

CITY OF SHOREWOOD  
CITY COUNCIL WORK SESSION  
MONDAY, AUGUST 14, 2023

5755 COUNTRY CLUB ROAD  
COUNCIL CHAMBERS  
5:15 P.M.

## AGENDA

### 1. CONVENE CITY COUNCIL WORK SESSION

#### A. Roll Call

Mayor Labadie \_\_\_\_\_

Callies \_\_\_\_\_

Maddy \_\_\_\_\_

Sanschagrin \_\_\_\_\_

Zerby \_\_\_\_\_

#### B. Review Agenda

## ATTACHMENTS

### 2. 2024 PRELIMINARY BUDGET

Finance Director Memo

### 3. ADJOURN



## City of Shorewood Council Meeting Item

**Title / Subject: 2024 Proposed Budget**

Meeting Date: August 14, 2023

Prepared by: Joe Rigdon, Finance Director

Reviewed by: Marc Nevinski, City Administrator

Attachments: 2024 Budget Narratives (p. 12-23)  
 General Fund 2024 Budget Draft (p. 24-44)  
 Shorewood Community and Event Center 2024 Budget Draft (p. 45-46)  
 Enterprise Funds 2024 Budget Drafts (p. 47-57)  
 Capital Improvement Plan 2024-2033 (p.58-62)  
 Streets Capital Improvement List 2024-2037 (p.63)  
 Capital Project Funds 2024 Budgets (p.64-72)

**Background:** 2024 budget worksheets were distributed to department heads in mid-June and staff has subsequently been working on putting together the 2024 preliminary budget and property tax levy. Budget work sessions are scheduled for August 14 and September 11. It is anticipated that the Council will adopt the preliminary budget and levy at the September 25 regular City Council meeting. The 2024 property tax levy must be certified to Hennepin County by September 30. After certification, the preliminary levy can not be increased, but can be decreased. The City will certify the levy to Hennepin County and the information will be used in preparing truth-in-taxation notices sent to property owners in November.

**General Fund:**
Expenditures:

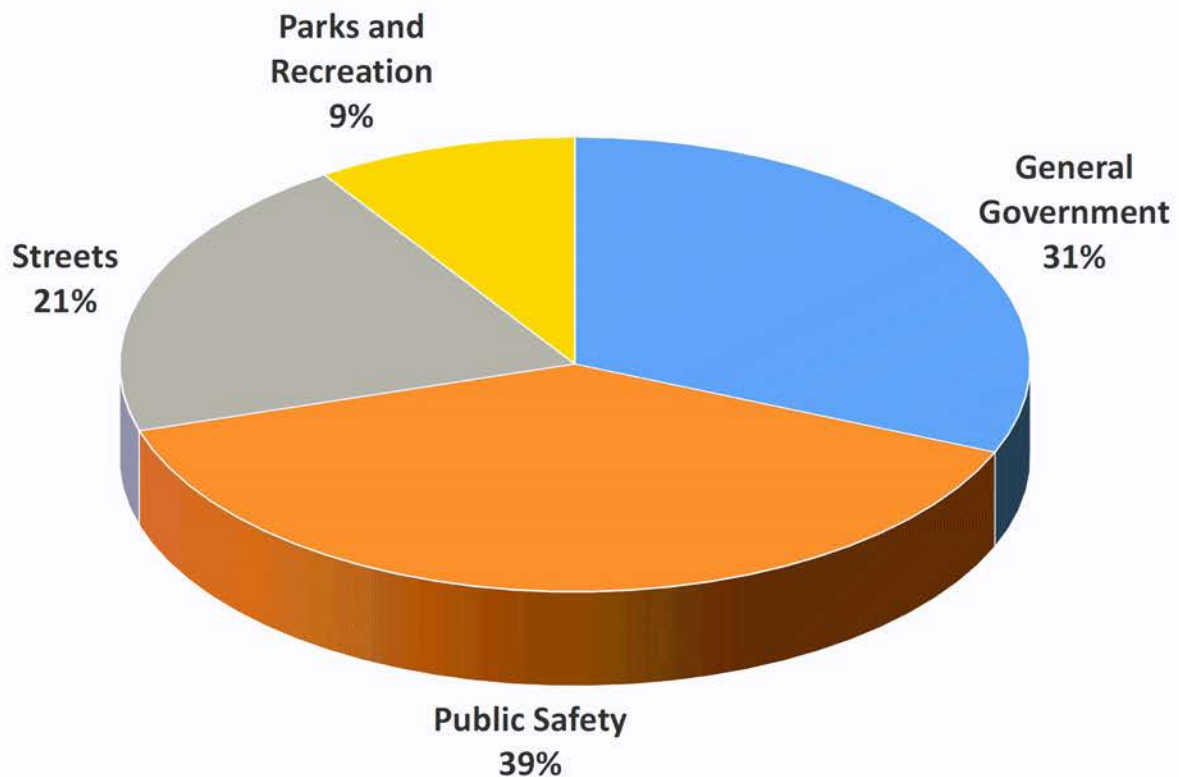
Overall proposed 2024 General Fund expenditures (excluding transfers out) are preliminarily budgeted at \$6,466,143 or an 8.0% increase from the 2023 General Fund budget. Total transfers out are budgeted at no change in 2024. A change in budget presentation was implemented with the 2021 budget. Through the 2020 budget, the General Fund levied all property taxes, and subsequently made transfers out to other funds, predominately for capital projects. Starting with the 2021 budget, the City levied taxes directly to capital projects and debt service funds, thereby eliminating the need for the transfers out of the General Fund. The Shorewood Community and Event Center will continue to receive annual transfers from the General Fund. The revenues section of the 2024 General Fund budget draft includes a detail of taxes section.

Personnel-related Assumptions:

- A compensation study is currently underway, which could potentially result in changes to employee pay classifications and compensation. The preliminary 2024 budget is shown using the existing projected 2024 pay rates based on the existing 2023 rates. This budget does not account for any 2024 pay rate increases made due to results of the compensation study.

- One new Administrative Assistant is included in the 2024 budget at 0.5 FTE in the planning department.
- One new Recreation Coordinator is included in the 2024 budget, with an allocation of 0.3 FTE in parks and recreation and 0.3 FTE for the Shorewood Community and Event Center (0.6 FTE total).
- Employee 2024 pay step increases are included as applicable.
- An employee cost of living adjustment of 3.0% is included for 2024.
- Health insurance premiums are estimated to increase approximately 10% for 2024.
- The employer contribution toward insurance premiums is shown with an increase from \$1,380 per month in 2023 to \$1,480 per month in 2024.

### **General Fund Expenditures and Transfers Out 2024 Proposed Budget**

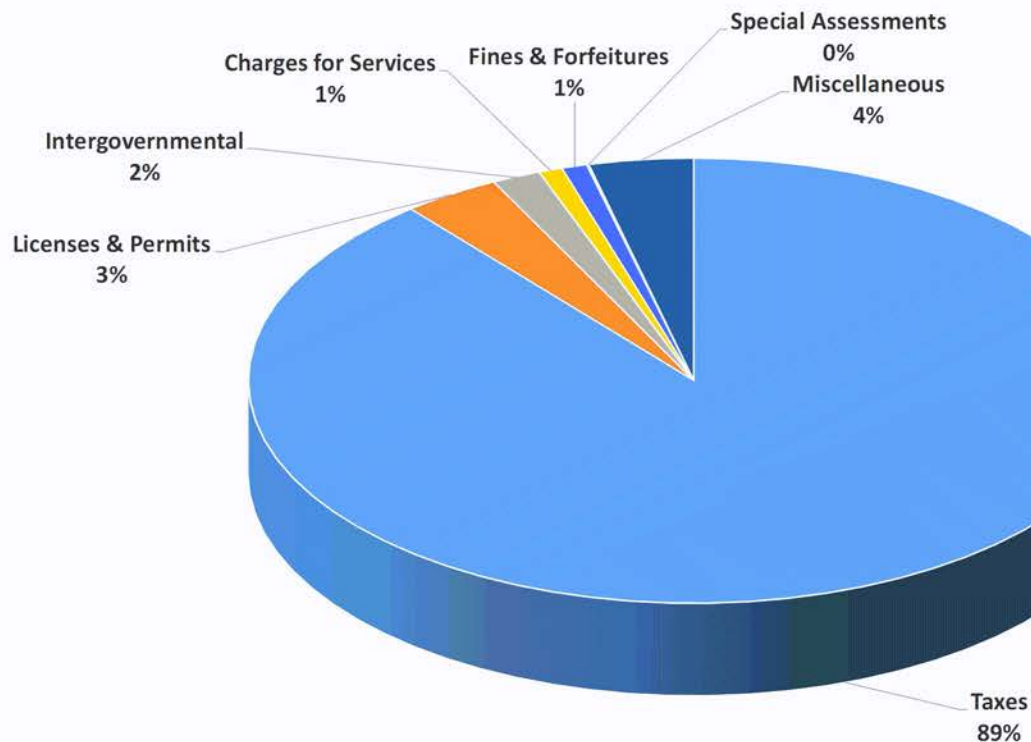


### Revenues:

General Fund 2024 revenues (excluding transfers in) are preliminarily budgeted at \$6,543,443 or a 7.9% increase from the 2023 budget. The increase is due to the proposed General Fund taxes increasing in order to cover 2024 expenditure increases. Property taxes account for 89.0% of the 2024 General Fund revenue budget. Non-tax revenues make up 11.0% of the budget and are projected to increase by 3.3%.

For the 2022, 2023 and 2024 budgets (preliminary), no use of reserves has been included in the annual General Fund budget, resulting in structurally balanced budgets. It is recommended that the City strive to structurally balance its General Fund budget with revenues equaling expenditures, and without the use of reserves.

### **General Fund Revenues and Transfers In 2024 Proposed Budget**



The 2023 legislature provided Public Safety Aid to cities to fund a variety of public safety related expenses. Shorewood is estimated to receive \$342,503 in December of 2023. While there does not appear to be a deadline for expending these funds, it may be advisable to use them for one-time capital expenses rather than operational cost.



### Property Tax Levy:

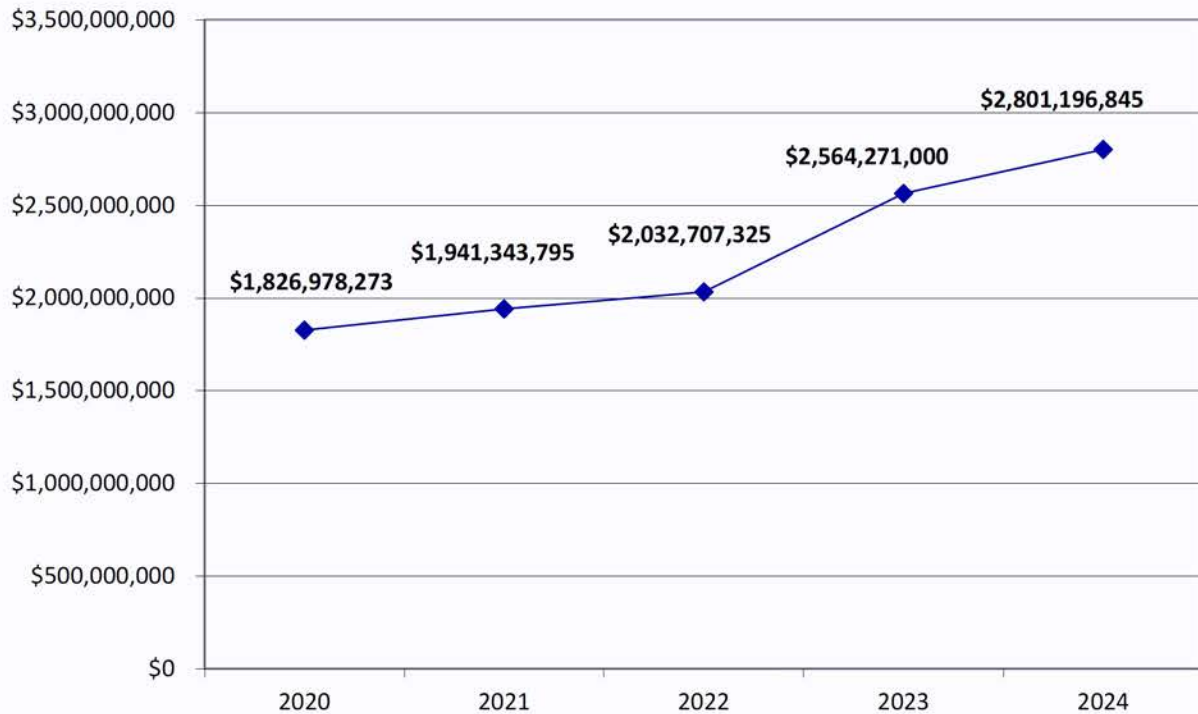
The City's 2024 overall preliminary property tax levy of \$7,198,426 is 10.6% higher than the 2023 total levy of \$6,510,948. The General Fund portion of the property tax levy is shown as increasing by \$456,148, or 8.5%, with all other non-General Fund tax levies (capital and debt levies) budgeted to increase \$231,330, or 20.3%.

Based on property tax capacity estimates of a 10.0% increase, the City is proposing to increase the estimated payable 2024 City tax rate by 0.9% from 22.416% in 2023 to 22.626% in 2024.

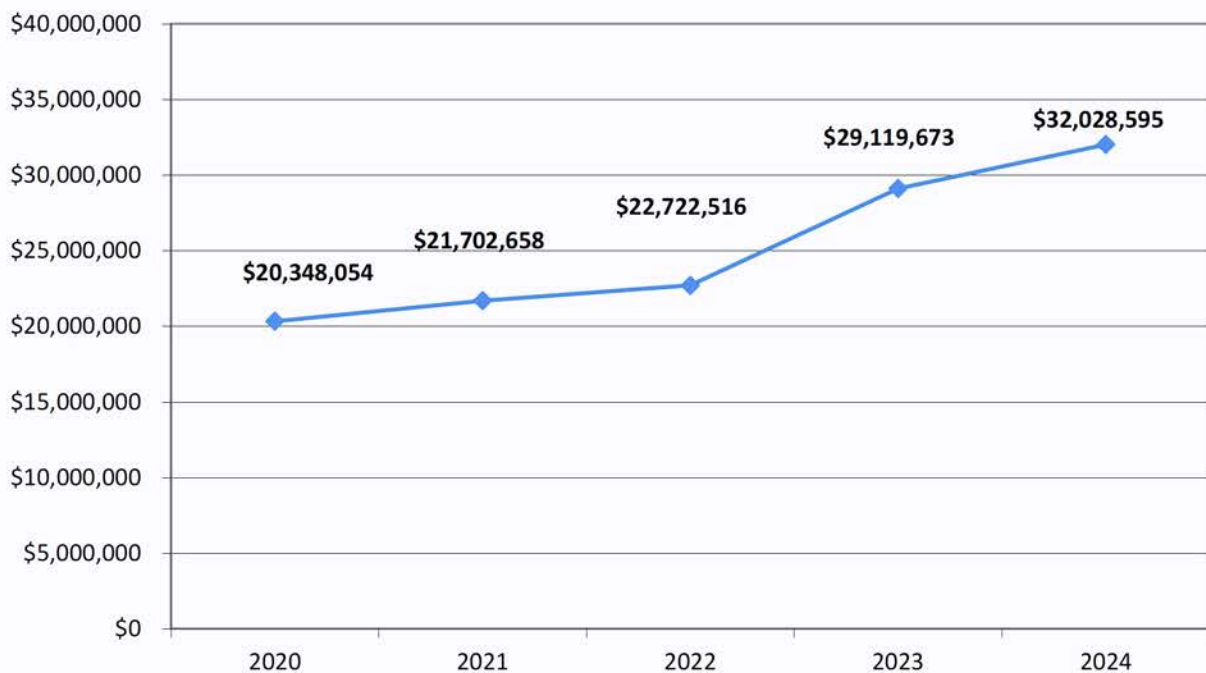
Preliminary individual fund property tax levies are as follows:

	2023	2024	Change in \$	Change in %
General Fund	\$5,370,016	\$5,826,164	\$456,148	8.5%
Debt Service Funds (City):				
2020A G.O. Street Reconstruction Bonds	\$230,487	\$228,492	(\$1,995)	-0.9%
2021A G.O. Street Reconstruction Bonds	\$312,806	\$310,023	(\$2,783)	-0.9%
2022A G.O. Street Reconstruction Bonds	\$228,639	\$289,416	\$60,777	26.6%
2023A G.O. Street Reconstruction Bonds	\$0	\$160,331	\$160,331	N/A
Capital Project Funds:				
Equipment Replacement	\$123,000	\$128,000	\$5,000	4.1%
Street Improvements	\$123,000	\$128,000	\$5,000	4.1%
Park Improvements	\$123,000	\$128,000	\$5,000	4.1%
	<u>\$6,510,948</u>	<u>\$7,198,426</u>	<u>\$687,478</u>	<u>10.6%</u>

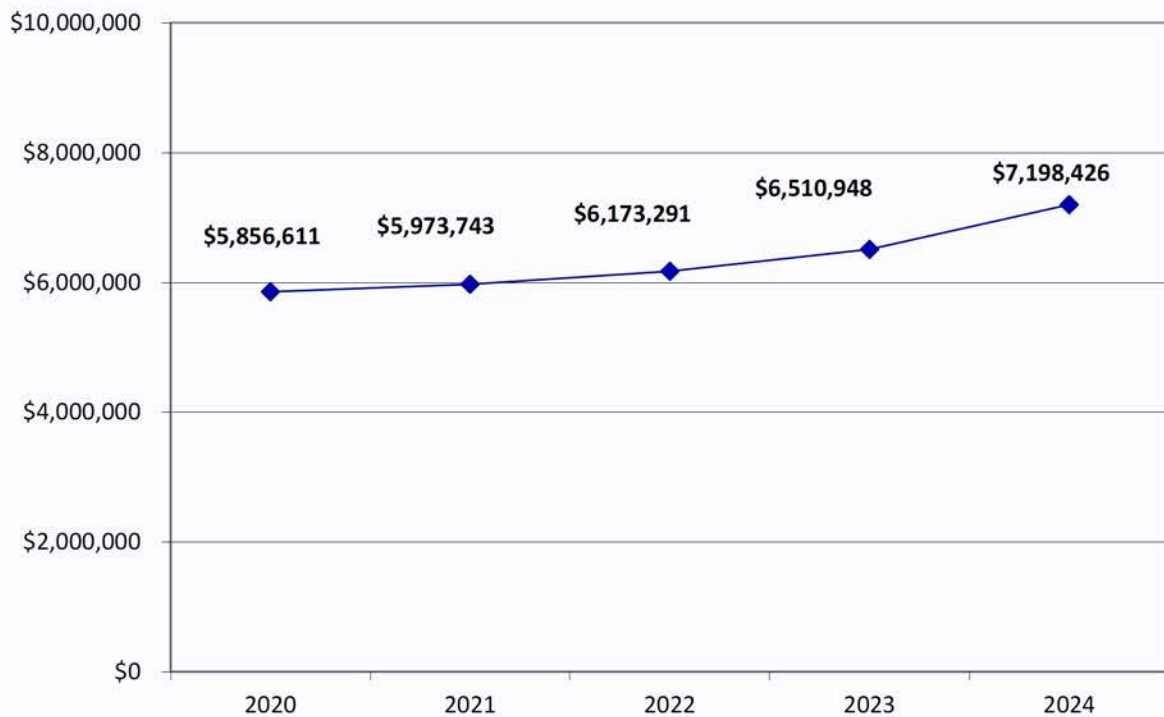
## TAXABLE MARKET VALUE



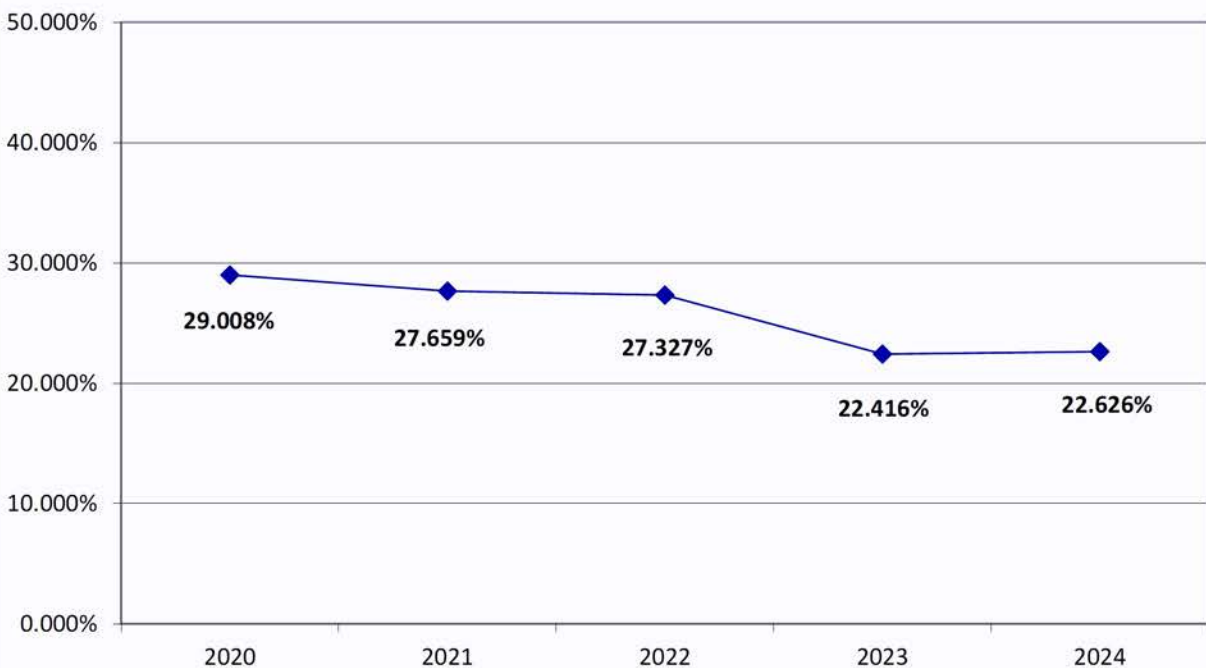
## TAX CAPACITY



## PROPERTY TAX LEVY



## CITY LOCAL TAX CAPACITY RATE



Property owners with no change in market values from payable 2023 to payable 2024 should experience an approximate 0.9% increase in the City portion of their overall property tax bill. In the event of a market value decrease or increase from payable 2023 to payable 2024, City property taxes would change proportionately.

The following table calculates the property tax impact on residential homesteads that had no market value change from 2023 to 2024:

**2024 CITY PROPERTY TAXES (WITH NO MARKET VALUE CHANGE)**

Market Value 2024	Tax Capacity 2024	City Local Tax Capacity Rate Pay 2024	City Property Taxes 2024	Property Taxes Increase (Decrease)	Percentage Tax Increase (Decrease)
<b>NO CHANGE</b>					
\$200,000	\$1,808	22.626%	\$409	\$4	0.9%
\$400,000	\$3,988	22.626%	\$902	\$8	0.9%
\$600,000	\$6,250	22.626%	\$1,414	\$13	0.9%
\$800,000	\$8,750	22.626%	\$1,980	\$18	0.9%
\$1,000,000	\$11,250	22.626%	\$2,545	\$24	0.9%

The City's overall estimated market value increased by 9.2% from 2023 to 2024, including existing value increases and new construction. The following tables calculate the property tax impact on residential homesteads that had an average market value growth increase of 5.0%, 10.0% and 15.0% for 2024.

**2024 CITY PROPERTY TAXES (WITH MARKET VALUE INCREASE)**

Market Value 2024	Tax Capacity 2024	City Local Tax Capacity Rate Pay 2024	City Property Taxes 2024	Property Taxes Increase (Decrease)	Percentage Tax Increase (Decrease)
<b>INCREASE OF 5.0%</b>					
\$210,000	\$1,917	22.626%	\$434	\$28	7.0%
\$420,000	\$4,200	22.626%	\$950	\$56	6.3%
\$630,000	\$6,625	22.626%	\$1,499	\$98	7.0%
\$840,000	\$9,250	22.626%	\$2,093	\$132	6.7%
\$1,050,000	\$11,875	22.626%	\$2,687	\$165	6.5%



**2024 CITY PROPERTY TAXES (WITH MARKET VALUE INCREASE)**

Market Value 2024 <b>INCREASE OF 10.0%</b>	Tax Capacity 2024	City Local Tax Capacity Rate Pay 2024	City Property Taxes 2024	Property Taxes Increase (Decrease)	Percentage Tax Increase (Decrease)
\$220,000	\$2,026	22.626%	\$458	\$53	13.1%
\$440,000	\$4,400	22.626%	\$996	\$102	11.4%
\$660,000	\$7,000	22.626%	\$1,584	\$183	13.1%
\$880,000	\$9,750	22.626%	\$2,206	\$245	12.5%
\$1,100,000	\$12,500	22.626%	\$2,828	\$306	12.2%

**2024 CITY PROPERTY TAXES (WITH MARKET VALUE INCREASE)**

Market Value 2024 <b>INCREASE OF 15.0%</b>	Tax Capacity 2024	City Local Tax Capacity Rate Pay 2024	City Property Taxes 2024	Property Taxes Increase (Decrease)	Percentage Tax Increase (Decrease)
\$230,000	\$2,135	22.626%	\$483	\$78	19.2%
\$460,000	\$4,600	22.626%	\$1,041	\$147	16.4%
\$690,000	\$7,375	22.626%	\$1,669	\$268	19.1%
\$920,000	\$10,250	22.626%	\$2,319	\$358	18.2%
\$1,150,000	\$13,125	22.626%	\$2,970	\$448	17.8%

**Shorewood Community and Event Center:**

The SCEC is funded by facility rentals and annual transfers from the General Fund. As in the past several years, 2024 again includes a transfer of \$102,300 to assist with operations and with building improvements. Staff will evaluate the SCEC expenditures and revenues on an annual basis, while reviewing the transfer amount.

**Enterprise Funds:**

The City maintains and budgets four enterprise funds: Water, Sewer, Storm Water, and Recycling. These funds are supported by user charges/utility fees. In recent years, the financial impact of completing various city street and utility construction projects has been analyzed, and the City Council has approved utility rate increases with a goal to sustain positive utility fund cash balances.

### **Council Direction:**

In addition to answering Council questions and providing any additional information, Staff would like direction on the following:

#### **Level of change to the overall 2024 property tax levy**

The preliminary budget includes a 10.6% increase in the total property tax levy from 2023 to 2024. As described, the tax impact (percentage change in taxes) to homeowners may be different than the 10.6% percentage increase in the total levy. This is due to the spreading of taxes on an increased property tax base. In recent years, the overall property value of the City has increased at a faster rate than the property tax levy, resulting in a slow decline to the local tax rate. For 2023, the decline in the tax rate was significantly more pronounced, due to total market value increasing approximately 26.2%.

For 2024, as can be seen from the previous tables, a 10.6% levy increase results in a \$13 annual property tax increase on a \$600,000 valued home that experienced no valuation increase. If that same property value increased 5%, the annual property tax increase would be \$98. If that same property value increased 10%, the annual property tax increase would be \$183, while if that same property value increased by 15%, the annual property tax increase would be \$268.

If the Council has other initiatives for 2024 that involve additional spending, the tax levy would need to be increased, and a larger tax impact would occur. Results of the current compensation study may also have an impact on 2024 personnel budgets.

An increase of \$50,000 in the total 2024 preliminary tax levy would result in an approximate change from an overall 10.6% increase to an overall 11.3% increase.

A reduction of \$50,000 in the total 2024 preliminary tax levy would result in an approximate change from an overall 10.6% increase to an overall 9.8% increase.

#### **Use of General fund balance reserves**

The City's General fund balance policy calls for a balance of 60% of the next year's budgeted expenditures and transfers out to remain in the General Fund. Amounts over the 60% target can be used for capital purchases, one-time projects, or other items as authorized by the City Council. Surplus funds can be transferred from the General Fund to other funds as deemed appropriate. In 2017 and 2019 the City made surplus reserve transfers out of the General Fund in the amounts of \$700,000 and \$460,000, respectively. In 2022, also using transfers, the City exercised its call option on the 2017A EDA Lease Revenue Refunding bonds (City Hall), amounting to \$507,949.

At 12/31/22, the City General Fund reserves were 88% of the 2023 budgeted expenditures and transfers out. This calculates out to a General Fund surplus of approximately \$1.7 million at 12/31/22. The large surplus occurred as a result of recent years operating revenues coming in over budget (including licenses and permits), and operating expenditures coming in under budget. Additionally, COVID grant funds received in 2020 were used to offset incurred public safety costs, resulting in a fund balance increase.

Options for the use of General fund surplus reserves could include the following:



- Transfers to capital project funds, such as the Parks Improvements, Equipment Replacement, or Street Improvements funds.
- Transfers to utility enterprise funds (Water, Sewer, Storm Water).
- Use of reserves in the 2024 General Fund budget, to lower the 2024 General property tax levy. Note that this would create a structural imbalance in the 2024 General Fund budget with expenditures exceeding revenues. The use of reserves may be a one-time option.

### **Capital Improvement Plan 2024-2033/2037:**

On an annual basis, the City Council adopts a Capital Improvement Plan (CIP). The CIP lists major capital improvements, and the sources to pay for them. Items in the CIP are not mandated, and the Council reviews capital spending throughout the year. The CIP provides an estimation of the timing and cost of future projects. Future fund balance surplus (deficit) projections for the City's various capital project funds are included to assist in financial planning. The 2024 amounts in the capital project fund projections are considered to be the preliminary 2024 budgets.

- Shorewood Community & Event Center (SCEC): Capital items for the SCEC include building improvements and equipment for the Center. Transfers from the General Fund are the planned source to pay for these items.

Park Improvements: The parks CIP includes funds for parks and playground replacements and improvements. For 2023, the annual levy to the parks fund was \$123,000, and is proposed to increase to \$128,000 in 2024. To assist in funding the Park Improvements fund projects, a transfer of General Fund balance excess reserves may be necessary.

- Equipment Replacement: The majority of the CIP for equipment replacement pertains to Public Works items, but also includes some administrative technology items. For 2023, the annual levy to the equipment fund was \$123,000, and is proposed to increase to \$128,000 in 2024. Projects being proposed for 2022 include various vehicles and equipment. To assist in funding the Equipment Replacement fund projects, a transfer of General Fund balance excess reserves may be necessary.
- Street Improvements: City Council and staff have discussed overall infrastructure system recommendations and are proposing the following projects for 2024.
  - Shorewood Lane Ravine (storm)
  - Mill Street Trail ROW – County Led (streets)
  - 2024 Mill & Overlay (streets, water, storm)
  - Smithtown Road Curb & Drainage Improvements (storm)

For 2023, the annual levy to the equipment fund was \$123,000, and is proposed to increase to \$128,000 in 2024.

The proposed CIP shows street projects in 2024 – 2025 but no projects scheduled in 2026 and every other year thereafter. This extension of the project durations through 2037 may allow for less financial pressure in the financing and administration of projects. Issuance of street

bonds and utility bonds can provide financing for each of the project years. A schedule prepared by the City Engineer of projects for years 2024 through 2037 is attached.

The City began incurring bonded indebtedness with annual debt issued beginning in 2020. Since the street bonds and utility bonds, respectively, are planned to be issued with up to 20 year repayment schedules, the City's outstanding debt will essentially grow larger each year until the first bonds issued in 2020 are paid off.

For each of the applicable proposed street and utility improvement projects, it is assumed that the Water, Sewer, and Stormwater funds will fund associated utility costs. Without financing assistance and beginning in 2020, the Street Improvement fund activities were originally projected to result in a significant fund deficit. In addition, the City's utility funds were projected to be significantly depleted. In order to complete the proposed street and utility projects from 2024-2033, Street Reconstruction bonds and utility revenue bonds are proposed to be issued for project years to allow for the spreading of repayments over a period of years. To repay the bonded debt, a combination of annual property tax levies and utility fund rate increases and contributions will be necessary.

- Utility Funds: The Capital Improvement plans for Water, Sewer, and Stormwater funds include equipment, portions of street infrastructure projects, as well as maintenance and preventative maintenance items. As noted, the utility funds cash reserves are not likely to be sufficient to finance the utility portions of the proposed street improvements. In order to finance the improvements, bonded debt with debt service repayments supported by utility revenues and franchise fees will be necessary.

#### **Next Steps and Timelines:**

Staff will revisit any areas and incorporate any recommendations or directions made by the Council. Another budget work session is scheduled for September 11. The 2024 preliminary budget and property tax levy will be on the September 25 City Council agenda for approval. The 2024 property tax levy must be certified to Hennepin County by September 30. After certification, the preliminary levy can not be increased, but can be decreased. Staff will submit the required information to Hennepin County.



**From: Sandie Thone, City Clerk/Human Resources Director**

**City Council (Dept 11)**

<u>Budget Category</u>	<u>Budget Line Item</u>	<u>2023 Budget</u>	<u>Proposed 2024 Budget</u>
1) Supplies	General Supplies	\$3,000	\$7,000
2) Other Services	Events	\$12,000	\$8,000
<b>Total Change from 2023 to 2024 City Council Budget*</b>		<b>\$0</b>	

\*Items were moved to different budget categories but did not result in an increase

1) The additional \$4,000 in General Supplies budget is for the purchase of city council ipads or another option in the event the city proceeds with paperless meetings and/or agenda software in 2024.

2) The decrease of \$4,000 to the Events budget was due to the Public Purpose Policy that has been proposed by the city attorney that prohibits city paid social events for volunteers and council. The \$8,000 in the events budget will cover the annual fireworks.

Note: The \$4,000 was transferred from the Events budget to the General Supplies Budget resulting in no impact to the 2024 budget from 2023

**Administration (Dept 13)**

<u>Budget Category</u>	<u>Budget Line Item</u>	<u>2023 Budget</u>	<u>Proposed 2024 Budget</u>
1) Supplies	General Supplies	\$1000	\$5000
2) Other Services	Communications	\$500	\$5000
3) Other Services	Printing/Publishing	\$14,000	\$20,000
4) Other Services	Contractual Services	\$19,000	\$72,000
<b>Total Change from 2023 to 2024 Administration Budget*</b>		<b>+\$67,500</b>	

\*All other budget line items remain flat

1) The additional \$4,000 in the General Supplies budget is for office updates such as replacing old office chairs, etc. which we began this year. I will also include employee wellness initiatives, which before did not have its own budget. Staff organizes a monthly or bi-monthly employee wellness initiative which typically includes an employee sponsored wellness meeting. This will fund those initiatives.

2) The additional \$4,500 in the Communications budget is to cover employee cell phones and services that we began providing in 2023 in lieu of the monthly employee cell phone reimbursement.

3) The additional \$6,000 in the Printing and Publishing budget is due to the increase in printing costs for the monthly newsletter from \$940 per month to \$1,475 per month and an increase in our local newspaper publication costs.

4) The additional \$53,000 in the Contractual Services budget is mainly due to the fact that the fund was under budgeted for in 2023 and experienced a significant shortfall and due to the proposed funding for the initial implementation and first year costs for a new city website budgeted at \$28,000 which if approved, should have added features that may reduce the need for a few of the services we currently have; Significant cost increases over the past two years include Civic Plus (See-Click-Fix) \$4,500, Timesavers \$7,000, Newsletter mailing fees \$7,000, Shredding Costs \$2,000, Constant Contact \$2,000, Emergency Alert Adobe Software \$3,000, Background Investigations \$2,000, Annual Codification \$3,000, Survey Subscription \$900, Sorenson Consulting \$2,000, and additional contractual services.

#### **Elections (Dept 14)**

<u>Budget Category</u>	<u>Budget Line Item</u>	<u>2020 Actual</u>	<u>2022 Budget</u>	<u>Proposed 2024</u>
1) Personnel	Election Judges	\$20,847	\$17,000	\$22,000
2) Supplies	General Supplies	\$3,852	\$3,000	\$4,000
<b>Total Change from 2022 to 2024 Elections Budget*</b>			<b>+\$6,000</b>	

1) Election Judge costs were increased over 2022 budget to reflect 3 elections versus 2 held in 2022 (3 Elections were held in 2020).

2) The General Supplies budget was increased \$1,000 due to costs running closer to \$4,000 for each election year due partially to the County no longer supplying printed election judge manuals, and other printed materials that the city is now responsible for.

#### **Municipal Buildings (Dept 19)**

<u>Budget Category</u>	<u>Budget Line Item</u>	<u>2023 Budget</u>	<u>Proposed 2024 Budget</u>
1) Supplies	General Supplies	\$3,000	\$4,000
2) Other Services	Communications	\$70,000	\$106,000
3) Other Services	Insurance	\$115,000	\$125,000
4) Other Services	Utility Services	\$11,000	\$15,000
5) Other Services	Contractual Services	\$17,000	\$24,000
6) Other Services	Taxes/Licenses	\$100	\$0
7) Other Services	Fiscal Agent Fees	\$2,000	\$0

**Total Change from 2023 to 2024 Municipal Buildings Budget\* +\$55,900**

- 1) The additional \$1,000 in the General Supplies budget is due to increased costs in Kitchen, Restroom, and General supplies and services including the addition of Cintas First Aid stations to the facilities, drinking water systems, and other supplies/services.
- 2) The additional \$36,000 in Communications budget is for \$28,000 in upgrades to the IT Switches, Access Points, Fiber, and Phone System, and the increase cost of services by the IT consultants.
- 3) The additional \$10,000 in the Insurance budget is for increases in LMC P/L, Workers Comp, and Property/Casualty Insurance and Incident and Litigation costs.
- 4) The \$4,000 increase in the Utility service budget is solely due to increases in the facility utilities of Xcel Energy and Centerpoint Energy.
- 5) The additional \$7,000 in the Contractual services budget is to cover existing building contracts for landscaping, custodial services, Mat and Restroom services, Fire Security services, General Security services, Pest Control services, and building maintenance and repair services.
- 6) The decrease of \$100 in the Taxes/Licenses is unnecessary.
- 7) The decrease of \$2,000 in Fiscal Agent fees has been paid off and unnecessary.

**Recycling Utility (Fund 621)**

<u>Budget Category</u>	<u>Budget Line Item</u>	<u>2023 Budget</u>	<u>Proposed 2024 Budget</u>
1) Revenue	Misc Grants	\$12,000	\$15,000
2) Revenue	Utility Revenue	\$165,000	\$190,000 (\$2 increase)
3) Revenue	City Clean Up Charges	\$6,500	\$6,000
4) Supplies	Office Supplies	\$500	\$2,000
5) Supplies	Equip Maintenance	\$1,800	\$3,000
6) Supplies	General Supplies	\$250	\$4,000
7) Other Services	Conference/Schools	\$500	\$1,000
8) Other Services	Contractual Services	\$145,174	\$145,000
9) Other Services	Organic Garbage	\$2,500	\$5,000
10) Other Services	Dues/Subscriptions	\$0	\$200
<b>Total Change from 2023 to 2024 Recycling Utility Budget</b>			<b>-\$36,400</b>



- 1) SCORES Grants will increase to \$15,000 for recycling and organics in 2024
- 2) We are proposing an increase from \$14/quarter to \$16/quarter for recycling. Recycling services have increase every year for over 20 years without an increase. Current increase for 2024 will be from \$3.88 per household to \$4.04. Revenues can be used to support recycling, organics, and sustainability programs and fund grant partnerships like the water efficiency rebate program and others.
- 3) Adjusted \$500 from city clean up revenues per 2023 clean up event.
- 4) Increase Office Supplies budget by \$1,500 to account for greater outreach.
- 5) Equipment Maintenance has been increasing.
- 6) Supplies increase to cover recycling materials for residents and outreach.
- 7) Cover the costs for staff for training and conferences.
- 8) Contractual Services covers actual services.
- 9) Organic Garbage cost have increased and we have added additional pick-ups.
- 10) Added \$200 Dues/Subscriptions.



**From: Joe Rigdon, Finance Director**

**Finance (Dept 15)**

1. Maintenance of Equipment - \$2,000 increase to account for Springbrook software annual maintenance costs
2. Total expenditure increase of 3.9%

**Professional Services (Dept 16)**

3. Auditing & Accounting: - increase of \$4,000 to cover costs related to CARES, ARPA, and GASB pronouncements
4. Legal Fees – no change; includes general legal and prosecution
5. Contractual Services – County Assessor increase from \$170,000 to \$181,000

**From: Marie Darling, Planning Director**

**Planning (Dept 18) & Protective Inspections (Dept 24)**

1. I'm requesting a ½ time administrative assistant in order to shift administrative duties away from me and the planning technician. This position would process planning applications (creating folders, keep the applications log, processing notices and public hearing notices, process and distribute packets) and take over the long-term retention of applications including scanning, filing, organizing, etc. This would leave the planning technician to administer the rental program, process zoning permits/farm animal permits, complete the majority of the code enforcement duties, deer management program, process and release escrows and other duties.
2. I'm requesting an additional \$50,000 under contractual services to continue updating the city's aging zoning and subdivision ordinances. Some of the 2023 budget needed to be reallocated away from code amendments in order to complete a small area study and comprehensive plan amendment concerning the Xcel properties offices, delayed the telecommunications and subdivision ordinance update. Adding the additional money for code amendments would free up staff to take on additional amendments.

**From: Marc Nevinski, City Administrator**

### **Police (Dept 21)**

The **South Lake Minnetonka Police Department** 2024 budget is planned to increase 3.9%. This is an increase of \$56,825 for Shorewood over the department's 2023 budget.

### **Fire (Dept 22)**

The **Excelsior Fire District** budget for 2024 is \$2,054,000 and is not increasing over the 2023 budget due to the retirement of debt service. Shorewood's share is increasing by one-half of a percent due to changes in tax capacity and the funding formula (a function of tax capacity and population). Shorewood's actual cost will increase from \$742,647 in 2023 to \$746,361 in 2024, an increase of \$3714.

The budget includes \$35,000 for the **Mound Fire Commission**. MFC is continuing to revise its 2024 budget and will meet again in late August to review a refined proposal. Currently the overall operating budget is expected to increase 3.92% to \$1,330,482. Shorewood's share\* is expected to increase by \$1884 to \$29,537, a 6.81% increase. However, MFC is proposing several capital investments, including purchasing additional turn out gear and a vehicle. Another investment is upgrading 17 radios. There is an option to lease/purchase the radios over seven years at \$1000/year/radio at zero percent interest, or to buy them outright. If the decision is to buy them outright, Shorewood's estimated share of these capital investments would be \$4832 and I would recommend we direct Public Safety funds to that. If they lease the radios, the op budget will increase slightly and the capital investment (our share/my estimate) looks to be about \$2682.

\*Funding formula for MFC

Land Value	20%
Building Value	30%
Population	30%
Hours	20%



**From: Matt Morriem, Public Works Director**

**Public Works (Dept 32)**

1. 101-32-4212 – Motor fuels & Lubricants, \$6,000 increase. This requested increase is due to worldwide increase in fuel prices and the budget trend for 2023 coming in higher than budgeted.
2. 101-32-4221 – Maintenance of Equipment, \$10,000 increase. This requested increase is due to the increase price in parts and maintenance and the budget trend for 2023 coming in higher than budgeted.
3. 101-32-4245 – General Supplies, \$4,000 increase. This requested increase is due to the historic budget trends for general supplies and the increase in commodities that need to be purchased.
4. 101-32-4250 – Road Maintenance Materials, \$10,000 decrease. This requested decrease is due to the historical budget trends for materials coming in less than budgeted.
5. 101-32-4321 – Communications – Voice/Data, \$3,000 increase. This requested increase is due to historical budget trends for communications being higher than budgeted.
6. 101-32-4380 – Utility Services, \$3,000 increase. This requested increase is due to market increase in utility costs and the current year budget trend coming in higher than budgeted.
7. 101-32-4399 – Utilities-Street lights, \$5,000 increase. This requested increase is due to market increase in utility costs and historical budget trends being higher than budgeted.

**Ice & Snow Removal (Dept 33)**

8. 101-33-4245 – General Supplies, \$5,000 increase. This requested increase is due to the increase in salt material costs. Salt prices increased by 8% over last season.
9. 101-33-4331 – Travel, Conference & School, \$800 increase. This requested increase is for anticipated increase snow and ice control training while we are enhancing and improving operations.

**Park Maintenance (Dept 52)**

10. 101-52-4103 – Part-time, \$6,000 increase. This requested increase is for a 3<sup>rd</sup> seasonal position in 2024. A 3<sup>rd</sup> seasonal position will help the other seasonal positions with park maintenance and other public works maintenance. Seasonal employees perform very important work around Shorewood and allow full-time employees to perform their critical tasks. For example, our one mechanic is not pulled to help with maintenance.
11. 101-52-4221 – Maintenance of Equipment, \$2,000 increase. This requested increase is due to the increase price in parts and maintenance and the budget trend for 2023 coming in higher than budgeted.
12. 101-52-4247 – Trees Purchased. This requested increase is for strategic tree planting in the City's parks to fill in where there is a high concentration of ash trees that will need to be removed in the next decade.
13. 101-52-4321 – Communications – Voice/Data, \$250 increase. This requested increase is due to historical budget trends for communications being higher than budgeted.
14. 101-52-4380 – Utility Services, \$3,000 increase. This requested increase is due to market increase in utility costs and the current year budget trend coming in higher than budgeted.

**Water (Fund 601)**



15. 601-00-3710 – Utility Revenue estimated 10% increase
16. 601-00-4420 – Depreciation increase of \$100,000; Non-Cash
17. 601-00-4221 – Maintenance of Equipment, \$3,000 decrease. This requested decrease is due to the historical budget trends.
18. 601-00-4321 – Communications – Voice/Data, \$1,000 increase. This requested increase is due to historical budget trends for communications being higher than budgeted.
19. 601-00-4331 – Travel, Conference & School, \$500 increase. This requested increase is for utility training that is required for utility employees.
20. 601-00-4398 – Utility Services, \$3,000 increase. This requested increase is due to market increase in utility costs and the historical budget trends.

#### **Sewer (Fund 611)**

21. 611-00-3710 – Utility Revenue estimated 9.7% increase
22. 611-00-4385 – MCES municipal wastewater charges decrease of \$85,341
23. 611-00-4420 – Depreciation increase of \$25,000; Non-Cash

#### **Stormwater (Fund 631)**

24. 631-00-3710 – Utility Revenue estimated 8.5%
25. 631-00-4321 – Communications – Voice/Data, \$1,000 increase. This requested increase is due to historical budget trends for communications being higher than budgeted.
26. 611-00-4420 – Depreciation increase of \$85,000; Non-Cash

#### **Capital Improvement Plan**

27. Item 025 in Equipment Fund 403 – Pickup – 4x4 (Building official), Moved to 2024 and \$7,200 increase. This item was moved to 2024 from 2023 due to lack of fleet vehicle availability in 2024. The plan is to order a vehicle in the fall of 2023 that would be delivered in 2024. The budget increase request is due to the increase cost of vehicles over the past 2-3 years.
28. Item 090 in Equipment Fund 403 – Pickup – 4x4, Moved to 2024 and \$12,600 increase. This item was moved to 2024 from 2023 due to lack of fleet vehicle availability in 2024. The plan is to order a vehicle in the fall of 2023 that would be delivered in 2024. The budget increase request is due to the increase cost of vehicles over the past 2-3 years.
29. Item 099 in Equipment Fund 403 – Pelican Street Sweeper, \$36,000 increase. This requested increase is due to an increase in the purchase price for the Pelican Sweeper. PW staff is planning to submit a grant application to purchase a vacuum sweeper that would be more efficient and effective picking up debris and silt. The desired sweeper is approximately \$340,000. The difference in budget to actual cost would be made up by the grant.
30. Item 107 in Water Fund 601 & Sanitary Sewer Fund 611 – Utilities Hook Truck, Moved to 2024 and \$50,000 increase. The items was move to 2024 from 2023 due to the cancelling of an existing truck order and the delay in being able to order a new unit. The hook truck will replace the existing again water truck and will allow operations to use the hook apparatus for different maintenance operations. The increase in budget is due to the truck having more items to upfit including snow and ice items so that the truck can perform winter maintenance.

31. Item W-24-02 in Water Fund 601 – East Water Tower Paint & Reconditioning, No change and listed at \$380,000. This item addresses the needed improvements and maintenance to the east water tower. Bolton & Menk will be inspecting the tower in the fall of 2023 to identify maintenance needs and overall condition of the water tower. This information will help scope the work needed for the 2024 project.



**From: Janelle Crossfield, Parks & Recreation Director**

**Parks and Recreation (Dept 53)**

The Shorewood Parks and Recreation is preparing for moderate growth in several areas throughout the year of 2024. With the addition of CivicRec recreation software (\$8362) and a Recreation Coordinator position (PT) (\$37500) the department can increase recreation program offerings. The Recreation Coordinator (PT) position will assist the department in maintaining a high level of customer service, timely communications and marketing, and quality recreation experiences tailored to the needs of the community. Additionally, the coordinator will allow for the ability to manage competing deadlines in the Parks and Recreation Department and allow for growth in recreation activities both in parks and at the Shorewood Community and Event Center. The position will focus on coordination of recreation programs, adaptive and inclusion services, special events, community event assistance, marketing, research and evaluation, community engagement, SSSP liaison/support, volunteer coordinator and more. While we will be in a growing phase over the coming years it is reasonable to expect the expenses of both the software and the part-time position will be offset by program revenue.

Regarding recreation programs, staff is expanding programming in areas of STEAM, nature, art and music for youth and education for adults. The potential for tennis and pickleball camps will be explored as well. These programs will increase the usage and revenue of the Shorewood Community and Event Center as well as park buildings and amenities.

Additional funds have been requested for events such as Concerts in the Park (\$6000, two additional concerts – *previously expended from 101-53-4245 Other programs fees, 2022 expenditure was \$3050*), Safety Camp (\$1800, less reliable grant funds available – *previously expended from 101-53-4245 Other programs fees, 2022 expenditure was \$975 (neither shirts nor helmets were purchased in 2022)*), Oktoberfest (From \$2000 to \$5000, expanded event), Arctic Fever (from \$7100 to \$8500, refreshed marketing and signage, increased vendor costs) and Garden Fair (\$800, no recent expenditures in line item (pre-COVID-19)). These events all have an opportunity to gain increased sponsorship dollars, the requested part-time programming position will allow for more strategic efforts in this area.

Shorewood Parks and Recreation welcomes persons of all abilities to participate in recreation programs. In compliance with the Americans with Disabilities Act Shorewood Parks and Recreation will be developing inclusive policies and procedures. The part time recreation coordinator position will be the point of contact for accommodation requests and coordinate inclusion accommodations and aides as needed. The 2024 budget reflects an increase in contractual services (\$500, no previous expenditures identified for inclusion services) and part time wages for adaptive and inclusion recreation services (\$500, no previous expenditures identified for wages for inclusion services, in smaller communities wages for inclusion services are typically included in the overall part time wages for programs unless contracted). The increase in contracted services is for requests we would not be able to accommodate in house such as sign-language interpretation.

Additionally, there is an increase in travel, conferences, and school (from \$250 in parks and \$200 in SCEC to \$4650). There will be numerous training opportunities for full-time and part-time staff (MRPA Facilities Management School) throughout the year, the state annual conference will be in greater Minnesota in 2024 and the director is hoping to attend NRPA's Director School in lieu of the national conference in 2024. Key subjects of NRPA's Director School are: Facility Operations Strategy, Creating a

Data Driven Organization, Director's Role in Community Development, Master and Strategic Planning, Park Planning and Development, Crisis and Risk Management, Developing Capital Improvement Plans, Fundraising, Climate Resilient Communities, etc. Opportunities for scholarship may be available.

### **Shorewood Community and Event Center (Fund 201)**

The Shorewood Community and Event Center continues to experience increases in rentals putting an increased demand on custodial, supplies and maintenance operations. The requested budget for 2024 reflects an additional cleaning contractor that will clean the facility twice weekly and tear down the room set-ups from the previous rental (201-00-4400 Contractual Services from \$15000 to \$30853, line item includes contracted cleaning and maintenance, landscaping, rugs, pest control and waste management). The increased expenditures will be offset by rental revenue.

The 2024 CIP request for the Shorewood Community and Event Center reflects the following:

- Adding a ceiling mounted projector and screen to the banquet room as well as a new sound system and speakers to meet the audio/visual expectations of rental customers (\$18000)
- Purchasing nesting training tables and chairs for the conference room, this will increase the versatility of the conference room by increasing the max capacity of the room and flexibility in the set-up (the most frequent missed rental request is for smaller gatherings such as bridal and baby showers). This will also add to the options for recreation programs in the room as well. (\$10000)
- Refreshing the restrooms with new fixtures and wall applications. (\$30000)



## General Fund

## 2024 Budget

## Summary

Account Number	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	YTD 05/31/23 2023	Preliminary Budget 2024	Budget Change 2024	Percentage Change 2024
<b>REVENUES</b>									
<b>TAXES</b>									
TOTAL LEVY			6,173,291	0	6,510,948	0	7,198,426	687,478	10.6%
LESS: NON-GENERAL FUND LEVIES			(965,438)	0	(1,140,932)	0	(1,372,262)	(231,330)	20.3%
Taxes	5,859,652	4,783,987	5,207,853	5,189,295	5,370,016	0	5,826,164	456,148	8.5%
Licenses & Permits	535,219	556,916	232,225	361,873	232,225	85,769	232,225	0	0.0%
Intergovernmental	740,716	102,822	129,450	111,304	115,450	53,478	115,450	0	0.0%
Charges for Services	49,882	70,733	54,570	65,218	56,570	36,655	56,570	0	0.0%
Fines & Forfeitures	52,115	56,978	60,000	68,409	60,000	18,596	60,000	0	0.0%
Special Assessments	5,395	6,432	5,000	6,675	5,000	0	5,000	0	0.0%
Miscellaneous	272,006	234,297	218,000	345,169	225,034	175,951	248,034	23,000	10.2%
<b>TOTAL REVENUES</b>	<b>7,514,985</b>	<b>5,812,165</b>	<b>5,907,098</b>	<b>6,147,943</b>	<b>6,064,295</b>	<b>370,449</b>	<b>6,543,443</b>	<b>479,148</b>	<b>7.9%</b>
<b>OTHER FINANCING SOURCES</b>									
Sales of Capital Assets	0	0	0	0	0	0	0	0	N/A
Transfers In	25,000	25,000	25,000	25,000	25,000	25,000	25,000	0	0.0%
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>7,539,985</b>	<b>5,837,165</b>	<b>5,932,098</b>	<b>6,172,943</b>	<b>6,089,295</b>	<b>395,449</b>	<b>6,568,443</b>	<b>479,148</b>	<b>7.9%</b>
<b>EXPENDITURES</b>									
<b>GENERAL GOVERNMENT</b>									
Council	83,240	82,924	88,600	74,518	104,151	27,872	104,151	0	0.0%
Administration	500,607	526,120	568,730	591,068	599,855	243,266	693,496	93,641	15.6%
Elections	36,783	370	29,200	22,065	1,500	0	35,200	33,700	2246.7%
Finance	203,648	222,309	218,674	213,862	226,125	110,012	234,932	8,807	3.9%
Professional Services	238,767	262,120	279,000	277,328	295,000	148,854	320,000	25,000	8.5%
Planning	257,846	327,931	272,790	294,477	359,603	130,022	357,253	(2,350)	-0.7%
Municipal Buildings	203,328	219,329	249,200	231,448	255,600	183,197	311,500	55,900	21.9%
<b>TOTAL GENERAL GOVERNMENT</b>	<b>1,524,219</b>	<b>1,641,103</b>	<b>1,706,194</b>	<b>1,704,766</b>	<b>1,841,834</b>	<b>843,223</b>	<b>2,056,532</b>	<b>214,698</b>	<b>11.7%</b>
<b>PUBLIC SAFETY</b>									
Police	1,522,180	1,562,530	1,616,070	1,618,506	1,484,218	742,250	1,541,043	56,825	3.8%
Fire	693,325	706,969	744,907	744,907	770,300	385,151	781,361	11,061	1.4%
Protective Inspections	140,558	155,628	180,510	153,234	180,650	56,703	230,966	50,316	27.9%
<b>TOTAL PUBLIC SAFETY</b>	<b>2,356,063</b>	<b>2,425,127</b>	<b>2,541,487</b>	<b>2,516,647</b>	<b>2,435,168</b>	<b>1,184,104</b>	<b>2,553,370</b>	<b>118,202</b>	<b>4.9%</b>

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General Fund

2024 Budget

Summary

Account Number	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	YTD 05/31/23 2023	Preliminary Budget 2024	Budget Change 2024	Percentage Change 2024
<b><u>STREETS</u></b>									
Engineer	166,908	122,364	162,000	110,417	162,000	42,408	162,000	0	0.0%
Public Works	849,209	824,648	949,187	901,832	982,734	352,487	1,030,416	47,682	4.9%
Ice and Snow Removal	94,486	123,297	130,218	170,041	140,861	82,535	149,841	8,980	6.4%
<b>TOTAL STREETS</b>	<b>1,110,603</b>	<b>1,070,309</b>	<b>1,241,405</b>	<b>1,182,290</b>	<b>1,285,595</b>	<b>477,430</b>	<b>1,342,257</b>	<b>56,662</b>	<b>4.4%</b>
<b><u>PARKS AND RECREATION</u></b>									
Park Maintenance	208,457	214,066	274,040	203,504	348,009	87,321	376,623	28,614	8.2%
Recreation	64,145	58,897	66,672	66,772	76,389	34,441	137,361	60,972	79.8%
<b>TOTAL PARKS AND RECREATION</b>	<b>272,602</b>	<b>272,963</b>	<b>340,713</b>	<b>270,276</b>	<b>424,398</b>	<b>121,762</b>	<b>513,984</b>	<b>89,586</b>	<b>21.1%</b>
<b>TOTAL EXPENDITURES</b>	<b>5,263,487</b>	<b>5,409,502</b>	<b>5,829,798</b>	<b>5,673,979</b>	<b>5,986,995</b>	<b>2,626,519</b>	<b>6,466,143</b>	<b>479,148</b>	<b>8.0%</b>
<b><u>OTHER FINANCING USES</u></b>									
Transfers Out	1,222,415	102,300	102,300	610,249	102,300	102,300	102,300	0	0.0%
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>6,485,902</b>	<b>5,511,802</b>	<b>5,932,098</b>	<b>6,284,228</b>	<b>6,089,295</b>	<b>2,728,819</b>	<b>6,568,443</b>	<b>479,148</b>	<b>7.9%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>1,054,083</b>	<b>325,363</b>	<b>(0)</b>	<b>(111,285)</b>	<b>(0)</b>	<b>(2,333,370)</b>	<b>0</b>	<b>1</b>	<b>-200.0%</b>

## General Fund

## 2024 Budget

## Revenues by Line Item

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	YTD 05/31/23 2023	Preliminary Budget 2024	Budget Change 2024	Percentage Change 2024
<b>REVENUES</b>										
<b>TAXES</b>										
TOTAL LEVY				6,173,291		6,510,948		7,198,426	687,478	10.6%
LESS: NON-GENERAL FUND LEVIES				(965,438)		(1,140,932)		(1,372,262)	(231,330)	20.3%
101-00-3010-0000	CURRENT AD VALOREM TAXES	5,686,368	4,594,776	5,207,853	5,003,008	5,370,016	0	5,826,164	456,148	8.5%
101-00-3011-0000	DELINQUENT AD VALOREM TAXES	21,739	11,408	0	9,444	0	0	0	0	N/A
101-00-3100-0000	FISCAL DISPARITIES	150,784	173,204	0	171,948	0	0	0	0	N/A
101-00-3180-0000	OTHER TAXES	0	0	0	0	0	0	0	0	N/A
101-00-3191-0000	PENALTIES & INT. ON AD VALOREM	761	4,599	0	4,895	0	0	0	0	N/A
101-00-3192-0000	TAX FORFEIT SALE	0	0	0	0	0	0	0	0	N/A
Total Taxes		5,859,652	4,783,987	5,207,853	5,189,295	5,370,016	0	5,826,164	456,148	8.5%
<b>LICENSES &amp; PERMITS</b>										
101-00-3211-0000	LIQUOR LICENSES	2,093	3,540	3,500	1,430	3,500	1,430	3,500	0	0.0%
101-00-3212-0000	TOBACCO LICENSES	1,000	2,000	500	1,500	500	0	500	0	0.0%
101-00-3215-0000	REFUSE COLLECTION LICENSES	1,700	1,500	1,375	1,350	1,375	25	1,375	0	0.0%
101-00-3216-0000	TREE TRIMMING LICENSES	750	660	500	630	500	480	500	0	0.0%
101-00-3217-0000	RENTAL HOUSING LICENSES	0	0	0	0	0	0	0	0	N/A
101-24-3217-0000	RENTAL HOUSING LICENSES	2,925	3,880	2,400	2,935	2,400	1,500	2,400	0	0.0%
101-00-3218-0000	OTHER BUSINESS LICENSES&PEN	884	700	750	610	750	634	750	0	0.0%
101-00-3219-0000	LAWN FERTILIZER LICENSE	210	180	200	180	200	150	200	0	0.0%
101-00-3221-0000	BUILDING PERMITS	12,053	11,204	0	4,279	0	2,020	0	0	N/A
101-24-3221-0000	BUILDING PERMITS	383,366	413,752	180,000	265,228	180,000	58,317	180,000	0	0.0%
101-00-3222-0000	PLAN CHECK FEES	0	0	0	0	0	0	0	0	N/A
101-24-3222-0000	PLAN CHECK FEES	126,288	117,379	40,000	82,121	40,000	20,273	40,000	0	0.0%
101-00-3223-0000	DOG LICENSES	1,525	1,696	2,000	1,035	2,000	765	2,000	0	0.0%
101-00-3224-0000	FARM ANIMAL PERMIT	450	150	0	150	0	100	0	0	N/A
101-00-3225-0000	HORSE PERMITS	25	25	0	25	0	25	0	0	N/A
101-00-3226-0000	OTHER NON-BUSINESS LICENSES AN	0	0	0	0	0	0	0	0	N/A
101-00-3235-0000	SOLICITOR PERMIT	1,950	250	1,000	400	1,000	50	1,000	0	0.0%
Total Licenses & Permits		535,219	556,916	232,225	361,873	232,225	85,769	232,225	0	0.0%
<b>INTERGOVERNMENTAL</b>										
101-00-3314-0000	BULLETPROOF VEST GRANT	996	2,956	500	0	500	0	500	0	0.0%
101-00-3316-0000	FEMA STORM DISASTER AID	0	0	0	0	0	0	0	0	N/A
101-00-3341-0000	LOCAL PERFORMANCE AID	0	0	0	0	0	0	0	0	N/A
101-00-3343-0000	MKT VALUE CREDIT AID	51	39	0	66	0	0	0	0	N/A
101-00-3344-0000	PERA AID	0	0	4,750	0	4,750	0	4,750	0	0.0%
101-00-3345-0000	MUNICIPAL STATE AID FOR STREET	105,859	97,168	102,000	109,644	108,000	53,423	108,000	0	0.0%
101-00-3348-0000	PRES NOMINATION PRIMARY REIMB	7,540	0	0	0	0	0	0	0	N/A
101-00-3349-0000	CARES ACT ELECTION GRANT	5,967	0	0	0	0	0	0	0	N/A
101-00-3350-0000	CORONAVIRUS RELIEF FUND	579,593	0	0	0	0	0	0	0	N/A
101-00-3362-0000	MISC GRANTS	38,962	0	20,000	0	0	0	0	0	N/A
101-00-3365-0000	EXCELSIOR ANNEX-DETACH	1,748	2,659	2,200	1,594	2,200	55	2,200	0	0.0%
Total Intergovernmental		740,716	102,822	129,450	111,304	115,450	53,478	115,450	0	0.0%



## General Fund

## 2024 Budget

## Revenues by Line Item

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	YTD 05/31/23 2023	Preliminary Budget 2024	Budget Change 2024	Percentage Change 2024
<b>CHARGES FOR SERVICES</b>										
101-00-3400-0000	CHARGES FOR SERVICES	0	0	0	0	0	0	0	0	N/A
101-00-3410-0000	RENTAL INCOME	0	0	0	0	0	0	0	0	N/A
101-00-3413-0000	ZONING AND SUBDIVISION FEES	13,294	21,565	10,000	10,538	10,000	4,730	10,000	0	0.0%
101-18-3413-0000	ZONING & SUBDIVISION FEES	0	0	0	0	0	0	0	0	N/A
101-00-3414-0000	PASS-THRU CHARGES	0	(1,010)	0	0	0	1,479	0	0	N/A
101-00-3415-0000	SALE OF COPIES	98	1,365	250	695	250	86	250	0	0.0%
101-00-3417-0000	SPECIAL ASSESSMENT SEARCHES	125	75	0	150	0	25	0	0	N/A
101-00-3420-0000	ELECTION FILING FEES	10	0	10	10	10	0	10	0	0.0%
101-00-3470-0000	PARK DEDICATION FEES	0	0	0	0	0	0	0	0	N/A
101-00-3471-0000	PARK FEES & RENTALS	22,907	30,493	35,000	39,822	35,000	20,851	35,000	0	0.0%
101-53-3471-0000	PARK FEES & RENTALS	(200)	0	0	0	0	0	0	0	N/A
101-00-3472-0000	TREE SALES	8,465	12,110	5,000	8,502	7,000	6,627	7,000	0	0.0%
101-00-3473-0000	PARK PROGRAM FEES	128	945	0	167	0	0	0	0	N/A
101-53-3473-0000	PARK PROGRAM FEES	0	(10)	0	0	0	0	0	0	N/A
101-00-3474-0000	ARCTIC FEVER DONATIONS	3,950	3,000	2,210	4,260	2,210	1,292	2,210	0	0.0%
101-53-3476-0000	COMM GARDEN PLOT RENTAL	1,005	1,545	1,200	1,340	1,200	1,315	1,200	0	0.0%
101-53-3478-0000	SAFETY CAMP	0	455	500	(466)	500	0	500	0	0.0%
101-53-3479-0000	MUSIC IN THE PARK	0	0	0	0	0	0	0	0	N/A
101-53-3481-0000	GARDEN FAIR	0	0	0	0	0	0	0	0	N/A
101-00-3482-0000	SPECIAL EVENT PERMIT FEES	100	200	400	200	400	250	400	0	0.0%
Total Charges for Services		49,882	70,733	54,570	65,218	56,570	36,655	56,570	0	0.0%
<b>FINES &amp; FORFEITURES</b>										
101-00-3510-0000	FINES & FORFEITS	52,115	56,978	60,000	68,409	60,000	18,596	60,000	0	0.0%
101-00-3511-0000	IMPOUND FEES	0	0	0	0	0	0	0	0	N/A
Total Fines & Forfeitures		52,115	56,978	60,000	68,409	60,000	18,596	60,000	0	0.0%
<b>SPECIAL ASSESSMENTS</b>										
101-00-3610-0000	SPECIAL ASSESSMENT-CURRENT	5,395	6,432	5,000	6,675	5,000	0	5,000	0	0.0%
101-00-3611-0000	SPECIAL ASSESSMENT-DELINQUENT	0	0	0	0	0	0	0	0	N/A
101-00-3614-0000	SPECIAL ASSESSMENT-INTEREST	0	0	0	0	0	0	0	0	N/A
Total Special Assessments		5,395	6,432	5,000	6,675	5,000	0	5,000	0	0.0%
<b>MISCELLANEOUS</b>										
101-00-3620-0000	INTEREST EARNINGS	36,806	1,951	12,000	(4,398)	10,000	82	20,000	10,000	100.0%
101-00-3622-0000	LEASE INTEREST REVENUE	0	0	0	70,248	0	0	0	0	N/A
101-00-3623-0000	CONTRIBUTIONS AND DONATIONS	0	0	0	(460)	0	0	0	0	N/A
101-53-3623-0000	PARK DONATIONS	1,250	1,813	0	1,000	0	0	0	0	N/A
101-00-3624-0000	REFUNDS & REIMBURSEMENTS	47,866	66,020	20,000	21,884	25,000	27,587	25,000	0	0.0%
101-00-3626-0000	DRY HYDRANT CHARGES	0	0	0	0	0	0	0	0	N/A
101-00-3627-0000	CELLULAR ANTENNA REVENUE	185,478	163,386	185,000	253,070	189,000	147,782	202,000	13,000	6.9%
101-00-3630-0000	LEASE REVENUE	0	0	0	0	0	0	0	0	N/A
101-00-3670-0000	MISCELLANEOUS REVENUE	606	1,127	1,000	3,825	1,034	500	1,034	0	0.0%
Total Miscellaneous		272,006	234,297	218,000	345,169	225,034	175,951	248,034	23,000	10.2%
<b>TOTAL REVENUES</b>		7,514,985	5,812,165	5,907,098	6,147,943	6,064,295	370,449	6,543,443	479,148	7.9%

## General Fund

## 2024 Budget

## Revenues by Line Item

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	YTD 05/31/23 2023	Preliminary Budget 2024	Budget Change 2024	Percentage Change 2024
<b>OTHER FINANCING SOURCES</b>										
101-00-3910-0000	SALES OF CAPITAL ASSETS	0	0	0	0	0	0	0	0	N/A
101-00-3920-0000	TRANSFERS IN	25,000	25,000	25,000	25,000	25,000	25,000	25,000	0	0.0%
	<b>TOTAL OTHER FINANCING SOURCES</b>	25,000	25,000	25,000	25,000	25,000	25,000	25,000	0	0.0%
	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	7,439,985	5,837,165	5,932,098	6,172,943	6,089,295	395,449	6,568,443	479,148	7.9%
<b>TAXES</b>										
101	GENERAL FUND			5,207,853		5,370,016		5,826,164	456,148	8.5%
201	SCEC - BUILDING			0		0		0	0	N/A
201	SCEC - OPERATIONS			0		0		0	0	N/A
310	CITY HALL DEBT SERVICE			96,065		0		0	0	N/A
320	2020A G.O. STREET RECONSTRUCTION BONDS			232,482		230,487		228,492	(1,995)	-0.9%
321	2021A G.O. STREET RECONSTRUCTION BONDS			282,891		312,806		310,023	(2,783)	-0.9%
322	2022A G.O. STREET RECONSTRUCTION BONDS			0		228,639		289,416	60,777	26.6%
323	2023A G.O. STREET RECONSTRUCTION BONDS			0		0		160,331	160,331	N/A
403	EQUIPMENT REPLACEMENT			118,000		123,000		128,000	5,000	4.1%
404	STREET IMPROVEMENTS			118,000		123,000		128,000	5,000	4.1%
402	PARK IMPROVEMENTS			118,000		123,000		128,000	5,000	4.1%
		0	0	6,173,291	0	6,510,948	0	7,198,426	687,478	10.6%
				3.3%		5.5%		10.6%		

## General Fund

## 2024 Budget

## Expenditures by Line Item

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	YTD 05/31/23 2023	Preliminary Budget 2024	Budget Change 2024	Percentage Change 2024
<b>EXPENDITURES</b>										
DEPT 11	<u>COUNCIL</u>									
<b>PERSONAL SERVICES</b>										
101-11-4103-0000	PART-TIME	20,600	19,625	21,000	20,600	25,500	10,625	25,500	0	0.0%
101-11-4121-0000	PERA CONTRIB - CITY SHARE	0	0	0	0	0	0	0	0	N/A
101-11-4122-0000	FICA CONTRIB - CITY SHARE	1,576	1,501	1,600	1,576	1,951	813	1,951	0	0.0%
101-11-4151-0000	WORKERS COMPENSATION	0	0	0	0	0	0	0	0	N/A
	Total Personal Services	22,176	21,126	22,600	22,176	27,451	11,438	27,451	0	0.0%
<b>SUPPLIES</b>										
101-11-4245-0000	GENERAL SUPPLIES	837	6,379	2,000	4,443	3,000	1,338	7,000	4,000	133.3%
101-11-4302-0000	CONSULTING FEES	0	0	0	0	0	0	0	0	N/A
	Total Supplies	837	6,379	2,000	4,443	3,000	1,338	7,000	4,000	133.3%
<b>OTHER SERVICES AND CHARGES</b>										
101-11-4331-0000	TRAVEL, CONFERENCE & SCHOOL	560	409	3,000	2,215	3,000	155	3,000	0	0.0%
101-11-4346-0000	EVENTS	0	8,500	7,500	7,000	12,000	0	8,000	(4,000)	-33.3%
101-11-4351-0000	PRINTING AND PUBLISHING	0	95	0	0	200	80	200	0	0.0%
101-11-4400-0000	CONTRACTUAL SERVICES	6,640	1,509	8,500	560	8,500	420	8,500	0	0.0%
101-11-4410-0000	RENTALS	0	0	0	0	0	0	0	0	N/A
101-11-4433-0000	DUES AND SUBSCRIPTIONS	44,527	44,468	45,000	38,124	50,000	14,441	50,000	0	0.0%
101-11-4440-0000	MISC SERVICES/CONTINGENCY	0	0	0	0	0	0	0	0	N/A
101-11-4488-0000	COVID-19 Expenditures	8,500	438	0	0	0	0	0	0	N/A
	Total Other Services and Charges	60,227	55,419	64,000	47,899	73,700	15,096	69,700	(4,000)	-5.4%
	Total Council	83,240	82,924	88,600	74,518	104,151	27,872	104,151	0	0.0%



## General Fund

## 2024 Budget

## Expenditures by Line Item

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	YTD 05/31/23 2023	Preliminary Budget 2024	Budget Change 2024	Percentage Change 2024
<b>DEPT 13      <u>ADMINISTRATION</u></b>										
<b><u>PERSONAL SERVICES</u></b>										
101-13-4101-0000	FULL-TIME REGULAR	314,454	340,826	364,034	315,662	381,269	149,274	403,417	22,148	5.8%
101-13-4102-0000	OVERTIME	621	0	0	662	0	0	0	0	N/A
101-13-4103-0000	PART-TIME	30,003	16,675	19,469	19,764	21,393	8,303	26,988	5,595	26.2%
101-13-4111-0000	SEVERANCE PAY	0	0	0	0	0	0	0	0	N/A
101-13-4121-0000	PERA CONTRIB - CITY SHARE	25,845	26,638	28,763	20,764	30,200	11,665	32,280	2,080	6.9%
101-13-4122-0000	FICA CONTRIB - CITY SHARE	25,848	26,338	29,338	24,771	30,804	11,454	32,926	2,122	6.9%
101-13-4131-0000	EMPLOYEE INSURANCE - CITY	45,706	54,445	56,590	48,493	61,960	25,286	55,933	(6,027)	-9.7%
101-13-4141-0000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	0	N/A
101-13-4151-0000	WORKERS COMPENSATION	3,022	3,090	2,536	2,236	3,229	705	3,452	223	6.9%
Total Personal Services		445,499	468,012	500,730	432,352	528,855	206,687	554,996	26,141	4.9%
<b><u>SUPPLIES</u></b>										
101-13-4200-0000	OFFICE SUPPLIES	4,669	3,461	5,000	4,637	5,000	1,925	5,000	0	0.0%
101-13-4208-0000	POSTAGE	9,266	9,750	11,000	7,705	11,000	2,088	11,000	0	0.0%
101-13-4221-0000	MAINTENANCE OF EQUIPMENT	4,680	0	0	0	0	0	0	0	N/A
101-13-4245-0000	GENERAL SUPPLIES	594	680	1,000	1,690	1,000	993	5,000	4,000	400.0%
Total Supplies		19,209	13,891	17,000	14,032	17,000	5,006	21,000	4,000	23.5%
<b><u>OTHER SERVICES AND CHARGES</u></b>										
101-13-4321-0000	COMMUNICATIONS - VOICE/DATA	0	270	0	360	500	1,492	5,000	4,500	900.0%
101-13-4331-0000	TRAVEL, CONFERENCE & SCHOOL	1,690	3,847	8,500	3,272	8,500	2,023	8,500	0	0.0%
101-13-4351-0000	PRINTING AND PUBLISHING	8,866	12,076	12,500	12,129	14,000	4,419	20,000	6,000	42.9%
101-13-4400-0000	CONTRACTUAL SERVICES	13,834	17,388	18,000	118,379	19,000	15,112	72,000	53,000	278.9%
101-13-4433-0000	DUES AND SUBSCRIPTIONS	9,605	10,156	12,000	10,544	12,000	8,527	12,000	0	0.0%
101-13-4488-0000	COVID-19 Expenditures	1,904	480	0	0	0	0	0	0	N/A
Total Other Services and Charges		35,899	44,217	51,000	144,684	54,000	31,573	117,500	63,500	117.6%
Total Administration		500,607	526,120	568,730	591,068	599,855	243,266	693,496	93,641	15.6%

## General Fund

## 2024 Budget

## Expenditures by Line Item

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	YTD 05/31/23 2023	Preliminary Budget 2024	Budget Change 2024	Percentage Change 2024
DEPT 14	<b><u>ELECTIONS</u></b>									
<b><u>PERSONAL SERVICES</u></b>										
101-14-4107-0000	ELECTION JUDGE	20,847	0	17,000	14,832	0	0	22,000	22,000	N/A
	Total Personal Services	20,847	0	17,000	14,832	0	0	22,000	22,000	N/A
<b><u>SUPPLIES</u></b>										
101-14-4200-0000	OFFICE SUPPLIES	1,387	0	1,200	204	0	0	1,200	1,200	N/A
101-14-4208-0000	ELECTION POSTAGE	918	376	2,000	1,357	500	0	2,000	1,500	300.0%
101-14-4221-0000	MAINTENANCE OF EQUIPMENT	2,571	(6)	3,000	1,836	500	0	3,000	2,500	500.0%
101-14-4245-0000	GENERAL SUPPLIES	3,852	0	3,000	3,518	500	0	4,000	3,500	700.0%
	Total Supplies	8,728	370	9,200	6,915	1,500	0	10,200	8,700	580.0%
<b><u>OTHER SERVICES AND CHARGES</u></b>										
101-14-4331-0000	TRAVEL, CONFERENCE & SCHOOL	2,355	0	1,000	123	0	0	1,000	1,000	N/A
101-14-4351-0000	PRINTING AND PUBLISHING	415	0	1,000	195	0	0	1,000	1,000	N/A
101-14-4400-0000	CONTRACTUAL SERVICES	252	0	0	0	0	0	0	0	N/A
101-14-4440-0000	MISC SERVICES/CONTINGENCY	0	0	1,000	0	0	0	1,000	1,000	N/A
101-14-4488-0000	COVID-19 Expenditures	4,186	0	0	0	0	0	0	0	N/A
	Total Other Services and Charges	7,208	0	3,000	318	0	0	3,000	3,000	N/A
	Total Elections	36,783	370	29,200	22,065	1,500	0	35,200	33,700	2246.7%

## General Fund

## 2024 Budget

## Expenditures by Line Item

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	YTD 05/31/23 2023	Preliminary Budget 2024	Budget Change 2024	Percentage Change 2024
DEPT 15 <u>FINANCE</u>										
<u>PERSONAL SERVICES</u>										
101-15-4101-0000	FULL-TIME REGULAR	137,205	142,607	146,066	146,073	150,448	68,562	154,977	4,529	3.0%
101-15-4102-0000	OVERTIME	0	0	0	0	0	0	0	0	N/A
101-15-4103-0000	PART-TIME	0	0	0	0	0	0	0	0	N/A
101-15-4106-0000	OTHER	0	0	0	0	0	0	0	0	N/A
101-15-4111-0000	SEVERANCE PAY	0	0	0	0	0	0	0	0	N/A
101-15-4121-0000	PERA CONTRIB - CITY SHARE	10,291	10,696	10,955	10,956	11,284	5,142	11,623	339	3.0%
101-15-4122-0000	FICA CONTRIB - CITY SHARE	10,498	10,902	11,174	11,176	11,509	5,172	11,856	347	3.0%
101-15-4131-0000	EMPLOYEE INSURANCE - CITY	15,435	16,394	17,071	17,190	17,650	8,385	19,005	1,355	7.7%
101-15-4141-0000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	0	N/A
101-15-4151-0000	WORKERS COMPENSATION	851	946	1,008	1,044	1,234	393	1,271	37	3.0%
Total Personal Services		174,280	181,545	186,274	186,439	192,125	87,654	198,732	6,607	3.4%
<u>SUPPLIES</u>										
101-15-4200-0000	OFFICE SUPPLIES	897	1,099	1,000	387	1,000	188	1,000	0	0.0%
101-15-4221-0000	MAINTENANCE OF EQUIPMENT	17,348	25,206	19,000	18,728	20,000	19,829	22,000	2,000	10.0%
101-15-4245-0000	GENERAL SUPPLIES	0	0	0	0	0	0	0	0	N/A
Total Supplies		18,245	26,305	20,000	19,115	21,000	20,017	23,000	2,000	9.5%
<u>OTHER SERVICES AND CHARGES</u>										
101-15-4301-0000	AUDITING & ACCOUNTING	0	0	0	0	0	0	0	0	N/A
101-15-4321-0000	COMMUNICATIONS - VOICE/DATA	0	0	0	0	0	375	0	0	N/A
101-15-4331-0000	TRAVEL, CONFERENCE & SCHOOL	917	980	3,500	1,160	3,000	524	3,000	0	0.0%
101-15-4351-0000	PRINTING AND PUBLISHING	2,450	2,455	2,200	1,804	2,500	0	2,500	200	8.7%
101-15-4360-0000	INSURANCE	0	0	0	0	0	0	0	0	N/A
101-15-4400-0000	CONTRACTUAL SERVICES	243	1,464	1,500	326	1,500	0	1,500	0	0.0%
101-15-4433-0000	DUES AND SUBSCRIPTIONS	964	1,015	1,200	1,062	1,200	595	1,200	0	0.0%
101-15-4440-0000	MISC SERVICES/CONTINGENCY	0	0	0	0	0	0	0	0	N/A
101-15-4450-0000	BANK SERVICE CHARGES	6,248	8,395	4,000	3,956	5,000	847	5,000	0	0.0%
101-15-4488-0000	COVID-19 Expenditures	301	150	0	0	0	0	0	0	N/A
Total Other Services and Charges		11,123	14,459	12,400	8,308	13,000	2,341	13,200	200	1.5%
Total Finance		203,648	222,309	218,674	213,862	226,125	110,012	234,932	8,807	3.9%



## General Fund

## 2024 Budget

## Expenditures by Line Item

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	YTD 05/31/23 2023	Preliminary Budget 2024	Budget Change 2024	Percentage Change 2024
DEPT 16	<u>PROFESSIONAL SERVICES</u>									
	<u>SUPPLIES</u>									
101-16-4200-0000	OFFICE SUPPLIES	0	0	0	0	0	0	0	0	N/A
	<u>OTHER SERVICES AND CHARGES</u>									
101-16-4301-0000	AUDITING & ACCOUNTING	31,635	32,960	34,000	33,485	35,000	35,012	39,000	4,000	11.4%
101-16-4304-0000	LEGAL FEES	61,547	83,437	100,000	88,843	100,000	27,892	100,000	0	0.0%
101-16-4400-0000	CONTRACTUAL SERVICES	140,671	145,723	145,000	155,000	160,000	85,950	181,000	21,000	13.1%
101-16-4488-0000	COVID-19 Expenditures	4,914	0	0	0	0	0	0	0	N/A
	Total Other Services and Charges	238,767	262,120	279,000	277,328	295,000	148,854	320,000	25,000	8.5%
	Total Professional Services	238,767	262,120	279,000	277,328	295,000	148,854	320,000	25,000	8.5%

## General Fund

## 2024 Budget

## Expenditures by Line Item

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	YTD 05/31/23 2023	Preliminary Budget 2024	Budget Change 2024	Percentage Change 2024
DEPT 18 <u>PLANNING</u>										
<u>PERSONAL SERVICES</u>										
101-18-4101-0000	FULL-TIME REGULAR	152,543	201,638	201,420	203,029	208,781	86,298	196,621	(12,160)	-5.8%
101-18-4102-0000	OVERTIME	0	0	0	0	0	0	0	0	N/A
101-18-4103-0000	PART-TIME	11,969	196	0	7,059	0	3,267	25,054	25,054	N/A
101-18-4106-0000	OTHER	0	0	0	0	0	0	0	0	N/A
101-18-4111-0000	SEVERANCE PAY	0	0	0	0	0	0	0	0	N/A
101-18-4121-0000	PERA CONTRIB - CITY SHARE	12,082	15,081	15,106	15,757	15,659	6,717	16,626	967	6.2%
101-18-4122-0000	FICA CONTRIB - CITY SHARE	12,523	14,692	15,409	14,455	15,972	6,147	16,958	986	6.2%
101-18-4131-0000	EMPLOYEE INSURANCE - CITY	20,622	28,291	29,972	33,051	38,502	17,315	32,412	(6,090)	-15.8%
101-18-4141-0000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	0	N/A
101-18-4151-0000	WORKERS COMPENSATION	1,181	1,454	1,083	1,808	1,489	326	1,582	93	6.2%
Total Personal Services		210,920	261,352	262,990	275,159	280,403	120,070	289,253	8,850	3.2%
<u>SUPPLIES</u>										
101-18-4200-0000	OFFICE SUPPLIES	490	171	0	482	100	0	500	400	400.0%
101-18-4208-0000	POSTAGE	0	19	0	0	0	0	0	0	N/A
101-18-4221-0000	MAINTENANCE OF EQUIPMENT	0	780	400	(274)	400	404	500	100	25.0%
101-18-4245-0000	GENERAL SUPPLIES	849	36	200	194	200	51	500	300	150.0%
Total Supplies		1,339	1,006	600	402	700	455	1,500	800	114.3%
<u>OTHER SERVICES AND CHARGES</u>										
101-18-4304-0000	LEGAL FEES	35,479	44,423	5,000	7,149	10,000	840	10,000	0	0.0%
101-18-4321-0000	COMMUNICATIONS - VOICE/DATA	0	0	0	0	0	357	1,000	1,000	N/A
101-18-4331-0000	TRAVEL, CONFERENCE & SCHOOL	593	454	2,000	427	2,000	60	3,000	1,000	50.0%
101-18-4351-0000	PRINTING AND PUBLISHING	796	961	1,000	999	1,000	173	1,000	0	0.0%
101-18-4400-0000	CONTRACTUAL SERVICES	6,457	18,283	0	9,203	64,000	1,531	50,000	(14,000)	-21.9%
101-18-4433-0000	DUES AND SUBSCRIPTIONS	1,378	1,152	1,200	1,138	1,500	6,536	1,500	0	0.0%
101-18-4440-0000	MISC SERVICES/CONTINGENCY	0	0	0	0	0	0	0	0	N/A
101-18-4488-0000	COVID-19 Expenditures	884	300	0	0	0	0	0	0	N/A
Total Other Services and Charges		45,587	65,573	9,200	18,916	78,500	9,497	66,500	(12,000)	-15.3%
Total Planning		257,846	327,931	272,790	294,477	359,603	130,022	357,253	(2,350)	-0.7%

## General Fund

## 2024 Budget

## Expenditures by Line Item

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	YTD 05/31/23 2023	Preliminary Budget 2024	Budget Change 2024	Percentage Change 2024
DEPT 19	<u>MUNICIPAL BUILDINGS</u>									
	<u>SUPPLIES</u>									
101-19-4221-0000	MAINTENANCE OF EQUIPMENT	5,674	9,237	25,000	11,789	18,000	5,999	18,000	0	0.0%
101-19-4223-0000	MAINTENANCE OF BUILDINGS	1,016	4,635	10,000	675	17,000	9,009	17,000	0	0.0%
101-19-4245-0000	GENERAL SUPPLIES	2,055	2,490	3,000	4,420	3,000	1,371	4,000	1,000	33.3%
	Total Supplies	8,745	16,362	38,000	16,884	38,000	16,379	39,000	1,000	2.6%
	<u>OTHER SERVICES AND CHARGES</u>									
101-19-4321-0000	COMMUNICATIONS - VOICE/DATA	61,871	67,107	64,000	70,237	70,000	34,365	106,000	36,000	51.4%
101-19-4331-0000	TRAVEL, CONFERENCE & SCHOOL	0	0	0	114	0	0		0	N/A
101-19-4360-0000	INSURANCE	98,571	109,779	115,000	107,908	115,000	119,819	125,000	10,000	8.7%
101-19-4361-0000	INSURANCE DEDUCTIBLE	0	0	0	0	0	0		0	N/A
101-19-4380-0000	UTILITY SERVICES	8,184	9,288	11,000	12,955	11,000	4,414	15,000	4,000	36.4%
101-19-4400-0000	CONTRACTUAL SERVICES	16,249	14,740	17,000	21,456	17,000	7,731	24,000	7,000	41.2%
101-19-4410-0000	RENTALS	502	947	1,000	780	1,200	195	1,200	0	0.0%
101-19-4433-0000	DUES AND SUBSCRIPTIONS	361	295	1,000	1,098	1,200	294	1,200	0	0.0%
101-19-4437-0000	TAXES/LICENSES	17	16	100	16	100	0	100	0	0.0%
101-19-4440-0000	MISC SERVICES/CONTINGENCY	0	0	100	0	100	0		(100)	-100.0%
101-19-4488-0000	COVID-19 Expenditures	7,078	795	0	0	0	0		0	N/A
101-19-4720-0000	FISCAL AGENT FEES	1,750	0	2,000	0	2,000	0		(2,000)	-100.0%
	Total Other Services and Charges	194,583	202,967	211,200	214,564	217,600	166,818	272,500	54,900	25.2%
	Total Municipal Buildings	203,328	219,329	249,200	231,448	255,600	183,197	311,500	55,900	21.9%
	<b>TOTAL GENERAL GOVERNMENT</b>	1,524,219	1,641,103	1,706,194	1,704,766	1,841,834	843,223	2,056,532	214,698	11.7%



## General Fund

## 2024 Budget

## Expenditures by Line Item

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	YTD 05/31/23 2023	Preliminary Budget 2024	Budget Change 2024	Percentage Change 2024
DEPT 21	<b><u>POLICE</u></b>									
	<b><u>SUPPLIES</u></b>									
101-21-4221-0000	MAINTENANCE OF EQUIPMENT	3,496	2,956	0	0	0	0	0	0	N/A
101-21-4245-0000	GENERAL SUPPLIES	0	0	0	0	0	0	0	0	N/A
	Total Supplies	3,496	2,956	0	0	0	0	0	0	N/A
	<b><u>OTHER SERVICES AND CHARGES</u></b>									
101-21-4360-0000	INSURANCE	0	0	0	0	0	0	0	0	N/A
101-21-4400-0000	CONTRACTUAL SERVICES	1,306,276	1,353,447	1,404,123	1,406,639	1,481,218	741,433	1,538,043	56,825	3.8%
101-21-4440-0000	MISC SERVICES/CONTINGENCY	513	891	3,000	2,920	3,000	817	3,000	0	0.0%
	Total Other Services and Charges	1,306,789	1,354,338	1,407,123	1,409,559	1,484,218	742,250	1,541,043	56,825	3.8%
	<b><u>CAPITAL OUTLAY</u></b>									
101-21-4620-0000	BUILDINGS & STRUCTURES	211,895	205,236	208,947	208,947	0	0	0	0	N/A
	Total Police	1,522,180	1,562,530	1,616,070	1,618,506	1,484,218	742,250	1,541,043	56,825	3.8%

## General Fund

## 2024 Budget

## Expenditures by Line Item

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	YTD 05/31/23 2023	Preliminary Budget 2024	Budget Change 2024	Percentage Change 2024
DEPT 22	<u>FIRE</u>									
	<u>OTHER SERVICES AND CHARGES</u>									
101-22-4400-0000	CONTRACTUAL SERVICES - EXCELSIOR	394,916	413,085	457,758	457,758	542,531	271,266	634,080	91,549	16.9%
101-22-4400-0000	CONTRACTUAL SERVICES - MOUND	25,029	24,560	26,391	26,391	27,653	13,827	35,000	7,347	26.6%
	Total Other Services and Charges	419,945	437,645	484,149	484,149	570,184	285,093	669,080	98,896	17.3%
	<u>CAPITAL OUTLAY</u>									
101-22-4620-0000	BUILDINGS & STRUCTURES	273,380	269,324	260,758	260,758	200,116	100,058	112,281	(87,835)	-43.9%
	Total Fire	693,325	706,969	744,907	744,907	770,300	385,151	781,361	11,061	1.4%

## General Fund

## 2024 Budget

## Expenditures by Line Item

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	YTD 05/31/23 2023	Preliminary Budget 2024	Budget Change 2024	Percentage Change 2024
<b>DEPT 24      <u>PROTECTIVE INSPECTIONS</u></b>										
<b><u>PERSONAL SERVICES</u></b>										
101-24-4101-0000	FULL-TIME REGULAR	92,325	90,836	112,264	94,336	108,409	36,185	142,241	33,832	31.2%
101-24-4102-0000	OVERTIME	0	0	0	0	0	0	0	0	N/A
101-24-4103-0000	PART-TIME	0	0	0	0	0	0	0	0	N/A
101-24-4106-0000	OTHER	0	0	0	0	0	0	0	0	N/A
101-24-4111-0000	SEVERANCE PAY	0	0	0	0	0	0	0	0	N/A
101-24-4121-0000	PERA CONTRIB - CITY SHARE	6,436	6,805	8,096	7,076	8,131	2,714	10,668	2,537	31.2%
101-24-4122-0000	FICA CONTRIB - CITY SHARE	7,112	6,945	8,588	7,208	8,293	2,797	10,881	2,588	31.2%
101-24-4131-0000	EMPLOYEE INSURANCE - CITY	15,330	16,565	17,228	17,205	19,458	8,175	29,748	10,290	52.9%
101-24-4141-0000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	0	N/A
101-24-4151-0000	WORKERS COMPENSATION	536	590	584	620	759	197	1,028	269	35.4%
Total Personal Services		121,739	121,741	146,760	126,445	145,050	50,068	194,566	49,516	34.1%
<b><u>SUPPLIES</u></b>										
101-24-4200-0000	OFFICE SUPPLIES	697	942	300	69	300	0	300	0	0.0%
101-24-4212-0000	MOTOR FUELS & LUBRICANTS	0	0	0	1,427	2,400	293	2,400	0	0.0%
101-24-4221-0000	MAINTENANCE OF EQUIPMENT	0	149	0	0	500	0	500	0	0.0%
101-24-4245-0000	GENERAL SUPPLIES	40	0	100	0	100	129	100	0	0.0%
Total Supplies		737	1,091	400	1,496	3,300	422	3,300	0	0.0%
<b><u>OTHER SERVICES AND CHARGES</u></b>										
101-24-4303-0000	ENGINEERING FEES	36	0	0	0	0	0	0	0	N/A
101-24-4304-0000	LEGAL FEES	0	0	0	0	0	0	0	0	N/A
101-24-4321-0000	COMMUNICATIONS - VOICE/DATA	0	315	0	642	500	249	500	0	0.0%
101-24-4331-0000	TRAVEL, CONFERENCE & SCHOOL	2,459	2,787	3,500	960	1,200	1,258	2,000	800	66.7%
101-24-4351-0000	PRINTING AND PUBLISHING	143	0	0	0	0	0	0	0	N/A
101-24-4400-0000	CONTRACTUAL SERVICES	13,755	28,945	29,700	23,160	30,000	4,561	30,000	0	0.0%
101-24-4433-0000	DUES AND SUBSCRIPTIONS	1,037	599	150	531	600	145	600	0	0.0%
101-24-4488-0000	COVID-19 Expenditures	652	150	0	0	0	0	0	0	N/A
Total Other Services and Charges		18,082	32,796	33,350	25,293	32,300	6,213	33,100	800	2.5%
Total Protective Inspections		140,558	155,628	180,510	153,234	180,650	56,703	230,966	50,316	27.9%
<b>TOTAL PUBLIC SAFETY</b>		2,356,063	2,425,127	2,541,487	2,516,647	2,435,168	1,184,104	2,553,370	118,202	4.9%



## General Fund

## 2024 Budget

## Expenditures by Line Item

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	YTD 05/31/23 2023	Preliminary Budget 2024	Budget Change 2024	Percentage Change 2024
DEPT 31	<u>CITY ENGINEER</u>									
	<u>SUPPLIES</u>									
101-31-4200-0000	OFFICE SUPPLIES	0	0	0	0	0	0	0	0	N/A
101-31-4221-0000	MAINTENANCE OF EQUIPMENT	0	0	0	0	0	0	0	0	N/A
101-31-4245-0000	GENERAL SUPPLIES	0	0	0	190	0	0	0	0	N/A
	Total Supplies	0	0	0	190	0	0	0	0	N/A
	<u>OTHER SERVICES AND CHARGES</u>									
101-31-4303-0000	ENGINEERING FEES	32,866	122,294	162,000	110,054	162,000	42,408	162,000	0	0.0%
101-31-4321-0000	COMMUNICATIONS - VOICE/DATA	0	0	0	0	0	0	0	0	N/A
101-31-4331-0000	TRAVEL, CONFERENCE & SCHOOL	0	50	0	0	0	0	0	0	N/A
101-31-4351-0000	PRINTING AND PUBLISHING	0	0	0	0	0	0	0	0	N/A
101-31-4400-0000	CONTRACTUAL SERVICES	133,894	20	0	173	0	0	0	0	N/A
101-31-4410-0000	RENTALS	0	0	0	0	0	0	0	0	N/A
101-31-4433-0000	DUES AND SUBSCRIPTIONS	148	0	0	0	0	0	0	0	N/A
	Total Other Services and Charges	166,908	122,364	162,000	110,227	162,000	42,408	162,000	0	0.0%
	Total City Engineer	166,908	122,364	162,000	110,417	162,000	42,408	162,000	0	0.0%

## General Fund

## 2024 Budget

## Expenditures by Line Item

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	YTD 05/31/23 2023	Preliminary Budget 2024	Budget Change 2024	Percentage Change 2024
DEPT 32	<b><u>PUBLIC WORKS</u></b>									
	<b><u>PERSONAL SERVICES</u></b>									
101-32-4101-0000	FULL-TIME REGULAR	394,688	412,779	393,380	421,468	409,256	161,570	423,774	14,518	3.5%
101-32-4102-0000	OVERTIME	7,464	2,954	3,000	9,130	3,000	4,250	5,000	2,000	66.7%
101-32-4103-0000	PART-TIME	0	0	0	0	0	0	0	0	N/A
101-32-4104-0000	TEMPORARY REGULAR	0	0	0	0	0	0	0	0	N/A
101-32-4105-0000	STREET PAGER PAY	8,538	5,599	9,500	7,091	8,500	1,353	8,500	0	0.0%
101-32-4106-0000	OTHER	0	0	0	0	0	0	0	0	N/A
101-32-4111-0000	SEVERANCE PAY	0	0	0	0	0	0	0	0	N/A
101-32-4121-0000	PERA CONTRIB - CITY SHARE	30,484	30,368	30,442	27,666	31,557	12,502	31,783	227	0.7%
101-32-4122-0000	FICA CONTRIB - CITY SHARE	29,342	28,889	31,050	30,632	32,188	12,389	32,419	231	0.7%
101-32-4131-0000	EMPLOYEE INSURANCE - CITY	69,850	66,302	69,114	56,729	66,309	28,543	74,134	7,825	11.8%
101-32-4141-0000	UNEMPLOYMENT COMPENSATION	150	0	0	0	0	0	0	0	N/A
101-32-4151-0000	WORKERS COMPENSATION	26,766	29,284	33,701	30,070	42,225	12,635	44,106	1,881	4.5%
	Total Personal Services	567,282	576,175	570,187	582,786	593,034	233,242	619,716	26,682	4.5%
	<b><u>SUPPLIES</u></b>									
101-32-4200-0000	OFFICE SUPPLIES	522	161	400	2,214	400	73	400	0	0.0%
101-32-4208-0000	POSTAGE	9	0	0	19	0	0	0	0	N/A
101-32-4212-0000	MOTOR FUELS & LUBRICANTS	29,093	39,395	41,000	55,105	46,000	22,699	52,000	6,000	13.0%
101-32-4221-0000	MAINTENANCE OF EQUIPMENT	15,862	18,041	25,000	52,925	25,000	28,709	35,000	10,000	40.0%
101-32-4223-0000	MAINTENANCE OF BUILDINGS	2,330	6,543	10,000	6,007	17,000	5,840	17,000	0	0.0%
101-32-4240-0000	SMALL TOOLS/MINOR EQUIPMENT	2,393	406	3,500	3,453	3,500	1,256	3,500	0	0.0%
101-32-4245-0000	GENERAL SUPPLIES	18,739	17,920	17,000	19,799	19,000	5,834	23,000	4,000	21.1%
101-32-4250-0000	ROAD MAINT MATERIALS	67,891	18,051	85,000	34,285	80,000	12,589	70,000	(10,000)	-12.5%
	Total Supplies	136,839	100,517	181,900	173,807	190,900	77,000	200,900	10,000	5.2%
	<b><u>OTHER SERVICES AND CHARGES</u></b>									
101-32-4303-0000	ENGINEERING FEES	285	0	0	33	0	0	0	0	N/A
101-32-4305-0000	DRUG TESTING	1,034	1,313	1,200	883	1,200	300	1,200	0	0.0%
101-32-4321-0000	COMMUNICATIONS - VOICE/DATA	6,895	7,722	5,000	6,509	5,000	1,342	8,000	3,000	60.0%
101-32-4331-0000	TRAVEL, CONFERENCE & SCHOOL	973	597	7,500	2,063	7,500	1,048	7,500	0	0.0%
101-32-4351-0000	PRINTING AND PUBLISHING	0	0	300	0	0	50	0	0	N/A
101-32-4380-0000	UTILITY SERVICES	10,958	9,206	12,000	11,229	12,000	7,243	15,000	3,000	25.0%
101-32-4399-0000	UTILITIES-STREET LIGHTS	39,241	42,427	42,000	51,954	40,000	18,915	45,000	5,000	12.5%
101-32-4400-0000	CONTRACTUAL SERVICES	81,666	84,019	125,000	70,313	129,000	13,347	129,000	0	0.0%
101-32-4410-0000	RENTALS	329	26	1,400	800	1,400	0	1,400	0	0.0%
101-32-4433-0000	DUES AND SUBSCRIPTIONS	401	1,693	1,700	487	1,700	0	1,700	0	0.0%
101-32-4437-0000	TAXES/LICENSES	676	885	1,000	968	1,000	0	1,000	0	0.0%
101-32-4440-0000	MISC SERVICES/CONTINGENCY	0	0	0	0	0	0	0	0	N/A
101-32-4488-0000	COVID-19 Expenditures	2,630	68	0	0	0	0	0	0	N/A
	Total Other Services and Charges	145,088	147,956	197,100	145,239	198,800	42,245	209,800	11,000	5.5%
	Total Public Works	849,209	824,648	949,187	901,832	982,734	352,487	1,030,416	47,682	4.9%

## General Fund

## 2024 Budget

## Expenditures by Line Item

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	YTD 05/31/23 2023	Preliminary Budget 2024	Budget Change 2024	Percentage Change 2024
DEPT 33	<u>ICE AND SNOW REMOVAL</u>									
<u>PERSONAL SERVICES</u>										
101-33-4101-0000	FULL-TIME REGULAR	33,234	39,291	36,600	56,208	36,343	38,063	38,021	1,678	4.6%
101-33-4102-0000	OVERTIME	8,918	7,785	8,000	11,733	8,000	12,675	10,000	2,000	25.0%
101-33-4103-0000	PART-TIME	700	0	0	0	0	70	0	0	N/A
101-33-4106-0000	OTHER	0	0	0	0	0	0	0	0	N/A
101-33-4111-0000	SEVERANCE PAY	0	0	0	0	0	0	0	0	N/A
101-33-4121-0000	PERA CONTRIB - CITY SHARE	3,132	3,531	3,345	4,960	3,326	3,805	2,852	(474)	-14.3%
101-33-4122-0000	FICA CONTRIB - CITY SHARE	2,968	3,169	3,412	4,590	3,392	3,341	2,909	(483)	-14.2%
101-33-4131-0000	EMPLOYEE INSURANCE - CITY	6,285	6,883	7,283	5,840	5,930	2,596	6,251	321	5.4%
101-33-4141-0000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	0	N/A
101-33-4151-0000	WORKERS COMPENSATION	2,232	3,085	2,378	4,545	2,670	3,558	2,808	138	5.2%
	Total Personal Services	57,469	63,744	61,018	87,876	59,661	64,108	62,841	3,180	5.3%
<u>SUPPLIES</u>										
101-33-4245-0000	GENERAL SUPPLIES	37,017	59,553	68,000	82,165	80,000	18,427	85,000	5,000	6.3%
<u>OTHER SERVICES AND CHARGES</u>										
101-33-4331-0000	TRAVEL, CONFERENCE & SCHOOL	0	0	1,200	0	1,200	0	2,000	800	66.7%
	Total Ice and Snow Removal	94,486	123,297	130,218	170,041	140,861	82,535	149,841	8,980	6.4%
	<b>TOTAL STREETS</b>	1,110,603	1,070,309	1,241,405	1,182,290	1,285,595	477,430	1,342,257	56,662	4.4%



## General Fund

## 2024 Budget

## Expenditures by Line Item

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	YTD 05/31/23 2023	Preliminary Budget 2024	Budget Change 2024	Percentage Change 2024
<b>DEPT 52      <u>PARK MAINTENANCE</u></b>										
<b><u>PERSONAL SERVICES</u></b>										
101-52-4101-0000	FULL-TIME REGULAR	82,455	91,257	117,400	90,585	162,935	38,217	180,376	17,441	10.7%
101-52-4102-0000	OVERTIME	0	0	1,500	0	1,500	297	1,500	0	0.0%
101-52-4103-0000	PART-TIME	8,634	8,372	10,000	0	10,000	0	16,000	6,000	60.0%
101-52-4104-0000	TEMPORARY REGULAR	0	0	0	0	0	0	0	0	N/A
101-52-4106-0000	OTHER	0	0	0	0	0	0	0	0	N/A
101-52-4111-0000	SEVERANCE PAY	0	0	0	0	0	0	0	0	N/A
101-52-4121-0000	PERA CONTRIB - CITY SHARE	6,159	6,845	8,918	6,566	12,333	2,889	13,528	1,196	9.7%
101-52-4122-0000	FICA CONTRIB - CITY SHARE	6,992	7,547	9,861	6,749	13,345	3,021	13,799	454	3.4%
101-52-4131-0000	EMPLOYEE INSURANCE - CITY	20,544	21,447	22,207	16,854	29,003	7,866	21,954	(7,049)	-24.3%
101-52-4141-0000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	0	N/A
101-52-4151-0000	WORKERS COMPENSATION	5,737	6,523	6,305	6,366	4,844	2,769	5,166	322	6.6%
Total Personal Services		130,521	141,991	176,190	127,120	233,959	55,059	252,323	18,364	7.8%
<b><u>SUPPLIES</u></b>										
101-52-4208-0000	POSTAGE	0	0	0	0	0	0	0	0	N/A
101-52-4221-0000	MAINTENANCE OF EQUIPMENT	0	150	6,000	172	6,000	4,873	8,000	2,000	33.3%
101-52-4223-0000	MAINTENANCE OF BUILDINGS	10,287	2,379	10,000	550	10,000	113	10,000	0	0.0%
101-52-4240-0000	SMALL TOOLS/MINOR EQUIPMENT	274	743	1,200	103	1,200	0	1,200	0	0.0%
101-52-4245-0000	GENERAL SUPPLIES	7,889	7,552	9,500	9,531	9,500	3,136	9,500	0	0.0%
101-52-4247-0000	TREES PURCHASED	9,987	13,298	10,000	9,938	10,000	0	20,000	10,000	100.0%
Total Supplies		28,437	24,122	36,700	20,294	36,700	8,122	48,700	12,000	32.7%
<b><u>OTHER SERVICES AND CHARGES</u></b>										
101-52-4302-0000	CONSULTING FEES	0	0	0	0	0	0	0	0	N/A
101-52-4303-0000	ENGINEERING FEES	288	0	2,000	0	5,000	0	5,000	0	0.0%
101-52-4304-0000	LEGAL FEES	0	0	0	198	0	0	0	0	N/A
101-52-4321-0000	COMMUNICATIONS - VOICE/DATA	2,278	2,696	1,750	2,711	1,750	737	2,000	250	14.3%
101-52-4331-0000	TRAVEL, CONFERENCE & SCHOOL	0	192	500	0	1,200	0	1,200	0	0.0%
101-52-4351-0000	PRINTING AND PUBLISHING	170	0	400	0	400	0	400	0	0.0%
101-52-4380-0000	UTILITY SERVICES	7,248	7,298	9,000	9,332	8,000	4,035	9,000	1,000	12.5%
101-52-4400-0000	CONTRACTUAL SERVICES	24,747	22,095	32,000	26,017	45,000	18,052	42,000	(3,000)	-6.7%
101-52-4401-0000	LAKE MINNETONKA TREATMENT	0	0	5,000	0	5,000	0	5,000	0	0.0%
101-52-4402-0000	CHRISTMAS LAKE AIS INSPECTIONS	5,000	5,000	5,000	5,000	5,000	0	5,000	0	0.0%
101-52-4410-0000	RENTALS	9,733	10,672	5,100	12,329	6,000	980	6,000	0	0.0%
101-52-4433-0000	DUES AND SUBSCRIPTIONS	35	0	400	503	0	269	0	0	N/A
101-52-4440-0000	MISC SERVICES/CONTINGENCY	0	0	0	0	0	67	0	0	N/A
Total Other Services and Charges		49,499	47,953	61,150	56,090	77,350	24,140	75,600	(1,750)	-2.3%
Total Park Maintenance		208,457	214,066	274,040	203,504	348,009	87,321	376,623	28,614	8.2%

## General Fund

## 2024 Budget

## Expenditures by Line Item

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	YTD 05/31/23 2023	Preliminary Budget 2024	Budget Change 2024	Percentage Change 2024
DEPT 53 <b>RECREATION</b>										
<b>PERSONAL SERVICES</b>										
101-53-4101-0000	FULL-TIME REGULAR	35,330	38,947	32,032	42,551	35,635	15,293	45,885	10,250	28.8%
101-53-4102-0000	OVERTIME	0	0	300	0	0	0	0	0	N/A
101-53-4103-0000	PART-TIME	7,644	0	8,000	66	8,000	5,886	29,079	21,079	263.5%
101-53-4121-0000	PERA CONTRIB - CITY SHARE	2,649	2,921	2,425	2,407	2,673	1,525	5,585	2,912	108.9%
101-53-4122-0000	FICA CONTRIB - CITY SHARE	3,254	2,928	3,085	3,284	3,338	1,563	5,696	2,358	70.6%
101-53-4131-0000	EMPLOYEE INSURANCE - CITY	582	398	879	664	6,624	1,578	5,108	(1,516)	-22.9%
101-53-4141-0000	UNEMPLOYMENT COMPENSATION	266	0	0	0	0	0	0	0	N/A
101-53-4151-0000	WORKERS COMPENSATION	1,661	1,989	852	1,864	1,019	505	2,130	1,111	109.0%
Total Personal Services		51,386	47,183	47,572	50,836	57,289	26,348	93,483	36,194	63.2%
<b>SUPPLIES</b>										
101-53-4245-0000	GENERAL SUPPLIES	1,075	914	1,000	966	1,000	904	3,000	2,000	200.0%
101-53-4246-0000	PROGRAM SUPPLIES	24	0	1,000	25	1,000	183	1,200	200	20.0%
101-53-4248-0000	OTHER PROGRAMS FEE	3,855	7,928	5,000	5,989	5,000	0	750	(4,250)	-85.0%
Total Supplies		4,954	8,842	7,000	6,980	7,000	1,087	4,950	(2,050)	-29.3%
<b>OTHER SERVICES AND CHARGES</b>										
101-53-4321-0000	COMMUNICATIONS - VOICE/DATA	0	0	0	0	0	0	0	0	N/A
101-53-4331-0000	TRAVEL, CONFERENCE & SCHOOL	230	0	250	129	250	0	4,500	4,250	1700.0%
101-53-4351-0000	PRINTING AND PUBLISHING	680	1,560	1,500	445	1,500	0	1,600	100	6.7%
101-53-4400-0000	CONTRACTUAL SERVICES	120	100	900	0	900	197	8,458	7,558	839.8%
101-53-4400-0000	Safety Camp	0	0	0	0	0	0	1,800	1,800	N/A
101-53-4400-0000	Music in the Park	0	0	0	0	0	0	7,500	7,500	N/A
101-53-4400-0000	Community Gardens	0	0	0	0	0	0	200	200	N/A
101-53-4400-0000	Garden Fair	0	0	0	0	0	0	800	800	N/A
101-53-4433-0000	DUES AND SUBSCRIPTIONS	315	254	350	0	350	1,094	570	220	62.9%
101-53-4437-0000	TAXES/LICENSES	0	0	0	0	0	0	0	0	N/A
101-53-4438-0000	OKTOBERFEST	0	0	2,000	1,480	2,000	0	5,000	3,000	150.0%
101-53-4441-0000	ARCTIC FEVER PROGRAMS	6,436	958	7,100	6,902	7,100	5,715	8,500	1,400	19.7%
101-53-4442-0000	SNOW PRINCESS TEA PARTY	0	0	0	0	0	0	0	0	N/A
101-53-4488-0000	COVID-19 Expenditures	24	0	0	0	0	0	0	0	N/A
101-53-4450-0000	BANK SERVICE CHARGES	0	0	0	0	0	0	0	0	N/A
Total Other Services and Charges		7,805	2,872	12,100	8,956	12,100	7,006	38,928	26,828	221.7%
Total Recreation		64,145	58,897	66,672	66,772	76,389	34,441	137,361	60,972	79.8%
<b>TOTAL PARKS AND RECREATION</b>		272,602	272,963	340,713	270,276	424,398	121,762	513,984	89,586	21.1%
<b>TOTAL EXPENDITURES</b>		5,263,487	5,409,502	5,829,798	5,673,979	5,986,995	2,626,519	6,466,143	479,148	8.0%

## General Fund

## 2024 Budget

## Expenditures by Line Item

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	YTD 05/31/23 2023	Preliminary Budget 2024	Budget Change 2024	Percentage Change 2024
<b>OTHER FINANCING USES</b>										
<b>TRANSFERS OUT</b>										
101-00-4820-0000	SOUTHSHORE CENTER - BUILDING	32,300	32,300	32,300	32,300	32,300	32,300	32,300	0	0.0%
101-11-4820-0000	SOUTHSHORE CENTER - OPERATIONS	70,000	70,000	70,000	70,000	70,000	70,000	70,000	0	0.0%
101-19-4820-0000	CITY HALL DEBT SERVICE	95,115	0	0	507,949	0	0	0	0	N/A
101-32-4820-0000	EQUIPMENT REPLACEMENT	95,000	0	0	0	0	0	0	0	N/A
101-32-4820-0000	STREET IMPROVEMENTS	835,000	0	0	0	0	0	0	0	N/A
101-53-4820-0000	PARK IMPROVEMENTS	95,000	0	0	0	0	0	0	0	N/A
101-00-4820-0000	STORM WATER - MANOR PARK POND	0	0	0	0	0	0	0	0	N/A
Total Transfers Out		1,222,415	102,300	102,300	610,249	102,300	102,300	102,300	0	0.0%
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		6,485,902	5,511,802	5,932,098	6,284,228	6,089,295	2,728,819	6,568,443	479,148	7.9%

Shorewood Community & Event Center  
2024 Budget

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	YTD 05/31/23 2023	Preliminary Budget 2024	Budget Change 2024	Percentage Change 2024
FUND 201 Shorewood Community & Event Center										
<b>REVENUE</b>										
201-00-3410-0000	RENTAL INCOME	18,371	35,439	55,000	45,929	55,000	39,457	55,000	0	0.0%
201-00-3471-0000	PARK FEES & RENTALS	0	0	0	0	0	0	0	0	N/A
201-00-3473-0000	EVENT PROGRAM FEES	50	85	500	96	500	96	500	0	0.0%
201-00-3477-0000	METRO DINING CARDS	195	1,035	2,500	1,600	2,500	1,600	0	(2,500)	-100.0%
201-00-3480-0000	PROGRAM (CLASS) FEES	1,374	135	1,500	105	1,500	105	0	(1,500)	-100.0%
201-00-3620-0000	INTEREST EARNINGS	1,093	8	0	(124)	0	0	0	0	N/A
201-00-3623-0000	CONTRIBUTIONS AND DONATIONS	110	0	0	100	0	100	0	0	N/A
201-00-3670-0000	MISCELLANEOUS REVENUE	0	0	0	198	0	48	0	0	N/A
201-00-3920-0000	TRANSFERS IN	102,300	102,300	102,300	102,300	102,300	102,300	102,300	0	0.0%
REVENUE Totals:		123,493	139,002	161,800	150,204	161,800	143,706	157,800	(4,000)	-2.5%
<b>EXPENDITURES</b>										
<b>PERSONAL SERVICES</b>										
201-00-4101-0000	FULL-TIME REGULAR	39,300	40,379	48,048	65,442	44,541	55,932	45,885	1,344	3.0%
201-00-4102-0000	OVERTIME	534	41	2,000	361	2,000	361	1,000	(1,000)	-50.0%
201-00-4103-0000	PART-TIME	8,596	9,091	11,500	11,935	11,500	10,044	28,579	17,079	148.5%
201-00-4121-0000	PERA CONTRIB - CITY SHARE	3,242	3,371	3,754	4,381	3,491	3,565	5,585	2,094	60.0%
201-00-4122-0000	FICA CONTRIB - CITY SHARE	3,663	3,785	4,709	5,917	4,440	5,080	5,696	1,256	28.3%
201-00-4131-0000	EMPLOYEE INSURANCE - CITY	874	597	1,318	996	9,936	525	5,108	(4,828)	-48.6%
201-00-4151-0000	WORKERS COMPENSATION	2,206	2,404	1,278	2,823	1,274	1,917	2,130	856	67.2%
Total Personal Services		58,415	59,668	72,607	91,855	77,182	77,424	93,983	16,801	21.8%
<b>SUPPLIES</b>										
201-00-4200-0000	OFFICE SUPPLIES	394	188	400	219	400	75	3,500	3,100	775.0%
201-00-4223-0000	MAINTENANCE OF BUILDINGS	1,908	5,959	3,000	5,681	3,000	4,678	6,000	3,000	100.0%
201-00-4245-0000	GENERAL SUPPLIES	2,188	1,035	3,000	3,221	2,500	2,740	3,000	500	20.0%
201-00-4246-0000	EVENT SUPPLIES EXPENSE	481	0	500	0	500	0	500	0	0.0%
201-00-4247-0000	COMMUNITY EVENT EXPENSE	0	2,000	2,000	3,000	2,000	3,000	500	(1,500)	-75.0%
201-00-4248-0000	PROGRAM (CLASS) EXPENSES	4,570	6,427	9,000	10,134	7,000	7,085	7,000	0	0.0%
Total Supplies		9,541	15,609	17,900	22,255	15,400	17,578	20,500	5,100	33.1%
<b>OTHER SERVICES AND CHARGES</b>										
201-00-4302-0000	CONSULTING FEES	0	0	0	0	0	0	0	0	N/A
201-00-4304-0000	LEGAL FEES	0	0	0	0	0	0	0	0	N/A
201-00-4321-0000	COMMUNICATIONS - VOICE/DATA	3,069	7,126	5,000	1,918	5,000	1,566	5,000	0	0.0%
201-00-4331-0000	TRAVEL, CONFERENCE & SCHOOL	36	19	200	242	200	242	600	400	200.0%
201-00-4351-0000	PRINTING AND PUBLISHING	876	851	3,500	1,197	3,500	1,197	4,000	500	14.3%
201-00-4360-0000	INSURANCE	0	0	0	0	0	0	0	0	N/A
201-00-4380-0000	UTILITY SERVICES	8,660	10,083	11,000	13,201	11,000	10,639	12,000	1,000	9.1%
201-00-4400-0000	CONTRACTUAL SERVICES	13,729	14,517	15,000	18,687	15,000	12,639	30,853	15,853	105.7%



Shorewood Community & Event Center  
2024 Budget

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	YTD 05/31/23 2023	Preliminary Budget 2024	Budget Change 2024	Percentage Change 2024
201-00-4433-0000	DUES AND SUBSCRIPTIONS	408	482	500	1,819	500	390	800	300	60.0%
201-00-4437-0000	TAXES/LICENSES	868	869	1,200	886	1,200	886	1,200	0	0.0%
201-00-4440-0000	MISC SERVICES	0	0	1,000	0	1,000	0	1,000	0	0.0%
201-00-4441-0000	ARCTIC FEVER PROGRAMS	0	0	0	0	0	0	0	0	N/A
201-00-4488-0000	COVID-19 Expenditures	753	0	0	0	0	0	0	0	N/A
	Total Other Services and Charges	28,399	33,947	37,400	37,950	37,400	27,559	55,453	18,053	48.3%
<b>CAPITAL OUTLAY</b>										
201-00-4620-0000	BUILDINGS & STRUCTURES	1,925	0	27,000	10,790	38,000	10,790	68,500	30,500	80.3%
201-00-4680-0000	OTHER IMPROVEMENTS	0	0	0	0	0	0	0	0	N/A
	Total Capital Outlay	1,925	0	27,000	10,790	38,000	10,790	68,500	30,500	80.3%
	EXPENDITURES TOTAL	98,280	109,224	154,907	162,850	167,982	133,351	238,436	70,454	41.9%
<b>CHANGE IN FUND BALANCE</b>		25,213	29,778	6,893	(12,646)	(6,182)	10,355	(80,636)	(74,454)	1204.4%

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**Water Fund**  
**2024 Budget**

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	YTD 05/31/23 2023	Preliminary Budget 2024	Budget Change 2024	Percentage Change 2024
FUND 601	Water Utility									
<b>REVENUE</b>										
601-00-3353-0000	PERA PENSION OTHER REVENUE	399	289	0	1,002	0	0	0	0	N/A
601-00-3362-0000	MISC GRANTS	0	0	0	4,827	0	320	0	0	N/A
601-00-3610-0000	SPECIAL ASSESSMENTS - CURREN	4,715	4,824	0	6,687	0	6,000	0	0	N/A
601-00-3611-0000	SPECIAL ASSESSMENTS-DELINQUE	0	0	0	0	0	0	0	0	N/A
601-00-3614-0000	SPECIAL ASSESSMENTS-INTEREST	0	0	0	0	0	0	0	0	N/A
601-00-3620-0000	INTEREST EARNINGS	2,021	876	0	(610)	0	0	0	0	N/A
601-00-3620-0000	INTEREST EARNINGS	9,480	6,382	3,223	3,223	0	0	0	0	N/A
601-00-3620-0000	INTEREST EARNINGS	70,665	77,211	43,989	41,076	38,776	0	38,000	(776)	-2.0%
601-00-3621-0000	GAIN / (LOSS) ON INVESTMENTS	0	0	0	0	0	0	0	0	N/A
601-00-3624-0000	REFUNDS & REIMBURSEMENTS	20,000	2,497	0	751	0	0	0	0	N/A
601-00-3670-0000	MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0	N/A
601-00-3710-0000	UTILITY REVENUE	544,140	737,399	598,400	812,193	658,240	104,541	724,064	65,824	10.0%
601-00-3711-0000	WATER CONNECTION FEES	197,500	177,500	25,000	75,000	25,000	10,000	25,000	0	0.0%
601-00-3712-0000	UTILITY PERMIT FEES	3,120	3,000	1,000	1,050	1,000	120	1,000	0	0.0%
601-00-3713-0000	WATER METER SALES	29,490	28,670	10,000	9,760	15,000	1,300	15,000	0	0.0%
601-00-3715-0000	STATE SURCHARGE	0	0	0	0	0	0	0	0	N/A
601-00-3717-0000	Water Meter Permit	0	0	0	0	0	0	0	0	N/A
601-00-3720-0000	WATER PENALTIES	0	0	0	0	0	0	0	0	N/A
601-00-3725-0000	LOCAL SAC CHARGES	0	0	0	0	0	0	0	0	N/A
601-00-3900-0000	CAPITAL CONTRIBUTIONS	0	331,857	0	4,528	0	0	0	0	N/A
601-00-3910-0000	SALES OF CAPITAL ASSETS	0	0	0	0	0	0	0	0	N/A
601-00-3920-0000	TRANSFERS IN	0	0	0	0	0	0	0	0	N/A
601-00-3940-0000	BOND PREMIUM	510	242	0	0	0	0	0	0	N/A
REVENUE Totals:		882,040	1,370,747	681,612	959,487	738,016	122,281	803,064	65,048	8.8%
<b>EXPENSE</b>										
<b>PERSONAL SERVICES</b>										
601-00-4101-0000	FULL-TIME REGULAR	172,258	192,165	206,621	203,981	215,809	69,245	223,470	7,661	3.5%
601-00-4102-0000	OVERTIME	3,228	6,876	5,000	8,321	5,000	1,433	5,000	0	0.0%
601-00-4103-0000	PART-TIME	0	0	0	0	0	0	0	0	N/A
601-00-4104-0000	TEMPORARY REGULAR	0	0	0	0	0	0	0	0	N/A
601-00-4105-0000	WATER PAGER PAY	6,422	4,527	6,500	4,879	5,500	1,844	5,500	0	0.0%
601-00-4106-0000	OTHER	0	0	0	0	0	0	0	0	N/A
601-00-4111-0000	SEVERANCE PAY	0	0	0	0	0	0	0	0	N/A
601-00-4121-0000	PERA CONTRIB - CITY SHARE	13,641	15,267	16,360	15,589	16,974	5,439	16,760	(214)	-1.3%
601-00-4122-0000	FICA CONTRIB - CITY SHARE	12,839	14,791	16,687	15,541	17,312	5,482	17,095	(217)	-1.3%
601-00-4131-0000	EMPLOYEE INSURANCE - CITY	25,349	33,803	36,640	34,183	38,154	17,785	40,848	2,694	7.1%
601-00-4141-0000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	0	N/A
601-00-4151-0000	WORKERS COMPENSATION	5,846	8,404	10,338	9,268	10,656	3,358	11,109	453	4.3%
601-00-4161-0000	PENSION EXPENSE	10,072	2,711	0	33,104	0	0	0	0	N/A
Total Personal Services		249,655	278,544	298,145	324,866	309,405	104,586	319,782	10,377	3.4%

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**Water Fund**  
**2024 Budget**

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	YTD 05/31/23 2023	Preliminary Budget 2024	Budget Change 2024	Percentage Change 2024
<b><u>SUPPLIES</u></b>										
601-00-4200-0000	OFFICE SUPPLIES	0	352	200	0	200	293	200	0	0.0%
601-00-4208-0000	POSTAGE	1,544	1,476	1,400	1,527	1,400	408	1,500	100	7.1%
601-00-4212-0000	MOTOR FUELS & LUBRICANTS	0	0	0	0	0	0	0	0	N/A
601-00-4215-0000	SHOP MATERIALS	0	0	0	0	0	0	0	0	N/A
601-00-4221-0000	MAINTENANCE OF EQUIPMENT	4,242	7,839	25,000	5,555	35,000	4,571	32,000	(3,000)	-8.6%
601-00-4223-0000	MAINTENANCE OF BUILDINGS	4,722	26,167	25,000	5,239	25,000	0	25,000	0	0.0%
601-00-4240-0000	SMALL TOOLS/MINOR EQUIPMENT	1,705	5,535	6,500	1,111	2,000	183	2,000	0	0.0%
601-00-4245-0000	GENERAL SUPPLIES	7,657	7,738	11,500	19,050	12,500	6,112	14,000	1,500	12.0%
601-00-4260-0000	WATER PURCHASES - TONKA BAY	4,716	5,197	3,500	5,811	5,000	1,443	5,000	0	0.0%
601-00-4261-0000	WATER PURCHASES - EXCELSIOR	15,656	16,895	18,000	27,758	18,000	5,704	18,000	0	0.0%
601-00-4262-0000	WATER PURCHASES - MINNETONK	0	0	1,200	0	1,200	0	1,000	(200)	-16.7%
601-00-4263-0000	WATER PURCHASES-CHANHASSEN	14,049	13,007	11,000	15,230	12,000	3,217	12,000	0	0.0%
601-00-4265-0000	WATER METER PURCHASES	29,092	45,094	30,000	45,696	30,000	3,250	30,000	0	0.0%
Total Supplies		83,383	129,300	133,300	126,977	142,300	25,181	140,700	(1,600)	-1.1%
<b><u>OTHER SERVICES AND CHARGES</u></b>										
601-00-4301-0000	AUDITING & ACCOUNTING	0	0	0	0	0	0	0	0	N/A
601-00-4302-0000	CONSULTING FEES	0	0	0	0	0	0	0	0	N/A
601-00-4303-0000	ENGINEERING FEES	5,873	17,582	20,000	20,000	20,000	8,493	20,000	0	0.0%
601-00-4304-0000	LEGAL FEES	1,560	1,268	0	0	0	0	0	0	N/A
601-00-4312-0000	ENGINEERING	0	0	5,000	0	0	0	0	0	N/A
601-00-4321-0000	COMMUNICATIONS - VOICE/DATA	7,618	7,323	7,100	6,379	6,000	1,076	7,000	1,000	16.7%
601-00-4331-0000	TRAVEL, CONFERENCE & SCHOOL	1,099	581	2,000	1,105	2,000	1,402	2,500	500	25.0%
601-00-4351-0000	PRINTING AND PUBLISHING	181	0	500	154	500	449	500	0	0.0%
601-00-4360-0000	INSURANCE	0	0	0	0	0	0	0	0	N/A
601-00-4380-0000	UTILITY SERVICES	0	0	0	0	0	0	0	0	N/A
601-00-4394-0000	UTILITIES - AMESBURY WELL	5,764	12,255	12,000	8,986	12,000	1,380	12,000	0	0.0%
601-00-4395-0000	UTILITIES - BADGER WELL	19,703	14,405	12,500	20,644	14,000	6,149	14,000	0	0.0%
601-00-4396-0000	UTILITIES - BOULDER BRIDGE	12,285	22,143	20,000	21,112	20,000	3,028	20,000	0	0.0%
601-00-4397-0000	UTILITIES - WOODHAVEN WELL	0	0	0	0	0	0	0	0	N/A
601-00-4398-0000	UTILITIES - SE AREA WELL	28,010	28,348	30,000	36,984	30,000	9,561	35,000	5,000	16.7%
601-00-4400-0000	CONTRACTUAL SERVICES	34,057	98,993	70,000	106,708	95,000	8	95,000	0	0.0%
601-00-4410-0000	RENTALS	0	0	0	0	0	0	0	0	N/A
601-00-4420-0000	DEPRECIATION	347,753	348,143	360,000	357,571	360,000	0	460,000	100,000	27.8%
601-00-4433-0000	DUES AND SUBSCRIPTIONS	4,628	0	4,100	0	4,100	0	4,100	0	0.0%
601-00-4437-0000	TAXES/LICENSES	495	2,654	4,000	4,011	5,000	3,444	5,000	0	0.0%
601-00-4440-0000	MISC SERVICES/CONTINGENCY	0	3,226	0	0	0	0	0	0	N/A
601-00-4450-0000	BANK SERVICE CHARGES	3,431	4,252	3,300	5,873	4,500	2,272	5,000	500	11.1%
601-00-4499-0000	FEMA ELIGIBLE EXPENSES	0	0	0	0	0	0	0	0	N/A
601-00-4620-0000	BUILDINGS & STRUCTURES	29,930	0	0	8,682	0	0	0	0	N/A
601-00-4640-0000	MACHINERY & EQUIPMENT	0	0	0	0	0	5,476	0	0	N/A
601-00-4680-0000	OTHER IMPROVEMENTS	7,850	0	20,000	29,890	10,000	562	10,000	0	0.0%
Total Other Services and Charges		510,237	561,173	570,500	628,099	583,100	43,300	690,100	107,000	18.4%
<b><u>NON-OPERATING EXPENSES</u></b>										

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Sewer Fund  
2024 Budget

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	YTD 05/31/23 2023	Preliminary Budget 2024	Budget Change 2024	Percentage Change 2024
FUND 611 Sanitary Sewer Utility										
<b>REVENUE</b>										
611-00-3353-0000	PERA PENSION OTHER REVENUE	326	249	0	814	0	0	0	0	N/A
611-00-3362-0000	MISC GRANTS	0	600	0	0	0	0	0	0	N/A
611-00-3400-0000	CHARGES FOR SERVICES	0	0	0	0	0	0	0	0	N/A
611-00-3610-0000	SPECIAL ASSESSMENTS - CURREN	220	179	0	183	0	0	0	0	N/A
611-00-3611-0000	SPECIAL ASSESSMENTS-DELINQUE	0	0	0	0	0	0	0	0	N/A
611-00-3614-0000	SPECIAL ASSESSMENTS-INTEREST	0	0	0	0	0	0	0	0	N/A
611-00-3620-0000	INTEREST EARNINGS	26,708	(3,122)	5,000	(2,743)	5,000	0	8,000	3,000	60.0%
611-00-3621-0000	GAIN / (LOSS) ON INVESTMENTS	0	0	0	0	0	0	0	0	N/A
611-00-3670-0000	MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0	N/A
611-00-3710-0000	UTILITY REVENUE	1,049,742	1,169,863	1,220,800	1,285,352	1,267,900	356,812	1,390,600	122,700	9.7%
611-00-3712-0000	UTILITY PERMIT FEES	6,810	4,086	3,000	1,200	3,000	0	3,000	0	0.0%
611-00-3720-0000	SEWER PENALTIES	0	0	0	0	0	0	0	0	N/A
611-00-3725-0000	LOCAL SAC CHARGES PAYABLE	11,875	14,862	5,000	2,400	5,000	12,170	5,000	0	0.0%
611-00-3727-0000	OUTSIDE SEWER REPAIR	750	1,050	750	900	750	947	750	0	0.0%
611-00-3900-0000	CAPITAL CONTRIBUTIONS	0	0	0	0	0	0	0	0	N/A
611-00-3910-0000	SALES OF CAPITAL ASSETS	0	0	0	0	0	0	0	0	N/A
611-00-3920-0000	TRANSFERS IN	0	0	0	0	0	0	0	0	N/A
611-00-3940-0000	BOND PREMIUM	239	20	0	20	0	0	0	0	N/A
REVENUE Totals:		1,096,670	1,187,787	1,234,550	1,288,126	1,281,650	369,929	1,407,350	125,700	9.8%
<b>EXPENSE</b>										
<b>PERSONAL SERVICES</b>										
611-00-4101-0000	FULL-TIME REGULAR	139,465	167,364	175,102	171,722	182,824	51,161	189,855	7,031	3.8%
611-00-4102-0000	OVERTIME	2,962	3,239	3,000	5,613	3,000	1,145	5,000	2,000	66.7%
611-00-4103-0000	PART-TIME	0	0	0	0	0	0	0	0	N/A
611-00-4104-0000	TEMPORARY REGULAR	0	0	0	0	0	0	0	0	N/A
611-00-4105-0000	SEWER PAGER PAY	6,422	4,527	6,500	4,879	5,500	1,663	5,500	0	0.0%
611-00-4106-0000	OTHER	0	0	0	0	0	0	0	0	N/A
611-00-4111-0000	SEVERANCE PAY	0	0	0	0	0	0	0	0	N/A
611-00-4121-0000	PERA CONTRIB - CITY SHARE	11,164	13,135	13,846	12,987	14,350	4,048	14,239	(111)	-0.8%
611-00-4122-0000	FICA CONTRIB - CITY SHARE	10,595	12,697	14,122	13,128	14,636	4,123	14,524	(112)	-0.8%
611-00-4131-0000	EMPLOYEE INSURANCE - CITY	21,779	28,111	30,209	28,422	31,386	14,697	33,561	2,175	6.9%
611-00-4141-0000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	0	N/A
611-00-4151-0000	WORKERS COMPENSATION	4,561	6,751	9,260	6,988	9,767	2,421	10,229	462	4.7%
611-00-4161-0000	PENSION EXPENSE	9,415	7,698	0	24,022	0	0	0	0	N/A
Total Personal Services		206,363	243,522	252,038	267,761	261,463	79,258	272,908	11,445	4.4%
<b>SUPPLIES</b>										
611-00-4200-0000	OFFICE SUPPLIES	0	352	200	0	200	263	250	50	25.0%
611-00-4208-0000	POSTAGE	1,436	1,461	1,500	1,527	1,500	408	1,500	0	0.0%
611-00-4212-0000	MOTOR FUELS & LUBRICANTS	0	0	0	0	0	0	0	0	N/A

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Sewer Fund  
2024 Budget

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	YTD 05/31/23 2023	Preliminary Budget 2024	Budget Change 2024	Percentage Change 2024
611-00-4215-0000	SHOP MATERIALS	0	0	0	0	0	0	0	0	N/A
611-00-4221-0000	MAINTENANCE OF EQUIPMENT	3,261	2,038	10,000	3,845	10,000	2,549	10,000	0	0.0%
611-00-4223-0000	MAINTENANCE OF BUILDINGS	123	3,659	0	1,414	0	66,625	0	0	N/A
611-00-4240-0000	SMALL TOOLS/MINOR EQUIPMENT	360	139	900	528	1,400	585	1,400	0	0.0%
611-00-4245-0000	GENERAL SUPPLIES	414	1,664	2,000	1,402	2,000	113	2,000	0	0.0%
Total Supplies		5,594	9,313	14,600	8,716	15,100	70,543	15,150	50	0.3%
<b>OTHER SERVICES AND CHARGES</b>										
611-00-4301-0000	AUDITING & ACCOUNTING	0	0	0	0	0	0	0	0	N/A
611-00-4302-0000	CONSULTING FEES	0	0	0	0	0	0	0	0	N/A
611-00-4303-0000	ENGINEERING FEES	14,287	31,694	5,000	26,660	35,000	44,980	35,000	0	0.0%
611-00-4304-0000	LEGAL FEES	3,198	5,148	0	132	0	0	0	0	N/A
611-00-4312-0000	ENGINEERING	0	0	7,000	0	0	0	0	0	N/A
611-00-4321-0000	COMMUNICATIONS - VOICE/DATA	9,627	9,756	10,000	10,785	10,000	419	10,000	0	0.0%
611-00-4331-0000	TRAVEL, CONFERENCE & SCHOOL	390	1,012	1,600	615	2,000	675	2,000	0	0.0%
611-00-4351-0000	PRINTING AND PUBLISHING	181	745	0	706	1,000	1,101	1,000	0	0.0%
611-00-4360-0000	INSURANCE	0	2,500	0	0	0	0	0	0	N/A
611-00-4380-0000	UTILITY SERVICES	3,927	3,975	0	3,598	0	(43)	0	0	N/A
611-00-4385-0000	MCES SAC Payables Charges	826,307	995,899	1,070,850	1,070,850	1,162,113	581,057	1,076,772	(85,341)	-7.3%
611-00-4386-0000	Excelsior Sewer Charges	50,000	848	32,000	0	32,000	0	32,000	0	0.0%
611-00-4400-0000	CONTRACTUAL SERVICES	9,871	48,218	32,000	30,259	43,000	3,360	40,000	(3,000)	-7.0%
611-00-4410-0000	RENTALS	0	0	0	0	0	0	0	0	N/A
611-00-4420-0000	DEPRECIATION	102,474	102,474	105,000	111,280	105,000	0	130,000	25,000	23.8%
611-00-4433-0000	DUES AND SUBSCRIPTIONS	50	0	0	0	0	0	0	0	N/A
611-00-4437-0000	TAXES/LICENSES	0	498	500	0	500	0	500	0	0.0%
611-00-4440-0000	MISC SERVICES/CONTINGENCY	0	0	0	0	0	0	0	0	N/A
611-00-4450-0000	BANK SERVICE CHARGES	6,486	8,602	5,600	9,364	5,600	3,872	7,000	1,400	25.0%
611-00-4499-0000	FEMA ELIGIBLE EXPENSES	0	0	0	0	0	0	0	0	N/A
611-00-4620-0000	BUILDINGS & STRUCTURES	0	0	0	0	0	0	0	0	N/A
611-00-4640-0000	MACHINERY & EQUIPMENT	0	0	15,000	0	6,000	0	6,000	0	0.0%
611-00-4680-0000	OTHER IMPROVEMENTS	608	0	25,000	0	20,000	(28,830)	20,000	0	0.0%
611-00-4680-0001	MCES Forcemain(DO NOT USE)	0	0	0	0	0	0	0	0	N/A
611-00-4680-0011	MCES FORCEMAIN IMPROVEMENT	0	0	0	0	0	0	0	0	N/A
Total Other Services and Charges		1,027,406	1,211,369	1,309,550	1,264,249	1,422,213	606,591	1,360,272	(61,941)	-4.4%
<b>NON-OPERATING EXPENSES</b>										
611-00-4711-0000	BOND INTEREST	1,553	4,520	4,916	9,231	4,814	2,439	83,410	78,596	1632.7%
611-00-4720-0000	FISCAL AGENT FEES	0	0	500	0	500	0	500	0	0.0%
611-00-4730-0000	BOND ISSUANCE COSTS	2,856	300	7,500	14,676	7,500	0	0	(7,500)	-100.0%
611-00-4810-0000	RESIDUAL EQUITY TRANSFERS	0	0	0	0	0	0	0	0	N/A
611-00-4820-0000	OPERATING TRANSFERS	12,500	12,500	12,500	12,500	12,500	12,500	12,500	0	0.0%
611-00-4820-0000	TRANSFERS FOR CIP STREETS	0	0	0	0	0	0	0	0	N/A
Total Non-Operating Expenses		16,909	17,320	25,416	36,407	25,314	14,939	96,410	71,096	280.9%
Total Expenses		1,256,272	1,481,524	1,601,604	1,577,133	1,724,090	771,331	1,744,740	20,650	1.2%

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Sewer Fund  
2024 Budget

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	YTD 05/31/23 2023	Preliminary Budget 2024	Budget Change 2024	Percentage Change 2024
	Change in Net Position	(159,602)	(293,737)	(367,054)	(289,007)	(442,440)	(401,402)	(337,390)	105,050	-23.7%
							Non-Cash: Depreciation	130,000		
							Bond Proceeds	0		
							Bond Principal	(65,772)		
							Capital Acquisitions - Infrastructure	0		
							Capital Acquisitions - Other	(290,000)		

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Recycling Fund  
2024 Budget

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	YTD 05/31/23 2023	Preliminary Budget 2024	Budget Change 2024	Percentage Change 2024
FUND 621	Recycling Utility									
<b>REVENUE</b>										
621-00-3353-0000	PERA PENSION OTHER REVENUE	26	21	0	61	0	0	0	0	N/A
621-00-3362-0000	MISC GRANTS	15,530	16,525	12,000	15,727	12,000	0	15,000	3,000	25.0%
621-00-3400-0000	CHARGES FOR SERVICES	0	0	0	0	0	0	0	0	N/A
621-00-3610-0000	SPECIAL ASSESSMENTS - CURREN	220	180	300	183	300	0	300	0	0.0%
621-00-3611-0000	SPECIAL ASSESSMENTS-DELINQUE	0	0	0	0	0	0	0	0	N/A
621-00-3614-0000	SPECIAL ASSESSMENTS-INTEREST	0	0	0	0	0	0	0	0	N/A
621-00-3620-0000	INTEREST EARNINGS	3,912	(362)	3,000	(357)	2,000	0	3,000	1,000	50.0%
621-00-3621-0000	GAIN / (LOSS) ON INVESTMENTS	0	0	0	0	0	0	0	0	N/A
621-00-3623-0000	CONTRIBUTIONS AND DONATIONS	0	0	0	0	0	0	0	0	N/A
621-00-3670-0000	MISCELLANEOUS REVENUE	11	0	0	0	0	0	0	0	N/A
621-00-3710-0000	UTILITY REVENUE	162,978	167,119	165,000	168,258	165,000	42,351	190,000	25,000	15.2%
621-00-3720-0000	RECYCLING PENALTIES	0	0	0	0	0	0	0	0	N/A
621-00-3732-0000	CITY CLEANUP CHARGES	0	6,857	6,500	5,685	6,500	5,864	6,000	(500)	-7.7%
621-00-3920-0000	TRANSFERS IN	0	0	0	0	0	0	0	0	N/A
REVENUE Totals:		182,677	190,340	186,800	189,557	185,800	48,215	214,300	28,500	15.3%
<b>EXPENSE</b>										
<b>PERSONAL SERVICES</b>										
621-00-4101-0000	FULL-TIME REGULAR	11,892	14,583	15,015	15,670	13,919	1,829	14,871	952	6.8%
621-00-4102-0000	OVERTIME	0	470	0	779	0	355	0	0	N/A
621-00-4103-0000	PART-TIME	0	0	0	0	0	0	0	0	N/A
621-00-4104-0000	TEMPORARY REGULAR	0	0	0	0	0	0	0	0	N/A
621-00-4106-0000	OTHER	0	0	0	0	0	0	0	0	N/A
621-00-4111-0000	SEVERANCE PAY	0	0	0	0	0	0	0	0	N/A
621-00-4121-0000	PERA CONTRIB - CITY SHARE	892	1,129	1,126	945	1,044	164	1,115	71	6.8%
621-00-4122-0000	FICA CONTRIB - CITY SHARE	823	1,006	1,149	1,152	1,065	162	1,138	73	6.9%
621-00-4131-0000	EMPLOYEE INSURANCE - CITY	1,890	1,962	2,880	1,702	3,105	500	1,891	(1,214)	-39.1%
621-00-4141-0000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	0	N/A
621-00-4151-0000	WORKERS COMPENSATION	82	113	78	115	97	32	104	7	7.2%
621-00-4161-0000	PENSION EXPENSE	(104)	1,295	0	270	0	0	0	0	N/A
Total Personal Services		15,475	20,558	20,248	20,633	19,230	3,042	19,119	(111)	-0.6%
<b>SUPPLIES</b>										
621-00-4200-0000	OFFICE SUPPLIES	0	384	300	0	500	212	2,000	1,500	300.0%
621-00-4208-0000	POSTAGE	1,436	1,461	1,500	1,527	1,500	408	1,500	0	0.0%
621-00-4221-0000	MAINTENANCE OF EQUIPMENT	0	1,020	1,800	2,680	1,800	2,549	3,000	1,200	66.7%
621-00-4223-0000	MAINTENANCE OF BUILDINGS	0	0	0	0	0	0	0	0	N/A
621-00-4240-0000	SMALL TOOLS/MINOR EQUIPMENT	0	0	0	0	0	0	0	0	N/A
621-00-4245-0000	GENERAL SUPPLIES	238	78	250	13	250	0	4,000	3,750	1500.0%
Total Supplies		1,674	2,943	3,850	4,220	4,050	3,169	10,500	6,450	159.3%



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Recycling Fund  
2024 Budget

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	YTD 05/31/23 2023	Preliminary Budget 2024	Budget Change 2024	Percentage Change 2024
<b>OTHER SERVICES AND CHARGES</b>										
621-00-4301-0000	AUDITING & ACCOUNTING	0	0	0	0	0	0	0	0	N/A
621-00-4302-0000	CONSULTING FEES	0	0	0	0	0	0	0	0	N/A
621-00-4303-0000	ENGINEERING FEES	0	0	0	0	0	0	0	0	N/A
621-00-4304-0000	LEGAL FEES	0	0	0	0	0	0	0	0	N/A
621-00-4312-0000	ENGINEERING	0	0	0	0	0	0	0	0	N/A
621-00-4321-0000	COMMUNICATIONS - VOICE/DATA	0	150	200	0	200	0	200	0	0.0%
621-00-4331-0000	TRAVEL, CONFERENCE & SCHOOL	96	305	500	295	500	0	1,000	500	100.0%
621-00-4347-0000	CITY CLEANUP EXP	1,025	7,597	11,500	8,386	11,500	300	11,500	0	0.0%
621-00-4351-0000	PRINTING AND PUBLISHING	24	1,021	1,500	185	1,500	449	1,500	0	0.0%
621-00-4360-0000	INSURANCE	0	0	0	0	0	0	0	0	N/A
621-00-4380-0000	UTILITY SERVICES	0	0	0	0	0	0	0	0	N/A
621-00-4400-0000	CONTRACTUAL SERVICES	144,509	171,953	171,600	124,111	145,174	43,801	145,000	(174)	-0.1%
621-00-4400-0026	ORGANIC GARBAGE	114	1,648	2,500	2,497	2,500	1,140	5,000	2,500	100.0%
621-00-4410-0000	RENTALS	0	0	0	0	0	0	0	0	N/A
621-00-4420-0000	DEPRECIATION	0	0	0	0	0	0	0	0	N/A
621-00-4433-0000	DUES AND SUBSCRIPTIONS	49	25	0	100	0	0	200	200	N/A
621-00-4437-0000	TAXES/LICENSES	0	0	0	0	0	0	0	0	N/A
621-00-4440-0000	MISC SERVICES/CONTINGENCY	0	0	5,000	0	0	0	0	0	N/A
621-00-4450-0000	BANK SERVICE CHARGES	1,677	2,392	1,900	2,159	2,500	979	0	(2,500)	-100.0%
Total Other Services and Charges		147,494	185,091	194,700	137,733	163,874	46,669	164,400	526	0.3%
<b>NON-OPERATING EXPENSES</b>										
621-00-4810-0000	RESIDUAL EQUITY TRANSFERS	0	0	0	0	0	0	0	0	N/A
621-00-4820-0000	OPERATING TRANSFERS	0	0	0	0	0	0	0	0	N/A
Total Non-Operating Expenses		0	0	0	0	0	0	0	0	N/A
Total Expenses		164,643	208,592	218,798	162,586	187,154	52,880	194,019	6,865	3.7%
Change in Net Position		18,034	(18,252)	(31,998)	26,971	(1,354)	(4,665)	20,281	21,635	-1598.3%

**Stormwater Management Fund**  
**2024 Budget**

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	YTD 05/31/23 2023	Preliminary Budget 2024	Budget Change 2024	Percentage Change 2024
FUND 631	Storm Water Utility									
<b>REVENUE</b>										
631-00-3195-0000	FRANCHISE FEES - ELECTRIC	0	0	167,000	171,464	171,200	43,141	171,200	0	0.0%
631-00-3196-0000	FRANCHISE FEES - GAS	0	0	148,000	150,638	150,000	0	150,000	0	0.0%
631-00-3353-0000	PERA PENSION OTHER REVENUE	111	81	0	234	0	0	0	0	N/A
631-00-3362-0000	MISC GRANTS	0	0	0	0	0	0	0	0	N/A
631-00-3400-0000	CHARGES FOR SERVICES	0	0	0	0	0	0	0	0	N/A
631-00-3610-0000	SPECIAL ASSESSMENTS - CURRENT	240	200	0	190	0	0	0	0	N/A
631-00-3611-0000	SPECIAL ASSESSMENTS-DELINQUE	0	0	0	0	0	0	0	0	N/A
631-00-3614-0000	SPECIAL ASSESSMENTS-INTEREST	0	0	0	0	0	0	0	0	N/A
631-00-3620-0000	INTEREST EARNINGS	28,678	2,791	5,000	(3,953)	2,500	0	5,000	2,500	100.0%
631-00-3621-0000	GAIN / (LOSS) ON INVESTMENTS	0	0	0	0	0	0	0	0	N/A
631-00-3670-0000	MISCELLANEOUS REVENUE	0	48,779	0	0	0	0	0	0	N/A
631-00-3710-0000	UTILITY REVENUE	411,134	447,314	466,560	487,273	477,360	131,482	518,160	40,800	8.5%
631-00-3712-0000	UTILITY PERMIT FEES	0	0	0	0	0	0	0	0	N/A
631-00-3720-0000	STORM WATER PENALTIES	0	0	0	0	0	0	0	0	N/A
631-00-3900-0000	CAPITAL CONTRIBUTIONS	40,731	90,820	0	364,728	0	0	0	0	N/A
631-00-3910-0000	SALES OF CAPITAL ASSETS	0	0	0	0	0	0	0	0	N/A
631-00-3920-0000	TRANSFERS IN	0	0	0	0	0	0	0	0	N/A
631-00-3940-0000	BOND PREMIUM	2,233	193	0	0	0	0	0	0	N/A
REVENUE Totals:		483,127	590,178	786,560	1,170,574	801,060	174,623	844,360	43,300	5.4%
<b>EXPENSE</b>										
<b>PERSONAL SERVICES</b>										
631-00-4101-0000	FULL-TIME REGULAR	50,622	57,143	56,455	53,046	58,557	16,819	61,208	2,651	4.5%
631-00-4102-0000	OVERTIME	184	0	800	290	800	221	800	0	0.0%
631-00-4103-0000	PART-TIME	0	0	0	0	0	0	0	0	N/A
631-00-4104-0000	TEMPORARY REGULAR	0	0	0	0	0	0	0	0	N/A
631-00-4106-0000	OTHER	0	0	0	0	0	0	0	0	N/A
631-00-4111-0000	SEVERANCE PAY	0	0	0	0	0	0	0	0	N/A
631-00-4121-0000	PERA CONTRIB - CITY SHARE	3,811	4,286	4,294	3,646	4,452	1,278	4,591	139	3.1%
631-00-4122-0000	FICA CONTRIB - CITY SHARE	3,782	4,230	4,380	3,861	4,541	1,340	4,682	141	3.1%
631-00-4131-0000	EMPLOYEE INSURANCE - CITY	7,568	7,961	8,302	7,549	8,079	3,946	8,995	916	11.3%
631-00-4141-0000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	0	N/A
631-00-4151-0000	WORKERS COMPENSATION	1,549	2,014	3,236	1,844	4,218	812	4,484	266	6.3%
631-00-4161-0000	PENSION EXPENSE	(11,915)	934	0	1,634	0	0	0	0	N/A
Total Personal Services		55,601	76,568	77,467	71,870	80,647	24,416	84,760	4,113	5.1%
<b>SUPPLIES</b>										
631-00-4200-0000	OFFICE SUPPLIES	0	352	200	0	200	288	200	0	0.0%
631-00-4208-0000	POSTAGE	1,436	1,461	1,400	1,527	1,400	408	1,400	0	0.0%
631-00-4212-0000	MOTOR FUELS & LUBRICANTS	0	0	0	0	0	0	0	0	N/A
631-00-4215-0000	SHOP MATERIALS	0	0	0	0	0	0	0	0	N/A

**Stormwater Management Fund**  
**2024 Budget**

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023	YTD 05/31/23 2023	Preliminary Budget 2024	Budget Change 2024	Percentage Change 2024
631-00-4221-0000	MAINTENANCE OF EQUIPMENT	0	1,020	3,000	2,680	3,000	5,049	3,500	500	16.7%
631-00-4223-0000	MAINTENANCE OF BUILDINGS	0	0	0	0	0	0	0	0	N/A
631-00-4240-0000	SMALL TOOLS/MINOR EQUIPMENT	305	0	250	0	250	0	250	0	0.0%
631-00-4245-0000	GENERAL SUPPLIES	212	405	4,000	1,203	4,000	550	4,000	0	0.0%
Total Supplies		1,953	3,238	8,850	5,410	8,850	6,295	9,350	500	5.6%

**OTHER SERVICES AND CHARGES**

631-00-4301-0000	AUDITING & ACCOUNTING	0	6,000	0	0	0	0	0	0	N/A
631-00-4302-0000	CONSULTING FEES	0	0	0	0	0	0	0	0	N/A
631-00-4302-0005	MS4 (DO NOT USE)	0	0	0	0	0	0	0	0	N/A
631-00-4302-0009	MS4 SERVICES	28,976	26,100	0	19,602	26,000	4,362	26,000	0	0.0%
631-00-4303-0000	ENGINEERING FEES	29,824	7,143	45,000	37,729	45,000	85,829	45,000	0	0.0%
631-00-4304-0000	LEGAL FEES	2,496	0	15,000	0	5,000	0	5,000	0	0.0%
631-00-4312-0000	ENGINEERING	0	0	5,000	0	0	0	0	0	N/A
631-00-4321-0000	COMMUNICATIONS - VOICE/DATA	0	527	0	972	0	405	1,000	1,000	N/A
631-00-4331-0000	TRAVEL, CONFERENCE & SCHOOL	0	0	3,000	0	3,000	40	3,000	0	0.0%
631-00-4351-0000	PRINTING AND PUBLISHING	191	0	0	824	0	449	0	0	N/A
631-00-4360-0000	INSURANCE	0	0	0	0	0	0	0	0	N/A
631-00-4380-0000	UTILITY SERVICES	0	0	0	0	0	0	0	0	N/A
631-00-4400-0000	CONTRACTUAL SERVICES	9,177	17,439	10,000	1,670	25,000	238	25,000	0	0.0%
631-00-4410-0000	RENTALS	0	0	2,000	0	0	0	0	0	N/A
631-00-4420-0000	DEPRECIATION	68,095	68,095	75,000	86,559	75,000	0	160,000	85,000	113.3%
631-00-4433-0000	DUES AND SUBSCRIPTIONS	0	0	2,000	0	0	0	0	0	N/A
631-00-4437-0000	TAXES/LICENSES	0	0	1,200	303	1,200	0	1,200	0	0.0%
631-00-4440-0000	MISC SERVICES/CONTINGENCY	0	0	0	0	0	0	0	0	N/A
631-00-4450-0000	BANK SERVICE CHARGES	3,049	3,547	3,100	4,145	3,500	1,798	4,500	1,000	28.6%
631-00-4499-0000	FEMA ELIGIBLE EXPENSES	0	0	0	0	0	0	0	0	N/A
631-00-4610-0000	LAND	4,892	0	0	0	0	0	0	0	N/A
631-00-4620-0000	BUILDINGS & STRUCTURES	0	0	0	0	0	0	0	0	N/A
631-00-4640-0000	MACHINERY & EQUIPMENT	0	0	0	0	0	0	0	0	N/A
631-00-4680-0000	OTHER IMPROVEMENTS	1,671	0	(3,912)	68,569	0	268,416	0	0	N/A
Total Other Services and Charges		148,371	128,851	157,388	220,373	183,700	361,537	270,700	87,000	47.4%

**NON-OPERATING EXPENSES**

631-00-4711-0000	BOND INTEREST	14,497	42,345	46,237	52,440	45,265	22,933	150,148	104,883	231.7%
631-00-4720-0000	FISCAL AGENT FEES	0	0	500	0	500	0	500	0	0.0%
631-00-4730-0000	BOND ISSUANCE COSTS	26,668	2,955	7,500	22,014	7,500	0	0	(7,500)	-100.0%
631-00-4810-0000	RESIDUAL EQUITY TRANSFERS	0	0	0	0	0	0	0	0	N/A
631-00-4820-0000	OPERATING TRANSFERS	0	0	0	0	0	0	0	0	N/A
631-00-4820-0000	TRANSFERS FOR CIP STREETS	0	0	0	0	0	0	0	0	N/A
Total Non-Operating Expenses		41,165	45,300	54,237	74,454	53,265	22,933	150,648	97,383	182.8%
Total Expenses		247,090	253,957	297,942	372,107	326,462	415,181	515,458	188,996	57.9%
Change in Net Position		236,037	336,221	488,618	798,467	474,598	(240,558)	328,902	(145,696)	-30.7%

[illegible]



City of Shorewood, Minnesota  
*Capital Improvement Program*  
 2024 thru 2033

**PROJECTS BY FUNDING SOURCE**

Source	#	Priority	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total
<b>201 - Community &amp; Event Center</b>													
SCEC - Mechanical Systems	SCEC-19-01	n/a	10,500	11,000	11,500	12,000	12,500	13,000	13,500	14,000	14,500	15,000	127,500
SCEC - Exterior Doors	SCEC-21-01	n/a				15,000							15,000
SCEC - Activity Rm Counters/Sinks/Lighting/Floor	SCEC-22-04	n/a		25,000									25,000
SCEC-Interior paint dining rm/lobby/coal rm/hallway	SCEC-23-03	n/a					12,000						12,000
SCEC - Banquet Chairs - 200	SCEC-23-04	n/a		10,000									10,000
SCEC - Restrooms	SCEC-24-01	n/a	30,000										30,000
SCEC - Conference Table/Chairs	SCEC-24-02	n/a	10,000										10,000
SCEC - Banquet Audio Visual	SCEC-24-03	n/a	18,000										18,000
SCEC-painting activity rm/conference rm/office	SCEC-25-01	n/a		6,000					8,000				14,000
SCEC - Painting	SCEC-25-02	n/a		25,000	20,000								45,000
SCEC - Kitchen lighting	SCEC-26	n/a			5,000								5,000
SCEC - Banquet tables & rectangle tables	SCEC-26-01	n/a			6,000								6,000
<b>201 - Community &amp; Event Center Total</b>			<b>68,500</b>	<b>77,000</b>	<b>42,500</b>	<b>27,000</b>	<b>24,500</b>	<b>13,000</b>	<b>21,500</b>	<b>14,000</b>	<b>14,500</b>	<b>15,000</b>	<b>317,500</b>
<b>402 - Park Improvements</b>													
Freeman Park North Playground	P0110	n/a							250,000				250,000
Cathcart Park Resurface Tennis Court	P0200	n/a			15,000				18,000				33,000
Cathcart Park Hockey Boards	P0201	n/a				150,000							150,000
Cathcart Park Playground Equipment	P0202	n/a		150,000									150,000
Badger Park Tennis Courts	P0301	n/a			30,000								30,000
Manor Park Outdoor Amphitheatre & Perimeter Trail	P0403	n/a					150,000						150,000
Manor Park Surface	P0404	n/a								250,000			250,000
South Shore Park Master Plan	P0700	n/a		10,000									10,000

Source	#	Priority	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total
South Shore Park Reconstruction Project	P6701	n/a					90,000						90,000
<b>402 - Park Improvements Total</b>				160,000	45,000	150,000	240,000		268,000	250,000			1,113,000
<b>403 - Equipment Replacement Fund</b>													
Dump Truck - Freightliner	004	n/a						254,400					254,400
Dump Truck - Freightliner	005	n/a							270,200				270,200
MultiOne Articulated Tractor	006	n/a								90,200			90,200
Pickup - 4 x 4 Ford F250 (LFS)	010	n/a					47,900						47,900
Pickup - 4 x 4 Ford F150 (DPW)	011	n/a						46,500					46,500
Pickup - 4x4 Ford F150 (St. Inspect)	022	n/a										64,700	64,700
Pickup - 4x4 Ford F250	024	n/a										64,700	64,700
Pickup - 4x4 Ford F150 (Bldg Off when arrive)	025	n/a	40,000								56,600		96,600
Loader - Cat 930H	050	n/a			224,300								224,300
Mower - Toro Z 72098 Wing Mower 96"	075	n/a								75,400			75,400
Mower - Toro Groundsmaster 7210	084	n/a	32,200							49,200			81,400
Pickup - 4 x 4 Ford F350 (On Loan Bldg Off)	080	n/a	50,000								64,400		114,400
Truck - Ford 550 One Ton Dump Truck	081	n/a		97,000									97,000
Mower - Toro Groundsmaster 7210	091a	n/a			36,400							55,400	91,800
Dump Truck - Freightliner	092	n/a		199,700							304,600		504,300
Roller - Cat CB14XW	096	n/a								65,600			65,600
Skid Steer - Case SV185	097	n/a									90,500		90,500
Dump Truck - Freightliner	098	n/a					225,400						225,400
Pelican Street Sweeper	099	n/a	240,000									351,200	591,200
Attach Skid Steer - Blower	A03	n/a			10,900					14,800			25,700
Attach Skid Steer - plow blade	A05	n/a										5,500	5,500
Attach skid steer - grapple	A06	n/a										4,600	4,600
Attach Skid Steer - snow bucket	A08	n/a						8,600					8,600
Attach MultiOne - blower	A09	n/a								10,300			10,300
Attach MultiOne - snow broom	A11	n/a								14,800			14,800
Color Copier Replacement	T-13-03	n/a	14,000			15,000			16,000			17,000	62,000
800 Mhz Radio Replacement	T-19-01	n/a				36,000							36,000
Computer Upgrades	T-99-99	n/a	10,600	10,900	11,200	11,500	11,800	12,100	12,400	12,700	13,000	13,300	119,500
<b>403 - Equipment Replacement Fund Total</b>			386,800	307,600	282,800	287,900	59,700	313,000	307,200	333,000	529,100	576,400	3,383,500

Source	#	Priority	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total
<b>404 - Street Reconstruction Fund</b>													
Pavement Maintenance	LR-99-009	n/a	305,000	310,000	315,000	320,000	325,000	330,000	335,000	340,000	345,000	350,000	3,275,000
Mill & Overlay and Striping	LR-99-100	n/a	606,375	578,813		765,769		703,550		775,664		855,170	4,285,341
Edgewood Rd reclaim	ST-21-01	n/a								1,605,749			1,605,749
Grant Lorenz Rd reclaim	ST-23-02	n/a						1,133,721					1,133,721
Eureka Rd N Reclaim	ST-23-03	n/a		1,509,659									1,509,659
Vine Ridge Road Watermain	ST-23-05	n/a		897,159									897,159
Noble Rd recon	ST-24-01	n/a				1,740,831							1,740,831
Noble Rd Reclaim	ST-24-02	n/a				591,825							591,825
Galpin Lake Rd/Trail	ST-24-03	n/a				1,533,325							1,533,325
Chaska Road Trail	ST-27-01	n/a				893,397							893,397
Mill Street Trail Construction - Led by Hpn County	ST-27-03	n/a		879,795									879,795
Vinehill Road Improv (partner with Minnetonka)	ST-29-02	n/a						1,872,442					1,872,442
Mill Street Trail ROW - County Led	T017	n/a	165,375										165,375
<b>404 - Street Reconstruction Fund Total</b>			<b>1,076,750</b>	<b>4,175,426</b>	<b>315,000</b>	<b>5,845,147</b>	<b>325,000</b>	<b>4,039,713</b>	<b>335,000</b>	<b>2,721,413</b>	<b>345,000</b>	<b>1,205,170</b>	<b>20,383,619</b>
<b>601 - Water Fund</b>													
Truck - Ford 550 w/crane, Utility Truck 50%	007	n/a					101,250						101,250
Air Compressor - Ingersoll Rand 185	038	n/a		34,200									34,200
Dodge Grand Caravan (Pool) - Water	677	n/a										70,200	70,200
Utilities Hook Truck - 50%	107	n/a	100,000										100,000
Mill & Overlay and Striping	LR-99-100	n/a	33,075	121,551		76,577		21,107		93,080		102,620	448,010
Edgewood Rd reclaim	ST-21-01	n/a								938,554			938,554
Grant Lorenz Rd reclaim	ST-23-02	n/a						703,550					703,550
Vine Ridge Road Watermain	ST-23-05	n/a		871,692									871,692
Noble Rd recon	ST-24-01	n/a				524,552							524,552
Galpin Lake Rd/Trail	ST-24-03	n/a				605,085							605,085
Mill Street Trail Construction - Led by Hpn County	ST-27-03	n/a		2,546,775									2,546,775
Rebuild Well Pump SE VT Well	W-19-65	n/a		25,000									25,000
Rebuild Well Pump Amesbury VT Well	W-20-65	n/a			25,000								25,000
Rebuild Well Pump Badger VT Well	W-21-62	n/a					35,000						35,000
Rebuild Well Pump Boulder Bridge VT Well	W-22-62	n/a				35,000							35,000

Source	#	Priority	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total
Rebuild Well Pump Amesbury Submersible Well	W-23-01	n/a						35,000					35,000
Water Meter Replacement Project	W-23-04	n/a	30,000	30,000	30,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	335,000
Rebuild Well Pump Boulder Bridge Submersible Well	W-24-01	n/a	30,000										30,000
East Water Tower Paint & Reconditioning	W-24-02	n/a	380,000										380,000
Replace VFD SE Area Well	W-24-03	n/a	10,000										10,000
Replace VFD Badger Well	W-25-01	n/a			12,000								12,000
Watermain Reconstruction Activity	W-99-01	n/a	105,000	110,000	115,000	120,000	125,000	130,000	135,000	140,000	145,000	150,000	1,275,000
<b>601 - Water Fund Total</b>			<b>688,075</b>	<b>3,739,218</b>	<b>182,000</b>	<b>1,396,214</b>	<b>296,250</b>	<b>925,657</b>	<b>170,000</b>	<b>1,206,634</b>	<b>180,000</b>	<b>357,820</b>	<b>9,141,868</b>

**611 - Sanitary Sewer Fund**

Truck - Ford 550 w/crane, Utility Truck 50%	007	n/a					101,250						101,250
Utilities Hook Truck - 50%	107	n/a	100,000										100,000
CIP Sewer Repairs Assoc with Roadway Reconstr	SS-69-01	n/a	51,500	53,000	54,500	56,000	57,500	59,000	60,500	62,000	63,500	65,000	582,500
Televising & Cleaning	SS-69-02	n/a	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	300,000
Sewer Additional	SS-69-04	n/a	26,000	27,000	28,000	29,000	30,000	31,000	32,000	33,000	34,000	35,000	305,000
Infiltration and Inflow Reduction	SS-69-05	n/a	82,500	85,000	87,500	90,000	92,500	95,000	97,500	100,000	102,500	105,000	937,500
Edgewood Rd reclaim	ST-21-01	n/a								271,482			271,482
Grant Lorenz Rd reclaim	ST-23-02	n/a						164,631					164,631
Eureka Rd N Reclaim	ST-23-03	n/a		135,442									135,442
Vine Ridge Road Watermain	ST-23-05	n/a		52,093									52,093
Noble Rd recon	ST-24-01	n/a				223,349							223,349
<b>611 - Sanitary Sewer Fund Total</b>			<b>290,000</b>	<b>382,535</b>	<b>200,000</b>	<b>428,349</b>	<b>311,250</b>	<b>379,631</b>	<b>220,000</b>	<b>496,482</b>	<b>230,000</b>	<b>235,000</b>	<b>3,173,247</b>

**631 - Stormwater Management Fund**

Pump - 4' Discharge Trailer Mtd	059	n/a				74,700							74,700
Edgewood Rd reclaim	ST-21-01	n/a								240,456			240,456
Grant Lorenz Rd reclaim	ST-23-02	n/a						170,259					170,259
Eureka Rd N Reclaim	ST-23-03	n/a		319,736									319,736
Vine Ridge Road Watermain	ST-23-05	n/a		67,142									67,142
Shorewood Ln Ravine	ST-23-06	n/a	300,983										300,983
Noble Rd recon	ST-24-01	n/a				686,639							686,639
Noble Rd Reclaim	ST-24-02	n/a				89,340							89,340
Galpin Lake Rd/Trail	ST-24-03	n/a				471,714							471,714



Source	#	Priority	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total
Smitttown Road Curb & Drainage Improvements	ST-24-04	n/a	275,625										275,625
Noble Road Channel Widening	ST-27-02	n/a				293,545							293,545
Grant Lorenz Channel	ST-29-01	n/a						323,633					323,633
Catch Basin Reconstruction	STM-99-01	n/a	51,500	53,000	54,500	56,000	57,500	59,000	60,500	62,000	63,500	65,000	582,500
Disposal of Street Sweepings	STM-99-02	n/a	38,600	39,400	40,200	41,000	41,800	42,600	43,400	44,200	45,000	45,800	422,000
Storm Water Additional	STM-99-03	n/a	0	110,000	0	120,000	0	130,000	0	140,000	0	150,000	650,000
Storm Pond Sediment Cleaning & Disposal	STM-99-04	n/a	105,000	110,000	115,000	120,000	125,000	130,000	135,000	140,000	145,000	150,000	1,275,000
<b>631 - Stormwater Management Fund Total</b>			<b>771,708</b>	<b>699,278</b>	<b>209,700</b>	<b>1,952,938</b>	<b>224,300</b>	<b>855,492</b>	<b>238,900</b>	<b>626,656</b>	<b>253,500</b>	<b>410,800</b>	<b>6,243,272</b>
<b>GRAND TOTAL</b>			<b>3,281,833</b>	<b>9,541,057</b>	<b>1,277,000</b>	<b>10,087,548</b>	<b>1,481,000</b>	<b>6,526,493</b>	<b>1,560,600</b>	<b>5,648,185</b>	<b>1,552,100</b>	<b>2,800,190</b>	<b>43,756,006</b>

CITY OF SHOREWOOD  
CAPITAL IMPROVEMENT PLANNING - 2024 THRU 2037  
\*\* 5% INFLATION ANNUALLY\*\*

7/21/2023 12:48  
PREPARED BY: BOLTON & MENK

YEAR	STREET/PROJECT	NOTES 7, 8	STREETS			UTILITIES					TOTAL PROJECT COST
			STREET RECON. BOND ELIGIBLE	STREET RECON. BOND INELIGIBLE	SUBTOTAL STREETS	WATERMAIN UTILITY FUND	SANITARY UTILITY FUND	STREET RECON. BOND ELIGIBLE	STREET RECON. BOND INELIGIBLE	SUBTOTAL STORM	
2024	SHOREWOOD LN RAVINE								\$300,983	\$300,983	\$300,983
2024	MILL STREET TRAIL ROW-COUNTY LED		\$165,375		\$165,375						\$165,375
2024	MILL & OVERLAY	6	\$606,375		\$606,375	\$33,075		\$110,250		\$110,250	\$749,700
2024	SMITHTOWN ROAD CURB & DRAINAGE IMPROVEMENTS	11						\$275,625			
2025	VINE RIDGE RD WATERMAIN		\$897,159		\$897,159	\$871,692	\$52,093	\$67,142		\$67,142	\$1,888,086
2025	EUREKA RD N RECLAIM	12	\$1,393,896	\$115,763	\$1,509,659		\$135,442	\$31,950	\$287,786	\$319,736	\$1,964,837
2025	MILL STREET TRAIL CONSTRUCTION-COUNTY LED		\$879,795		\$879,795	\$2,546,775					\$3,426,570
2025	MILL & OVERLAY	17	\$578,813		\$578,813	\$121,551					\$700,363
2027	GALPIN LAKE RD/TRAIL	13	\$714,207	\$819,118	\$1,533,325	\$605,085		\$47,222	\$424,491	\$471,714	\$2,610,123
2027	CHASKA RD TRAIL		\$893,397		\$893,397						\$893,397
2027	NOBLE ROAD RECLAIM		\$591,825		\$591,825				\$89,340	\$89,340	\$681,164
2027	NOBLE ROAD RECON		\$1,576,247	\$164,584	\$1,740,831	\$524,552	\$223,349	\$137,838	\$548,801	\$686,639	\$3,175,371
2027	NOBLE ROAD CHANNEL WIDENING	5							\$293,545	\$293,545	\$293,545
2027	MILL & OVERLAY	4	\$765,769		\$765,769	\$76,577					\$842,346
2029	GRANT LORENZ CHANNEL	3, 5							\$323,633	\$323,633	\$323,633
2029	GRANT LORENZ RD RECLAIM	9	\$1,133,721		\$1,133,721	\$703,550	\$164,631		\$170,259	\$170,259	\$2,172,161
2029	MILL & OVERLAY	2	\$703,550		\$703,550	\$21,107					\$724,657
2029	VINEHILL ROAD IMPROVEMENTS (PARTNER WITH MINNETONKA)	15	\$1,872,442		\$1,872,442						\$1,872,442
2031	EDGEWOOD RD RECLAIM		\$1,605,749		\$1,605,749	\$938,554	\$271,482		\$240,456	\$240,456	\$3,056,241
2031	MILL & OVERLAY	18	\$775,664		\$775,664	\$93,080					\$868,744
2033	MILL & OVERLAY	14	\$855,170		\$855,170	\$102,620					\$957,790
2035	AMESBURY WATERMAIN	16				\$2,106,270					\$2,106,270
2035	KNIGHTSBRIDGE RD RECLAIM	16	\$940,468		\$940,468	\$842,885					\$1,783,353
2035	MILL & OVERLAY	18	\$942,825		\$942,825	\$113,139					\$1,055,964
2035	SWEETWATER CURVE RECLAIM		\$2,252,576	\$2,252,576	\$4,505,153			\$94,282		\$94,282	\$4,599,435
2037	EXCELSIOR BLVD RECLAIM		\$1,644,929	\$1,644,929	\$3,289,859	\$1,771,247	\$243,235	\$336,613		\$336,613	\$5,640,953
2037	MILL & OVERLAY	18	\$1,039,464		\$1,039,464	\$124,736					\$1,164,200
	<b>SUBTOTALS</b>		<b>\$22,829,415</b>	<b>\$4,996,970</b>	<b>\$27,826,385</b>	<b>\$11,596,493</b>	<b>\$1,090,232</b>	<b>\$1,100,923</b>	<b>\$2,679,293</b>	<b>\$3,504,591</b>	<b>\$44,017,701</b>

NOTES:

- (2) RUSTIC WAY, WEST LANE, WOODEND PLACE, WILDROSE LANE
- (3) GRANT LORENZ CHANNEL STABILIZATION ASSUMED TO BE BUILT IN ONE YEAR
- (4) BRENTBRIDGE DR, MANOR RD
- (5) FROM WESTERN SHOREWOOD DRAINAGE STUDY
- (6) MAPLE ST, BOULDER CIR, CHURCH RD, MURRAY ST, MURRAY CT, TIMBER LANE. DRAINAGE IMPROVEMENTS INCLUDE 2 CULVERT REPLACEMENTS ON TIMBER LANE.
- (7) COST DO NOT INCLUDE RIGHT OF WAY OR EASEMENT ACQUISITION COSTS UNLESS STATED
- (8) RECONSTRUCTION BOND ELEGIBLE, INCLUDES SAFETY RELATED ITEMS SUCH AS STREET WIDENING TO 26 FT F-F CITY STANDARD, RELATED DRAINAGE IMPROVEMENTS DUE TO PERMITTING REQUIREMENTS, AND OFFSTREET TRAILS. INELIGIBLE COSTS, INCLUDES NEW CURB, 90% OF STORM SEWER, UNRELATED OFFSTREET STORM AND TRAILS
- (9) WATERMAIN ONLY INCLUDES LOOP CONNECTION FROM NOBLE RD TO EDGEWOOD RD.
- (10) LOCAL SHARE OF CONSTRUCTION COSTS. CITY/COUNTY TO PURSUE GRANTS FOR LOCAL SHARE.
- (11) AYRSHIRE LANE, CHRISTOPHER LANE, STAR LANE, FAIRWAY LANE, CAJED LANE CULVERT, VIRGINA COVE CULVERT, HOWARDS POINT
- (12) INCLUDES CURB AND GUTTER ONE SIDE, 6' BITUMINOUS WALK, AND RETAINING WALLS. M&O ESTIMATED TO BE \$325K.
- (13) FULL COSTS NOT DEDUCTING ANTICIPATED \$800K OF OUTSIDE BOND FUNDING CONTINGENT ON STATE BOND
- (14) SMITHTOWN CIRCLE, OAK LEAF TRAIL
- (15) ASSUMES RECLAIM ROADWAY AT \$2.5M. 50/50 SPLIT SHOREWOOD/MINNETONKA. SCOPE NEED TO BE BETTER DEFINED BETWEEN SHOREWOOD AND MINNETONKA
- (16) UTILITIES TO BE RECONSTRUCTED IN COORDINATION WITH AMESBURY HOA RECONSTRUCTION OF STREETS.
- (17) DIVISION STREET, LILAC LANE, AFTON ROAD, BAYSWATER RD, BEVERLY DRIVE.
- (18) STREETS NOT DETERMINED.

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**PARK CAPITAL IMPROVEMENT FUND**  
Fund: 402- Park Capital Outlay

	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028	Budget 2029	Budget 2030	Budget 2031	Budget 2032	Budget 2033
<b>REVENUES</b>																
Park Dedication Fees - Mattamy	87,888	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Park Dedication Fees - Oppidan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Park Dedication Fees - Other	13,000	19,500	19,500	91,000	13,000	58,500	-	-	-	-	-	-	-	-	-	-
Interest Earnings	9,053	14,873	2,333	(1,441)	(65)	(269)	210	595	516	796	778	504	964	637	378	883
Voluntary Contributions - Walnut Grove Villas	-	-	-	-	-	105,000	-	-	-	-	-	-	-	-	-	-
Contributions/donations - Minnetonka Youth Lacrosse	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions/donations - Other	-	-	-	6,000	-	-	-	-	-	-	-	-	-	-	-	-
Grants - Hennepin County Lacrosse	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants - Hennepin County - Silverwood Park	-	-	-	-	25,000	-	-	-	-	-	-	-	-	-	-	-
Grants - Badger Park	-	150,000	25,000	-	10,000	-	-	-	-	-	-	-	-	-	-	-
Grants - Minnesota Twins Community Fund	-	-	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in - Budget (Property tax levy for 2021 and on)	42,000	42,000	95,000	100,000	118,000	123,000	128,000	133,000	138,000	143,000	148,000	153,000	158,000	163,000	168,000	173,000
Transfers in - Excess Reserves	-	180,000	-	-	-	270,000	-	-	-	-	-	-	-	-	-	-
Transfers in - Badger Park Phase 2 (Water, Storm, Street)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in - correct Excelsior annexation detachment	18,850	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>172,791</b>	<b>406,373</b>	<b>141,833</b>	<b>195,559</b>	<b>175,935</b>	<b>556,231</b>	<b>128,210</b>	<b>133,595</b>	<b>138,516</b>	<b>143,796</b>	<b>148,778</b>	<b>153,504</b>	<b>158,964</b>	<b>163,637</b>	<b>168,378</b>	<b>173,883</b>
<b>EXPENDITURES</b>																
Other Improvements	466,624	479,155	352,799	362,647	168,362	371,501 *	-	160,000	45,000	150,000	240,000	-	268,000	250,000	-	-
Additional Estimate	-	-	-	-	42,760	25,000	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>466,624</b>	<b>479,155</b>	<b>352,799</b>	<b>362,647</b>	<b>211,122</b>	<b>396,501</b>	<b>-</b>	<b>160,000</b>	<b>45,000</b>	<b>150,000</b>	<b>240,000</b>	<b>-</b>	<b>268,000</b>	<b>250,000</b>	<b>-</b>	<b>-</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>(293,833)</b>	<b>(72,782)</b>	<b>(210,966)</b>	<b>(167,088)</b>	<b>(35,187)</b>	<b>159,730</b>	<b>128,210</b>	<b>(26,405)</b>	<b>93,516</b>	<b>(6,204)</b>	<b>(91,222)</b>	<b>153,504</b>	<b>(109,036)</b>	<b>(86,363)</b>	<b>168,378</b>	<b>173,883</b>
<b>Beginning Fund Balance</b>	<b>690,197</b>	<b>396,364</b>	<b>323,582</b>	<b>112,616</b>	<b>(54,472)</b>	<b>(89,659)</b>	<b>70,071</b>	<b>198,281</b>	<b>171,876</b>	<b>265,392</b>	<b>259,188</b>	<b>167,965</b>	<b>321,469</b>	<b>212,434</b>	<b>126,071</b>	<b>294,449</b>
<b>Ending Fund Balance</b>	<b>396,364</b>	<b>323,582</b>	<b>112,616</b>	<b>(54,472)</b>	<b>(89,659)</b>	<b>70,071</b>	<b>198,281</b>	<b>171,876</b>	<b>265,392</b>	<b>259,188</b>	<b>167,965</b>	<b>321,469</b>	<b>212,434</b>	<b>126,071</b>	<b>294,449</b>	<b>468,333</b>

\* Freeman Park Trail Improvement is \$400,000 in the 2023 CIP. This amount shown is less than \$400,000, due to prior engineering exp. in 2022.

**Expenditures**

Badger Park Tennis Courts	0	0	212,282	18,842	0
Badger Park Phase 2	302,564	1,876	0	0	284
Badger Park Playground	164,060	248,785	62,691	14,698	0
Badger Park picnic shelter	0	75,224	13,655	2,318	0
Badger Park restroom	0	49,110	39,960	0	18,000
Badger Park bleachers	0	0	0	5,340	0
Freeman Park Parking Lot, Rink, Lights	0	0	0	0	0
Freeman Park Playground	0	86,060	0	0	0
Cathart and Silverwood Parks - resurfacing courts	0	18,100	0	0	0
Silverwood Playground	0	0	0	208,905	3,385
Silverwood Park Improvements	0	0	0	22,432	71,082
Christmas Lake Boat Landing	0	0	0	19,502	47,112
Freeman Park Ballfield #4 repair	0	0	24,211	70,610	0
Freeman Park Trail Improvement	0	0	0	0	28,499
	<b>466,624</b>	<b>479,155</b>	<b>352,799</b>	<b>362,647</b>	<b>168,362</b>

**EQUIPMENT REPLACEMENT FUND**  
Fund: 403 - Equipment Replacement

	Actual 2020	Actual 2021	Actual 2022	YTD & Est. 2023 8/1/2023	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028	Budget 2029	Budget 2030	Budget 2031	Budget 2032
<b>REVENUES</b>													
Interest Earnings	2,482	(790)	(235)	2,921	6,942	4,424	2,722	1,301	(135)	747	(846)	(2,346)	(4,070)
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenue	750	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in - Budget	95,000	100,000	118,000	123,000	128,000	133,000	138,000	143,000	148,000	153,000	158,000	163,000	168,000
Transfers in - Excess Reserves	-	-	-	500,000	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>98,232</b>	<b>99,210</b>	<b>117,765</b>	<b>625,921</b>	<b>134,942</b>	<b>137,424</b>	<b>140,722</b>	<b>144,301</b>	<b>147,865</b>	<b>153,747</b>	<b>157,154</b>	<b>160,654</b>	<b>163,930</b>
<b>EXPENDITURES</b>													
Public Works	222,159	98,616	51,589	213,500	362,200	296,700	271,600	261,400	47,900	300,900	278,800	320,300	516,100
Administration	46,612	-	4,630	10,300	24,600	10,900	11,200	26,500	11,800	12,100	28,400	12,700	13,000
Parks	-	-	12,044	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>268,771</b>	<b>98,616</b>	<b>68,263</b>	<b>223,800</b>	<b>386,800</b>	<b>307,600</b>	<b>282,800</b>	<b>287,900</b>	<b>59,700</b>	<b>313,000</b>	<b>307,200</b>	<b>333,000</b>	<b>529,100</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>(170,539)</b>	<b>594</b>	<b>49,502</b>	<b>402,121</b>	<b>(251,858)</b>	<b>(170,176)</b>	<b>(142,078)</b>	<b>(143,599)</b>	<b>88,165</b>	<b>(159,253)</b>	<b>(150,046)</b>	<b>(172,346)</b>	<b>(365,170)</b>
<b>Beginning Fund Balance</b>	<b>412,551</b>	<b>242,012</b>	<b>242,606</b>	<b>292,108</b>	<b>694,229</b>	<b>442,371</b>	<b>272,195</b>	<b>130,117</b>	<b>(13,482)</b>	<b>74,683</b>	<b>(84,570)</b>	<b>(234,615)</b>	<b>(406,962)</b>
<b>Ending Fund Balance</b>	<b>242,012</b>	<b>242,606</b>	<b>292,108</b>	<b>694,229</b>	<b>442,371</b>	<b>272,195</b>	<b>130,117</b>	<b>(13,482)</b>	<b>74,683</b>	<b>(84,570)</b>	<b>(234,615)</b>	<b>(406,962)</b>	<b>(772,131)</b>



**STREET IMPROVEMENT FUND**  
Fund: 404 - Street Improvement Fund

Bond Interest Rate 5.00%  
Bond Duration (Years) 20

	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028	Budget 2029	Budget 2030	Budget 2031	Budget 2032	Budget 2033
<b>REVENUES</b>														
Franchise Fees - Electric	167,525	169,851												
Franchise Fees - Gas	148,200	149,558												
Interest Earnings (Include capital and debt funds)	49,199	(1,077)	(4,756)	32,238	14,426	14,309	13,206	12,775	11,397	11,071	10,690	10,432	10,092	9,898
Grants	-	-	28,903	-	-	-	-	-	-	-	-	-	-	-
MSA Funds - Galpin Lake Rd/Trail	-	-	-	-	-	-	-	800,000	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers In - Excess Reserves	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers In - 2020A Bond Proceeds Re-allocation (from utilities)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bond Proceeds (Based on Eligible Costs)	2,992,232	3,236,120	3,535,000	3,380,000	771,750	3,749,662	-	4,541,443	-	3,709,713	-	2,381,413	-	855,170
Bond Proceeds (Debt Service Funds)	37,768	48,880	-	-	-	-	-	-	-	-	-	-	-	-
<b>Levy</b>														
Capital Levy (formerly transfers in - Budget through 2020)	835,000	693,614	118,000	123,000	128,000	133,000	138,000	143,000	148,000	153,000	158,000	163,000	168,000	173,000
Debt Levy	-	208,186	515,373	771,932	988,262	1,160,981	1,476,536	1,470,584	1,857,334	1,850,405	2,166,100	2,152,475	2,359,975	2,224,002
Debt Levy Reduction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Levy</b>	<b>835,000</b>	<b>901,800</b>	<b>633,373</b>	<b>894,932</b>	<b>1,116,262</b>	<b>1,293,981</b>	<b>1,614,536</b>	<b>1,613,584</b>	<b>2,005,334</b>	<b>2,003,405</b>	<b>2,324,100</b>	<b>2,315,475</b>	<b>2,527,975</b>	<b>2,397,002</b>
<b>TOTAL REVENUES</b>	<b>4,229,924</b>	<b>4,505,132</b>	<b>4,192,520</b>	<b>4,807,170</b>	<b>1,902,438</b>	<b>5,057,952</b>	<b>1,627,743</b>	<b>6,967,803</b>	<b>2,016,731</b>	<b>5,724,189</b>	<b>2,334,790</b>	<b>4,707,320</b>	<b>2,538,067</b>	<b>3,262,070</b>
<b>Total Levy Change</b>			-30%	41%	25%	16%	25%	0%	24%	0%	16%	0%	9%	-5%
<b>EXPENDITURES</b>														
2021 - Glen/Amlee/Manitou (FUND 407)	279,572	1,604,391	109,987	368	-	-	-	-	-	-	-	-	-	-
2020 - Woodside (FUND 408)	439,296	70,937	2,053	-	-	-	-	-	-	-	-	-	-	-
2023 - Strawberry (FUND 409)	261,432	217,736	286,390	2,294,246	-	-	-	-	-	-	-	-	-	-
2020 - Islands (FUND 410)	630,817	70,152	10,033	1,200	-	-	-	-	-	-	-	-	-	-
2021 - Lafayette Avenue (FUND 411)	304	-	-	44,179	-	-	-	-	-	-	-	-	-	-
2022 - Smithtown Funds (FUND 412) - bond eligible portion	39,249	90,770	364,728	364,286	-	-	-	-	-	-	-	-	-	-
2021 - Mill & Overlay (FUND 413)	39,007	1,817,770	22,253	1,507	-	-	-	-	-	-	-	-	-	-
2023 - Birch Bluff Rd (FUND 414)	-	121,534	344,733	3,158,933	-	-	-	-	-	-	-	-	-	-
2023 - Galpin Lake Road/Trail (FUND 415)	-	3,735	5,979	-	-	-	-	-	-	-	-	-	-	-
2022 - Mill & Overlay (FUND 416)	-	649	649,197	9,824	-	-	-	-	-	-	-	-	-	-
2022 - Mill Street Trail (Fund 417)	-	-	300	9,333	-	-	-	-	-	-	-	-	-	-
2022 - Eureka Road North (Fund 418)	-	-	-	34,587	-	-	-	-	-	-	-	-	-	-
2021 - Minnetonka Blvd & St. Albans Rd (with Greenwood) (FUND 404)	-	93,166	-	-	-	-	-	-	-	-	-	-	-	-
Total Initial Costs (may also be included in bonding)	1,689,677	4,090,840	1,795,653	5,918,463	-	-	-	-	-	-	-	-	-	-
CIP Street Program: (bonded and non-bonded)	-	-	-	6,948,353	771,750	3,865,425	-	5,525,145	-	3,709,713	-	2,381,413	-	855,170
Deduct Street Costs Included Above	-	-	-	(5,918,463)	-	-	-	-	-	-	-	-	-	-
Total CIP Street Program (bonded and non-bonded)	-	-	-	1,029,890	771,750	3,865,425	-	5,525,145	-	3,709,713	-	2,381,413	-	855,170
Debt Service - 2020 Bonds	-	31,091	222,362	220,462	218,562	216,662	214,762	217,837	215,887	218,912	216,912	214,912	212,912	215,887
Debt Service - 2021 Bonds	-	-	35,856	299,235	296,585	293,935	291,285	293,610	290,910	293,185	290,435	292,520	289,300	290,768
Debt Service - 2022 Bonds	-	-	-	101,572	191,496	272,941	272,446	271,735	270,809	269,667	268,310	271,630	269,626	272,299
Debt Service - 2023 Bonds	-	-	-	-	142,336	257,700	257,600	252,400	252,100	251,600	250,900	250,000	244,000	242,900
Debt Service - 2024 Bonds	-	-	-	-	-	61,927	61,927	61,927	61,927	61,927	61,927	61,927	61,927	61,927
Debt Service - 2025 Bonds	-	-	-	-	-	-	300,883	300,883	300,883	300,883	300,883	300,883	300,883	300,883
Debt Service - 2026 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service - 2027 Bonds	-	-	-	-	-	-	-	-	364,417	364,417	364,417	364,417	364,417	364,417
Debt Service - 2028 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service - 2029 Bonds	-	-	-	-	-	-	-	-	-	-	297,677	297,677	297,677	297,677
Debt Service - 2030 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service - 2031 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	191,091	191,091
Debt Service - 2032 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service - 2033 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service - 2034 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service - 2035 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service - 2036 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service - 2037 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Debt Service</b>	<b>-</b>	<b>31,091</b>	<b>258,218</b>	<b>621,269</b>	<b>848,979</b>	<b>1,103,185</b>	<b>1,398,903</b>	<b>1,398,392</b>	<b>1,756,933</b>	<b>1,760,591</b>	<b>2,051,461</b>	<b>2,053,966</b>	<b>2,231,833</b>	<b>2,237,849</b>

**STREET IMPROVEMENT FUND**  
Fund: 404 - Street Improvement Fund

Bond Interest Rate 5.00%  
Bond Duration (Years) 20

	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028	Budget 2029	Budget 2030	Budget 2031	Budget 2032	Budget 2033
Street Sign Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Chip Seal/Replay/Crack Seal	79,078	51,198	197,508	300,000	305,000	310,000	315,000	320,000	325,000	330,000	335,000	340,000	345,000	350,000
Debt Service - Debt Service Fees	-	-	3,000	-	-	-	-	-	-	-	-	-	-	-
Transfers out - Badger Park Phase 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,812,794</b>	<b>4,173,129</b>	<b>2,254,379</b>	<b>7,869,622</b>	<b>1,925,729</b>	<b>5,278,590</b>	<b>1,713,903</b>	<b>7,243,537</b>	<b>2,081,833</b>	<b>5,800,304</b>	<b>2,886,461</b>	<b>4,775,379</b>	<b>2,576,833</b>	<b>3,443,019</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>2,417,130</b>	<b>332,003</b>	<b>1,938,141</b>	<b>(3,562,452)</b>	<b>(23,291)</b>	<b>(220,638)</b>	<b>(86,160)</b>	<b>(275,734)</b>	<b>(65,202)</b>	<b>(76,115)</b>	<b>(51,671)</b>	<b>(68,059)</b>	<b>(38,766)</b>	<b>(180,949)</b>
<b>Beginning Fund Balance</b>	<b>1,760,420</b>	<b>4,177,550</b>	<b>4,509,493</b>	<b>6,447,634</b>	<b>2,885,182</b>	<b>2,861,891</b>	<b>2,641,253</b>	<b>2,555,093</b>	<b>2,279,359</b>	<b>2,214,157</b>	<b>2,138,042</b>	<b>2,086,371</b>	<b>2,018,312</b>	<b>1,979,547</b>
<b>Ending Fund Balance</b>	<b>4,177,550</b>	<b>4,509,553</b>	<b>6,447,634</b>	<b>2,885,182</b>	<b>2,861,891</b>	<b>2,641,253</b>	<b>2,555,093</b>	<b>2,279,359</b>	<b>2,214,157</b>	<b>2,138,042</b>	<b>2,086,371</b>	<b>2,018,312</b>	<b>1,979,547</b>	<b>1,798,598</b>
Capital Projects	4,139,494	4,246,680	5,930,729	-	-	-	-	-	-	-	-	-	-	-
Debt Service	38,059	262,873	516,906	-	-	-	-	-	-	-	-	-	-	-
<b>CIP Street Program Detail:</b>	<b>4,177,553</b>	<b>4,509,493</b>	<b>6,447,635</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
CIP Street Program: Project #1	Lake Mary Outlet	Glen Amlee Manitou	Shorewood Oaks Drainage	Strawberry Lane Recon	Mill Street Trail (ROW)	2025 Mill & Overlay		Galpin Lake Rd/Trail		Grant Lorenz Channel		Edgewood		2033 Mill & Overlay
Less: Water portion of CIP Street Program	558,000	3,578,042	217,300	5,062,129	165,375	700,363		2,610,123		323,633		3,056,241		957,790
Less: Sanitary Sewer portion of CIP Street Program	-	(645,770)	-	(659,459)	-	(121,551)		(605,085)		-		(938,554)		(102,620)
Less: Storm Water portion of CIP Street Program	-	(74,123)	-	(126,974)	-	-		-		-		(271,482)		-
Streets portion of CIP Street Program	(558,000)	(229,700)	(217,300)	(1,841,692)	-	-		(473,214)		(323,633)		(240,456)		-
Less: Street Reconstruction Bonds - Ineligible Costs	-	(144,589)	-	(134,001)	165,375	578,812		1,533,324		-		1,605,749		855,170
Street Reconstruction Bonds - Eligible Costs	-	1,983,860	-	2,300,003	165,375	578,812		714,206		-		1,605,749		855,170
Storm Water - Eligible Costs	-	-	-	-	-	-		-		-		-		-
Total - Eligible Costs	-	1,983,860	-	2,300,003	165,375	578,812		714,206		-		1,605,749		855,170
CIP Street Program: Project #2	Beverly Drive Wetland	Sweetwater Curve Watermain	Grant Street Drainage	Strawberry Cl	2024 Mill & Overlay	Eureka Rd		Chaska Road Trail		Grant Lorenz Reclaim		2031 Mill & Overlay		
Less: Water portion of CIP Street Program	310,000	270,000	430,000	470,052	749,700	1,904,837		893,397		2,172,161		868,744		-
Less: Sanitary Sewer portion of CIP Street Program	-	(270,000)	-	(203,608)	(33,075)	-		-		(703,550)		(93,080)		-
Less: Storm Water portion of CIP Street Program	-	-	-	(10,161)	-	(135,442)		-		(164,631)		-		-
Streets portion of CIP Street Program	(310,000)	-	(430,000)	-	(110,250)	(319,736)		-		(170,259)		-		-
Less: Street Reconstruction Bonds - Ineligible Costs	-	-	-	256,283	606,375	1,509,659		893,397		1,133,721		775,664		-
Street Reconstruction Bonds - Eligible Costs	-	-	-	256,283	606,375	1,393,896		893,397		1,133,721		775,664		-
Storm Water - Eligible Costs	-	-	-	-	-	-		-		-		-		-
Total - Eligible Costs	-	-	-	256,283	606,375	1,393,896		893,397		1,133,721		775,664		-
CIP Street Program: Project #3	Enchanted & Shady Islands	2021 Mill & Overlay	Smithtown Pond/Freeman Park Outlet	Peach Circle	Smithtown Rd Curb & Drainage	Mill Street Trail Construction		Noble Road Reclaim		2029 Mill & Overlay				
Less: Water portion of CIP Street Program	1,161,140	2,160,000	1,942,000	626,320	275,625	3,426,570		681,164		724,657		-		-
Less: Sanitary Sewer portion of CIP Street Program	-	-	-	(169,373)	-	(2,546,775)		-		(21,107)		-		-
Less: Storm Water portion of CIP Street Program	(210,000)	-	-	(6,734)	-	-		-		-		-		-
Streets portion of CIP Street Program	(120,000)	-	(1,942,000)	(73,347)	(275,625)	-		(89,340)		-		-		-
Less: Street Reconstruction Bonds - Ineligible Costs	831,140	2,160,000	-	376,866	-	879,795		591,824		703,550		-		-
Street Reconstruction Bonds - Eligible Costs	-	(60,000)	-	(29,278)	-	-		-		-		-		-
Storm Water - Eligible Costs	120,000	2,100,000	-	347,588	-	879,795		591,824		703,550		-		-
Total - Eligible Costs	951,140	2,100,000	582,000	347,588	-	879,795		591,824		703,550		-		-

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**STREET IMPROVEMENT FUND**  
Fund: 404 - Street Improvement Fund

Bond Interest Rate 5.00%  
Bond Duration (Years) 20

	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028	Budget 2029	Budget 2030	Budget 2031	Budget 2032	Budget 2033
CIP Street Program - Project #8	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Water portion of CIP Street Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Sanitary Sewer portion of CIP Street Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Storm Water portion of CIP Street Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Streets portion of CIP Street Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Street Reconstruction Bonds - Ineligible Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street Reconstruction Bonds - Eligible Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Storm Water - Eligible Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Eligible Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CIP Street Program - Project #9	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Water portion of CIP Street Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Sanitary Sewer portion of CIP Street Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Storm Water portion of CIP Street Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Streets portion of CIP Street Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Street Reconstruction Bonds - Ineligible Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street Reconstruction Bonds - Eligible Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Storm Water - Eligible Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Eligible Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CIP Street Program - TOTAL	3,304,840	6,108,042	3,634,800	12,014,481	1,190,700	7,979,856	-	8,495,946	-	5,092,893	-	3,924,985	-	957,790
Less: Water portion of CIP Street Program	(751,934)	(915,770)	-	(2,037,320)	(33,075)	(3,540,018)	-	(1,206,214)	-	(724,657)	-	(1,031,634)	-	(102,620)
Less: Sanitary Sewer portion of CIP Street Program	(353,023)	(74,123)	-	(379,189)	-	(187,535)	-	(223,349)	-	(164,631)	-	(271,482)	-	-
Less: Storm Water portion of CIP Street Program	(988,000)	(829,700)	(2,839,300)	(2,649,619)	(385,875)	(386,878)	-	(1,541,238)	-	(493,892)	-	(240,456)	-	-
Total Streets portion of CIP Street Program	1,211,883	4,288,449	795,500	6,948,353	771,750	3,865,425	-	5,525,145	-	3,709,713	-	2,381,413	-	855,170
Less: Street Reconstruction Bonds - Ineligible Costs	-	(204,589)	(43,000)	(353,019)	-	(115,763)	-	(983,702)	-	-	-	-	-	-
Street Reconstruction Bonds - Eligible Costs	1,211,883	4,083,860	752,500	6,595,334	771,750	3,749,662	-	4,541,443	-	3,709,713	-	2,381,413	-	855,170
Storm Water - Eligible Costs	120,000	-	582,000	-	-	-	-	-	-	-	-	-	-	-
Total - Eligible Costs	1,331,883	4,083,860	1,334,500	6,595,334	771,750	3,749,662	-	4,541,443	-	3,709,713	-	2,381,413	-	855,170
Shift Strawberry Ln/Ct; Peach Circle (bonds issued in late 2022)			3,067,153	(3,067,153)										
Bond Amount		4,083,860	4,401,653	3,528,181	771,750	3,749,662	-	4,541,443	-	3,709,713	-	2,381,413	-	855,170



**MSA STREET CONSTRUCTION FUND**  
Fund: 405 - MSA Capital Outlay

	Actual 2020	Actual 2021	Actual 2022	YTD & Est. 2023 8/1/2023	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028	Budget 2029	Budget 2030	Budget 2031	Budget 2032	Budget 2033
<b>REVENUES</b>														
Interest Earnings	1,558	(323)	192	193	194	195	196	197	198	199	200	201	202	203
MSA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in - Budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in - Excess Reserves	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,558</b>	<b>(323)</b>	<b>192</b>	<b>193</b>	<b>194</b>	<b>195</b>	<b>196</b>	<b>197</b>	<b>198</b>	<b>199</b>	<b>200</b>	<b>201</b>	<b>202</b>	<b>203</b>
<b>EXPENDITURES</b>														
Other Improvements	-	99,255	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>99,255</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>1,558</b>	<b>(99,578)</b>	<b>192</b>	<b>193</b>	<b>194</b>	<b>195</b>	<b>196</b>	<b>197</b>	<b>198</b>	<b>199</b>	<b>200</b>	<b>201</b>	<b>202</b>	<b>203</b>
<b>Beginning Fund Balance</b>	<b>136,478</b>	<b>138,036</b>	<b>38,458</b>	<b>38,650</b>	<b>38,844</b>	<b>39,038</b>	<b>39,233</b>	<b>39,429</b>	<b>39,626</b>	<b>39,824</b>	<b>40,024</b>	<b>40,224</b>	<b>40,425</b>	<b>40,627</b>
<b>Ending Fund Balance</b>	<b>138,036</b>	<b>38,458</b>	<b>38,650</b>	<b>38,844</b>	<b>39,038</b>	<b>39,233</b>	<b>39,429</b>	<b>39,626</b>	<b>39,824</b>	<b>40,024</b>	<b>40,224</b>	<b>40,425</b>	<b>40,627</b>	<b>40,830</b>

\$100,000 included in 2021 for City's share of Hwy 7/Old Market Rd signal

**TRAIL CONSTRUCTION FUND**  
Fund: 406 - Trail Capital Outlay

	Actual 2020	Actual 2021	Actual 2022	YTD & Est. 2023 8/1/2023	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028	Budget 2029	Budget 2030	Budget 2031	Budget 2032	Budget 2033
<b>REVENUES</b>														
Interest Earnings	4	-	2	2	2	2	2	2	2	2	2	2	2	2
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MSA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in - Budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in - Excess Reserves	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>4</b>	<b>-</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>EXPENDITURES</b>														
Other Improvements (TO BE DETERMINED)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>4</b>	<b>-</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>Beginning Fund Balance</b>	<b>418</b>	<b>422</b>	<b>422</b>	<b>424</b>	<b>426</b>	<b>428</b>	<b>431</b>	<b>433</b>	<b>435</b>	<b>437</b>	<b>439</b>	<b>441</b>	<b>444</b>	<b>446</b>
<b>Ending Fund Balance</b>	<b>422</b>	<b>422</b>	<b>424</b>	<b>426</b>	<b>428</b>	<b>431</b>	<b>433</b>	<b>435</b>	<b>437</b>	<b>439</b>	<b>441</b>	<b>444</b>	<b>446</b>	<b>448</b>

**COMMUNITY INFRASTRUCTURE FUND**  
Fund: 450 - Community Infrastructure Capital Outlay

	Actual 2020	Actual 2021	Actual 2022	YTD & Est. 2023 8/1/2023	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028	Budget 2029	Budget 2030	Budget 2031	Budget 2032
<b>REVENUES</b>													
Interest Earnings	2,045	(652)	(86)	(86)	1,152	1,158	1,163	1,169	1,175	1,181	1,187	1,193	1,199
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenue	9,200	2,740	1,844	-	-	-	-	-	-	-	-	-	-
Sale of 22000 Stratford Place	-	-	-	-	-	-	-	-	-	-	-	-	-
Encroachment Agreement - Fisk	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in - Budget	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in - Excess Reserves	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>11,245</b>	<b>2,088</b>	<b>1,758</b>	<b>(86)</b>	<b>1,152</b>	<b>1,158</b>	<b>1,163</b>	<b>1,169</b>	<b>1,175</b>	<b>1,181</b>	<b>1,187</b>	<b>1,193</b>	<b>1,199</b>
<b>EXPENDITURES</b>													
Public Works Roof	185,103	-	-	-	-	-	-	-	-	-	-	-	-
Other Improvements	9,880	2,060	1,844	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>194,983</b>	<b>2,060</b>	<b>1,844</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>(183,738)</b>	<b>28</b>	<b>(86)</b>	<b>(86)</b>	<b>1,152</b>	<b>1,158</b>	<b>1,163</b>	<b>1,169</b>	<b>1,175</b>	<b>1,181</b>	<b>1,187</b>	<b>1,193</b>	<b>1,199</b>
<b>Beginning Fund Balance</b>	<b>414,248</b>	<b>230,510</b>	<b>230,538</b>	<b>230,452</b>	<b>230,366</b>	<b>231,518</b>	<b>232,675</b>	<b>233,839</b>	<b>235,008</b>	<b>236,183</b>	<b>237,364</b>	<b>238,551</b>	<b>239,744</b>
<b>Ending Fund Balance</b>	<b>230,510</b>	<b>230,538</b>	<b>230,452</b>	<b>230,366</b>	<b>231,518</b>	<b>232,675</b>	<b>233,839</b>	<b>235,008</b>	<b>236,183</b>	<b>237,364</b>	<b>238,551</b>	<b>239,744</b>	<b>240,942</b>
<b>Land Held For Resale</b>	<b>150,068</b>	<b>150,068</b>	<b>150,068</b>	<b>150,068</b>	<b>150,068</b>	<b>150,068</b>	<b>150,068</b>	<b>150,068</b>	<b>150,068</b>	<b>150,068</b>	<b>150,068</b>	<b>150,068</b>	<b>150,068</b>
<b>Fund Balance, Excluding Land Held For Resale</b>	<b>80,442</b>	<b>80,470</b>	<b>80,384</b>	<b>80,298</b>	<b>81,450</b>	<b>82,607</b>	<b>83,771</b>	<b>84,940</b>	<b>86,115</b>	<b>87,296</b>	<b>88,483</b>	<b>89,676</b>	<b>90,874</b>