** | **307,155** | **(90,874)** | **(22.83)** |
| **NET OF REVENUES & APPROPRIATIONS:** | | **217,979** | **132,525** | **271,321** | **130,971** | **210,330** | **222,845** | **91,874** | |
| Report Totals: | | | | | | | | | |
| TOTAL ESTIMATED REVENUES - ALL FUNDS | | 3,715,828 | 3,681,800 | 3,637,862 | 3,582,400 | 1,426,588 | 3,572,800 | (9,600) | (0.27) |
| TOTAL APPROPRIATIONS - ALL FUNDS | | 2,873,273 | 4,533,280 | 2,977,852 | 3,524,615 | 1,193,498 | 3,746,457 | 221,842 | 6.29 |
| NET OF REVENUES & APPROPRIATIONS: | | 842,555 | (851,480) | 660,010 | 57,785 | 233,090 | (173,657) | (231,442) | |

| GL Number | Description | 2024 Activity | 2025 Amended Budget | 2025 Activity | 2026 Amended Budget | 2026 Activity | 2027 Dept 1St Draft | 2027 Dept 1St Draft Amt Change | 2027 Dept 1St Draft % Change |
|---|---|---|---|---|---|---|---|---|---|
| **SOLID WASTE** | | | | | | | | | |
| Estimated Revenues | | | | | | | | | |
| ALL DEPARTMENTS | | | | | | | | | |
| 650-00000-33439 | PERA Pension other revenue | 428 | 0 | (28) | 0 | 0 | 0 | 0 | 0.00 |
| 650-00000-33700 | HC Recycling Reimb | 18,954 | 16,000 | 17,901 | 18,000 | 6,583 | 18,000 | 0 | 0.00 |
| 650-00000-36210 | Interest Earnings | 17,235 | 10,000 | 22,268 | 15,000 | 4,483 | 10,000 | (5,000) | (33.33) |
| 650-00000-37160 | W/S Penalty | 1,257 | 1,000 | 1,096 | 1,000 | 373 | 1,000 | 0 | 0.00 |
| 650-00000-37510 | GARB (TAXABLE) | 228,939 | 233,575 | 226,734 | 230,000 | 114,196 | 235,450 | 5,450 | 2.37 |
| 650-00000-37520 | RECYC (NONTAX) | 198,777 | 195,450 | 197,434 | 195,450 | 98,039 | 205,450 | 10,000 | 5.12 |
| 650-00000-37530 | Additional Can | 1,544 | 2,000 | 1,366 | 1,600 | 421 | 1,400 | (200) | (12.50) |
| 650-00000-39400 | Misc.Revenues | 0 | 0 | 175 | 0 | 0 | 0 | 0 | 0.00 |
| **Total Department ALL DEPARTMENTS:** | | **467,134** | **458,025** | **466,946** | **461,050** | **224,095** | **471,300** | **10,250** | **2.22** |
| **Estimated Revenues** | | **467,134** | **458,025** | **466,946** | **461,050** | **224,095** | **471,300** | **10,250** | **2.22** |

| GL Number | Description | 2024 Activity | 2025 Amended Budget | 2025 Activity | 2026 Amended Budget | 2026 Activity | 2027 Dept 1St Draft | 2027 Dept 1St Draft Amt Change | 2027 Dept 1St Draft % Change |
|---|---|---|---|---|---|---|---|---|---|
| **SOLID WASTE** | | | | | | | | | |
| Appropriations | | | | | | | | | |
| Garbage | | | | | | | | | |
| 650-47500-00384 | Refuse/Garbage | 140,284 | 145,000 | 147,249 | 152,000 | 62,831 | 153,000 | 1,000 | 0.66 |
| 650-47500-00386 | Other Utilities | 56,008 | 70,000 | 56,793 | 65,000 | 23,920 | 59,300 | (5,700) | (8.77) |
| 650-47500-00499 | Miscellaneous | 13,577 | 20,000 | 11,127 | 18,000 | 8,216 | 12,000 | (6,000) | (33.33) |
| **Total Department Garbage:** | | **209,869** | **235,000** | **215,169** | **235,000** | **94,967** | **224,300** | **(10,700)** | **(4.55)** |
| Recycling | | | | | | | | | |
| 650-47600-00101 | Full-Time Employees Regular | 22,227 | 22,750 | 23,113 | 24,017 | 8,920 | 23,831 | (186) | (0.77) |
| 650-47600-00102 | Overtime | 0 | 0 | 0 | 0 | 12 | 0 | 0 | 0.00 |
| 650-47600-00121 | PERA | 1,640 | 1,700 | 1,640 | 1,779 | 536 | 1,765 | (14) | (0.79) |
| 650-47600-00122 | FICA | 1,629 | 1,725 | 1,695 | 1,814 | 620 | 1,800 | (14) | (0.77) |
| 650-47600-00123 | MN PAID FAMILY LEAVE | 0 | 0 | 3 | 104 | 35 | 104 | 0 | 0.00 |
| 650-47600-00129 | Pension Expense | 179 | 0 | (2,683) | 0 | 0 | 0 | 0 | 0.00 |
| 650-47600-00130 | Employer Paid Ins | 3,978 | 4,235 | 4,413 | 4,392 | 914 | 4,906 | 514 | 11.70 |
| 650-47600-00139 | OPEB | 3,574 | 0 | (3,250) | 0 | 0 | 0 | 0 | 0.00 |
| 650-47600-00309 | Contractual Services | 85,536 | 81,070 | 89,256 | 93,000 | 38,687 | 93,600 | 600 | 0.65 |
| **Total Department Recycling:** | | **118,763** | **111,480** | **114,187** | **125,106** | **49,724** | **126,006** | **900** | **0.72** |
| Gatehouse | | | | | | | | | |
| 650-47700-00309 | Contractual Services | 0 | 9,000 | 11,085 | 12,000 | 11,085 | 13,000 | 1,000 | 8.33 |
| **Total Department Gatehouse:** | | **0** | **9,000** | **11,085** | **12,000** | **11,085** | **13,000** | **1,000** | **8.33** |
| Organics | | | | | | | | | |
| 650-47800-00350 | Printing & Publishing | 0 | 0 | 549 | 0 | 0 | 0 | 0 | 0.00 |
| 650-47800-00384 | Refuse/Garbage | 85,850 | 90,000 | 89,570 | 93,000 | 38,818 | 93,000 | 0 | 0.00 |
| 650-47800-00386 | Other Utilities | 903 | 1,200 | 985 | 1,200 | 411 | 1,200 | 0 | 0.00 |
| **Total Department Organics:** | | **86,753** | **91,200** | **91,104** | **94,200** | **39,229** | **94,200** | **0** | **0.00** |
| **Appropriations** | | **415,385** | **446,680** | **431,545** | **466,306** | **195,005** | **457,506** | **(8,800)** | **(1.89)** |
| **Fund 650 - SOLID WASTE:** | | | | | | | | | |
| **TOTAL ESTIMATED REVENUES** | | **467,134** | **458,025** | **466,946** | **461,050** | **224,095** | **471,300** | **10,250** | **2.22** |
| **TOTAL APPROPRIATIONS** | | **415,385** | **446,680** | **431,545** | **466,306** | **195,005** | **457,506** | **(8,800)** | **(1.89)** |
| **NET OF REVENUES & APPROPRIATIONS:** | | **51,749** | **11,345** | **35,401** | **(5,256)** | **29,090** | **13,794** | **19,050** | |

| GL Number | Description | 2024 Activity | 2025 Amended Budget | 2025 Activity | 2026 Amended Budget | 2026 Activity | 2027 Dept 1St Draft | 2027 Dept 1St Draft Amt Change | 2027 Dept 1St Draft % Change |
|---|---|---|---|---|---|---|---|---|---|
| **CABLE TV** | | | | | | | | | |
| Estimated Revenues | | | | | | | | | |
| ALL DEPARTMENTS | | | | | | | | | |
| 235-00000-36210 | Interest Earnings | 1,937 | 1,200 | 1,213 | 2,000 | 135 | 1,000 | (1,000) | (50.00) |
| 235-00000-38050 | franchise Fees | 71,491 | 73,000 | 55,393 | 71,000 | 14,105 | 55,000 | (16,000) | (22.54) |
| **Total Department ALL DEPARTMENTS:** | | **73,428** | **74,200** | **56,606** | **73,000** | **14,240** | **56,000** | **(17,000)** | **(23.29)** |
| **Estimated Revenues** | | **73,428** | **74,200** | **56,606** | **73,000** | **14,240** | **56,000** | **(17,000)** | **(23.29)** |

| GL Number | Description | 2024 Activity | 2025 Amended Budget | 2025 Activity | 2026 Amended Budget | 2026 Activity | 2027 Dept 1St Draft | 2027 Dept 1St Draft Amt Change | 2027 Dept 1St Draft % Change |
|---|---|---|---|---|---|---|---|---|---|
| **CABLE TV** | | | | | | | | | |
| Appropriations | | | | | | | | | |
| General Department | | | | | | | | | |
| 235-40000-00101 | Full-Time Employees Regular | 32,276 | 34,300 | 27,506 | 37,797 | 2,182 | 38,975 | 1,178 | 3.12 |
| 235-40000-00121 | PERA | 2,421 | 2,575 | 2,063 | 2,760 | 85 | 2,923 | 163 | 5.91 |
| 235-40000-00122 | FICA | 2,446 | 2,625 | 2,054 | 2,815 | 151 | 2,982 | 167 | 5.93 |
| 235-40000-00123 | MN PAID FAMILY LEAVE | 0 | 0 | 1 | 162 | 9 | 171 | 9 | 5.56 |
| 235-40000-00130 | Employer Paid Ins | 5,658 | 6,300 | 6,272 | 6,519 | 1,294 | 7,419 | 900 | 13.81 |
| 235-40000-00210 | Operating Supplies (GENERAL) | 84 | 200 | 110 | 200 | 0 | 0 | (200) | (100.00) |
| 235-40000-00302 | Consultants | 25,200 | 26,500 | 23,000 | 27,300 | 5,231 | 27,000 | (300) | (1.10) |
| 235-40000-00304 | Legal Fees | 0 | 0 | 13,206 | 0 | 10,174 | 1,000 | 1,000 | 0.00 |
| 235-40000-00309 | Contractual Services | 4,984 | 1,000 | 0 | 1,000 | 0 | 0 | (1,000) | (100.00) |
| 235-40000-00331 | Mileage & Expense Account | 0 | 500 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 235-40000-00404 | Repairs/Maint - Machin/Equip | 450 | 1,000 | 3,080 | 1,000 | 350 | 0 | (1,000) | (100.00) |
| 235-40000-00433 | Dues, Licensing & Seminars | 4,360 | 5,400 | 1,558 | 3,375 | 120 | 4,000 | 625 | 18.52 |
| 235-40000-00434 | Training and schools | 30 | 1,740 | 999 | 0 | 0 | 0 | 0 | 0.00 |
| 235-40000-00499 | Miscellaneous | 272 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 235-40000-00540 | Equipment | 506 | 2,000 | 45 | 1,000 | 0 | 0 | (1,000) | (100.00) |
| 235-40000-00720 | Operating Transfers - Equip. | 5,000 | 5,000 | 5,000 | 5,000 | 1,250 | 5,000 | 0 | 0.00 |
| **Total Department General Department:** | | **83,687** | **89,140** | **84,894** | **88,928** | **20,846** | **89,470** | **542** | **0.61** |
| **Appropriations** | | **83,687** | **89,140** | **84,894** | **88,928** | **20,846** | **89,470** | **542** | **0.61** |
| **Fund 235 - CABLE TV:** | | | | | | | | | |
| **TOTAL ESTIMATED REVENUES** | | **73,428** | **74,200** | **56,606** | **73,000** | **14,240** | **56,000** | **(17,000)** | **(23.29)** |
| **TOTAL APPROPRIATIONS** | | **83,687** | **89,140** | **84,894** | **88,928** | **20,846** | **89,470** | **542** | **0.61** |
| **NET OF REVENUES & APPROPRIATIONS:** | | **(10,259)** | **(14,940)** | **(28,288)** | **(15,928)** | **(6,606)** | **(33,470)** | **(17,542)** | |

BUDGET REPORT FOR CITY OF WAYZATA

| GL Number | Description | 2024 Activity | 2025 Amended Budget | 2025 Activity | 2026 Amended Budget | 2026 Activity | 2027 Dept 1St Draft | 2027 Dept 1St Draft Amt Change | 2027 Dept 1St Draft % Change |
|---|---|---|---|---|---|---|---|---|---|
| **CEMETERY** | | | | | | | | | |
| Estimated Revenues | | | | | | | | | |
| ALL DEPARTMENTS | | | | | | | | | |
| 232-00000-34941 | Cemetary Lot Sales | 10,002 | 13,000 | 2,960 | 13,000 | 0 | 7,000 | (6,000) | (46.15) |
| 232-00000-36210 | Interest Earnings | 1,566 | 750 | 1,353 | 1,500 | 180 | 1,000 | (500) | (33.33) |
| **Total Department ALL DEPARTMENTS:** | | **11,568** | **13,750** | **4,313** | **14,500** | **180** | **8,000** | **(6,500)** | **(44.83)** |
| **Estimated Revenues** | | **11,568** | **13,750** | **4,313** | **14,500** | **180** | **8,000** | **(6,500)** | **(44.83)** |

| GL Number | Description | 2024 Activity | 2025 Amended Budget | 2025 Activity | 2026 Amended Budget | 2026 Activity | 2027 Dept 1St Draft | 2027 Dept 1St Draft Amt Change | 2027 Dept 1St Draft % Change |
|---|---|---|---|---|---|---|---|---|---|
| **CEMETERY** | | | | | | | | | |
| Appropriations | | | | | | | | | |
| General Department | | | | | | | | | |
| 232-40000-00101 | Full-Time Employees Regular | 7,750 | 7,900 | 8,207 | 8,510 | 3,095 | 3,475 | (5,035) | (59.17) |
| 232-40000-00121 | PERA | 554 | 575 | 548 | 616 | 210 | 252 | (364) | (59.09) |
| 232-40000-00122 | FICA | 551 | 580 | 596 | 628 | 199 | 257 | (371) | (59.08) |
| 232-40000-00123 | MN PAID FAMILY LEAVE | 0 | 0 | 1 | 36 | 12 | 15 | (21) | (58.33) |
| 232-40000-00130 | Employer Paid Ins | 1,036 | 1,085 | 1,094 | 1,133 | 404 | 479 | (654) | (57.72) |
| **Total Department General Department:** | | **9,891** | **10,140** | **10,446** | **10,923** | **3,920** | **4,478** | **(6,445)** | **(59.00)** |
| Capital | | | | | | | | | |
| 232-49100-00560 | Furniture and Fixtures | 0 | 9,200 | 7,060 | 0 | 0 | 0 | 0 | 0.00 |
| **Total Department Capital:** | | **0** | **9,200** | **7,060** | **0** | **0** | **0** | **0** | **0.00** |
| **Appropriations** | | **9,891** | **19,340** | **17,506** | **10,923** | **3,920** | **4,478** | **(6,445)** | **(59.00)** |
| **Fund 232 - CEMETERY:** | | | | | | | | | |
| **TOTAL ESTIMATED REVENUES** | | **11,568** | **13,750** | **4,313** | **14,500** | **180** | **8,000** | **(6,500)** | **(44.83)** |
| **TOTAL APPROPRIATIONS** | | **9,891** | **19,340** | **17,506** | **10,923** | **3,920** | **4,478** | **(6,445)** | **(59.00)** |
| **NET OF REVENUES & APPROPRIATIONS:** | | **1,677** | **(5,590)** | **(13,193)** | **3,577** | **(3,740)** | **3,522** | **(55)** | |

| | 2026 | 2027 | $ | % |
|---|---|---|---|---|
| **CITY UTILITIES** | | | | |
| **WATER** | | | | |
| **Water connection fee (on bldg. permit)/WAC** | $ 3,100.00 | $ 3,195.00 | $ 95.00 | 3.06% |
| **Water connection/tap outside City/WAC** | $ 3,333.00 | $ 3,433.00 | $ 100.00 | 3.00% |
| **Water connection charge, East Holdridge (price is set @ $4,191) + WAC** | $ 4,191.00 | $ 4,191.00 | $ - | 0.00% |
| **Water meter inspection** | $ 78.00 | $ 80.00 | $ 2.00 | 2.56% |
| **Water connection inspection/water disconnect inspection** | $ 154.00 | $ 160.00 | $ 6.00 | 3.90% |
| **Temporary water disconnect** | $ 78.00 | $ 80.00 | $ 2.00 | 2.56% |
| **Permanent water disconnect** | $ 154.00 | $ 160.00 | $ 6.00 | 3.90% |
| **Lawn sprinkler system inspection** | $ 78.00 | $ 80.00 | $ 2.00 | 2.56% |
| **Water service turn-on/off (irrigation system) per visit NEW** | | $ 50.00 | | |
| **Manual meter read (per read) NEW** | | $ 25.00 | | |
| **Meter replacement non-compliance fee (monthly) NEW** | | $ 50.00 | | |
| **Water Usage Permit** | $ 181.00 | $ 186.00 | $ 5.00 | 2.76% |
| **Water Usage Charges (monthly utility bill)** | | | $ - | #DIV/0! |
| 3/4" water meter | $ 12.65 | $ 12.65 | $ - | 0.00% |
| 1" water meter | $ 17.65 | $ 17.65 | $ - | 0.00% |
| 1 1/2" water meter | $ 22.75 | $ 22.75 | $ - | 0.00% |
| 2" water meter | $ 36.55 | $ 36.55 | $ - | 0.00% |
| 3" water meter | $ 138.65 | $ 138.65 | $ - | 0.00% |
| 4" water meter | $ 175.65 | $ 175.65 | $ - | 0.00% |
| Water residential/multi res/non city monthly rate 0-6,000 gallons (per thousand gallons) | $ 2.58 | $ 2.58 | $ - | 0.00% |
| Water residential/multi res/non city monthly rate over 6,000 gallons (per thousand gallons) | $ 3.25 | $ 3.25 | $ - | 0.00% |
| Water commercial monthly rate up to 25,000 gallons (per thousand gallons) | $ 2.58 | $ 2.58 | $ - | 0.00% |
| Water commercial monthly rate over 25,000 gallons (per thousand gallons) | $ 2.78 | $ 2.78 | $ - | 0.00% |
| Water institutional monthly rate up to 100,000 gallons (per thousand gallons) | $ 2.58 | $ 2.58 | $ - | 0.00% |
| Water institutional monthly rate over 100,000 gallons (per thousand gallons) | $ 3.15 | $ 3.15 | $ - | 0.00% |
| Water sprinkling monthly rate up to 30,000 gallons (per thousand gallons | $ 3.15 | $ 3.15 | $ - | 0.00% |
| Water sprinkling monthly rate over 30,000 gallons (per thousand gallons) | $ 4.02 | $ 4.02 | $ - | 0.00% |
| **WATER METER PRICES-NEW ACCOUNTS (fees shown include sales tax)** | Based on vendor | Based on vendor | | |
| 5/8 x 3/4 inch | $ 455.83 | $ 455.83 | $ - | 0.00% |
| 3/4 inch | $ 662.03 | $ 662.03 | $ - | 0.00% |
| 1 inch | $ 922.51 | $ 922.51 | $ - | 0.00% |
| 1-1/2 inch | $ 2,083.78 | $ 2,083.78 | $ - | 0.00% |
| 2 inch | $ 2,528.75 | $ 2,528.75 | $ - | 0.00% |
| 3 inch | $ 8,052.93 | $ 8,052.93 | $ - | 0.00% |
| 4 inch | $ 8,911.40 | $ 8,911.40 | $ - | 0.00% |
| **WATER METER PRICES-SPRINKLING ACCOUNTS (fees shown include sales tax)** | | | | |
| 5/8 x 3/4 inch | $ 250.70 | $ 250.70 | $ - | 0.00% |
| 3/4 inch | $ 364.12 | $ 364.12 | $ - | 0.00% |
| 1 inch | $ 507.38 | $ 507.38 | $ - | 0.00% |
| 1-1/2 inch | $ 1,146.08 | $ 1,146.08 | $ - | 0.00% |
| 2 inch | $ 1,390.81 | $ 1,390.81 | $ - | 0.00% |
| 3 inch | $ 4,429.11 | $ 4,429.11 | $ - | 0.00% |
| 4 inch | $ 5,766.20 | $ 5,766.20 | $ - | 0.00% |
| **SEWER** | | | | |
| **M.C.E.S. SAC (rate set by Metropolitan Council)** | $ 2,485.00 | $ 2,485.00 | $ - | 0.00% |
| **Sewer connection charge (on bldg. permit)/SAC** | $ 1,000.00 | $ 1,000.00 | $ - | 0.00% |
| **Sewer connection inspection/sewer disconnect inspection** | $ 154.00 | $ 158.62 | $ 4.62 | 3.00% |
| **Sewer Usage Charges (monthly utility bill)** | | | $ - | #DIV/0! |
| Sewer residential monthly rate base charge | $ 18.28 | $ 18.28 | $ - | 0.00% |
| Sewer residential monthly rate 0-9999999 gallons (per thousand gallons) | $ 7.31 | $ 7.31 | $ - | 0.00% |
| Sewer multi-unit residential monthly rate base charge | $ 18.28 | $ 18.28 | $ - | 0.00% |
| Sewer multi-unit residential monthly rate 0-9999999 gallons (per thousand gallons) | $ 7.31 | $ 7.31 | $ - | 0.00% |
| Sewer multi-unit commercial monthly rate base charge | $ 18.28 | $ 18.28 | $ - | 0.00% |
| Sewer multi-unit commercial monthly rate 0-9999999 gallons (per thousand gallons) | $ 7.31 | $ 7.31 | $ - | 0.00% |
| Sewer commercial monthly rate base charge | $ 18.28 | $ 18.28 | $ - | 0.00% |
| Sewer commercial monthly rate 0-9999999 gallons (per thousand gallons) | $ 7.31 | $ 7.31 | $ - | 0.00% |
| Sewer pipe in monthly rate base charge | $ 57.83 | $ 57.83 | $ - | 0.00% |
| **STORMWATER** | | | | |
| **Storm water connection inspection** | $ 155.00 | $ 155.00 | $ - | 0.00% |
| **Storm water utility (REF) charges (monthly utility bill) (1 acre=43,560 sq. ft.)** | | | | |
| Residential base charge for up to 14,520 sq ft | $ 9.65 | $ 9.65 | $ - | 0.00% |
| + rate per square ft. for any amount over 14,520 sq feet | $ 0.00016246 | $ 0.00016246 | $ - | 0.00% |
| Multiple, Institutional - rate per square foot | $ 0.00195187 | $ 0.00195187 | $ - | 0.00% |
| (The Multiple, Institutional rate per acre fee) | $ 85.02 | $ 85.02 | $ (0.00) | 0.00% |
| Commercial - rate per square foot | $ 0.00325303 | $ 0.00325303 | $ - | 0.00% |
| (The Commercial rate per acre fee) | $ 141.70 | $ 141.70 | $ (0.00) | 0.00% |
| Undeveloped - rate per square foot | $ 0.00016246 | $ 0.00016246 | $ - | 0.00% |
| (The Undeveloped rate per acre fee) | $ 7.08 | $ 7.08 | $ 0.00 | 0.06% |
| School - rate per square foot | $ 0.00081375 | $ 0.00081375 | $ - | 0.00% |
| (The School rate per acre fee) | $ 35.45 | $ 35.45 | $ (0.00) | -0.01% |
| **SOLID WASTE** | | | | |
| **RECYCLING/ORGANICS MONTHLY FEE, RESIDENTIAL** | $ 12.50 | $ 13.00 | $ 0.50 | 4.00% |
| **GARBAGE MONTHLY RATES, RESIDENTIAL** | | | | |
| Sticker service | $ 3.50 | $ 3.75 | $ 0.25 | 7.14% |
| 1 can (35 gal) weekly | $ 8.02 | $ 8.50 | $ 0.48 | 5.96% |
| 2 can (65 gal) weekly | $ 13.44 | $ 14.00 | $ 0.56 | 4.16% |
| 3 can (95 gal) weekly | $ 18.62 | $ 19.00 | $ 0.38 | 2.04% |
| 4 can (2-65 gal) weekly | $ 28.32 | $ 28.75 | $ 0.43 | 1.52% |
| 5 can (65 & 95 gal) weekly | $ 33.28 | $ 33.50 | $ 0.22 | 0.67% |
| 6 can (2-95 gal) weekly | $ 38.01 | $ 38.50 | $ 0.49 | 1.29% |
| 7 can weekly | $ 47.94 | $ 48.50 | $ 0.56 | 1.17% |

| | 2026 | 2027 | $ | % |
|---|---|---|---|---|
| 8 can weekly | $ 58.08 | $ 58.50 | $ 0.42 | 0.72% |
| 9 can weekly | $ 67.55 | $ 68.00 | $ 0.45 | 0.67% |
| 10 can weekly | $ 77.25 | $ 78.00 | $ 0.75 | 0.97% |
| 12 can weekly | $ 96.41 | $ 97.00 | $ 0.59 | 0.61% |
| Drive up service weekly | $ 12.00 | $ 12.50 | $ 0.50 | 4.17% |
| **GARBAGE MONTHLY TAX, RESIDENTIAL (25.25% )** | | | | |
| 1 can (35 gal) weekly | $ 2.03 | $ 2.50 | $ 0.47 | 23.43% |
| 2 can (65 gal) weekly | $ 3.39 | $ 3.75 | $ 0.36 | 10.49% |
| 3 can (95 gal) weekly | $ 4.70 | $ 5.25 | $ 0.55 | 11.67% |
| 4 can (2-65 gal) weekly | $ 7.15 | $ 7.75 | $ 0.60 | 8.38% |
| 5 can (65 & 95 gal) weekly | $ 8.40 | $ 9.00 | $ 0.60 | 7.12% |
| 6 can (2-95 gal) weekly | $ 9.60 | $ 10.00 | $ 0.40 | 4.19% |
| 7 can weekly | $ 12.10 | $ 12.50 | $ 0.40 | 3.26% |
| 8 can weekly | $ 14.67 | $ 15.00 | $ 0.33 | 2.28% |
| 9 can weekly | $ 17.06 | $ 17.50 | $ 0.44 | 2.60% |
| 10 can weekly | $ 19.51 | $ 20.00 | $ 0.49 | 2.53% |
| 12 can weekly | $ 24.34 | $ 24.50 | $ 0.16 | 0.64% |
| Drive up service weekly | $ 3.03 | $ 3.50 | $ 0.47 | 15.51% |
| **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 | $ 1.50 | $ 0.49 | 48.11% |
| 2 can (65 gal) | $ 1.70 | $ 2.00 | $ 0.30 | 17.86% |
| 3 can (95 gal) | $ 2.35 | $ 2.50 | $ 0.15 | 6.35% |
| Drive up service every other week fee | $ 1.52 | $ 2.00 | $ 0.48 | 31.58% |
| **CEMETERY** | | | | |
| **Cemetery burial easement - Resident (full and cremain lots)** | $ 1,765.00 | $ 1,854.00 | $ 89.00 | 5.04% |
| **Cemetery burial easement - Infant** | $ 712.00 | $ 748.00 | $ 36.00 | 5.06% |
| **Cemetery burial easement - Employee killed in the line of duty** | $ - | $ - | $ - | #DIV/0! |
| **Cemetery grave open/close** | $ 1,412.00 | $ 1,483.00 | $ 71.00 | 5.03% |
| + Additional for openings when frost | $ 365.00 | $ 384.00 | $ 19.00 | 5.21% |
| + Additional for weekends/holidays | $ 530.00 | $ 557.00 | $ 27.00 | 5.09% |
| **Cemetery or Cremain opening/close - Employee killed in the line of duty** | $ - | $ - | $ - | #DIV/0! |
| **Cremain opening/close** | $ 803.00 | $ 844.00 | $ 41.00 | 5.11% |
| + Additional for cremain openings when frost | $ 166.00 | $ 175.00 | $ 9.00 | 5.42% |
| + Additional for weekends/holidays (3 hr min.PW staff) | $ 530.00 | $ 557.00 | $ 27.00 | 5.09% |

| | 2026 | 2027 | $ | % |
|---|---|---|---|---|
| **PARKS, RECREATION AND CITY FACILITY RENTALS** | | | | |
| **Municipal Boat Slips, Beach, and Lakefront Rentals** | | | | |
| **Outer lagoon** | $ 2,709.00 | $ 2,872.00 | $ 163.00 | 6.02% |
| **Inner lagoon** | $ 2,363.00 | $ 2,505.00 | $ 142.00 | 6.01% |
| **Canoe rack (non-resident fees are double)** | $ 110.00 | $ 113.00 | $ 3.00 | 2.73% |
| **Charter boats annual permit** | $ 2,848.00 | $ 2,933.00 | $ 85.00 | 2.98% |
| **Charter boats temporary one day permit (1 pickup, 1 drop off)** | $ 491.00 | $ 506.00 | $ 15.00 | 3.05% |
| **"Museum of Lake Minnetonka" charter boat "Minnehaha" (50% of annual permit)** | $ 1,425.00 | $ 1,468.00 | $ 43.00 | 3.02% |

## City Council Workshop
## City Council Agenda Report

| | |
|---|---|
| **MEETING DATE:** July 21, 2026 | **WORKSHOP AGENDA ITEM:** 3 |
| **TITLE:** Discussion of Future Workshop Topics (6:30-6:40 p.m.) | |
| **PREPARED BY:** Aurora Yager, City Manager | |
| **REVIEWED BY:** | |

**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:

- **August 5**
    - Development Review Process
    - Update on Shared Services Exploration
- **August 18**
    - 2027 Preliminary Budget Status Update
    - Franchise Fees
    - Section Foreman House Update
- **September 1**
    - Energy and Environment Committee Update — Public Works Electric Vehicles
    - Tax Increment Financing — Additional Opportunities
- **September 15**
    - Strategic Plan Update
    - Community Survey
- **October 6**
    - Planned Unit Development (PUD) Ordinance Revisions
    - Charter Commission Review Topics
- **October 20**
    - Public Safety Facility Needs and Tour
- **November 10**
    - Review Draft of 2027-2036 CIP
- **November 24**
    - 2027 Legislative Priorities
- **December 1**
    - Board and Commission Interviews
- **December 15**
    - Closed Session to Review Performance of City Manager

**ATTACHMENTS:**
None