2022 Annual Budget

for the City of Shakopee, Minnesota

SHAKOPEE | MN
INNOVATING. ENTERTAINING. THRIVING.

Our mission is to deliver high quality services essential to maintaining a safe and sustainable community. We commit to doing this cost effectively, with integrity and transparency.

City of
Shakopee, Minnesota

2022 Budget

TABLE OF CONTENTS

Introduction:
Mission Statement 1
City Map 2
Organization Structure 3
City Officials 4
Shakopee Profile 5

Budget Overview:
Budget Message 7
Budget Development 18
Financial Management Policies 20
Employees by Function 32
Budget Resolutions 36

Combined Budget:
Summary 46

General Fund:
Summary 50
General Fund Revenue and Expenditures 51
General Fund Expenditures by Division:
Summary 57
General Government 59
Mayor & Council 60
Administration 64
City Clerk 68
Finance 72
Planning & Development 76
Facilities 80
Public Safety 85
Police 86
Fire 90
Building Inspection 94
Public Works 99
Engineering 100
Street Maintenance 104
Fleet 108
Park Maintenance 112
Recreation 117
Recreation 118
Miscellaneous 123
Unallocated 124

Special Revenue Funds:

Summary 129
Shakopee Government Television 130
Lodging Tax 132
Economic Development Authority (EDA) 134

Debt Service Funds:

Summary 139
G.O. Tax Abatement Bonds, Series 2016A 140
G.O. Tax Increment Revenue Bonds, Series 2019A 142
G.O. Tax Increment Revenue Bonds, Series 2020A 144

Capital Projects Funds:

Summary 147
Park Development 148
Capital Improvement 152
Tree Replacement 156

Enterprise Funds:

Summary 161
Sanitary Sewer 162
Surface Water 166
Refuse 172

Internal Service Funds:

Summary 175
Equipment 176
Park and Recreation Asset 178
Information Technology 180
Governmental Building Asset 182
Self-Insurance 184

SHAKOPEE

Our Vision

Shakopee is a place where people want to be! A distinctive river town, with a multitude of business, cultural and recreational opportunities in a safe, welcoming and attractive environment for residents and visitors.

Our Mission

Our mission is to deliver high quality services essential to maintaining a safe and sustainable community. We commit to doing this cost effectively, with integrity and transparency.

Our Values

Integrity

We say what we mean, and we do what we say

Best for the Community

We work on behalf of community interests, not individual interests

Accountability

We are committed to achieving results and accountability for our actions

Innovation

We strive to creatively improve our services and our community

Welcoming, Open to Difference

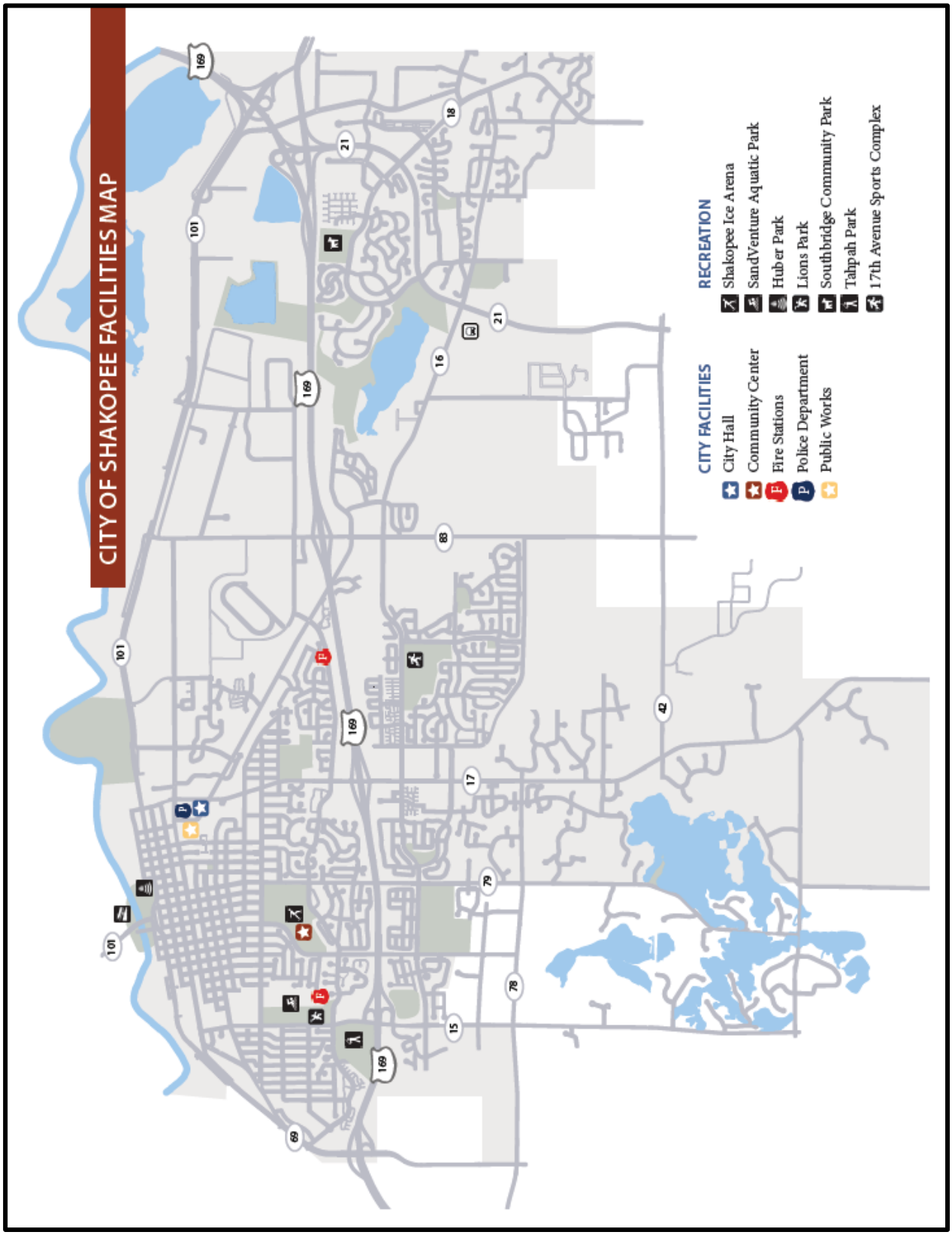
We are receptive, we listen, and we are open to the differences of others

Fair and Consistent

We are fair, consistent, and respectful in our service to the public

Fun

We enjoy what we do, and we have fun doing it


CITY OF SHAKOPEE FACILITIES MAP
CITY FACILITIES
City Hall
Community Center
Fire Stations
Police Department
Public Works
RECREATION
Shakopee Ice Arena
SandVenture Aquatic Park
Huber Park
Lions Park
Southbridge Community Park
Tahpah Park
17th Avenue Sports Complex

Citizens
City Council
Planning Commission & Board of Adjustment & Appeals
Shakopee Public Utilities Commission
Park and Recreation Advisory Board
Police Civil Service Commission
City Administrator
Communications
Administrative Support
Department of Administration (Asst. City Admin.)
Finance Department
Fire Department
Parks & Recreation Department
Department of Planning & Development
Police Department
Public Works Department
HR Division
IT Division
City Clerk
Facility Maintenance Division
Grant & Special Projects Coordinator
Planning Division
Economic Development
Building Inspections Division
Engineering
Street Maintenance
Parks Maintenance
Sanitary Sewer Maintenance
Storm Water Maintenance
Fleet Division

City Officials

Elected

Mayor	**William Mars**
Councilor	**Jody Brennan**
Councilor	**Angelica Contreras**
Councilor	**Matthew Lehman**
Councilor	**Jay Whiting**

Appointed

City Administrator	**William H. Reynolds**
Assistant Administrator	**Chelsea Petersen**
Finance Director	**Nathan Reinhardt**
Police Chief	**Jeff Tate**
Fire Chief	**Rick Coleman**
Engineering/Public Works Director	**Steve Lillehaug**
Planning and Development Director	**Michael Kerski**
Park and Recreation Director	**Jay Tobin**

Profile of the Government

The City of Shakopee was incorporated initially in 1857 and for the second time in 1870 and is located about 25 miles southwest of Minneapolis. Bounded by the Minnesota River on the north, Shakopee is in the northern part of Scott County and is the county seat. The City is one of the most rapidly growing communities of the state. The 2020 population of the City was 43,698 as of the 2020 census and the land area covered is approximately 29.5 square miles. The City is empowered to levy a property tax on both real and personal property located within its boundaries. It is also empowered by state statute to extend its corporate limits by annexation, which occurs periodically.

Shakopee is organized in Minnesota under Plan A, which includes a City Administrator, but the City Council retains most decision-making authority such as policy setting, adopting ordinances and budget and staffing. The City Council has four members who serve staggered terms of four years plus the Mayor who serves a four-year term. All council positions are non-partisan, part-time and members are elected at large.

The City provides the normal municipal services such as police and fire protection, street and infrastructure construction and maintenance, parks and recreation, planning and zoning. Also provided are sewer and storm drainage utilities, and organized refuse collection and recycling. Electric and water utilities are operated by Shakopee Public Utilities Commission which is appointed by the City Council. Housing, economic development and redevelopment are controlled by the Shakopee Economic Development Authority. The Authority is comprised of City Council members and is included as an integral part of the City's budget.

Date of Incorporation	1870
Form of Government	Council/Mayor
Fiscal Year	Calendar
Area of City	29.5 Square Miles
Population (2020 Census)	43,698
Medium Home Value	$284,700 (Scott County)
Total Taxable Market Value	$6,017,528,869 (Scott County)
Miles of Roadway	172
Fire Stations	2
Number of Full-Time Employees	8
Paid on Call Firefighters	46
Police Stations	1
Sworn Officers	50
Civilian Employees	12
Recreation	
Seasonal Employees	80
Municipal Pools	2
Ice Arena	1
Employees	
Full Time	166
Part Time	130

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SHAKOPEE

To: Mayor and Council Members

From: Nate Reinhardt, Finance Director

Cc: Bill Reynolds, City Administrator

Date: December 7, 2021

Re: 2022 Property Tax Levy & Budget

Background

Each year the city must prepare a budget and property tax levy for the following year. Staff has been analyzing revenues, expenditure information and initiatives to prepare a recommended budget and levy for your consideration.

From providing fun recreation programs and beautiful parks to ensuring safe neighborhoods, providing high-quality services enhance and protects people's lives. Responsible fiscal management also builds the foundation for the City to run smoothly and provide effective, innovative programs and services while keeping in mind ways to evolve to meet future expectations and demands. Decisions are made with the future in mind to ensure the city's ongoing ability to provide quality services at a reasonable price.

In February 2020, the City Council adopted its 2020-24 strategic plan, which lays out the City Council's strategic priorities while serving as a broad, guiding document for city staff to do its work. The strategic priorities of Financial Stability, Enhanced Community Strengths, Effective Public Services and Communication are key considerations of the 2022 budget.

Staff has proposed budgets with minimal or no impact to residents in recent years. However, the city is experiencing budget pressures, most notably from increasing personnel costs, as well as infrastructure construction and maintenance costs, neither of which are unique to Shakopee nor other local governments.

The COVID-19 pandemic has impacted operations and city recreational programming and revenues during the past two years, the 2022 budget assumes that there will be no significant impact to operations and revenues. The city is expected to receive a second installment of Federal Coronavirus Local Fiscal Recovery Funds allocated to the city under the American Rescue Plan Act. The allocation of $2.2 million will be received in July of 2022. These funds are not accounted for within the proposed budget. When received, staff will ask for City Council to amend the budget to include the revenue and intended use of the funds.

The City's estimated market value for taxes payable 2022 increased $464.2 million (7.1 percent) to $7.0 billion. New construction accounts for $162 million (34.9 percent) of this increase. New construction allows the tax levy to be spread across a larger tax base, which reduces tax burden of existing taxpayers.

This past year total residential taxable market value increased 7.9 percent (including new construction) according to data from Scott County. Over 88 percent of the homes are seeing an increase between 0 and 10 percent. As outlined in this memo, staff recommends increasing the

city's preliminary levy 6.99 percent. For the median value home whose property value increased by 6.7 percent, from $266,800 to $284,700, this equates to an increase of $65 or (7.9 percent) annually in property taxes. Absent any change in value from the previous year, homeowners can expect a tax increase of $2 or about 0.2 percent. The proposed tax levy will increase the city's tax rate from 32.106 percent to 32.174 percent, an increase of 0.068 percent

Development is expected to continue due in part to an annexation agreement with Jackson Township and other redevelopment projects just getting underway. The city continues to see a large influx in residential development projects, including additional single family homes as part of the Windermere, Summerland, Stagecoach at Southbridge, Valley Crest, Countryside, Whispering Waters and Ridge Creek neighborhoods. Townhome and apartment projects include the Arasan Apartments, DECO, Shakopee Flats, Core Crossings, Triple Crown and a town home community at Canterbury Crossing. Commercial and industrial development include the West Shakopee Gateway (Cherne Manufacturing headquarters) and Hentges Industrial Park.

Wages and benefits

The City has three unions (Patrol, Sergeants, Public Works), all three union contracts have been settled through December 31, 2023. The contracts include market adjustments and annual 2.5 percent cost of living adjustments. The preliminary 2022 budget has been built with the assumption that non-union wages will see an equivalent 2.5 percent cost of living adjustment. Across all employee groups the cost of living adjustment amounts to approximately $589,500.

The city is anticipating health insurance rates will be increasing 4.5 percent for 2022 following a 3 percent increase in 2021. The 2022 budget assumes the increase will be shared equally between the employer and employee, which amounts to a budget increase of $76,500.

The City is a member of the League of Minnesota Cities Insurance Trust (LMCIT) for property, liability, auto, and workers' compensation coverage. The most recent data from the LMCIT is showing a significant increase in workers compensation claims statewide, driven in large part by the rapid increase is PTSD claim costs. As a result, we have anticipated a 20% increase in premiums for public safety personnel and a 10 percent premium increase for all other personnel, which amounts to $105,600.

2022 is a state and local election year which will require the hiring of election judges. The city is required to host absentee and early balloting. The estimated additional cost of election judges is $64,900.

During 2021, the City Council approved changes to personnel that were not accounted for within the 2021 budget. The budget impact of these changes will be first realized with the proposed 2022 budget. These changes include an additional building inspector, engineering technician, communication specialist, recreation specialist (previously part-time), ice arena specialist (previously part-time) and a two percent cost of living adjustment for 2021. The total impact to the preliminary 2022 budget amounts to $745,000.

The city is not proposing any staffing increases within the 2022 budget process. The net general fund impact of all personnel changes in comparison to the 2021 budget is $1,660,000.

Internal Rent Charges

The city established internal service funds years ago to account for equipment, buildings, park assets, and information technology infrastructure and equipment. The philosophy behind these funds is they take out the large swings in the tax levy by charging level rents on annual basis. When replacement equipment or infrastructure is needed the appropriate internal service fund makes the purchase from accumulated reserves. Having this system in place and established is fiscally responsible and sets the city up for long-term financial sustainability.

In 2018, staff took an in-depth analysis of the equipment fund after purchasing two fire engines. These fire engines were purchased 20-some years ago for about $350,000. Over that 20-year timeframe, the fire department was charged a flat annual fee of $17,500 for each fire engine. Unfortunately, replacement fire engines today cost more than $600,000. This left a large gap between accumulated rents and the new purchase price. This large difference between the original purchase and the future replacement is common on equipment that lasts for 10 to 20 years due to inflation and other factors.

To ensure the long-term sustainability of the equipment fund staff began charging rent for vehicles that have replacement lives of 10 to 20 years on the estimated future replacement cost rather than the original purchase price. This transition comes with a cost due to higher annual rent charges. In order to minimize the impact, staff is stepping into the full funding of replacement costs over four years. 2022 will be the fourth and final year and adds an additional $103,600 to the 2022 budget. Increases in replacement costs and new equipment resulted in an additional $72,800 increase to equipment rent charges.

Staff has also analyzed building replacement charges. For 2022, we have separated out improvements that have less than the full 50 year building life and will begin charging replacement costs for those improvements over a 30 year life to ensure sufficient funding for those improvements. Primarily as a result of this change, an additional $112,500 has been included for building rent charges.

Other Services & Charges

The 2022 budget request provides a net increase in other services and charges of $462,600. This includes a $96,000 allocated for the spending of tribal contributions, $50,000 for Emerald Ash Borer mitigation, $40,000 for building inspections software, $34,000 for recreational software, $30,000 for fleet vehicle tracking software, $26,500 for County prosecution costs, and $25,000 for a salary study. The remaining increases to services and charges were primarily related to material or contractual service increases as opposed to the purchase of additional products or services.

Revenues

The city's building permits have been strong over the past few years with an influx of commercial and residential development. Development and the coinciding building permits are expected to continue, albeit at a more moderate level than what we have seen the last two to three years.

The city is forecasting a $733,000 increase in budgeted building permit revenue and a $107,000 increase in engineering fees for 2022, as a result of forecasted development and stabilization of the local economy from mid-pandemic times.

Recreational revenues (community center, ice arena, Sand Venture, recreation programs) are estimated to increase by $76,000. Ice arena revenues have been significantly enhanced as a result of the Shakopee Skate School agreement and programming.

The budget also includes an increase in the transfers from the city's sewer and surface water funds to the general fund of $75,000 for each fund. The amount has not changed since 2015. The transfer represents a contribution towards administrative costs not directly charged to the fund, such as administration, finance, human resources, information technology.

Overall, the city is anticipating a net increase in non-property tax revenue sources of $1,210,500.

Economic Development Authority

In 2018, the City Council/EDA Commission approved a standalone EDA Levy. This levy was implemented to increase transparency and was considered a budget neutral change. Prior to 2018, annual transfers were made from the General Fund to the EDA to cover EDA operational costs, façade loan funds and other development related activities.

The Shakopee EDA has the statutory authority to levy a small percentage (up to 0.0185%) of the city's taxable market value, which for 2022 would be a maximum of $1,024,959. The EDA and City Council can set the levy at any amount up to this cap.

The EDA levy is identified on property tax statements as a separate local tax outside of the city's general property tax. The EDA levy has been the same amount since 2018, for 2022 Staff is recommending an increase in the EDA levy of $150,000 from $350,000 to $500,000. The additional funding would provide for increasing operations costs (primarily personnel), additional professional services, and flexibility for economic development activities. The EDA levy is specifically designated for economic development activities and any funds unspent from year to year will remain in this fund for this purpose.

For the median value home, the annual property taxes would amount to approximately $22 annually, which would be a $7 increase.

Debt Service

Staff is anticipating the city's total debt service payments to remain stable at approximately $2.2 million annually. Staff will need the council to approve a debt service reduction resolution on September 21 due to available fund balance in the existing 2016A debt service fund. A breakdown and comparison of the individual debt levies is provided in the levy analysis chart of the next page.

Capital Project Funds

During the Capital Improvement Plan work session on July 20, staff and city council reviewed the 2022-2026 CIP and projects programmed for 2022. The CIP was subsequently updated and approved by the City Council on September 21. The CIP identifies $42.0 million in projects for 2022. As part of that review staff discussed future funding deficiencies in the capital improvement and park development funds. A capital improvement bond issue of approximately $4 million was included in the plan for 2021 to provide a funding source for projects in the capital improvement fund. As a result of larger projects being moved to 2022 and a year-end transfer of general fund balance, the debt issue was delayed to 2022. A debt issue of

approximately $5 million (depending on the projects Council would like to see included) is assumed for 2022 and is included in the capital improvement fund budget.

The proposed bond would be repaid with a combination of property tax dollars and special assessments. If approved, the additional required debt levy of approximately $400,000 would first occur in 2023. Any debt issue would require subsequent Council approval outside the budget adoption.

Levy Request & Impact

Staff is recommending a city levy of $22,486,000, which is an increase of $1,468,200 or 6.99 percent over last year, and an EDA levy of $500,000, which is an increase of $150,000 from last year. There are no proposed changes from the preliminary levy that was adopted in September. The preliminary levy is the maximum the city can levy; the final levy may be less than the preliminary levy but may not be more.

The city experienced 7.4 percent growth in tax capacity for taxes payable 2022. This is on top of 9.7 and 9.9 percent growth in 2021 and 2020, respectively. New construction accounts for about $1.42 million (34.9 percent) of additional tax capacity.

In terms of levy dollars, the new construction tax capacity allows for the city to increase the levy by approximately $456,000 (2.2 percent) without having a tax impact on existing properties.

The breakdown and comparison of the proposed 2022 levy is as follows:

City of Shakopee
Levy Analysis
December 7, 2021

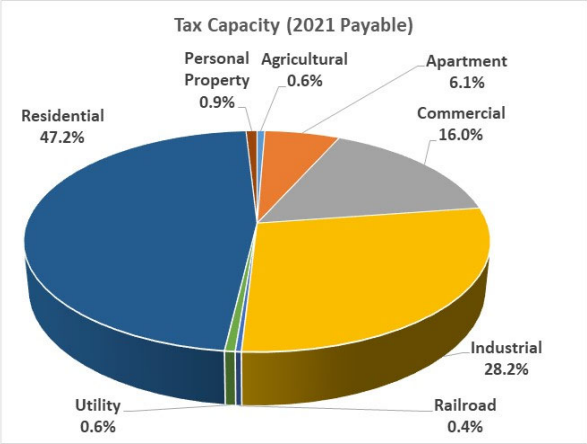
	2021 Final	2022 Recommended	Increase/ (Decrease)	% Change
City Levy				
General Fund	$ 17,934,600	$ 19,381,000	$ 1,446,400	8.06%
Abatements	194,600	216,000	21,400	11.00%
Capital Improvement Levy	700,000	700,000	-	0.00%
Park Development Levy	-	-	-	0.00%
Debt Service				
2016 Abatement	2,188,600	2,189,000	400	0.02%
Total Debt Service	**2,188,600**	**2,189,000**	**400**	**0.02%**
Total City Levy	**$ 21,017,800**	**$ 22,486,000**	**$ 1,468,200**	**6.99%**
Shakopee EDA Special Levy	$ 350,000	$ 500,000	$ 150,000	42.86%
Total City and EDA Levies	**$ 21,367,800**	**$ 22,986,000**	**$ 1,618,200**	**7.57%**

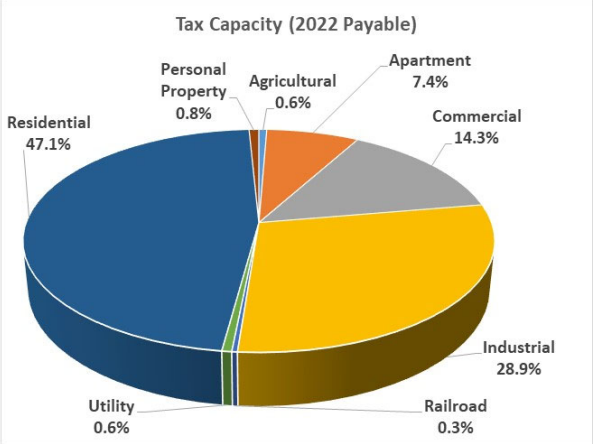
Estimated Market Value

Class	Payable 2021	Payable 2022	Change (%)
Agricultural	$104,479,000	$105,865,500	1.3%
Apartment	379,573,200	493,449,300	30.0%
Commercial	593,119,100	573,305,400	-3.3%
Industrial	1,032,049,600	1,144,920,900	10.9%
Railroad	13,078,900	12,922,100	-1.2%
Public Utility	22,650,200	22,650,200	- %
Residential	3,570,040,700	3,816,832,200	6.9%
Exempt	802,467,400	813,379,900	1.4%
Personal Property	32,791,300	31,162,800	-5.0%
Totals	$6,550,249,400	$7,014,488,300	7.1%

The city's estimated market value is at $7.01 billion, which is an increase of $464.2 million (7.1%) from last year. Apartment market value grew at the fastest rate, with new growth making up $85.3 of the $113.9 million increase. The city did experience a decrease of $19.8 million decrease in commercial market value, as a result of the pandemic impacting values of lodging, fitness, smaller retail stores, sit-down restaurants and movie theatres. Since 2018, spurred by growth the city has seen estimated market value increase by about $1.9 billion (36.6%).

Net Tax Capacity





The city levies a flat dollar for taxes which is spread amongst all taxable properties in proportion to their percentage of the total tax capacity of the city. Residential represents 47.2% of the city's tax capacity. The comparison of this chart to last year shows that residential properties will pay approximately the same share of total city property taxes in 2022.

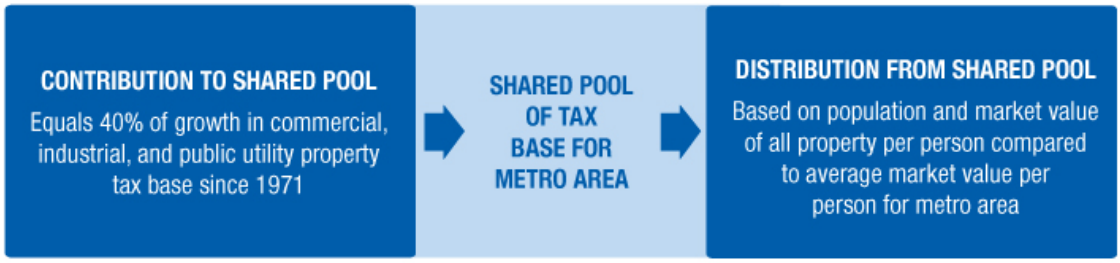
Net Tax Capacity

Class	Payable 2021	Payable 2022	Change (%)
Agricultural	$456,615	$498,051	9.1%
Apartment	4,429,342	5,843,911	31.9%
Commercial	11,610,901	11,219,049	-3.4%
Industrial	20,512,566	22,769,905	11.0%
Railroad	260,828	257,692	-1.2%
Public Utility	453,004	453,004	- %
Residential	34,326,941	37,071,986	8.0%
Personal Property	648,762	615,442	-5.1%
Gross Tax Capacity	$72,698,959	$78,729,040	8.3%
Adjustments:			
Tax Increment	($2,554,354)	($2,956,553)	15.7%
Fiscal Disparity Contribution	(11,562,126)	(13,206,977)	14.2%
Net Tax Capacity	$58,582,478	$62,565,510	6.7%
Fiscal Disparity Distribution	($6,459,482)	($6,922,606)	7.2%

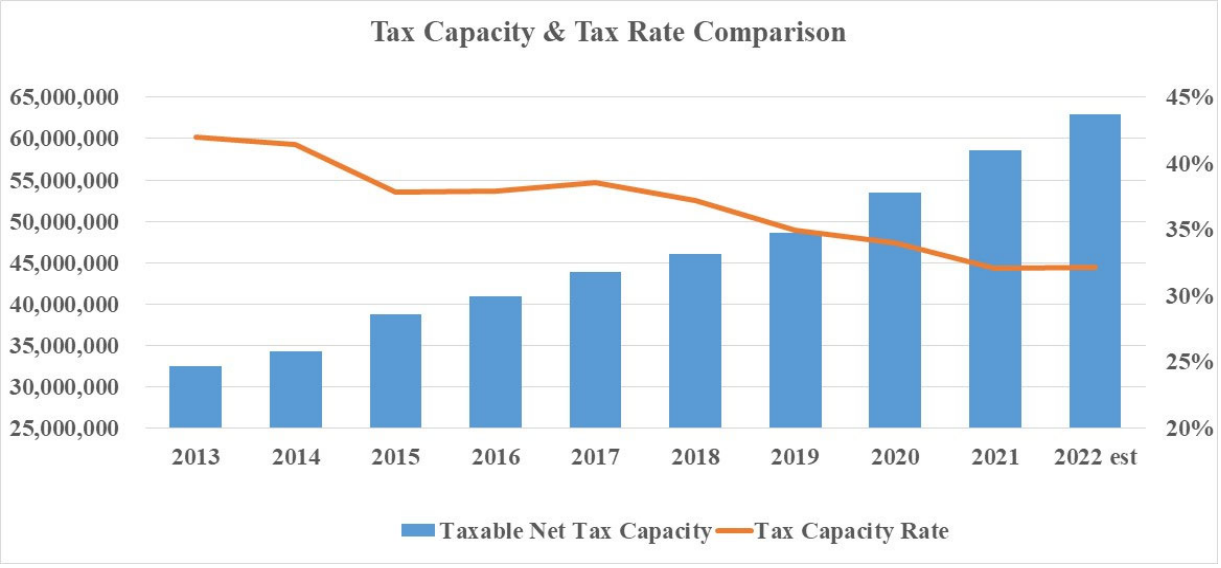
The total net tax capacity of the city is estimated at $62,565,510 compared to $58,582,478 in 2021, which is an increase of $3,983,901 (7.0%).

The gross tax capacity is adjusted for the increase in tax capacity of properties within tax increment financing districts. The tax increment adjustment of $2.96 million represents 3.8 percent of gross tax capacity. The net increase is primarily related to a portion of Canterbury Commons being added. It is important to note that these developments would not have occurred without the use of tax increment financing. The value and tax capacity of these districts are added to the city's tax role upon the decertification of these districts.

The gross tax capacity is also adjusted for the fiscal disparities program which is unique to the seven-county metro area and is further explained in the diagram below:

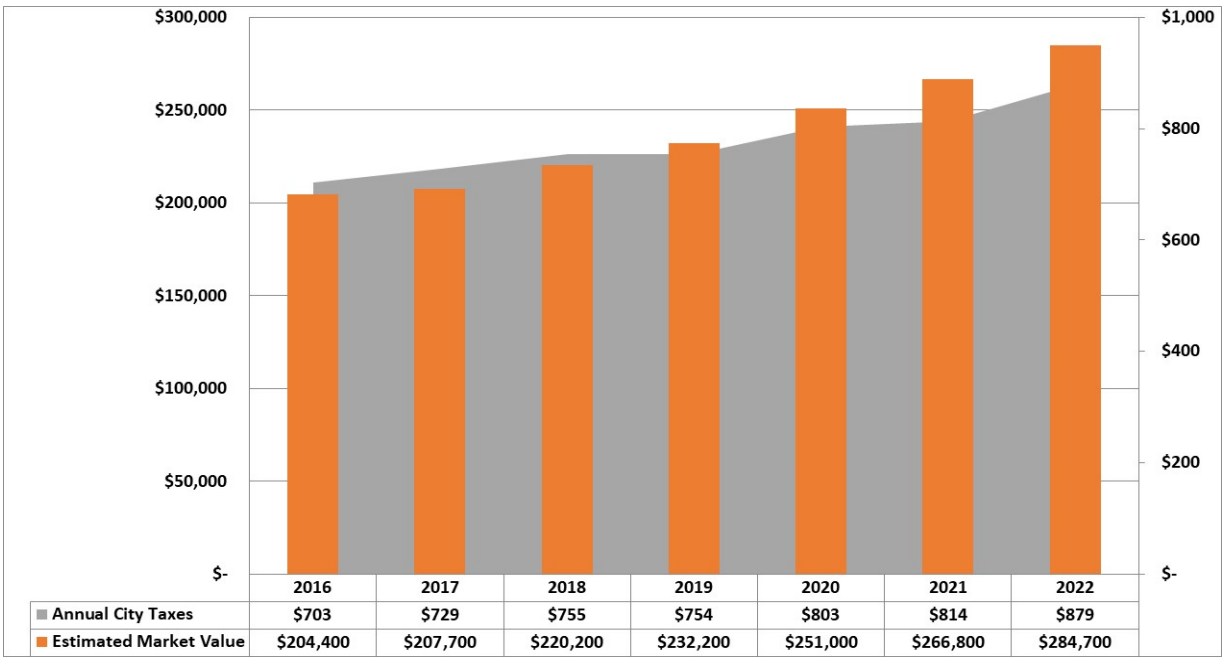


The city's tax capacity contribution to the program is $13.2 million, and the distribution is estimated at $6.9 million. The city of Shakopee continues to be one of the top net contributors to the program, estimated for 2022 at $6.3 million (8.0%) of tax capacity.



Based on preliminary assessment value data, the proposed tax levy will increase the city's tax rate from 32.106 percent to 32.174 percent, an increase of 0.068 percent. This is the first tax rate increase in five years. Above is a chart comparing the city's tax capacity and tax rate over the past 10 years, including the 2022 preliminary levy.

Median Value Home



	2016	2017	2018	2019	2020	2021	2022
Annual City Taxes	$703	$729	$755	$754	$803	$814	$879
Estimated Market Value	$204,400	$207,700	$220,200	$232,200	$251,000	$266,800	$284,700

The value of the median value home has increased from $266,800 to $284,700 over the past year. This is an increase of $17,900 (6.7%). The chart above provides information on the median value home and city property taxes paid since 2016. The orange bar and amounts on the left axis represent the median value home. The grey shaded area and the amounts on the right axis is the property tax amount paid on the median value home. Since 2016 the median

value home has increased in value by 39.3 percent compared to just a 24.9 percent increase in property taxes paid by that home.

For the median value home increasing by 6.7 percent from $266,800 to $284,700, this equates to an increase of $65 or (7.9 percent) annually in property taxes. Absent any change in value from the previous year, homeowners can expect a tax increase of $2 or about 0.2 percent.

For reference a 1% increase/decrease in the city's 2022 levy amounts to approximately $9 annually on the median value home.

General Fund Proposed Budget

Below is the 2022 recommended General Fund budget. The budget incorporates the General Fund portion of the tax levy along with the budget impact items noted above.

The past few years we have seen record building permit volume. With larger projects we may see revenues collected in one year but incur inspections costs for that project in the following year. Last year the City Council formally committed $1,104,000 to be used in future years that included $500,000 in the adopted 2021 budget to offset related operation costs. The preliminary budget utilizes $250,000 of those committed revenues for the 2022 budget, which is a reduction in the budgeted use of $250,000.

2022 Annual Budget
GENERAL FUND SUMMARY

	Actual 2019	Actual 2020	Original Budget 2021	Requested Budget 2022
TAXES	16,794,801.18	17,277,737.95	18,368,600.00	19,724,500.00
SPECIAL ASSESSMENTS	6,483.68	(17,705.65)	7,000.00	4,000.00
LICENSES AND PERMITS	4,656,994.54	3,577,062.61	2,139,100.00	2,858,400.00
INTERGOVERNMENTAL	1,573,434.61	4,707,146.53	1,441,200.00	1,444,200.00
CHARGES FOR SERVICES	7,084,697.22	5,242,149.68	6,929,500.00	7,384,800.00
FINES AND FORFEITURES	8,138.00	7,061.63	1,700.00	1,700.00
MISCELLANEOUS	581,819.17	619,835.77	235,000.00	233,200.00
TOTAL REVENUES	**30,706,368.40**	**31,413,288.52**	**29,122,100.00**	**31,650,800.00**
GENERAL GOVERNMENT	(4,705,860.79)	(4,981,703.45)	(4,817,500.00)	(5,196,300.00)
PUBLIC SAFETY	(12,731,159.55)	(13,538,331.95)	(13,895,700.00)	(14,938,100.00)
PUBLIC WORKS	(5,955,457.05)	(6,551,230.44)	(6,849,300.00)	(7,487,800.00)
RECREATION	(3,863,476.17)	(3,537,763.26)	(4,156,300.00)	(4,506,000.00)
UNALLOCATED	(25,250.92)	(25,625.00)	(131,200.00)	(130,600.00)
DEBT SERVICE	(22,140.00)	(22,140.00)	(22,100.00)	0.00
CAPITAL OUTLAY	(93,702.71)	(226,730.14)	0.00	(42,000.00)
TOTAL EXPENDITURES	**(27,397,047.19)**	**(28,883,524.24)**	**(29,872,100.00)**	**(32,300,800.00)**
TRANSFERS IN	250,000.00	250,000.00	250,000.00	400,000.00
PROCEEDS FROM SALE OF ASSETS	577.62	10,284.00	0.00	0.00
BOND PROCEEDS	0.00	0.00	0.00	0.00
TRANSFERS OUT	0.00	(2,535,510.00)	0.00	0.00
TOTAL OTHER FINANCING	**250,577.62**	**(2,275,226.00)**	**250,000.00**	**400,000.00**
COMMITTED FUNDS - BUILDING INSPECTIONS	0.00	795,000.00	500,000.00	250,000.00
NET	3,559,898.83	1,049,538.28	0.00	0.00

Enterprise Funds

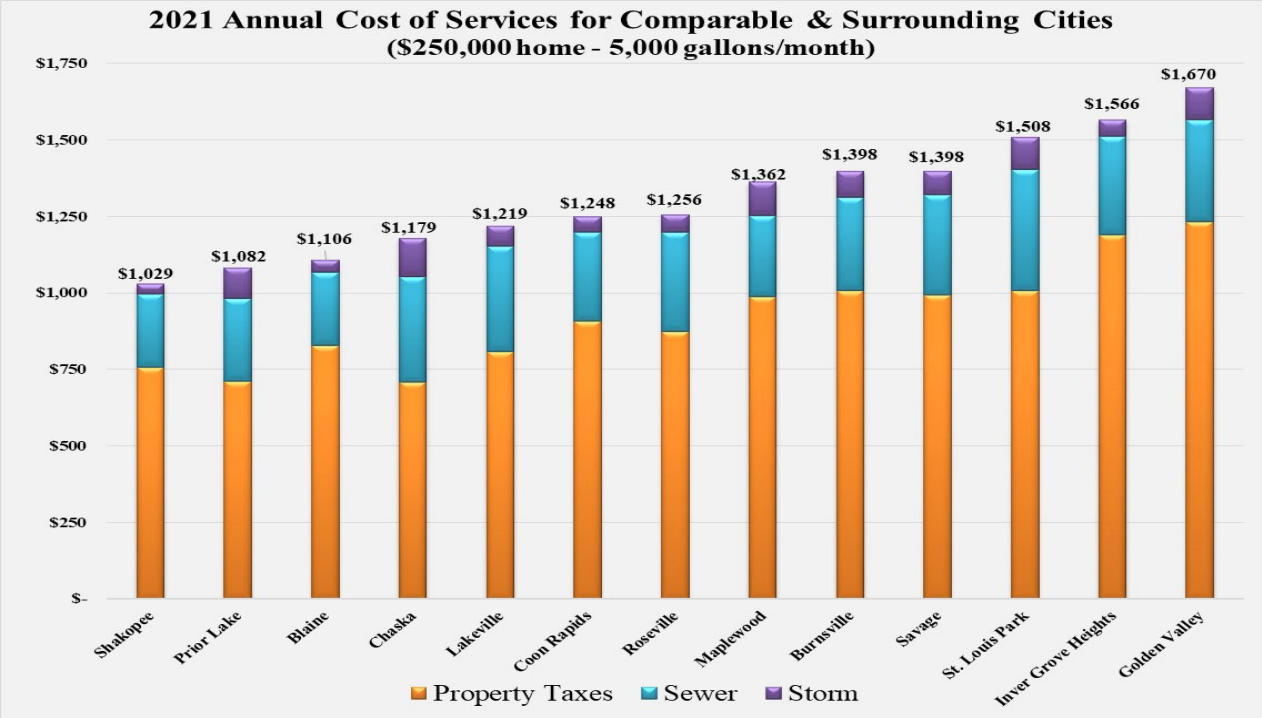
The city operates two public utility funds Sewer and Surface Water. These funds operate on their own ability to generate revenues and receive no property tax support. The Sewer fund provides for the collection and conveyance of wastewater through a system of mains and lift stations. Sewage is treated by the Metropolitan Council Environmental Services, whose contracted services account for approximately 80 percent of the fund's operating expenditures. The Surface Water fund maintains the surface water system for the city, which includes 140 miles of storm sewer and 224 ponds.

The City's sewer billings include a city usage rate, a city fixed rate, and Metropolitan Council disposal rate. The Metropolitan Council rate is calculated based on their allocated city charge divided by the average gallons disposed over the previous three years. This formula requires the 2022 rate to increase from $2.60 per 1,000 gallons to $2.73 per 1,000 gallons. Staff is also preliminarily proposing an increase in the city's usage rate of $0.85 to $0.90 and the city's fixed rate from $2.90 to $3.25 per month. For a typical user with an average of 5,000 gallons of usage per month, this equates to an annual increase of $15.00 (6.2%).

Staff is currently not proposing any utility rate increase for the Surface Water funds for 2022.

The city has hired a consultant to perform a utility rate review for both utilities, these results will be presented to the City Council on December 7, 2021 and may have an impact on proposed rates for 2022 and beyond. These recommendations were not known at the time this document was prepared and therefore are not being reflected in this budget document.

Shakopee is below comparable and surrounding cities when it comes to a cost comparison of city property taxes, sanitary sewer and storm water charges. The following chart provides the 2021 annual cost of services for a $250,000 value home (slightly below the median value home in Shakopee) and 5,000 gallons of water usage a month.



Schedule for budget and property tax levy development

Date	Who	What
May 18, 2021	Council/Staff	Long-term Financial Plan discussion
June 22, 2021	Public/Staff	Budget Listening Session
July 20, 2021	Council/Staff	Review Preliminary Capital Improvement Plan (CIP)
August 17, 2021	Council/Staff	Review proposed levy, initiatives and requests
September 21, 2021	Council	Adopt proposed maximum tax levy for City and EDA. Adopt final 2022-2026 CIP
September 30, 2021	Staff	Certify maximum tax levy to the County which will be used for proposed property tax notices
Mid-November	County	Proposed tax notices sent to owners
December 7, 2021	Council/Public	Hold public meeting to discuss levy and budget. Review and approve utility rates for 2022.
December 21, 2021	Council	Adopt final tax levy and budget
December 30, 2021	Staff	Certify final tax levy and budget to County and State

BUDGET DEVELOPMENT

Fund Structure

The financial matters of the City of Shakopee are arranged into groups called funds. Each fund is a separate accounting activity. The funds are;

Governmental Funds using modified accrual accounting:

General Fund is the main operating fund and accounts for the usual activities of general government (administration, finance, city clerk, and information technology), public safety (police, fire and building inspection), public works (engineering, streets, fleet, park maintenance and natural resources) and culture/recreation (community center, ice arena, pool and recreational programs).

Special Revenue Funds are for resources received for specific purposes and include Forfeitures, Shakopee Government Television, Revolving Loan, Lodging Tax and the Economic Development Authority.

Debt Service Funds are to account for money dedicated to paying the city's bonded debt.

Capital Project Funds are to account for the larger construction projects in the city. Ongoing funds are the Capital Improvement, Park Development and Tree Replacement Funds. Other funds exist for the life of the projects financed by that fund.

Proprietary Funds using accrual accounting:

Enterprise Funds account for business-like activities of the city. There are three enterprise funds. The City operates the Sewer and Storm Drainage Funds with the Shakopee Public Utility Commission providing billing services for those two funds. The City also operates the Refuse Fund which provide refuse and recycling carts to Shakopee residents.

Internal Service Funds account for providing goods or services to various city divisions. These are the Building Fund for a majority of city and recreation services buildings, Capital Equipment Fund for major pieces of mobile equipment, Park Asset Fund for replacement of park assets, Information Technology Fund for certain hardware and software items, the Employee Benefit Fund for compensated absences and Self Insurance Fund for liability and worker compensation insurance coverage.

Major Funds

Major funds are the funds of the city that are larger in terms of assets, liabilities, revenues or expenditures. The General Fund is always a major fund and the two enterprise funds, Sewer and Storm Drainage are classed as major funds. Individual special revenue, debt service or capital projects funds may be determined to be major funds for one or more years depending on the activity in that fund.

Budget Process

Scott County assessor sets property values during the previous year. The county sends valuation notices early in the current year for the next year's taxes. In May and June, the local Board of Review and County Board of Equalization meet to consider appeals of property values from owners. June through March – Tax Court petitions must be filed to appeal previous year assessment.

The City's budget process starts in the spring for the following year. City Council and staff discussed the City's long-term financial plan that included trend analysis and ten year General Fund projections. A Five Year Capital Improvement Plan (CIP) is prepared by departments and brought to the City Council in mid-July. This document is approved by the City Council in September. The document also includes a 15-year CIP and the long-term financial plan for the City.

Public input meetings are held in May and June to allow feedback and input from residents early in the process. In July, departments discuss big picture issues and new initiatives. Forecasts are prepared for compensation, revenues, utilities and internal service fund allocations. These items are used to prepare the preliminary tax levy.

Management and City Council review the proposed budget and preliminary levy in late August and the maximum tax levy is certified to the county auditor by September 30th. In September and October, the department budgets are finalized. In mid-November, taxpayers receive a notice of the proposed amount of property taxes they would be billed for in the following year. Early in December a public meeting on the budget and tax levy is held and the final tax levy and budget are adopted.

Budgets are legally adopted for all Funds through this budget document. The Economic Development Authority is a legally separate entity but is blended in as a special revenue fund because the City Council also serves as the Board for the EDA.

Budgets are legally adopted at the division level for the General Fund. Staff may shift budget amounts within divisions, but governing body action is needed to change division or fund totals. The current year budget can be amended at any point with council action. Current practice is to bring forward a listing of all budget amendments for Council approval in November/December. General fund appropriations lapse at the year's end.

FINANCIAL MANAGEMENT POLICIES

The City of Shakopee has an important responsibility to its citizens to plan the adequate funding of services desired by the public, including the provision and maintenance of public facilities, to manage municipal finances and resources wisely, and to carefully account for public funds. The City strives to ensure that it is capable of adequately funding and providing local government services needed by the community. The City will maintain or improve its infrastructure on a systematic basis to maintain quality neighborhoods. These policies provide the framework for fiscal management and guide the decision-making process. The policies operate independently of changing circumstances and conditions.

Objectives

1. To protect the Council's policy-making ability by ensuring that important decisions are not controlled by financial problems or emergencies.
2. To enhance the Council's policy-making ability by providing accurate information on the cost of various authority or service levels.
3. To assist sound management of the City government by providing accurate and timely information on financial condition.
4. To provide sound principles to guide the important decisions of the Council and of management which have significant fiscal impact.
5. To set forth operational principals which minimize the cost of local government, to the extent consistent with services desired by the public, and which minimize financial risk.
6. To employ revenue policies and forecasting tools to prevent undue or unbalanced reliance on certain revenues, especially property taxes, which distribute the cost of municipal services fairly, and which provide adequate funds to operate desired programs.
7. To provide essential public facilities and prevent deterioration of the City's infrastructure including its various facilities.
8. To protect and enhance the City's credit rating and prevent default on any municipal debts.
9. Ensure the legal use and protection of all City funds through a good system of financial and accounting controls.
10. Manage risk through loss awareness, loss prevention, loss control and loss financing.

OPERATING BUDGET POLICY

The operating budget policies ensure that the City's annual operating expenditures are consistent with past expenditures and respond to long-term objectives rather than short-term benefits. The policies allow the City to maintain a stable level of service, expenditures and tax levies over time. These policies are most critical to programs funded with property tax revenue because accommodating large fluctuations in this revenue source can be difficult.

1. The City will adopt a balanced operating budget for the General Fund with current revenues equal or greater than current expenditures. It is not the policy to finance ongoing operations with one-time revenues or fund balance. One-time revenues and fund balance will only be used for one- time expenditures.
2. An objective analytical process will be used to forecast revenues.
3. Opportunities for other revenue sources will be explored to reduce property tax levels.

4. The City will avoid postponing expenditures and provide for the adequate maintenance, replacement and improvement of the City's physical assets in order to protect the capital investment and minimize future maintenance and replacement costs.
5. To protect against unforeseen events, the City will budget a contingency and maintain fund balances according to the City's policies.
6. The City will apportion its administrative and general government costs to all its funds as appropriate and practical.
7. The City staff will monitor revenues and expenditures to adhere to their budgeted amounts. Monthly reports comparing budget with revenues and expenditures will be prepared. Line items within a division may be overspent if the total division budget is not overspent.
8. Appropriations will be included in the operating budgets to keep internal service fund resources at an appropriate level.
9. Appropriations lapse at year end.

FUND BALANCE/NET POSITION POLICY

Fund balance is the difference between the assets and liabilities in a governmental fund. A governmental fund generally involves tax support, and the focus of accounting is the flow or control of money. The General, Special Revenue, Debt Service and Capital Projects funds are governmental funds.

Net Position is similar to fund balance but applies to enterprise and internal services fund and has a longer-term focus including fixed assets, accumulated depreciation and long-term debt.

This Fund Balance Policy applies to unrestricted fund balances comprised of committed, assigned, unassigned amounts. The City Council can assign fund balance by expressing its intent or the Finance Director is hereby authorized to assign fund balance. When both restricted and unrestricted resources are available for use, it is the City's policy to first use restricted resources, and then use unrestricted resources as they are needed. When unrestricted resources are available for use, it is the City's policy to use resources in the following order: (1) committed, (2) assigned, and (3) unassigned.

General Fund:

- The General Fund may have a portion of its fund balance classified as non-spendable if there are long term receivables, inventories, or prepaid items on the balance sheet.
- The General Fund is the only fund that can have any unassigned positive fund balance. The working capital balance of the general fund will fall into the unassigned fund balance classification.
- The target level of unassigned fund balance as recommended by the Office of the Minnesota State Auditor is 35 to 50% of ensuing year's expenditure budget. This amount of unassigned fund balance will provide adequate funds until the next property tax revenue collection cycle for cash flow, unexpected decline in revenue such as state aid unallotment and unforeseen expenditures such as natural disasters.

- Unassigned fund balance can be spent down by City Council action or appropriation or due to emergency situations. Replenishing fund balance when it falls below the target level shall be accomplished by interfund transfers or budgeting for expenditures and other uses to be less than revenue and other sources over a period not to exceed three years. Annually the City Council will decide what to do with the General Fund unassigned fund balance that exceeds 50% of the ensuing year's expenditure budget. Any excess fund balance transfers will not be used as a funding source for ongoing recurring expenditures.
- Unrestricted fund balance can be spent down by City Council action, appropriation or due to emergency situations. Replenishing fund balance when it falls below the target level shall be accomplished by inter-fund transfers or budgeting for expenditures and other uses to be less than revenue and other sources over a period not to exceed three years.

Special Revenue Funds: These funds shall maintain sufficient fund balance to provide for working capital.

Debt Service Funds: These funds shall maintain sufficient fund balance to provide for the timely payment of principal, interest and service charges.

Capital Project Funds: There are no fund balance requirements for these funds. Long-range planning through use of the Capital Improvement Plan (CIP) and other forecasting methods should be utilized to ensure long-term sustainability.

Enterprise Funds: These funds shall have sufficient equity and liquid assets to provide for six to twelve months operating costs, annual debt service requirements and at least ten percent (10%) of accumulated depreciation to provide for capital outlay.

Internal Service Funds: These funds shall have sufficient equity to smooth out the "peaks and valleys" of major expenditures over the long term; provide funding equal to at least the current liability for employee compensated absences and other post-employment benefits; and provide sufficient funding to take advantage of premium discounts for general liability and workers' comp premiums.

REVENUE AND EXPENDITURE POLICY

The revenue policy is designed to ensure; 1) diversified and stable revenue sources, 2) adequate long-term funding by using specific revenue sources to fund related programs and services, and 3) funding levels to accommodate needed City services and programs equitably.

1. The City will provide long-term financial stability through sound short and long term financial planning. The City will maintain a diversified and stable revenue system in order to avoid short-term fluctuations in a single revenue source.
2. The City will conservatively estimate its annual revenues. All existing and potential revenue sources will be re-examined annually.
3. The City will use one-time or special purpose revenue for capital expenditures or for expenditures required by the revenue, and not to subsidize recurring personnel, operation and maintenance costs.

4. The City will establish all fees and charges at a level related to the cost of providing the services, or as adjusted for particular program goals. The City will review the full cost of activities supported by fees and charges to identify the impact of inflation and other cost increases and will review these fees and charges along with resulting net property tax costs with the Council at budget time.
5. The City will seek a balanced tax base through support of a sound mix of residential, commercial, and industrial development.
6. The City will set enterprise fund fees at a level that fully supports the total direct and indirect cost of the activity (net of any grants or similar revenues), including depreciation of capital assets and debt service, to maintain a positive cash flow and provide adequate working capital. Replacement (or bonding for replacement) of enterprise infrastructure will be paid for from accumulated (or annual) earnings of the particular fund.
7. The City will offset reduced revenues with reduced expenditures.
8. Department heads are responsible to monitor their respective budget and control spending so that the budget is not exceeded. Expenditures over $25,000 will have prior council approval. Any unauthorized expenditure or exceeding the budget may be a personal obligation of the person incurring the obligation.

ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICY

The accounting, auditing and financial reporting policy are designed to maintain a system of financial monitoring, control and reporting for all operations and funds in order to provide effective means of ensuring that overall City goals and objectives will be met and to assure the City's residents and investors that the City is well managed and fiscally sound.

1. The City will adhere to a policy of full and open public discourse of all financial activity. The proposed budget will be prepared in a manner to maximize its understanding by citizens and elected officials. Copies of financial documents will be made available to all interested parties. Opportunities will be provided for full citizen participation prior to adopting the budget.
2. The City will maintain its accounting records and report on its financial condition and results of operations in accordance with City, State and Federal law and regulations, and Generally Accepted Accounting Principles (GAAP), and standards established by the Governmental Accounting Standard Board (GASB). Budgetary reporting will be in accordance with City and State budget laws.
3. An independent firm of certified public accountants will annually perform a financial and compliance audit of the City's financial statements. Their opinions will be contained in the City's Comprehensive Annual Financial Report.
4. As an additional independent confirmation of the quality of the City's financial reporting, the City will annually seek to obtain the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting. The Comprehensive Annual Financial Report will be presented in a way designed to communicate with citizens about the financial affairs of the City.

INVESTMENT POLICY

A. Governing Authority

The Investment program shall be operated in conformance with governing legislation and other legal requirements.

B. Scope

This policy applies to the investment portfolio of all funds under the authority and control of the Finance Director/City Treasurer of the City of Shakopee. All cash and investments are pooled together to achieve economies of scale. Per SEC Rule 15B (Municipal Advisor Rule), municipal bond proceeds are not included in pooled investments and will be held in separate identifiable trust accounts.

Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

C. General Objectives

The primary objectives, in priority order, on investment activities shall be:

1. Safety

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.

a) Credit Risk

The city will minimize credit risk, which is the risk of loss of all or part of the investment due to the failure of the security issuer or backer, by:

- Limiting investments to the types of securities listed in Section G of this Investment Policy.
- Pre-qualifying and conducting ongoing due diligence of the financial institutions, broker/dealers, intermediaries, and advisers with which the [entity] will do business in accordance with Section E.
- Diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized.

b) Interest Rate Risk

The city will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by:

- Structuring the investment portfolio so that security maturities match cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.
- Investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools and limiting individual security maturity as well as the average maturity of the portfolio in accordance with this policy (see section H).

2. **Liquidity**
   The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity). A portion of the portfolio also may be placed in local government investment pools, which offer same-day liquidity for short-term funds.

3. **Yield**
   The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, considering the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. Securities should not be sold prior to maturity with the following exceptions:

   - A security with declining credit may be sold early to minimize the loss of principal.
   - A security swap would improve the quality, yield, or target duration in the portfolio.
   - Liquidity needs of the portfolio require that the security be sold.
   - There is a definite economic benefit to be realized.

D. Standards of Care

1. **Prudence**
   The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with procedures and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations and the sale of securities are carried out in accordance with the terms of this policy.

   Investments shall be made with judgment and care, under circumstances then prevailing, for investment, considering the probable safety of their capital as well as the probable income to be derived.

2. **Ethics and Conflicts of Interest**
   Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the city.

3. **Delegation of Authority**
   Authority and responsibility for the operation of the investment program is hereby delegated to the Finance Director/Treasurer. The Finance Director shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials. The use of an independent third-party investment manager is authorized.

4. **Investing fees**
   The General Fund shall be reimbursed from interest earnings for the cost of an investment manager and safe keeping fees.

E. Authorized Financial Institutions, Depositories, and Broker/Dealers

A list will be maintained of financial institutions and depositories authorized to provide investment services. In addition, a list will be maintained of approved security broker/dealers selected by creditworthiness and/or other factors, such as FINRA broker check.

All financial institutions and broker/dealers who desire to become qualified for investment transactions must supply the following as appropriate:

- Audited financial statements demonstrating compliance with state and federal capital adequacy guidelines.
- Proof of Financial Industry Regulatory Authority (FINRA)certification (not applicable to Certificate of Deposit counterparties).
- Proof of state registration.
- Certification of having read and understood and agreeing to comply with the city's investment policy.
- An annual review of the financial condition and registration of all qualified financial institutions and broker/dealers will be conducted by the investment officer.

F. Safekeeping and Custody

1. **Delivery vs. Payment**
   All trades of marketable securities will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible custody account prior to the release of funds.

2. **Safekeeping**
   Securities will be held by a [centralized] independent third-party custodian selected by the entity as with all securities held in the city's name. The safekeeping institution shall annually provide a copy of their most recent report on internal controls (Statement of Auditing Standards No. 70, or SAS 70).

3. **Internal Controls**
   The investment officer shall establish a system of internal controls, which shall be documented in writing. The internal controls shall be reviewed annually by staff and with the independent auditor. The controls shall be designed to prevent the loss of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the city.

G. Suitable and Authorized Investments

The following investments will be permitted by this policy and are those defined by state law where applicable;

- Savings/demand deposits. A financial institution that is qualified as a "depository" of public funds of government entities. The City may hold balances in qualified bank deposits. Funds may be held in checking/savings accounts at approved depository banks. If balances are greater than the FDIC limit, collateral of 110 percent will be held for the excess balances. Non-interesting bearing deposits will be held at a minimum. However, the interest-bearing demand deposit programs that banks provide for next day access to funds will be utilized.
- U.S. Government obligations, U.S. Government agency obligations, and U.S. Government instrumentality obligations, which have a liquid market with a readily determinable market value. This includes mortgage-backed pass-through securities issued by any U.S. Government agency.
- Certificates of deposit and other evidence of deposit at financial institutions, bankers' acceptances, and commercial paper, rated A-1, P-1, F-1 or higher by at least two nationally recognized rating agencies.
- Investment-grade obligations of state and local governments and public authorities. General obligation bonds of a state or local government must be rated "A" or higher at the time of investment by a nationally recognized rating agency. Revenue bonds of a state or local government must be rated "AA" or higher at the time of investment by a nationally recognized rating agency.
- Money market mutual funds regulated by the Security and Exchange Commission and whose portfolios consist only of dollar-denominated securities.
- Local government investment pools, either state-administered or through joint powers statutes and other intergovernmental agreement legislation, i.e., 4M Fund administered by the League of Minnesota Cities.

H. Investment Parameters

1. **Diversification**
   The aggregate investment portfolio shall be diversified by:
   - Limiting investments to avoid over concentration in securities from a specific issuer or business sector (excluding securities back by the US government).
   - Limiting investment in securities that have higher credit risks.
   - Investing in securities with varying maturities.
   - Continuously investing a portion of the portfolio in readily available funds such as local government investment pools (LGIPs) or money market funds to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

- All investments other than in direct obligations or agencies of the United States, secured by collateral, or repurchase agreements, shall not exceed fifty (50) percent of the aggregate investment portfolio. Mortgage-backed securities shall not exceed thirty (30) percent of the aggregate investment portfolio, at time of purchase.
- Investment in any one corporation for commercial paper, repurchase agreements or certificates of deposit shall not exceed five (5) percent of the aggregate investment portfolio.

2. Performance Standards

The Longer-Term Core funds shall be managed in accordance with the parameters specified within this policy and shall be regularly evaluated against a benchmark. The benchmark will be a blend of eighty (80) percent of the Bloomberg Barclays US Treasury 1 to 5-year Index and twenty (20) percent of the Bloomberg Barclays MBS Conventional 15-year Index. This benchmark shall, at a minimum, be reviewed every year to ensure consistency with the City of Shakopee's investment policy and risk tolerances.

3. Maximum Maturities

To the extent possible, the City of Shakopee shall attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City of Shakopee will not directly invest in securities maturing more than ten (10) years from the date of purchase, or 10-year average-life for mortgage-backed securities. Longer-term funds shall not be invested in securities exceeding 10 years in modified duration, at time of purchase.

I. Reporting

The Finance Director shall prepare and present to the City Council an investment report at least quarterly. Included in the report shall be the following:

- A listing of individual securities held at the end of the reporting period listed by maturity date.
- The carrying basis, the current calculated accreted basis and the current market value.
- Weighted average yield.
- Total return performance measured against the selected benchmark for the Longer-Term funds.

J. Depositories

Pursuant to Minnesota Statures, Section 118A.02, the Finance Director is authorized to designate as a depository of city funds such national, insured state banks or thrift institutions as defined in MSA 51A.02, Subdivision 23, as deemed proper.

The Finance Director is authorized by City Council to approve of the arrangements for safekeeping of pledged collateral in accordance with MSA 118A.03. The depository may at its discretion furnish a bond and/or collateral aggregating the required amount. The City will not accept mortgages as collateral.

DEBT POLICY

The debt policy ensures that the City's debt 1) does not weaken the City's financial structure; and 2) provide limits on debt to avoid problems in servicing debt. This policy is critical for maintaining the best possible credit rating.

1. The City will not use long-term debt for current operations.
2. The City will avoid the issuance of short-term debt such as, Budget, Tax and Revenue Anticipation Notes.
3. The City will confine long-term borrowing to capital improvements, equipment or projects that have a life of more than 5 years and cannot be financed from current revenues.
4. The City will use special assessments, revenue bonds, and/or any other available self-liquidating debt measures instead of general obligation bonds where and when possible, applicable and practical.
5. The City will pay back debt within a period not to exceed the expected life of the project.
6. Tax supported debt such as building bonds shall not exceed a term of twenty years unless there are extraordinary reasons.
7. Debt supported by special assessments shall have a term of ten years or less depending on the size of the assessments.
8. Special assessments financed internally will bear 8% or lower interest, based on the current market.
9. The City will not exceed 3 percent of the market value of taxable property for pure general obligation debt per state statutes.
10. The City will maintain good communications with bond rating agencies about its financial condition and will follow a policy of full disclosure in every financial report and bond prospectus. The City will comply with Securities Exchange Commission (SEC) reporting requirements.
11. The City will follow a policy of full disclosure on financial reports and bond prospectus.
12. The City may refinance or call any debt issue when beneficial for future savings.
13. Inter-fund loans will not exceed two years duration and interest earning on the investment portfolio will determine the interest rate to be paid to the lending fund.
14. Business/development subsidy financing will be based on pay as you go financing to the greatest extent possible.
15. The maturity of direct debt shall have 50% maturity in ten years or less.
16. The terms of the debt shall not exceed the life of the asset financed.

CAPITAL ASSET THRESHOLD

Fixed asset capitalization threshold is $10,000 and a life of more than two years. Items such as lengths of fire hose and firefighter's turn out gear or non-major software are not capitalized. Significant software that the city uses is not purchased outright. Items purchased in lots where the individual items are less than $10,000 are not capitalized. For infrastructure or buildings, repairs/additions of less than $10,000 or not materially improving or extending the life of the assets are not capitalized.

Developer contributions of infrastructure items shall have 15% added to the estimated construction cost for indirect costs.

CAPITAL EQUIPMENT POLICY

The purpose of the City's capital equipment program is to plan for the replacement of obsolete equipment and the purchase of new items without needing significant changes in the tax levy.

1. The City will plan for the purchase of any vehicles and mobile equipment costing over $20,000 and a life of 1 year or more as part of the City's ten-year capital equipment program.
2. The City will plan the capital equipment program to assure that funds remain in the capital equipment fund to accrue interest and use its fund balance to provide a revenue source for the fund.
3. The City will anticipate equipment replacements and additions based on realistic asset life expectancies and cash balances.
4. The City will project any future operating costs of purchases into the upcoming operating budgets. For example, the addition of park equipment might require more maintenance expenditures in future years.
5. The City will maintain its assets to protect its capital investment and to minimize future capital expenditures.
6. The City will use the least expensive financing method for all capital equipment purchases including multiple cost estimates and bids when appropriate and required by law.

CAPITAL IMPROVEMENT PROGRAM POLICY

The purpose of the capital improvement policy is to plan for the construction, replacement and maintenance of the City's infrastructure with as little impact to City funds as possible.

1. The City will develop a 5-year plan for capital improvements and update it annually.
2. The City will identify the estimated cost and potential funding sources for each capital project.
3. The City will coordinate development of the capital improvement budget with the development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in the operating budget.
4. The City will use inter-governmental assistance to finance those capital improvements that are consistent with the capital improvement plan and City priorities.
5. The City will maintain all its assets at a level adequate to protect the City's and its citizens' capital investment and to minimize future maintenance and replacement costs.
6. Federal, State and other intergovernmental and private funding sources of a special revenue nature shall be sought out and used as available to assist in financing capital improvements.

RISK MANAGEMENT POLICY

The risk management policy assures proper insurance coverage of City assets while minimizing risk and cost.

1. Insurance policies will be analyzed regularly to assure proper coverage on City assets.
2. The City will maintain the highest deductible amount considered prudent in light of the relationship between the cost of insurance, the estimated deductible to be paid and the City's ability to sustain the loss.
3. The City will ensure that contractors, license holders and parties using city facilities have appropriate insurance to protect the City.

Employees by Function	2019	2020	2021	2022
Governmental Funds				
General Government				
Administration				
City Administrator	1	1	1	1
Assistant City Administrator	1	1	1	1
Administrative Assistant	1	1	0	0
Grants & Special Projects Coordinator	1	1	1	1
HR Director	1	1	1	1
HR Specialist	2	2	2	2
Communications Manager	1	1	1	1
Communications Specialist	1	1	2	2
IT Director	1	1	1	1
IT Infrastructure Administrator	1	1	1	1
IT Analyst	1	1	1	1
IT Specialist	2	2	2	2
Total	**14**	**14**	**14**	**14**
City Clerk				
City Clerk	1	1	1	1
Deputy Clerk	1	1	1	1
Records Clerk	1	1	1	1
City Hall Receptionist	0.5	0.5	0.5	0.5
Total	**3.5**	**3.5**	**3.5**	**3.5**
Finance				
Finance Director	1	1	1	1
Accounting Manager	1	1	1	1
Accounting Clerk	1	1	1	1
Administrative Assistant	1	1	1	1
Total	**4**	**4**	**4**	**4**
Planning & Development				
Director of Planning & Development	0.4	0.4	0.4	0.4
Senior Planner	3	3	3	3
Planner	1	1	1	1
Total	**4.4**	**4.4**	**4.4**	**4.4**
Facilities				
Facilities Supervisor	1	1	1	1
Maintenance Worker	1	1	1	1
Total	**2**	**2**	**2**	**2**

Employees by Function	2019	2020	2021	2022
Public Safety				
Police				
Police Chief	1	1	1	1
Captain	2	2	2	2
Administrative Assistant	1	1	1	1
Sergeant	9	9	9	9
Investigator	5	5	5	5
School Resource	3	3	3	3
Victim & Community Services Coordinator	1	1	1	1
Patrol Officer	30	30	30	30
Records Supervisor	1	1	1	1
Records Technician	2	2	2	2
Records Specialist	2	2	2	2
Community Service Officer (CSO)	1	1	1	1
Evidence Technician	0.5	0.5	0.5	0.5
Crime Prevention Specialist	1	1	1	1
Investigative Aide	1	1	1	1
Code Compliance Officer	1	1	1	1
Receptionist	1	1	1	1
Total	**62.5**	**62.5**	**62.5**	**62.5**
Fire				
Fire Chief	1	1	1	1
Assistant Fire Chief	1	1	1	1
Fire Marshal	1	1	1	1
Fire Captain	1	1	1	1
Full-Time Firefighter	4	4	4	4
Total	**8**	**8**	**8**	**8**
Building Inspection				
Director of Planning & Development	0.1	0.1	0.1	0.1
Building Official	1	1	1	1
Building Inspector	2	2	3	3
Electrical Inspector	1	1	1	1
Permit Coordinator	2	2	2	2
Administrative Assistant	1	1	1	1
Total	**7.1**	**7.1**	**8.1**	**8.1**

Employees by Function	2019	2020	2021	2022
Public Works				
Engineering				
Public Works Director/Engineer	1	1	1	1
Assistant City Engineer	1	1	1	1
Project Engineer	1	1	1	1
Project Coordinator	1	1	1	1
Senior Engineering Technician	2	2	2	2
Graduate Engineer	0	0	1	1
Engineering Technician	1	1	1	1
GIS Coordinator	1	1	1	1
Administrative Assistant	1	1	1	1
Total	**9**	**9**	**10**	**10**
Street				
Public Works Superintendant	1	1	1	1
Street/Utility Supervisor	1	1	1	1
Street/Utility Foreman	1	1	1	1
Maintenance Operator	5	5	5	5
Administrative Assistant	1	1	1	1
Total	**9**	**9**	**9**	**9**
Fleet				
Lead Mechanic	1	1	1	1
Mechanic	2	2	2	2
Total	**3**	**3**	**3**	**3**
Park and Recreation				
Park Maintenance				
Park Supervisor	1	1	1	1
Park Foreman	0	1	1	1
Park Lead	1	1	1	1
Maintenance Operator	7	8	8	8
Water Resources/Environmental Engineer	0	0	0.2	0.2
Total	**9**	**11**	**11.2**	**11.2**
Natural Resources				
Water Resources/Environmental Engineer	0.2	0.2	0	0
Total	**0.2**	**0.2**	**0**	**0**

Employees by Function	2019	2020	2021	2022
Recreation				
Park & Recreation Director	1	1	1	1
Recreation Supervisor	5	0	0	0
Recreation Programs Manager	0	1	1	1
Recreation Facilities Manager	0	1	1	1
Recreation Supervisor	0	1	1	1
Aquatic Supervisor	0	1	1	1
Recreation Facilities Specialist	1	1	1	1
Community Engagement Coordinator	1	1	1	1
Recreation Specialist	1	1	2	2
Arena Supervisor	2	2	2	2
Guest Services Supervisor	1	1	1	1
Guest Services Specialist	0	1	1	1
Lifeguard	1	1	1	1
Arena Specialist	0	0	1	1
Facility Maintenance Manager	1	1	1	1
Maintenance Specialist	2	2	2	2
Total	**16**	**16**	**18**	**18**
Economic Development				
EDA Fund				
Director of Planning & Development	0.5	0.5	0.5	0.5
Economic Development Specialist	1	1	1	1
Total	**1.5**	**1.5**	**1.5**	**1.5**
Enterprise Funds				
Sewer Fund				
Utility Foreman	0.5	0.5	0.5	0.5
Maintenance Operator	3	3	3	3
Total	**3.5**	**3.5**	**3.5**	**3.5**
Storm Drainage Fund				
Utility Foreman	0.5	0.5	0.5	0.5
Maintenance Operator	2	2	2	2
Water Resources/Environmental Engineer	0.8	0.8	0.8	0.8
Total	**3.3**	**3.3**	**3.3**	**3.3**
Total Employees	**160.00**	**162.00**	**166.00**	**166.00**

Resolution No. R2021-126

A RESOLUTION SETTING PROPOSED MAXIMUM 2021 PROPERTY TAX LEVY COLLECTIBLE IN 2022

WHEREAS, the City Council of the City of Shakopee, is the governing body of the City of Shakopee; and

WHEREAS, Minnesota Statutes require that the preliminary property tax levy for property taxes payable in 2022 be provided to the Scott County Auditor no later than September 30, 2021.

NOW , THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SHAKOPEE, MINNESOTA, that the following amounts be levied as the proposed maximum tax levy in accordance with existing law for the current year upon the taxable property in the City of Shakopee;

	2022 Requested
General Fund	$ 19,381,000
Abatements	216,000
Capital Improvement Fund	700,000
Debt Service	
2016 Bond	2,189,000
Total Property Taxes	$ 22,486,000

BE IT FURTHER RESOLVED, the public input meeting on the tax levy and budget is set for December 7, 2021 at 7:00 pm, located at City Hall, 485 Gorman Street.

Adopted in regular session of the City Council for the City of Shakopee, Minnesota held this 21st day of September 2021.

Mayor of the City of Shakopee

ATTEST:

City Clerk

RESOLUTION NO. R2021-127

A RESOLUTION CANCELING DEBT SERVICE LEVIES FOR TAXES PAYABLE IN 2022

WHEREAS, the City has reviewed balances of debt service funds and has determined sufficient funds are available for the repayment of debt; and

WHEREAS, Scott County requires a resolution be passed by the City Council if the levied amount is less that the required amount from the payment schedule of a bond;

NOW, THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SHAKOPEE, COUNTY OF SCOTT, MINNESOTA, that the following debt service levies are cancelled:

2016A	GO Tax Abatement Bonds	$ 50,472.81

BE IT FURTHER RESOLVED that the difference required for payment of annual debt service needs to be paid from the fund balance in the debt service fund.

Adopted in regular session of the City Council of the City of Shakopee, Minnesota held this 21st day of September 2021.

Mayor of the City of Shakopee

ATTEST:

City Clerk

CITY OF SHAKOPEE, MINNESOTA

RESOLUTION NO. R2021-125

APPROVING THE LEVY OF A SPECIAL BENEFIT LEVY PURSUANT TO MINNESOTA STATUTES, SECTION 469.033, SUBDIVISION 6 BY THE ECONOMIC DEVELOPMENT AUTHORITY FOR THE CITY OF SHAKOPEE, MINNESOTA

WHEREAS, pursuant to Resolution No. 4206, adopted by the City Council of the City of Shakopee, Minnesota (the "City"), on April 4, 1995, as amended by Resolution No. 4381, adopted by the City Council of the City on February 6, 1996, and Minnesota Statutes, Sections 469.090 through 469.1082, the City created the Economic Development Authority for the City of Shakopee, Minnesota (the "Authority"); and

WHEREAS, the Authority has the ability to exercise all powers and duties of a housing and redevelopment authority under the provisions of Minnesota Statutes, Sections 469.001 through 469.047 (the "HRA Act"); and

WHEREAS, Section 469.033, subdivision 6 of the HRA Act provides that all of the territory included within the area of operation of a housing and redevelopment agency (the entire City) shall be a taxing district for the purpose of collecting special benefit taxes; and

WHEREAS, Section 469.033, subdivision 6 of the HRA Act permits the Authority to levy and collect a special benefit tax of up to 0.0185% of estimated market value of taxable property within the City, levied upon all taxable real property within the City; and

WHEREAS, the special benefit tax levy authorized by Section 469.033, subdivision 6 of the HRA Act is separate and distinct from the City's levy and is not subject to levy limits; and

WHEREAS, the Authority desires to levy a special benefit tax in the amount of $500,000, which is less than 0.0185% of the estimated market value of taxable property within the City; and

WHEREAS, on the date hereof, the Board of Commissioners of the Authority adopted a resolution (the "Authority Resolution") approving the levy a special benefit tax in the amount of $500,000; and

WHEREAS, pursuant to the Authority Resolution, the Authority will adopt a budget for fiscal year 2022 that provides for levy of the special benefits tax in an amount of $500,000 to be used for the Authority's economic development and redevelopment activities; and

NOW, THEREFORE, BE IT RESOLVED by the City Council (the "City Council") of the City of Shakopee, Minnesota as follows:

1. The City Council hereby accepts the preliminary budget submitted by the Authority for fiscal year 2021.

2. The City Council hereby approves the preliminary levy by the Authority of a special benefit tax pursuant to Section 469.033, subdivision 6 of the HRA Act in the amount equal to the lesser of a levy at a rate of 0.0185% of the estimated market value of taxable property within City or $500,000 with respect to taxes payable in calendar year 2022.

3. Notwithstanding the City's approval of the Authority's levy, the City Council may determine to decrease the Authority's levy when finalizing the City's levy for 2022.

Approved by the City Council of the City of Shakopee, Minnesota this 21st day of September 2021.

Mayor

ATTEST:

City Clerk

RESOLUTION NO. R2021-161

A RESOLUTION SETTING 2021 PROPERTY TAX LEVY COLLECTIBLE IN 2022

BE IT FURTHER RESOLVED BY THE CITY COUNCIL OF THE CITY OF SHAKOPEE, MINNESOTA, that the following amounts be levied as the tax levy in accordance with existing law for the current year upon the taxable property in the City of Shakopee;

General Fund	$	19,381,000
Abatements		216,000
Capital Improvement Fund		700,000
Debt Service		
2016A		2,189,000
Total Property Taxes	$	22,486,000

BE IT FURTHER RESOLVED, THAT THE City clerk is hereby instructed to transmit a certified copy to this resolution to the County Auditor of Scott County, Minnesota

Adopted in regular session of the City Council of the City of Shakopee, Minnesota held this 21st day of December, 2021.

Mayor of the City of Shakopee

ATTEST:

City Clerk

RESOLUTION NO. R2021-162

A RESOLUTION ADOPTING THE 2022 BUDGET

WHEREAS, the City Administrator and Finance Director have presented to the City Council a proposed 2022 budget;

WHEREAS, The City Council has held a public meeting and has concluded the budget as prepared is appropriate;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY COUNCIL OF THE CITY OF SHAKOPEE, MINNESOTA that the 2022 Budget is hereby approved and adopted with the official copy being on file with the City Clerk.

Adopted in regular session of the City Council of the City of Shakopee, Minnesota held this 21st day of December, 2021.

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Mayor of the City of Shakopee

ATTEST:

_____
City Clerk

CITY OF SHAKOPEE, MINNESOTA

RESOLUTION NO. R2021-163

APPROVING THE LEVY OF A SPECIAL BENEFIT LEVY PURSUANT TO MINNESOTA STATUTES, SECTION 469.033, SUBDIVISION 6 BY THE ECONOMIC DEVELOPMENT AUTHORITY FOR THE CITY OF SHAKOPEE, MINNESOTA

WHEREAS, pursuant to Resolution No. 4206, adopted by the City Council of the City of Shakopee, Minnesota (the "City"), on April 4, 1995, as amended by Resolution No. 4381, adopted by the City Council of the City on February 6, 1996, and Minnesota Statutes, Sections 469.090 through 469.1082, the City created the Economic Development Authority for the City of Shakopee, Minnesota (the "Authority"); and

WHEREAS, the Authority has the ability to exercise all powers and duties of a housing and redevelopment authority under the provisions of Minnesota Statutes, Sections 469.001 through 469.047 (the "HRA Act"); and

WHEREAS, Section 469.033, subdivision 6 of the HRA Act provides that all of the territory included within the area of operation of a housing and redevelopment agency (the entire City) shall be a taxing district for the purpose of collecting special benefit taxes; and

WHEREAS, Section 469.033, subdivision 6 of the HRA Act permits the Authority to levy and collect a special benefit tax of up to 0.0185% of estimated market value of taxable property within the City, levied upon all taxable real property within the City; and

WHEREAS, the special benefit tax levy authorized by Section 469.033, subdivision 6 of the HRA Act is separate and distinct from the City's levy and is not subject to levy limits; and

WHEREAS, the Authority desires to levy a special benefit tax in the amount of $500,000, which is less than 0.0185% of the estimated market value of taxable property within the City; and

WHEREAS, on the date hereof, the Board of Commissioners of the Authority adopted a resolution (the "Authority Resolution") approving the levy a special benefit tax in the amount of $500,000; and

WHEREAS, pursuant to the Authority Resolution, the Authority has adopted a budget for fiscal year 2022 that provides for levy of the special benefits tax in an amount of $500,000 to be used for the Authority's economic development and redevelopment activities; and

NOW, THEREFORE, BE IT RESOLVED by the City Council (the "City Council") of the City of Shakopee, Minnesota as follows:

1. The City Council hereby accepts the preliminary budget submitted by the Authority for fiscal year 2022.

2. The City Council hereby approves the levy by the Authority of a special benefit tax pursuant to Section 469.033, subdivision 6 of the HRA Act in the amount equal to the lesser of a levy at a rate of 0.0185% of the estimated market value of taxable property within City or $500,000 with respect to taxes payable in calendar year 2022.

Adopted in regular session of the City Council of the City of Shakopee, Minnesota this 21st day of December 2021.

_____
Mayor

ATTEST:

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City Clerk

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COMBINED BUDGET SUMMARY

2022 Annual Budget
GOVERNMENT WIDE FUNDS

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL
REVENUES:					
TAXES	$19,724,500	$864,000	$2,189,000	$1,550,000	$24,327,500
SPECIAL ASSESSMENTS	4,000	0	0	771,200	775,200
LICENSES AND PERMITS	2,858,400	0	0	1,050,000	3,908,400
INTERGOVERNMENTAL	1,444,200	0	0	5,446,000	6,890,200
CHARGES FOR SERVICES	7,384,800	12,000	0	0	7,396,800
FINES AND FORFEITURES	1,700	0	0	0	1,700
MISCELLANEOUS	233,200	200	0	126,000	359,400
TOTAL REVENUES	31,650,800	876,200	2,189,000	8,943,200	43,659,200
EXPENDITURES:					
GENERAL GOVERNMENT	(5,196,300)	(344,200)	0	0	(5,540,500)
PUBLIC SAFETY	(14,938,100)	0	0	0	(14,938,100)
PUBLIC WORKS	(7,529,800)	0	0	(24,116,400)	(31,646,200)
PARK AND RECREATION	(4,506,000)	0	0	0	(4,506,000)
ECONOMIC DEVELOPMENT	0	(525,175)	0	0	(525,175)
UNALLOCATED	(130,600)	0	0	0	(130,600)
DEBT SERVICE	0	0	(2,669,900)	0	(2,669,900)
TOTAL EXPENDITURES	(32,300,800)	(869,375)	(2,669,900)	(24,116,400)	(59,956,475)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(650,000)	6,825	(480,900)	(15,173,200)	(16,297,275)
OTHER FINANCING:					
TRANSFERS IN	400,000	0	1,031,800	2,064,600	3,496,400
BOND PROCEEDS	0	0	0	5,514,400	5,514,400
TRANSFERS OUT	0	0	0	(2,127,800)	(2,127,800)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	**($250,000)**	**$6,825**	**$550,900**	**($9,722,000)**	**($9,414,275)**
PROPERTY TAX LEVY REQUIRED TO SUPPORT THIS BUDGET	$19,597,000	$500,000	$2,189,000	$700,000	$22,986,000

2022 Annual Budget
ENTERPRISE FUNDS

	SEWER FUND	SURFACE WATER FUND	REFUSE FUND	TOTAL
REVENUES:				
OPERATING REVENUES	$5,623,100	$1,726,400	$90,000	$7,439,500
EXPENSES:				
OPERATING EXPENSES	3,449,500	1,022,200	0	4,471,700
DEPRECIATION	959,600	967,400	117,000	2,044,000
OPERATING INCOME (LOSS)	**1,214,000**	**(263,200)**	**(27,000)**	**923,800**
NON-OPERATING INCOME	124,600	211,700	0	336,300
NON-OPERATING EXPENSES	(7,318,000)	(1,045,200)	(3,200)	(8,366,400)
NET INCOME (LOSS) BEFORE TRANSFERS	**(5,979,400)**	**(1,096,700)**	**(30,200)**	**(7,106,300)**
CAPITAL CONTRIBUTION	0	3,000	0	3,000
TRANSFERS IN	1,992,800	25,300	0	2,018,100
TRANSFERS OUT	(1,235,000)	(310,000)	0	(1,545,000)
NET INCOME (LOSS)	**(5,221,600)**	**(1,378,400)**	**(30,200)**	**(6,630,200)**

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GENERAL FUND

The General Fund is used to account for revenues and expenditures necessary to carry out the basic functions of city government. Divisions within the General Fund include general government, public safety, public works and park and recreation. These basic functions include police and fire protection, planning, administration, etc. Appropriations are made from this fund annually.

Revenues are recorded by source, i.e., taxes, intergovernmental, charges for services, etc. Expenditures are recorded by object and are primarily for day-to day operating expenses and equipment. Capital expenditures for large scale public improvements are accounted for within the Capital Projects Funds.

2022 Annual Budget
GENERAL FUND SUMMARY

	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
TAXES	16,794,801.18	17,277,737.95	18,368,600.00	19,724,500.00
SPECIAL ASSESSMENTS	6,483.68	(17,705.65)	7,000.00	4,000.00
LICENSES AND PERMITS	4,656,994.54	3,577,062.61	2,139,100.00	2,858,400.00
INTERGOVERNMENTAL	1,573,434.61	4,707,146.53	1,441,200.00	1,444,200.00
CHARGES FOR SERVICES	7,084,697.22	5,242,149.68	6,929,500.00	7,384,800.00
FINES AND FORFEITURES	8,138.00	7,061.63	1,700.00	1,700.00
MISCELLANEOUS	581,819.17	619,835.77	235,000.00	233,200.00
TOTAL REVENUES	**30,706,368.40**	**31,413,288.52**	**29,122,100.00**	**31,650,800.00**
GENERAL GOVERNMENT	(4,705,860.79)	(4,981,703.45)	(4,817,500.00)	(5,196,300.00)
PUBLIC SAFETY	(12,731,159.55)	(13,538,331.95)	(13,895,700.00)	(14,938,100.00)
PUBLIC WORKS	(5,955,457.05)	(6,551,230.44)	(6,849,300.00)	(7,487,800.00)
RECREATION	(3,863,476.17)	(3,537,763.26)	(4,156,300.00)	(4,506,000.00)
UNALLOCATED	(25,250.92)	(25,625.00)	(131,200.00)	(130,600.00)
DEBT SERVICE	(22,140.00)	(22,140.00)	(22,100.00)	0.00
CAPITAL OUTLAY	(93,702.71)	(226,730.14)	0.00	(42,000.00)
TOTAL EXPENDITURES	**(27,397,047.19)**	**(28,883,524.24)**	**(29,872,100.00)**	**(32,300,800.00)**
TRANSFERS IN	250,000.00	250,000.00	250,000.00	400,000.00
PROCEEDS FROM SALE OF ASSETS	577.62	10,284.00	0.00	0.00
BOND PROCEEDS	0.00	0.00	0.00	0.00
TRANSFERS OUT	0.00	(2,535,510.00)	0.00	0.00
TOTAL OTHER FINANCING	**250,577.62**	**(2,275,226.00)**	**250,000.00**	**400,000.00**
COMMITTED FUNDS - BUILDING INSPECTIONS	0.00	484,000.00	500,000.00	250,000.00
NET	**3,559,898.83**	**738,538.28**	**0.00**	**0.00**

2022 Annual Budget
Company: 01000- GENERAL FUND

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
01000 - GENERAL FUND				
REVENUES:				
TAXES:				
4011 - CURRENT PROPERTY TAX	(14,390,931.90)	(14,899,552.18)	(15,900,000.00)	(17,374,500.00)
4012 - DELINQUENT PROPERTY TAX	0.00	0.00	0.00	79,500.00
4013 - MARKET VALUE CREDIT	(1,823.84)	(1,470.43)	0.00	0.00
4015 - FISCAL DISPARITIES	(2,103,197.50)	(2,134,040.96)	(2,229,200.00)	(2,222,500.00)
4020 - MOBIL HOME TAX	(255.72)	(238.85)	0.00	0.00
4025 - PAYMENT IN LIEU OF TAXES	(34,465.87)	(36,428.80)	(35,000.00)	(35,000.00)
4031 - EXCESS TAX INCREMENT	0.00	0.00	0.00	0.00
4032 - TAX ABATEMENT	168,202.00	182,373.00	194,600.00	216,000.00
4035 - OTHER TAXES	(2,632.20)	(3,324.59)	(10,000.00)	(5,000.00)
4040 - AGGREGATE TAX	(10,492.33)	(7,400.66)	0.00	0.00
4202 - CABLE FRANCHISE	(405,215.02)	(375,740.78)	(372,000.00)	(368,000.00)
4203 - TRACK FRANCHISE	(13,988.80)	(1,913.70)	(17,000.00)	(15,000.00)
TAXES	**(16,794,801.18)**	**(17,277,737.95)**	**(18,368,600.00)**	**(19,724,500.00)**
SPECIAL ASSESSMENT:				
4110 - SPECIAL ASSESSMENT PRINCIPAL	(3,178.01)	40,173.51	(5,000.00)	(2,000.00)
4111 - SPEC ASSESSMENT INTEREST	(2,683.77)	(2,712.35)	(2,000.00)	(2,000.00)
4112 - SA PENALTIES & INTEREST	(246.90)	(231.25)	0.00	0.00
4120 - SA PREPAY	(375.00)	(19,524.26)	0.00	0.00
SPECIAL ASSESSMENT	**(6,483.68)**	**17,705.65**	**(7,000.00)**	**(4,000.00)**
LICENSES AND PERMITS:				
4220 - LIQUOR LICENSE	(174,465.00)	(93,750.97)	(170,000.00)	(180,000.00)
4230 - BEER LICENSE	(1,524.00)	(912.00)	(2,600.00)	(2,600.00)
4240 - CIGARETTE LICENSE	(6,600.00)	(3,800.00)	(6,200.00)	(6,600.00)
4242 - DOG LICENSES	(17,895.00)	(14,770.00)	(15,000.00)	(15,000.00)
4243 - MISC BUSINESS LICENSE	(13,452.00)	(14,967.02)	(12,000.00)	(12,000.00)
4244 - MISC NON-BUSINESS LICENSE	(120.00)	(100.00)	0.00	0.00
4251 - BUILDING PERMITS-NON-RESIDENTI	(1,762,337.34)	(1,118,379.44)	(630,000.00)	(641,200.00)
4252 - BUILDING PERMITS-NEW RESIDENTI	0.00	0.00	0.00	(331,000.00)
4255 - RE-ROOF PERMIT	(166,876.09)	(126,345.07)	(130,000.00)	(100,000.00)
4256 - WINDOWS-DOORS-RESIDING	(75,007.36)	(80,739.44)	(25,000.00)	(50,000.00)
4259 - PLAN REVIEW FEE-NON-RESIDENTIA	(969,579.51)	(821,262.56)	(425,000.00)	(658,900.00)
4260 - PLAN REVIEW FEE-NEW RESIDENTIA	0.00	0.00	0.00	(12,100.00)
4261 - PLUMBING PERMITS	(311,292.32)	(166,031.93)	(120,000.00)	(150,000.00)
4265 - MECHANICAL PERMITS	(297,142.67)	(356,756.95)	(130,000.00)	(150,000.00)
4267 - ELECTRICAL PERMITS	(213,544.97)	(319,178.35)	(125,000.00)	(150,000.00)
4272 - SEWER & WATER PERMITS	(46,857.38)	(45,858.75)	(30,000.00)	(40,000.00)
4274 - FIRE INSPECTION PERMITS	(54,871.52)	(32,416.50)	(43,000.00)	(43,000.00)
4275 - INSPECTIONS	(6,552.00)	(750.00)	(2,800.00)	(2,500.00)
4276 - FENCE PERMITS	60.00	0.00	0.00	0.00
4280 - ROW PERMITS	(108,613.95)	(83,401.75)	(120,000.00)	(120,000.00)
4282 - WOODLAND MANAGEMENT FEE	0.00	0.00	0.00	0.00
4284 - MISC BUSINESS PERMITS	(450.00)	0.00	0.00	0.00
4299 - ELECTRONIC RECOVERY FEE	(429,873.43)	(297,641.88)	(152,500.00)	(193,500.00)

2022 Annual Budget
Company: 01000- GENERAL FUND

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
LICENSES AND PERMITS	**(4,656,994.54)**	**(3,577,062.61)**	**(2,139,100.00)**	**(2,858,400.00)**
INTERGOVERNMENTAL:				
4410 - FEDERAL GRANTS	(24,108.82)	(3,117,604.45)	(16,000.00)	(16,000.00)
4450 - STATE GRANTS & AIDS	(208,300.12)	(127,367.75)	(139,000.00)	(128,200.00)
4455 - PERA AID	(18,170.00)	0.00	0.00	0.00
4460 - STATE AID - MAINT	(542,741.00)	(526,723.00)	(526,000.00)	(485,000.00)
4462 - STATE AID - FIRE	(267,203.27)	(287,105.61)	(275,000.00)	(290,000.00)
4465 - STATE AID - POLICE	(428,971.60)	(468,613.94)	(442,000.00)	(480,000.00)
4467 - POLICE TRAINING REIMBURSEMENT	(48,714.66)	(47,045.53)	(43,200.00)	(45,000.00)
4480 - OTHER GRANTS/AIDS	(12,825.00)	0.00	0.00	0.00
4482 - COUNTY GRANTS/AIDS	(20,900.14)	(37,646.25)	0.00	0.00
4490 - OTHER LOCAL GRANTS/AIDS	(1,500.00)	(95,040.00)	0.00	0.00
INTERGOVERNMENTAL	**(1,573,434.61)**	**(4,707,146.53)**	**(1,441,200.00)**	**(1,444,200.00)**
CHARGES FOR SERVICES:				
4511 - ADMINISTRATIVE CHARGES	(44,126.96)	(29,313.21)	(40,300.00)	(35,800.00)
4513 - SALE OF DOCUMENTS	(654.00)	(573.75)	(900.00)	(800.00)
4527 - RECORDING FEE	0.00	(930.00)	0.00	0.00
4540 - CONDUIT DEBT ADMIN FEE	0.00	(2,000.00)	0.00	0.00
4572 - SIGNS	(22,025.00)	(9,485.00)	(18,000.00)	(10,000.00)
4577 - AUAR	(52,300.00)	(31,951.00)	(50,000.00)	(50,000.00)
4587 - PLANNING/ZONING APPLICATIONS	(56,970.00)	(119,770.00)	(18,000.00)	(50,000.00)
4620 - ENGINEER FEE - PRIVATE	(631,101.29)	(119,329.27)	(400,000.00)	(450,000.00)
4621 - ENGINEER FEE - PUBLIC	(285,255.23)	(486,762.04)	(400,000.00)	(425,000.00)
4622 - PARK FEE - PUBLIC	(23,462.30)	(60,157.48)	(1,000.00)	(5,000.00)
4630 - GRADE FEE	(101,815.40)	(103,529.58)	(91,000.00)	(119,000.00)
4642 - POLICE SERVICES	(574,570.37)	(273,162.65)	(467,500.00)	(467,500.00)
4643 - VALLEY FAIR	(40,975.86)	0.00	(40,000.00)	(40,000.00)
4646 - FALSE ALARMS	(6,510.00)	(13,620.00)	(3,000.00)	(4,000.00)
4647 - TRIBAL CONTRIBUTION	(110,000.00)	(125,000.00)	(150,000.00)	(150,000.00)
4660 - FIRE SERVICES	(191,115.00)	(201,466.00)	(227,200.00)	(225,500.00)
4680 - MISC PUBLIC WORKS	(788.00)	248.00	0.00	0.00
4681 - CAR/TRUCK WASHES	(11,374.00)	(10,827.00)	(12,200.00)	(12,200.00)
4705 - ELECTRIC (SPUC)	(2,319,977.03)	(2,258,798.39)	(2,600,000.00)	(2,850,000.00)
4751 - REFUSE CHARGES	(26,115.00)	(27,369.95)	(23,000.00)	(25,000.00)
4761,4762 - MEMBERSHIPS	(898,266.79)	(431,431.94)	(766,500.00)	(772,000.00)
4766 - GENERAL ADMISSIONS	(329,420.50)	(107,214.51)	(301,500.00)	(306,500.00)
4768 - SKATE SCHOOL ADMISSION	0.00	0.00	0.00	(100,000.00)
4770 - LESSONS	(124,272.25)	(26,719.11)	(93,000.00)	(98,000.00)
4774 - ICE RENTAL - PRIME TAXABLE	(181,484.25)	(219,791.80)	(240,000.00)	(240,000.00)
4775 - ICE RENTAL - PRIME EXEMPT	(473,542.50)	(396,229.99)	(527,500.00)	(500,000.00)
4780 - YOUTH ACTIVITIES	(136,986.25)	(34,688.36)	(100,000.00)	(105,000.00)
4781 - YOUTH SPORTS ASSOCATIONS	(75,056.00)	(25,603.00)	(70,000.00)	(35,000.00)
4794 - ADULT SPORTS	(28,070.00)	(13,527.50)	(30,000.00)	(17,000.00)
4795 - ADULT ACTIVITIES	(42,817.28)	(14,022.75)	(41,000.00)	(44,000.00)
4796 - ROOM RENTALS	(60,737.50)	(10,788.31)	(43,600.00)	(49,000.00)
4797 - ROOM RENTAL- NONTAXABLE/EXEM	(61,776.35)	(22,347.95)	(47,000.00)	(55,000.00)

2022 Annual Budget
Company: 01000- GENERAL FUND

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
4798 - PARK FACILITY RENTAL	(2,692.91)	115.08	(1,000.00)	(1,000.00)
4799 - PARK FIELD RENTALS	(908.00)	0.00	(700.00)	(700.00)
4800 - SKATE SHARPENING	(10,315.00)	(7,625.44)	(9,000.00)	(12,000.00)
4801 - DAMAGE DEPOSIT	(2,286.26)	1,580.00	(2,000.00)	(1,500.00)
4808 - PARK FAC. RENT - NONTAX/EXEMPT	(43,925.00)	(16,942.50)	(42,800.00)	(42,800.00)
4810 - CONCESSION STANDS	(46,715.06)	(10,140.05)	(35,500.00)	(41,000.00)
4812 - VENDING CONCESSION COMMISSION	(13,100.58)	(4,749.63)	0.00	(8,200.00)
4816 - NON-RESIDENT FEE/TOWNSHIP PYMT	(1,250.00)	(830.00)	(1,000.00)	(1,000.00)
4817 - ARENA ADVERTISING	(42,584.80)	(24,319.60)	(35,000.00)	(35,000.00)
4818 - OTHER RECREATION FEES	(9,354.50)	(3,075.00)	(300.00)	(300.00)
CHARGES FOR SERVICES	**(7,084,697.22)**	**(5,242,149.68)**	**(6,929,500.00)**	**(7,384,800.00)**
FINES & FORFEITS:				
4821 - FINES & FORFEITS	(8,138.00)	(7,061.63)	(1,700.00)	(1,700.00)
4822 - FINES & FORFEITS - SJPA	0.00	0.00	0.00	0.00
FINES & FORFEITS	**(8,138.00)**	**(7,061.63)**	**(1,700.00)**	**(1,700.00)**
MISCELLANEOUS:				
4833 - INTEREST	(241,187.74)	(394,992.05)	(210,000.00)	(210,000.00)
4834 - CHANGE IN FAIR MARKET VALUE	(259,500.48)	(145,929.06)	0.00	0.00
4530 - ANTENNA RENTAL	(10,640.63)	(11,504.44)	(10,700.00)	(10,700.00)
4678 - PUBLIC WORKS RENTAL	0.00	(244.00)	0.00	0.00
4843 - COMMISSIONS	(1,228.46)	(124.85)	(500.00)	(500.00)
4845 - CONTRIBUTIONS	(8,918.96)	(8,989.35)	0.00	0.00
4850 - MISCELLANEOUS	(60,342.90)	(58,052.02)	(13,800.00)	(12,000.00)
MISCELLANEOUS	**(581,819.17)**	**(619,835.77)**	**(235,000.00)**	**(233,200.00)**
REVENUES	**(30,706,368.40)**	**(31,413,288.52)**	**(29,122,100.00)**	**(31,650,800.00)**
EXPENDITURES:				
WAGES & BENEFITS:				
6002 - WAGES	11,726,378.64	12,387,275.02	12,936,500.00	13,982,300.00
6005 - OVERTIME-FT	554,166.92	340,678.64	475,200.00	483,200.00
6010 - PREMIUM PAY	9,342.11	6,418.40	17,000.00	17,000.00
6015 - WAGES - PART TIME/TEMP	1,375,133.28	1,328,746.18	1,798,900.00	1,861,300.00
6017 - OVERTIME-PART TIME/TEMP	22,033.95	15,754.28	14,800.00	14,800.00
WAGES	**13,687,054.90**	**14,078,872.52**	**15,242,400.00**	**16,358,600.00**
6122 - PERA	1,477,083.09	1,534,021.75	1,622,000.00	1,663,400.00
6124 - FICA	636,048.39	643,759.82	647,200.00	800,400.00
6135 - HEALTH	1,509,535.60	1,604,732.54	1,749,100.00	1,879,800.00
6139 - POST EMPLOYMENT HEALTH PLAN	61,027.54	62,912.82	64,800.00	66,500.00
6140 - LIFE/LTD	35,988.67	33,549.15	37,100.00	43,500.00
6145 - DENTAL	65,124.84	67,425.24	83,100.00	85,300.00
6160 - UNEMPLOYMENT	0.00	129.00	0.00	0.00
6170 - WORKERS COMPENSATION	371,943.44	533,820.35	601,900.00	794,000.00
6180 - COMPENSATED ABSENCES	94,595.89	522,134.21	239,800.00	257,400.00
6186 - PENSION EXPENSE	86,193.00	110,067.00	90,000.00	90,000.00

2022 Annual Budget
Company: 01000- GENERAL FUND

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
BENEFITS	**4,337,540.46**	**5,112,551.88**	**5,135,000.00**	**5,680,300.00**
WAGES & BENEFITS	**18,024,595.36**	**19,191,424.40**	**20,377,400.00**	**22,038,900.00**
SUPPLIES AND SERVICES:				
6202 - OPERATING SUPPLIES	426,829.87	453,378.04	358,150.00	483,550.00
6203 - TOOLS	7,585.09	6,946.25	7,500.00	7,500.00
6204 - FURNISHINGS (NOT CAPITALIZED)	6,183.25	7,342.54	1,000.00	500.00
6205 - GRANT EXPENDITURES	0.00	0.00	0.00	0.00
6210 - OFFICE SUPPLIES	22,867.85	22,460.76	21,200.00	18,400.00
6212 - UNIFORMS/CLOTHING	105,393.18	104,155.52	95,200.00	92,300.00
6213 - FOOD	8,763.86	7,790.52	11,300.00	8,300.00
6215 - MATERIALS	266,853.32	173,693.37	205,000.00	238,300.00
6222 - MOTOR FUELS & LUBRICANTS	218,082.08	144,472.10	202,700.00	213,200.00
6230 - BUILDING MAINT SUPPLIES	58,392.12	58,130.65	71,500.00	66,600.00
6240 - EQUIPMENT MAINT SUPPLIES	161,369.70	157,677.99	144,400.00	146,700.00
6250 - MERCHANDISE	15,858.05	0.00	15,000.00	20,000.00
6280 - PURCHASE OF EVIDENCE	90.00	0.00	0.00	0.00
6281 - PURCHASE OF INFORMATION	80.00	0.00	0.00	0.00
6310 - ATTORNEY	70,204.99	56,525.95	63,750.00	95,300.00
6312 - ENGINEERING/DESIGN CONSULTANT	15,260.50	9,270.50	30,000.00	30,000.00
6314 - COMPUTER SERVICES	10,628.75	321.92	0.00	0.00
6315 - BUILDING MAINT.	196,195.03	197,762.39	180,000.00	184,800.00
6316 - EQUIPMENT MAINTENANCE	143,605.66	111,577.18	113,600.00	121,700.00
6318 - FILING FEES	353.00	1,232.00	500.00	600.00
6322 - PAVEMENT PRESERVATION	469,440.59	526,466.96	580,000.00	580,000.00
6326 - CLEANING SERVICES	181,916.00	149,636.10	104,000.00	134,000.00
6327 - OTHER PROF SERVICES	1,139,973.76	895,344.29	870,000.00	912,400.00
6332 - POSTAGE	26,905.46	35,827.02	38,000.00	32,600.00
6334 - TELEPHONE	83,848.45	89,229.28	89,500.00	92,450.00
6336 - PRINTING/PUBLISHING	106,201.44	87,357.10	92,900.00	91,100.00
6338 - ADVERTISING	4,885.00	605.00	5,200.00	4,200.00
6339 - COMPUTER ACCESS	16,462.05	22,330.83	14,700.00	14,200.00
6351 - INSURANCE PREMIUM (IS FUND)	392,400.00	387,800.00	388,000.00	388,000.00
6352 - LIABILITY	355.00	0.00	0.00	0.00
6360 - UTILITY SERVICE	2,839.31	3,083.63	3,200.00	3,200.00
6362 - ELECTRIC	657,878.17	581,183.99	644,900.00	623,600.00
6364 - WATER	45,296.32	54,996.57	48,100.00	52,100.00
6365 - GAS	178,986.35	149,656.30	183,300.00	169,300.00
6366 - SEWER	20,969.85	19,900.91	18,650.00	19,100.00
6367 - REFUSE	1,704.33	4,247.22	5,000.00	8,000.00
6368 - STORM	35,759.67	36,765.84	37,500.00	36,000.00
6400 - RENTALS	145.00	0.00	0.00	0.00
6410 - SOFTWARE - ANNUAL FEES	413,021.48	653,977.73	494,800.00	603,900.00
6415 - SOFTWARE-ANNUAL FEES (IS FUND)	403,200.12	589,699.92	588,600.00	591,700.00
6420 - EQUIPMENT RENT	44,730.38	43,772.05	46,200.00	44,700.00
6425 - EQUIPMENT RENT (IS FUND)	994,599.96	1,089,799.92	1,152,400.00	1,328,800.00
6430 - BUILDING RENT (IS FUND)	999,000.12	1,040,999.88	1,045,800.00	1,158,300.00

2022 Annual Budget
Company: 01000- GENERAL FUND

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
6435 - OTHER RENT	12,124.33	14,955.44	12,100.00	13,100.00
6440 - PARK RENT (IS FUND)	449,600.04	569,799.96	593,000.00	606,000.00
6471 - WELLNESS PROGRAM	9,528.38	13,506.79	12,000.00	12,000.00
6472 - CONFERENCE/SCHOOL/TRAINING	138,993.69	93,393.76	135,700.00	162,000.00
6475 - TRAVEL/SUBSISTENCE	72,828.16	13,563.25	59,100.00	84,100.00
6480 - DUES	184,665.98	178,944.87	183,050.00	182,300.00
6490 - SUBSCRIPTIONS/PUBLICATIONS	8,359.74	8,277.55	7,100.00	8,200.00
SUPPLIES AND SERVICES	**8,831,215.43**	**8,867,859.84**	**8,973,600.00**	**9,683,100.00**
MISCELLANEOUS EXPENSE:				
6610 - AWARDS & DAMAGES	0.00	139,056.42	0.00	0.00
6620 - PROPERTY TAX/SPECIAL ASSESS	0.00	0.00	0.00	0.00
6630 - PAYMENT TO FIRE RELIEF	278,203.27	289,105.61	275,000.00	290,000.00
6640 - DESIGNATED MISCELLANEOUS	25,465.82	24,425.00	50,000.00	50,000.00
6645 - SERVICE AWARDS	5,600.05	5,159.91	5,000.00	5,800.00
6650 - CREDIT CARD FEES	113,637.01	116,834.98	91,500.00	113,500.00
6660 - BANK FEES- NSF FEE	(228.66)	477.48	0.00	0.00
6661 - CASH SHORT	(136.80)	(4.54)	0.00	0.00
6670 - RECREATION SCHOLARSHIPS	2,853.00	315.00	2,500.00	2,500.00
6681 - CONTINGENCY	0.00	0.00	75,000.00	75,000.00
MISCELLANEOUS EXPENSE	**425,393.69**	**575,369.86**	**499,000.00**	**536,800.00**
CAPITAL OUTLAY:				
6730 - BUILDINGS	0.00	141,334.33	0.00	0.00
6740 - EQUIPMENT	93,702.71	85,395.81	0.00	42,000.00
CAPITAL OUTLAY	**93,702.71**	**226,730.14**	**0.00**	**42,000.00**
DEBT SERVICE:				
6830 - CAPITAL LEASE PAYMENT	19,926.77	21,134.96	21,100.00	0.00
6890 - DEBT SERVICE - OTHER CHARGES	2,213.23	1,005.04	1,000.00	0.00
DEBT SERVICE	**22,140.00**	**22,140.00**	**22,100.00**	**0.00**
EXPENDITURES	**27,397,047.19**	**28,883,524.24**	**29,872,100.00**	**32,300,800.00**
OTHER FINANCING:				
TRANSFERS IN:				
8010 - OPERATING TRANSFERS IN	(250,000.00)	(250,000.00)	(250,000.00)	(400,000.00)
TRANSFERS IN	**(250,000.00)**	**(250,000.00)**	**(250,000.00)**	**(400,000.00)**
TRANSFERS OUT:				
8053 - TRANSFERS OUT	0.00	1,700,000.00	0.00	0.00
8054 - OPERATING TRANSFER/DEBT SERV	0.00	835,510.00	0.00	0.00
TRANSERS OUT	**0.00**	**2,535,510.00**	**0.00**	**0.00**
GAIN/LOSS ON DISPOSAL OF ASSET:				
4855 - SALE OF ASSETS	(577.62)	(10,284.00)	0.00	0.00
GAIN/LOSS ON DISPOSAL OF ASSET	**(577.62)**	**(10,284.00)**	**0.00**	**0.00**
PROCEEDS FROM DEBT/LEASES ISSUED:				
PROCEEDS FROM DEBT ISSUED	**0.00**	**0.00**	**0.00**	**0.00**

2022 Annual Budget
Company: 01000- GENERAL FUND

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
OTHER FINANCING	**(250,577.62)**	**2,275,226.00**	**(250,000.00)**	**(400,000.00)**
Total 01000 - GENERAL FUND	**(3,559,898.83)**	**(254,538.28)**	**500,000.00**	**250,000.00**

2022 Annual Budget
Company: 01000- GENERAL FUND EXPENDITURES

Division	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
01000 - GENERAL FUND				
11 - MAYOR & COUNCIL	224,485.21	197,132.45	190,300.00	194,600.00
12 - ADMINISTRATION	1,940,653.98	1,990,923.24	2,044,100.00	2,264,300.00
13 - CITY CLERK	356,094.14	499,737.48	373,100.00	457,500.00
15 - FINANCE	881,205.77	961,010.14	982,800.00	1,030,600.00
17 - PLANNING & DEVELOPMENT	736,455.77	732,728.60	625,900.00	633,100.00
18 - FACILITIES	612,965.92	617,841.85	601,300.00	616,200.00
31 - POLICE DEPARTMENT	8,956,654.69	9,250,145.49	9,546,000.00	10,317,100.00
32 - FIRE	2,701,467.24	3,088,799.41	3,104,600.00	3,227,600.00
33 - BUILDING INSPECTIONS	1,086,560.75	1,260,374.05	1,245,100.00	1,393,400.00
41 - ENGINEERING	915,795.16	1,153,124.37	1,153,400.00	1,354,400.00
42 - STREET MAINTENANCE	2,373,378.01	2,252,156.50	2,513,300.00	2,687,100.00
44 - FLEET	416,627.39	524,774.05	471,000.00	542,100.00
46 - PARK MAINTENANCE	2,267,492.49	2,621,175.52	2,711,600.00	2,946,200.00
67 - RECREATION	3,901,959.75	3,707,976.09	4,178,400.00	4,506,000.00
91 - UNALLOCATED	25,250.92	25,625.00	131,200.00	130,600.00
Total 01000 - GENERAL FUND	**27,397,047.19**	**28,883,524.24**	**29,872,100.00**	**32,300,800.00**

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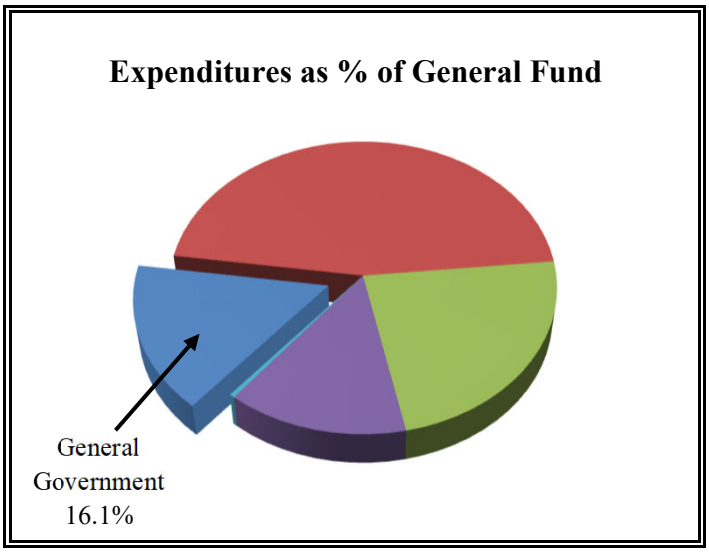
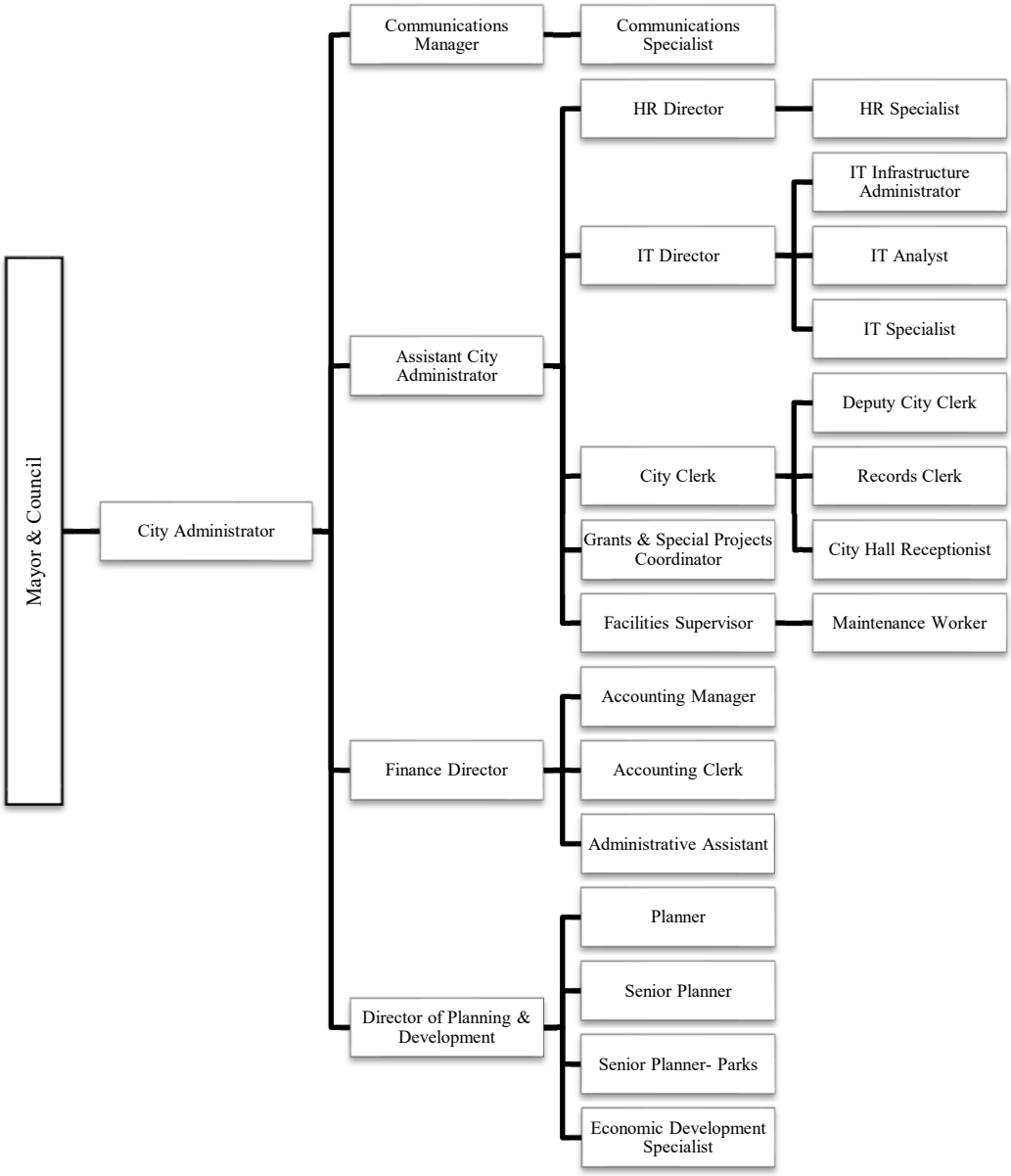
General Government

Divisions:

The main divisions under General Government consist of the following:

- Mayor and Council
- Administration
- Clerk
- Finance
- Planning & Development
- Facilities





Fund: **Mayor and Council**

Description of Services:

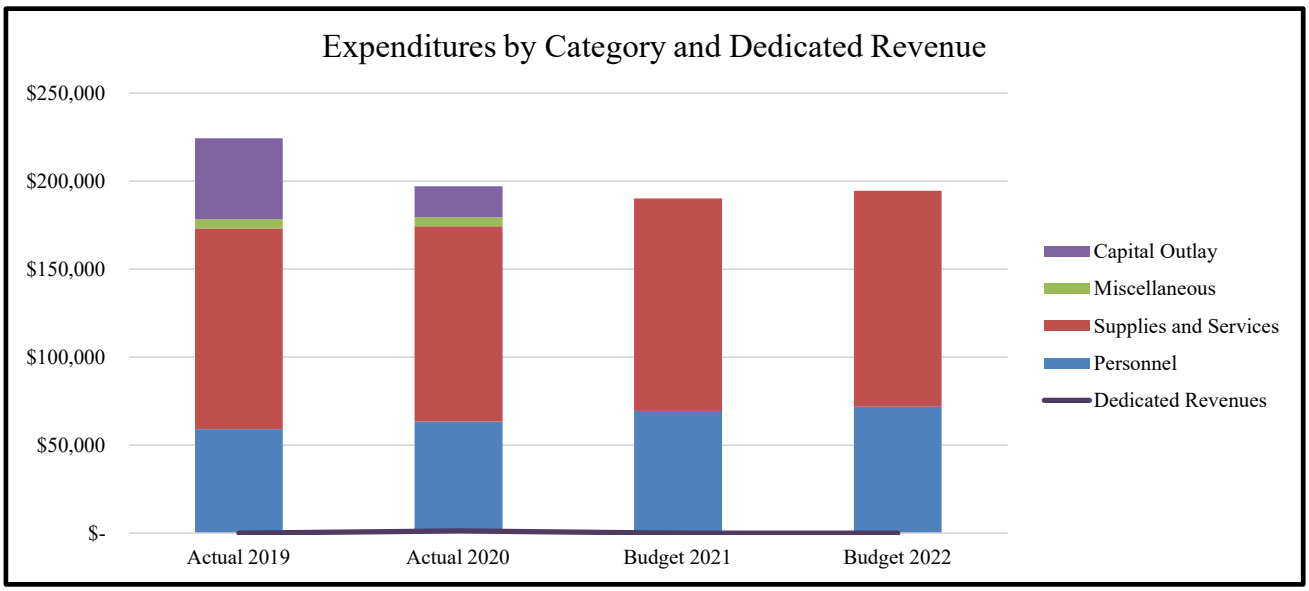
As the elected policy-making body for the City of Shakopee, the Mayor and City Council are here for you, the residents of Shakopee. The mayor and council are regularly asked to make difficult decisions based on information and recommendations provided to them by staff, as well as input from the community. The job is not always easy, but they are public servants who accept the responsibility to do all they can to make Shakopee an even better place to live, work and play.

The mayor and council are responsible for adopting ordinances, setting policy, adopting budgets and reviewing certain projects, as well as providing oversight to the administration. They typically meet as a group on the first and third Tuesdays of every month, but due to the nature of city business, they may be called in for special meetings or workshops. In addition to regular meetings as a council, they are assigned committees to serve on; this helps them maintain relationships with community, regional, state-wide and national-level groups to ensure that Shakopee's voice is heard.

The mayor and City Council members are elected for staggered four-year terms. The mayor serves as chief executive officer of the city and chairman of the City Council. The mayor attends many events throughout the year as ambassador of the city. The mayor is a voting member of the City Council but has no veto power.

Budget:

Expenditures by Category	Actual 2019	Actual 2020	Budget 2021	Budget 2022
Personnel	$ 58,997	$ 63,362	$ 69,400	$ 71,900
Supplies and Services	114,173	111,100	120,900	122,700
Miscellaneous	5,315	5,000	-	-
Capital Outlay	46,000	17,670	-	-
Totals	$ 224,485	$ 197,132	$ 190,300	$ 194,600
Dedicated Revenues	$ -	$ 1,250	$ -	$ -

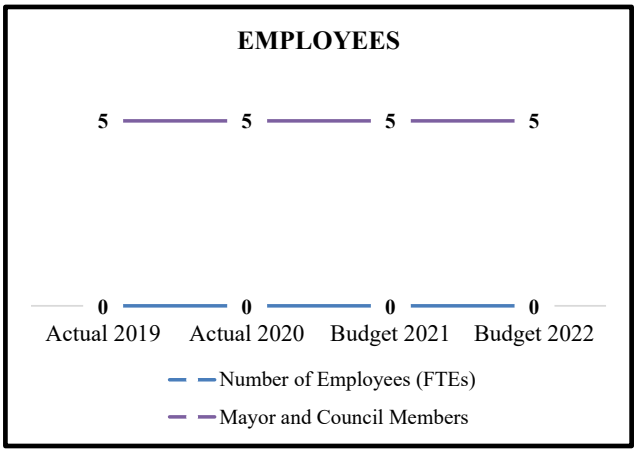


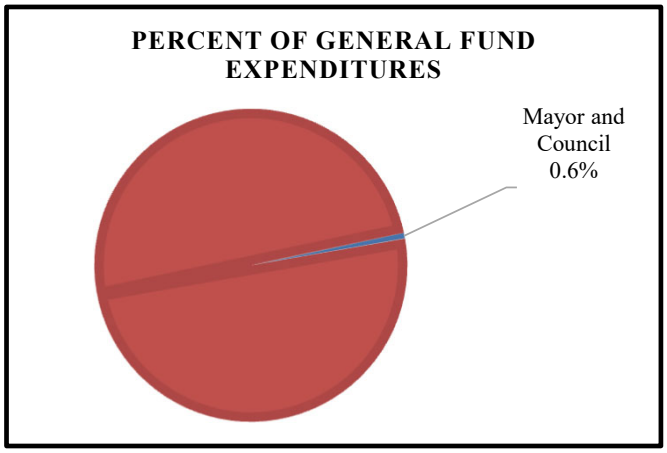
Key Measures:

	Actual 2019	Actual 2020	Projected 2021	Projected 2022
Council Meetings & Work Sessions	31	26	26	26

Budget Impact:

The 2022 budget is similar to previous years with only minor changes. The largest portion of the mayor and council budget are membership dues to various organizations. Membership provides value to the city in terms of connection with other agencies and opportunity for collaboration. Among the organizations we actively engage with are the Scott County Association for Leadership and Efficiency (SCALE), the League of Minnesota Cities and the Association of Metropolitan Municipalities. Each relationship helps the Mayor, City Council, and city staff improve efficiency, stay atop of issues at the state and federal level, and ensure that Shakopee's voice is heard on important issues outside the city limits.





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2022 Annual Budget
Division: 11- MAYOR & COUNCIL

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
11 - MAYOR & COUNCIL				
6002 - WAGES	46,469.13	50,682.89	51,500.00	51,500.00
6015 - WAGES - PART TIME/TEMP	5,903.41	5,651.19	9,900.00	11,400.00
WAGES	**52,372.54**	**56,334.08**	**61,400.00**	**62,900.00**
6122 - PERA	2,410.17	2,532.67	3,900.00	3,900.00
6124 - FICA	4,035.63	4,247.85	3,800.00	4,800.00
6160 - UNEMPLOYMENT	0.00	11.68	0.00	0.00
6170 - WORKERS COMPENSATION	178.65	235.89	300.00	300.00
BENEFITS	**6,624.45**	**7,028.09**	**8,000.00**	**9,000.00**
WAGES & BENEFITS	**58,996.99**	**63,362.17**	**69,400.00**	**71,900.00**
6202 - OPERATING SUPPLIES	61.50	0.00	100.00	100.00
6210 - OFFICE SUPPLIES	126.00	0.00	100.00	100.00
6212 - UNIFORMS/CLOTHING	0.00	129.32	0.00	0.00
6213 - FOOD	91.00	7.98	200.00	200.00
6310 - ATTORNEY	9,515.00	11,823.75	15,000.00	15,000.00
6336 - PRINTING/PUBLISHING	593.00	258.03	100.00	100.00
6351 - INSURANCE PREMIUM (IS FUND)	300.00	300.00	200.00	300.00
6415 - SOFTWARE-ANNUAL FEES (IS FUND)	0.00	3,900.00	4,200.00	4,000.00
6430 - BUILDING RENT (IS FUND)	23,600.04	19,700.04	19,700.00	21,600.00
6472 - CONFERENCE/SCHOOL/TRAINING	1,234.00	410.00	800.00	800.00
6475 - TRAVEL/SUBSISTENCE	827.03	56.35	1,000.00	1,000.00
6480 - DUES	77,825.75	74,514.50	79,500.00	79,500.00
SUPPLIES AND SERVICES	**114,173.32**	**111,099.97**	**120,900.00**	**122,700.00**
6640 - DESIGNATED MISCELLANEOUS	5,314.90	5,000.00	0.00	0.00
MISCELLANEOUS EXPENSE	**5,314.90**	**5,000.00**	**0.00**	**0.00**
6740 - EQUIPMENT	46,000.00	17,670.31	0.00	0.00
CAPITAL OUTLAY	**46,000.00**	**17,670.31**	**0.00**	**0.00**
Total 11 - MAYOR & COUNCIL	**224,485.21**	**197,132.45**	**190,300.00**	**194,600.00**

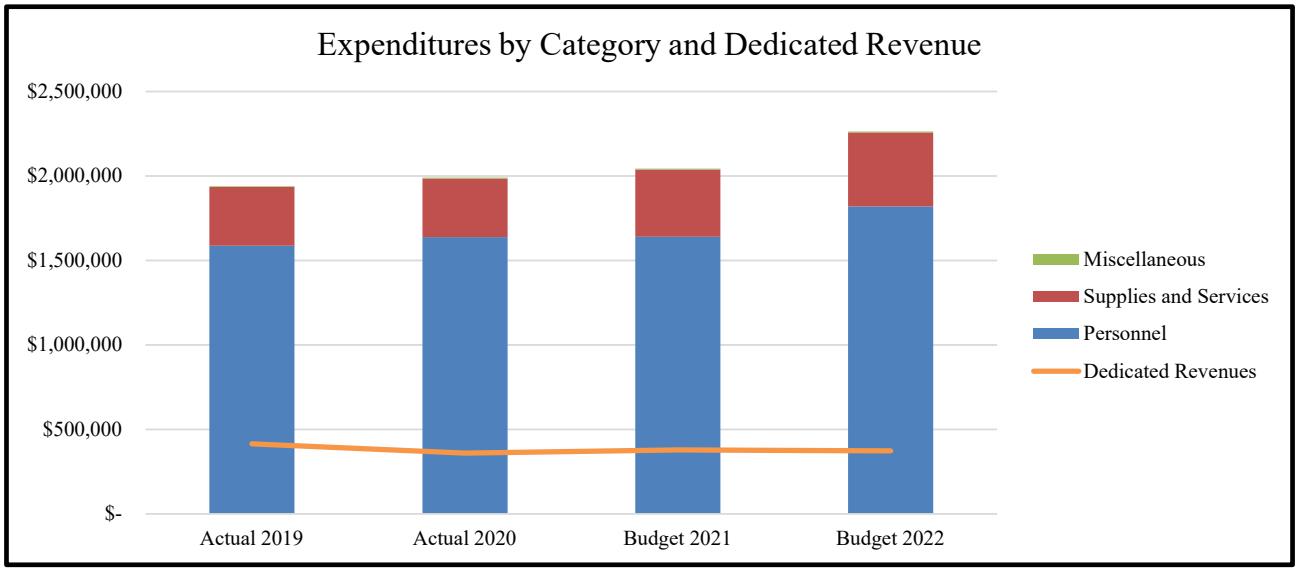
Division: **Administration**
Category: General Government

Description of Services:

The Department of Administration is responsible for the direction and coordination of all city departments in carrying out the policies established by the City Council, preparation of the annual budget and recommendations to the council regarding existing and new policies and programs. The Department is also responsible for all personnel matters, including payroll and benefits; communications activities, such as the city's website and newsletter; and telecommunications functions, including operation of the Government Access Channel. Information Technology and Facilities Maintenance are also part of the Department of Administration.

Budget:

Expenditures by Category	Actual 2019	Actual 2020	Budget 2021	Budget 2022
Personnel	$ 1,587,162	$ 1,637,937	$ 1,640,400	$ 1,821,200
Supplies and Services	347,892	347,826	398,700	437,300
Miscellaneous	5,600	5,160	5,000	5,800
Totals	$ 1,940,654	$ 1,990,923	$ 2,044,100	$ 2,264,300
Dedicated Revenues	$ 414,983	$ 359,916	$ 379,000	$ 372,000



Key Measures:

	Actual 2019	Actual 2020	Projected 2021	Projected 2022
New Hires (Full & Part Time, Election Judges, Seasonal)	101	141	110	125
Computers and Equipment Supported by IT	913	908	939	956
Help desk tickets	2,055	2,194	5,150	2,150
Software Apps Supported	125	125	125	125
Website Visits	325,826	352,000	470,000	475,000
Facebook Likes	25,238	28,335	29,900	32,000
Twitter Followers	12,191	12,712	12,700	12,800
Video Productions (started in 2018)	43	23	18	25
Total Email Bulletin Recipients	N/A	136,537	137,300	138,600

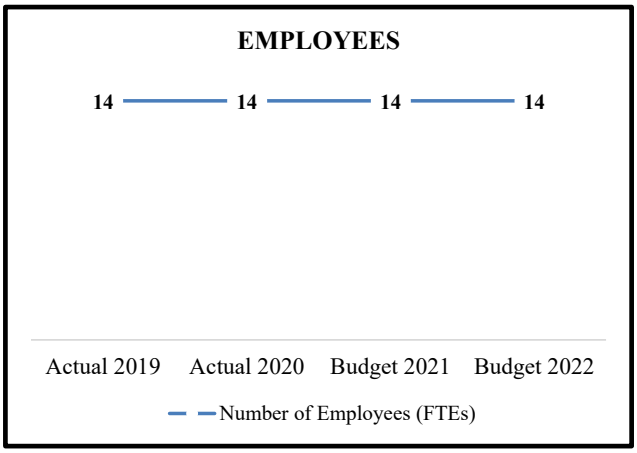
Budget Impact:

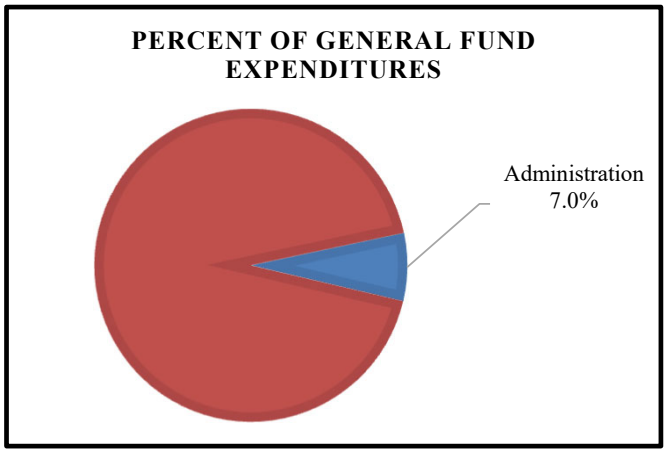
The Department of Administration serves those who serve you, our customers. Much of our work is focused on ensuring staff in all city departments can serve you as efficiently and effectively as possible. We also strive to provide an example of excellence in customer service throughout our organization.

Things are constantly changing in information technology (IT). Much of our focus in this area over the past year has been on IT security while maintaining flexibility and mobility. With the increase of remote workers due to COVID-19 there has been an increase in the number and sophistication of IT security threats in business sectors across the world. The city maintains a vast amount of crucial data on both public and private matters. While most of the data we maintain is public information, it is still critically important that our data and systems remain safe from outside interference. Dramatic steps have been taken recently to improve the overall security of our IT systems including an outside audit of security protocols, adopting new processes and procedures, increased server monitoring, and educational programs for staff at all levels of the organization.

Our Human Resources team supports all employees to help ensure the City of Shakopee continues to have an engaged, well trained, and effective workforce. In 2021 HR staff implemented a new performance management system to allow for both greater efficiency and accountability in employee performance evaluations. One major undertaking for 2022 will be a classification and compensation study, primarily focused on seasonal and part time positions, to aid in the future recruitment and retention of those vitally important positions.

Communications is at the heart of all we do in the City of Shakopee. We provide transparency and up-to-date information in everything we do. To better support these efforts, we've expanded the Communications Division from two to three employees in 2021. The team provides tremendous professional experience in the areas of journalism, video production and graphic design, ensuring residents can access city information across multiple platforms.





2022 Annual Budget
Division: 12- ADMINISTRATION

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
12 - ADMINISTRATION				
6002 - WAGES	1,239,500.16	1,232,760.83	1,281,600.00	1,412,400.00
6005 - OVERTIME-FT	698.33	217.10	0.00	0.00
6015 - WAGES - PART TIME/TEMP	2,370.37	2,359.58	3,100.00	3,300.00
WAGES	**1,242,568.86**	**1,235,337.51**	**1,284,700.00**	**1,415,700.00**
6122 - PERA	92,381.84	91,865.76	96,200.00	105,900.00
6124 - FICA	87,955.86	88,045.67	79,600.00	108,300.00
6135 - HEALTH	134,604.25	116,710.50	132,500.00	138,800.00
6139 - POST EMPLOYMENT HEALTH PLAN	5,828.79	5,497.92	5,500.00	5,900.00
6140 - LIFE/LTD	3,281.91	3,196.02	3,500.00	3,800.00
6145 - DENTAL	5,250.00	5,620.14	7,000.00	7,600.00
6170 - WORKERS COMPENSATION	5,983.03	7,394.90	8,300.00	9,800.00
6180 - COMPENSATED ABSENCES	3,482.23	78,327.55	23,100.00	25,400.00
6186 - PENSION EXPENSE	5,825.00	5,941.00	0.00	0.00
BENEFITS	**344,592.91**	**402,599.46**	**355,700.00**	**405,500.00**
WAGES & BENEFITS	**1,587,161.77**	**1,637,936.97**	**1,640,400.00**	**1,821,200.00**
6202 - OPERATING SUPPLIES	1,702.18	6,210.31	1,500.00	1,500.00
6210 - OFFICE SUPPLIES	2,778.52	2,464.78	2,200.00	2,200.00
6212 - UNIFORMS/CLOTHING	0.00	312.00	0.00	0.00
6213 - FOOD	2,023.57	393.90	2,200.00	2,200.00
6222 - MOTOR FUELS & LUBRICANTS	1,338.61	142.60	1,300.00	1,300.00
6240 - EQUIPMENT MAINT SUPPLIES	484.08	148.96	600.00	1,600.00
6310 - ATTORNEY	45,502.18	20,779.30	25,000.00	31,000.00
6316 - EQUIPMENT MAINTENANCE	0.00	0.00	400.00	400.00
6327 - OTHER PROF SERVICES	27,769.82	35,247.92	38,300.00	70,500.00
6332 - POSTAGE	10,504.18	13,089.63	17,400.00	14,300.00
6334 - TELEPHONE	7,517.55	6,703.83	9,400.00	9,700.00
6336 - PRINTING/PUBLISHING	27,300.78	27,668.81	38,700.00	38,100.00
6338 - ADVERTISING	0.00	15.00	1,200.00	1,200.00
6339 - COMPUTER ACCESS	420.16	660.28	0.00	0.00
6351 - INSURANCE PREMIUM (IS FUND)	8,800.00	6,200.00	6,300.00	6,800.00
6410 - SOFTWARE - ANNUAL FEES	63,496.09	87,411.72	84,300.00	82,100.00
6415 - SOFTWARE-ANNUAL FEES (IS FUND)	35,500.08	58,100.04	55,300.00	49,200.00
6420 - EQUIPMENT RENT	557.93	259.13	0.00	0.00
6425 - EQUIPMENT RENT (IS FUND)	0.00	0.00	0.00	5,700.00
6430 - BUILDING RENT (IS FUND)	61,400.04	55,699.92	55,700.00	56,200.00
6472 - CONFERENCE/SCHOOL/TRAINING	25,536.01	6,528.80	28,000.00	30,300.00
6475 - TRAVEL/SUBSISTENCE	8,560.08	0.00	13,000.00	15,000.00
6480 - DUES	6,646.78	6,173.54	5,900.00	6,000.00
6490 - SUBSCRIPTIONS/PUBLICATIONS	525.14	109.10	0.00	0.00
6471 - WELLNESS PROGRAM	9,528.38	13,506.79	12,000.00	12,000.00
SUPPLIES AND SERVICES	**347,892.16**	**347,826.36**	**398,700.00**	**437,300.00**
6645 - SERVICE AWARDS	5,600.05	5,159.91	5,000.00	5,800.00
MISCELLANEOUS EXPENSE	**5,600.05**	**5,159.91**	**5,000.00**	**5,800.00**

2022 Annual Budget
Division: 12- ADMINISTRATION

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
6740 - EQUIPMENT	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	**0.00**	**0.00**	**0.00**	**0.00**
Total 12 - ADMINISTRATION	**1,940,653.98**	**1,990,923.24**	**2,044,100.00**	**2,264,300.00**

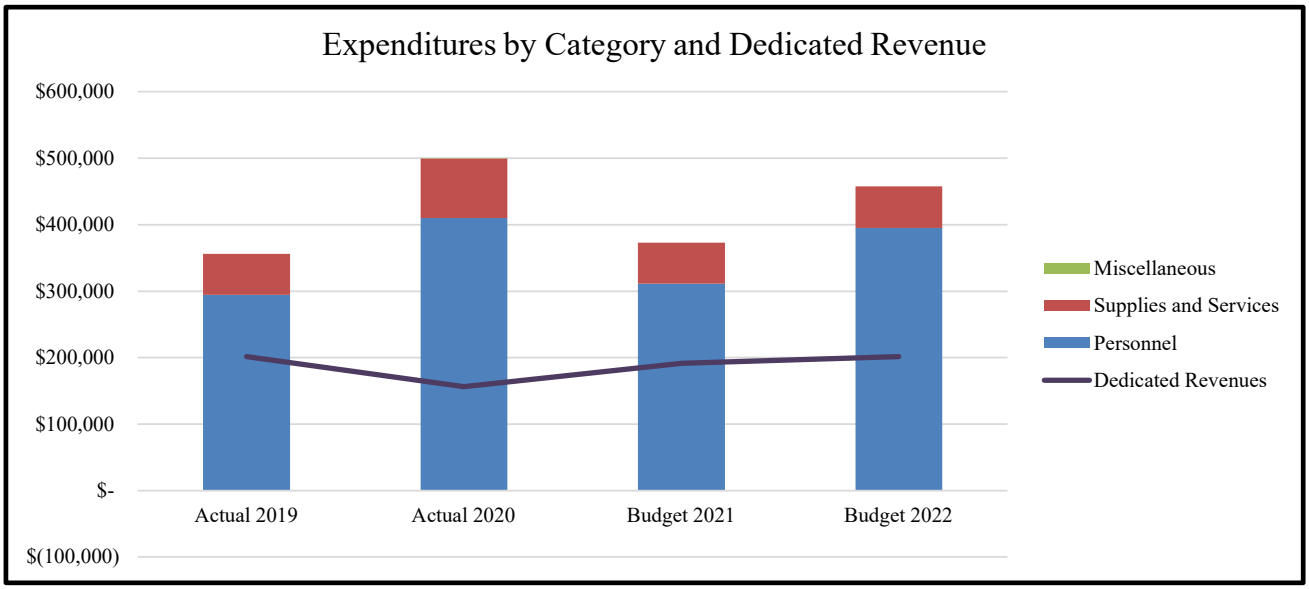
Division: **City Clerk**
Category: General Government

Description of Services:

Among the primary objectives of the city are to provide excellent customer service to you and to work as efficiently as possible. The City Clerk's office is a major player for both objectives, as it serves as a hub for information throughout the city. From the moment you walk through the door at City Hall, or call city hall's general number, you will be greeted by a member of the City Clerk's office. A person who is ready to help get you where you need to go and is passionate about providing top notch customer service. The front desk is just one of the many responsibilities of the City Clerk's office. Whether you need licensing for your business, or have a records request, they are there to help and guide you through the process. The clerk's office is responsible for maintaining the records of the city by scanning, filing and managing the documents in our electronic repository. They also transcribe the meeting minutes for the City Council meetings, as well as the Boards and Commissions. Finally, the City Clerk's office is responsible for administering elections in the City of Shakopee. They recruit, hire and train our election judges, maintain and test election equipment and provide exceptional customer service to our citizens on Election Day.

Budget:

Expenditures by Category	Actual 2019	Actual 2020	Budget 2021	Budget 2022
Personnel	$ 294,284	$ 409,850	$ 311,200	$ 395,300
Supplies and Services	61,832	89,883	61,900	62,200
Miscellaneous	(22)	4	-	-
Totals	$ 356,094	$ 499,737	$ 373,100	$ 457,500
Dedicated Revenues	$ 201,461	$ 156,165	$ 191,300	$ 201,700



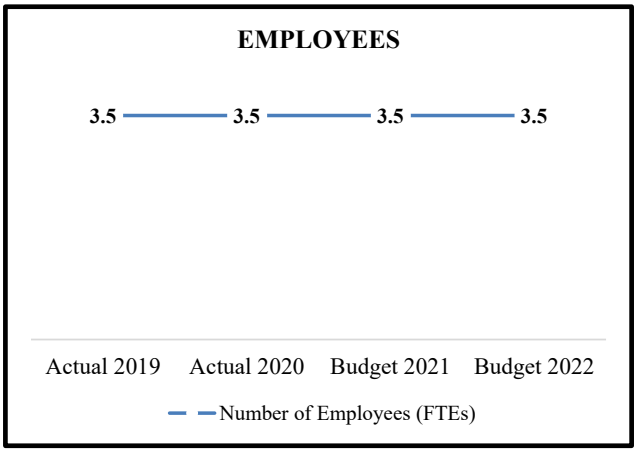
Key Measures:

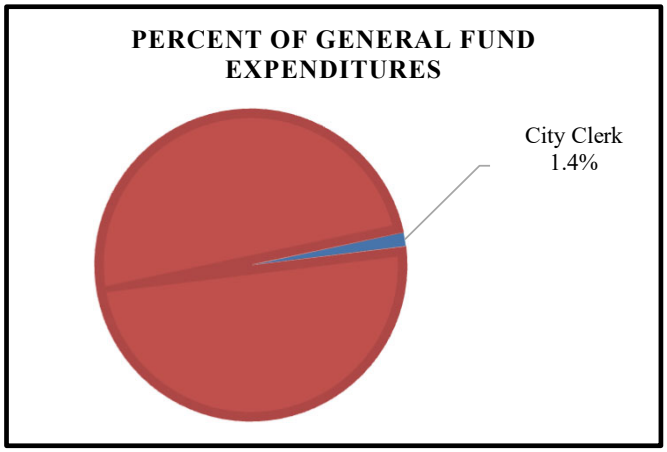
	Actual 2019	Actual 2020	Projected 2021	Projected 2022
Number of licenses issued	242	186	240	240
Registered Voters	No Election	24,377	No Election	25,000
Voter Turnout	No Election	22,505	No Election	22,500
Election Judges	No Eletion	115	No Election	107
Documents scanned for retention	414,929	320,000	400,000	300,000

Budget Impact:

In 2022 the clerk's office expects to focus on improving city-wide document retention processes so that both city staff and the public can better utilize technology in order to access and maintain critically important city documents. Additionally, another primary goal is to continue to improve internal operations and processes, with the hope that it continues to provide for a better experience for both our internal and external customers.

Another primary focus in 2022 will be the local election. In recent years our elections staff have been able to provide a greater scope in terms of customer service as we have continued to improve upon the In-Person Absentee Voting option for registered voters in Shakopee, as well as those in Jackson and Louisville Townships, here at City Hall. Staff will continue to evaluate the processes and spaces previously used as well as evaluate new alternatives to continue to provide a high level of service into the future.





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2022 Annual Budget
Division: 13- CITY CLERK

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
13 - CITY CLERK				
6002 - WAGES	205,848.04	249,885.31	214,400.00	224,100.00
6005 - OVERTIME-FT	0.00	3,471.95	0.00	0.00
6015 - WAGES - PART TIME/TEMP	22,871.90	69,264.70	27,600.00	90,100.00
WAGES	**228,719.94**	**322,621.96**	**242,000.00**	**314,200.00**
6122 - PERA	17,070.62	20,481.69	18,200.00	19,100.00
6124 - FICA	16,705.05	19,825.98	14,900.00	24,100.00
6135 - HEALTH	25,692.67	29,149.59	27,000.00	27,900.00
6139 - POST EMPLOYMENT HEALTH PLAN	1,277.52	1,379.09	1,300.00	1,300.00
6140 - LIFE/LTD	610.71	673.84	600.00	700.00
6145 - DENTAL	1,008.00	1,088.18	1,600.00	1,600.00
6170 - WORKERS COMPENSATION	1,213.08	2,813.29	1,700.00	2,400.00
6180 - COMPENSATED ABSENCES	1,986.24	11,816.76	3,900.00	4,000.00
BENEFITS	**65,563.89**	**87,228.42**	**69,200.00**	**81,100.00**
WAGES & BENEFITS	**294,283.83**	**409,850.38**	**311,200.00**	**395,300.00**
6202 - OPERATING SUPPLIES	250.71	25,964.78	500.00	500.00
6204 - FURNISHINGS (NOT CAPITALIZED)	0.00	0.00	0.00	0.00
6210 - OFFICE SUPPLIES	800.85	2,855.70	800.00	800.00
6213 - FOOD	0.00	4,867.98	1,000.00	1,000.00
6240 - EQUIPMENT MAINT SUPPLIES	138.98	0.00	500.00	500.00
6310 - ATTORNEY	830.00	1,895.00	1,000.00	1,000.00
6318 - FILING FEES	0.00	46.00	0.00	0.00
6327 - OTHER PROF SERVICES	6,658.04	1,555.30	4,100.00	4,100.00
6332 - POSTAGE	296.04	379.25	700.00	700.00
6334 - TELEPHONE	103.74	62.25	100.00	100.00
6336 - PRINTING/PUBLISHING	2,574.46	4,136.90	3,000.00	3,000.00
6351 - INSURANCE PREMIUM (IS FUND)	1,100.00	1,300.00	1,300.00	1,300.00
6410 - SOFTWARE - ANNUAL FEES	16,781.66	19,038.83	12,000.00	12,000.00
6415 - SOFTWARE-ANNUAL FEES (IS FUND)	10,200.00	12,099.96	15,300.00	14,300.00
6420 - EQUIPMENT RENT	69.91	396.91	0.00	0.00
6430 - BUILDING RENT (IS FUND)	14,199.96	13,899.96	13,900.00	15,200.00
6472 - CONFERENCE/SCHOOL/TRAINING	2,118.00	890.00	3,000.00	3,000.00
6475 - TRAVEL/SUBSISTENCE	5,190.76	32.28	4,000.00	4,000.00
6480 - DUES	462.00	462.00	500.00	500.00
6490 - SUBSCRIPTIONS/PUBLICATIONS	57.20	0.00	200.00	200.00
SUPPLIES AND SERVICES	**61,832.31**	**89,883.10**	**61,900.00**	**62,200.00**
6660 - BANK FEES- NSF FEE	(22.00)	4.00	0.00	0.00
MISCELLANEOUS EXPENSE	**(22.00)**	**4.00**	**0.00**	**0.00**
CAPITAL OUTLAY	**0.00**	**0.00**	**0.00**	**0.00**
Total 13 - CITY CLERK	**356,094.14**	**499,737.48**	**373,100.00**	**457,500.00**

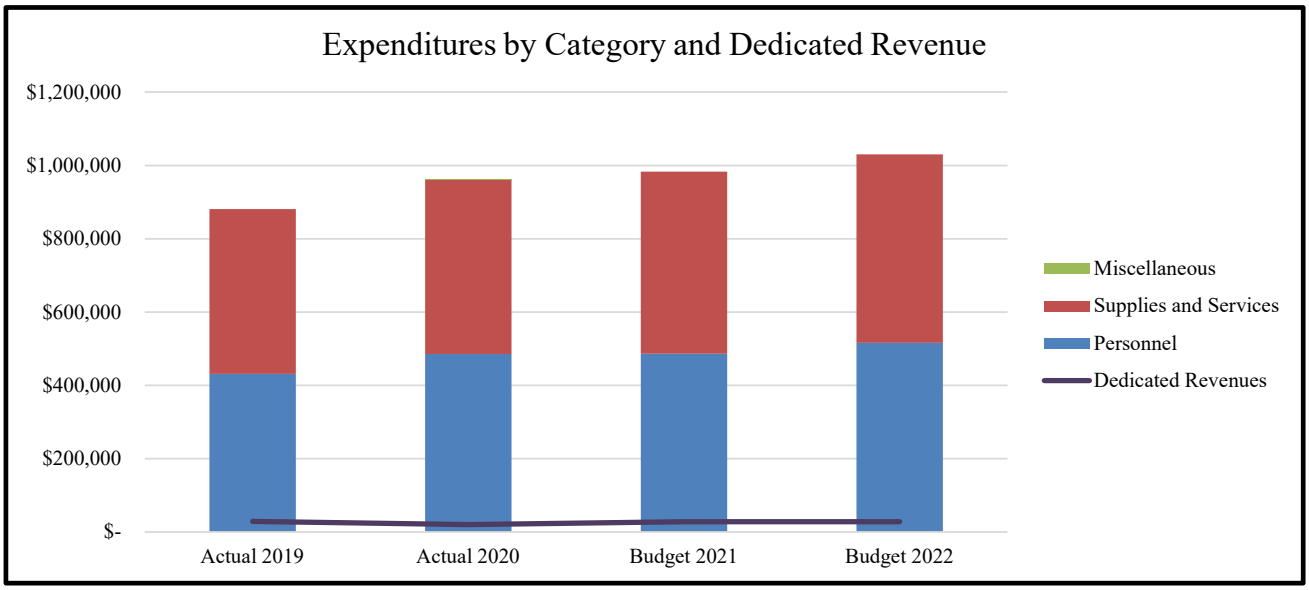
Division: **Finance**
Category: General Government

Description of Services:

The major activities of the Finance Department encompass accounts payable, cash and investment management, accounts receivable, financial reports, special assessments, debt service management and oversight, insurance, annual financial report, budget preparation, and long-term financial planning. As the economic development of the area continues to expand, the coordination of the potential projects, requests for business subsidies, review and impact of tax increment financing and tax abatements also flow through this department. The oversight and review of the Internal Service funds allows for a consistent funding source to meet the needs of a growing staff and community.

Budget:

Expenditures by Category	Actual 2019	Actual 2020	Budget 2021	Budget 2022
Personnel	$ 431,408	$ 485,357	$ 486,400	$ 516,100
Supplies and Services	449,798	475,167	496,400	514,500
Miscellaneous	-	487	-	-
Totals	$ 881,206	$ 961,011	$ 982,800	$ 1,030,600
Dedicated Revenues	$ 28,960	$ 19,710	$ 28,000	$ 27,700



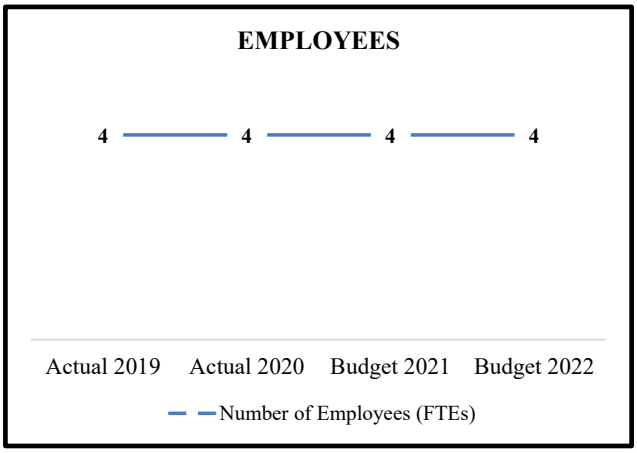
Key Measures:

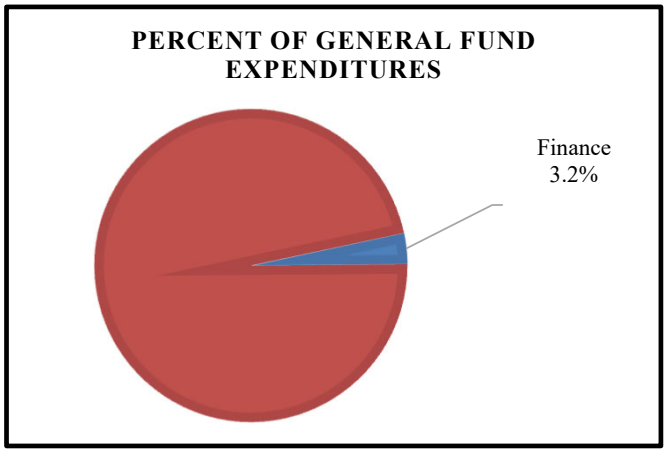
	Actual 2019	Actual 2020	Projected 2021	Projected 2022
Number of Checks Issued	5145	5305	4300	4200
Rate of Return on Pooled Cash/ Investments	2.08%	2.32%	1.50%	1.25%
Amount of Pcards Processed	346,318	278,566	238,775	240,000
Average Days to Process Invoices	14.3	13.1	12.5	12.5
Number of ACHs Issued	0	0	850	1000

Budget Impact:

The Finance Department has been busy the last couple years implementing several initiatives related to long-term financial planning, increased financial transparency, enhanced internal control procedures, and solidifying the financial position of the city. Those initiatives includes:

• Revamping the budget document and creating a stand-alone Capital Improvement Plan to provide clear and concise information.
• Expansion of the Capital Improvement Plan to a 15-year plan, additional cash flow analysis and a cost estimate accuracy review.
• Creation of a long-term financial plan, providing trend analysis and General Fund long-term projections.
• Implementation of accounts payable ach, a process for electronic payments to vendors and employee reimbursements to enhance internal controls and increase efficiency over the printing and mailing of paper checks.
• Continue to review and analyze internal service funds to ensure long-term sustainability of the city's assets while maintaining moderate annual tax impacts.
• Accounting for federal funding provided from COVID-19 relief programs, including Federal CARES Act funds and Federal Local Fiscal Recovery Funds (ARPA). Staff is assisting with determining spending plans, completion of required reporting and federal single audit requirements.
• Maintained Standard & Poors city's AA+ bond rating. This is the second highest rating and the agency considers the city's creditworthiness to be very strong.
• The city completed a request for proposal process and selected a new insurance agent of record for property, liability and works compensation. This resulted in cost savings and a thorough review of city insurance policies.





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2022 Annual Budget
Division: 15- FINANCE

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
15 - FINANCE				
6002 - WAGES	334,957.62	357,816.34	368,500.00	388,000.00
6005 - OVERTIME-FT	0.00	0.00	800.00	800.00
WAGES	**334,957.62**	**357,816.34**	**369,300.00**	**388,800.00**
6122 - PERA	25,434.55	27,597.18	27,700.00	29,100.00
6124 - FICA	24,889.95	26,404.56	23,000.00	29,700.00
6135 - HEALTH	43,835.21	49,801.51	52,100.00	53,600.00
6139 - POST EMPLOYMENT HEALTH PLAN	1,654.64	1,705.38	1,700.00	1,700.00
6140 - LIFE/LTD	891.27	989.92	1,000.00	1,000.00
6145 - DENTAL	1,512.00	2,012.85	2,200.00	2,200.00
6170 - WORKERS COMPENSATION	1,805.95	2,435.32	2,700.00	3,000.00
6180 - COMPENSATED ABSENCES	(3,573.10)	16,593.64	6,700.00	7,000.00
BENEFITS	**96,450.47**	**127,540.36**	**117,100.00**	**127,300.00**
WAGES & BENEFITS	**431,408.09**	**485,356.70**	**486,400.00**	**516,100.00**
6202 - OPERATING SUPPLIES	0.00	688.22	300.00	500.00
6204 - FURNISHINGS (NOT CAPITALIZED)	3,680.04	0.00	0.00	0.00
6210 - OFFICE SUPPLIES	1,199.67	1,101.22	1,500.00	1,500.00
6213 - FOOD	14.96	0.00	0.00	0.00
6310 - ATTORNEY	558.50	697.50	1,000.00	1,000.00
6318 - FILING FEES	46.00	0.00	0.00	0.00
6327 - OTHER PROF SERVICES	328,547.02	349,964.01	360,100.00	371,200.00
6332 - POSTAGE	2,648.53	2,643.45	2,800.00	2,800.00
6334 - TELEPHONE	230.41	702.77	900.00	900.00
6336 - PRINTING/PUBLISHING	1,222.62	1,246.94	2,000.00	2,000.00
6351 - INSURANCE PREMIUM (IS FUND)	2,200.00	2,000.00	2,000.00	2,400.00
6410 - SOFTWARE - ANNUAL FEES	77,599.80	85,146.03	88,300.00	93,400.00
6415 - SOFTWARE-ANNUAL FEES (IS FUND)	10,200.00	13,800.00	14,100.00	13,500.00
6420 - EQUIPMENT RENT	625.46	340.97	0.00	0.00
6430 - BUILDING RENT (IS FUND)	18,900.00	15,900.00	15,900.00	17,300.00
6472 - CONFERENCE/SCHOOL/TRAINING	535.00	238.50	3,000.00	3,500.00
6475 - TRAVEL/SUBSISTENCE	1,079.33	150.31	3,500.00	3,500.00
6480 - DUES	452.00	547.00	700.00	700.00
6490 - SUBSCRIPTIONS/PUBLICATIONS	58.36	0.00	300.00	300.00
SUPPLIES AND SERVICES	**449,797.70**	**475,166.92**	**496,400.00**	**514,500.00**
6660 - BANK FEES- NSF FEE	(0.02)	495.98	0.00	0.00
6661 - CASH SHORT	0.00	(9.46)	0.00	0.00
MISCELLANEOUS EXPENSE	**(0.02)**	**486.52**	**0.00**	**0.00**
DEBT SERVICE	**0.00**	**0.00**	**0.00**	**0.00**
Total 15 - FINANCE	**881,205.77**	**961,010.14**	**982,800.00**	**1,030,600.00**

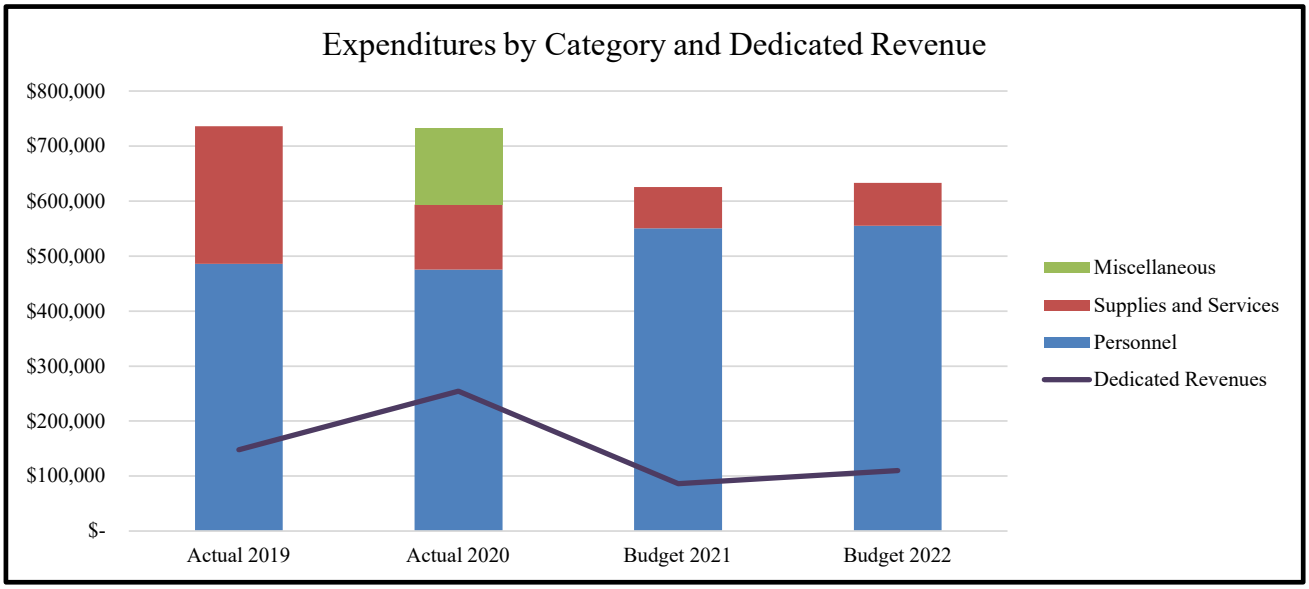
Division: **Planning & Development**
Category: General Government

Description of Services:

Provide efficient and inclusive planning and management for the city's ongoing development in concert with the City Council and various boards and commissions. This includes providing land use, zoning, and related information to the city's residents, businesses, city clients and other units of government. Also prepares and updates the city's Comprehensive Plan as well as other special planning studies. Provides planning and design services for the placement and improvements to the city's park system. Planning staff also serves as the liaisons to the City Council, Planning Commission, Board of Adjustments and the Parks & Recreation Advisory Board.

Budget:

Expenditures by Category	Actual 2019	Actual 2020	Budget 2021	Budget 2022
Personnel	$ 486,141	$ 475,249	$ 550,900	$ 555,400
Supplies and Services	250,315	118,423	75,000	77,700
Miscellaneous	-	139,056	-	-
Totals	$ 736,456	$ 732,728	$ 625,900	$ 633,100
Dedicated Revenues	$ 147,995	$ 254,531	$ 86,000	$ 110,000



Key Measures:

	Actual 2019	Actual 2020	Projected 2021	Projected 2022
Number of Case Files	74	58	60	60

Budget Impact:

The City of Shakopee is expected to grow to more than 60,000 residents by 2040 with much of that growth occurring the Jackson Township. The city annexed 250 acres of the Jackson Township and another large section was annexed into the city by property owners between CH 69 and 169. This will provide future area for Business Park growth.

Windermere, the largest subdivision in the western end of the city, has been adding land for new development that includes a mixture of housing types including single family, townhomes, and apartments. The senior living facility by BHS opened in 2021 as did The Willows by Common Bond, a workforce housing development. D.R. Horton continues to build new single-family homes at record pace and is proposing another 40-acre development within their site. In 2021 D.R. Horton added two new additions and lots for almost 300 homes.

The Hauer Farm site on CH 17 was developed as Summerland and will eventually include more than 300 homes and 300 apartments. The initial phases began in 2021 including a few homes and final planning for the apartment site.

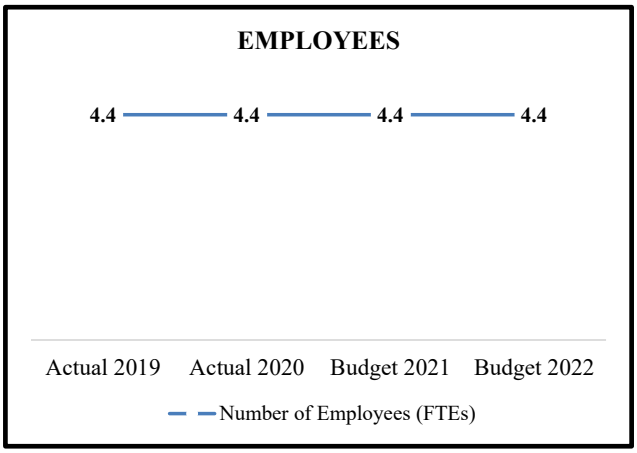
There were also many other subdivisions that were approved and started construction including Valley Crest on CH 83 with more than 150 homes of various sizes and styles by M/I Homes and Whispering Waters in the southeast corner being developed by Keyland Homes.

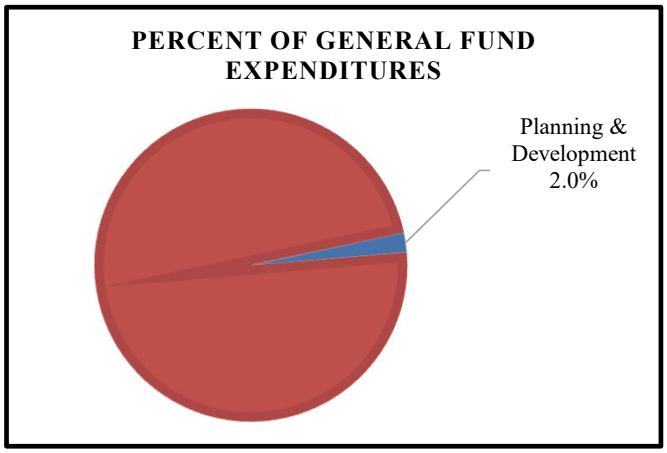
The last industrial sites are being developed within existing parks and the city is working on other industrial areas.

Building permits continue to set a record pace and planners review everything from fence and deck permits to new homes.

There were a number of code amendments during 2021 that modified townhouse regulations and material choices for developments. This is reflective of comments seen in recent resident surveys asking for a community with higher design standards.

The city rezoned all its parks and open space to parks and open space. Many had residential or commercial zoning. This is a requirement of the 2040 Comprehensive Plan and the city will work on bringing the remainder of its zoning regulations into compliance during 2021.





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2022 Annual Budget
Division: 17- PLANNING & DEVELOPMENT

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
17 - PLANNING & DEVELOPMENT				
6002 - WAGES	372,604.05	353,565.58	420,000.00	410,900.00
6015 - WAGES - PART TIME/TEMP	6,286.12	0.00	0.00	0.00
WAGES	**378,890.17**	**353,565.58**	**420,000.00**	**410,900.00**
6122 - PERA	28,458.09	27,894.49	31,500.00	30,800.00
6124 - FICA	28,374.99	27,122.74	26,000.00	31,400.00
6135 - HEALTH	41,201.09	41,459.11	55,000.00	63,100.00
6139 - POST EMPLOYMENT HEALTH PLAN	1,897.66	1,761.99	2,100.00	2,100.00
6140 - LIFE/LTD	1,017.49	938.57	1,300.00	1,400.00
6145 - DENTAL	2,185.16	2,006.03	2,700.00	2,700.00
6170 - WORKERS COMPENSATION	2,055.78	2,459.23	3,500.00	3,900.00
6180 - COMPENSATED ABSENCES	2,060.84	18,041.49	8,800.00	9,100.00
BENEFITS	**107,251.10**	**121,683.65**	**130,900.00**	**144,500.00**
WAGES & BENEFITS	**486,141.27**	**475,249.23**	**550,900.00**	**555,400.00**
6202 - OPERATING SUPPLIES	534.53	265.10	850.00	750.00
6205 - GRANT EXPENDITURES	0.00	0.00	0.00	0.00
6210 - OFFICE SUPPLIES	1,311.04	1,090.75	2,000.00	1,100.00
6213 - FOOD	498.06	76.71	500.00	0.00
6310 - ATTORNEY	5,391.91	15,817.15	10,450.00	10,500.00
6318 - FILING FEES	342.00	496.00	500.00	600.00
6327 - OTHER PROF SERVICES	182,682.67	35,027.85	10,000.00	10,000.00
6332 - POSTAGE	695.71	6,603.45	2,500.00	2,500.00
6334 - TELEPHONE	95.41	93.71	200.00	150.00
6336 - PRINTING/PUBLISHING	2,456.00	2,945.38	2,500.00	4,000.00
6351 - INSURANCE PREMIUM (IS FUND)	1,900.00	1,700.00	1,700.00	2,000.00
6410 - SOFTWARE - ANNUAL FEES	10,021.25	16,664.68	3,000.00	6,000.00
6415 - SOFTWARE-ANNUAL FEES (IS FUND)	12,699.96	17,199.96	16,100.00	14,100.00
6420 - EQUIPMENT RENT	137.44	787.25	0.00	0.00
6430 - BUILDING RENT (IS FUND)	23,600.04	17,499.96	17,500.00	19,000.00
6472 - CONFERENCE/SCHOOL/TRAINING	1,823.00	733.00	3,000.00	3,000.00
6475 - TRAVEL/SUBSISTENCE	3,548.57	0.00	2,000.00	2,000.00
6480 - DUES	1,530.00	1,422.00	1,500.00	2,000.00
6490 - SUBSCRIPTIONS/PUBLICATIONS	1,046.91	0.00	700.00	0.00
SUPPLIES AND SERVICES	**250,314.50**	**118,422.95**	**75,000.00**	**77,700.00**
DEPRECIATION	**0.00**	**0.00**	**0.00**	**0.00**
6610 - AWARDS & DAMAGES	0.00	139,056.42	0.00	0.00
MISCELLANEOUS EXPENSE	**0.00**	**139,056.42**	**0.00**	**0.00**
6740 - EQUIPMENT	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	**0.00**	**0.00**	**0.00**	**0.00**
Total 17 - PLANNING & DEVELOPMENT	**736,455.77**	**732,728.60**	**625,900.00**	**633,100.00**

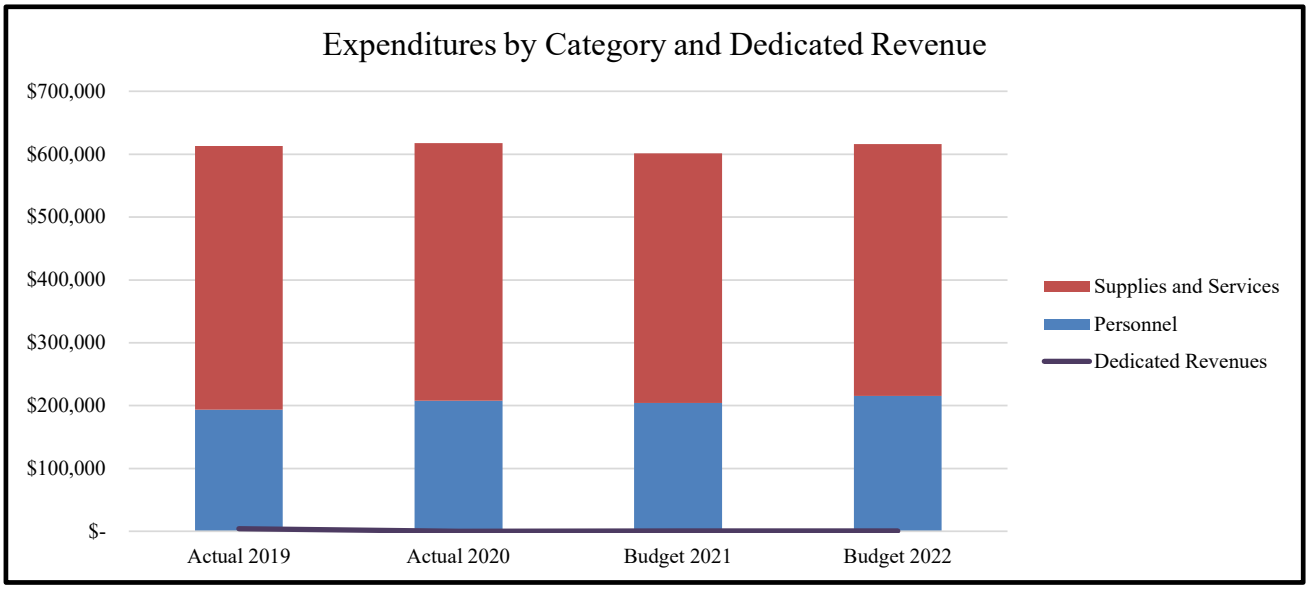
Division: **Facilities**
Category: General Government

Description of Services:

The Facilities Division budget provides for the safe and effective operation, as well as ongoing maintenance primarily of City Hall and the Library. In addition, staff dedicated to this division also provide facility care and maintenance to the Fire Stations, Police Station, Public Works Buildings, Community Center and Youth Building. Operating costs for these buildings as well as staff time are charged to the respective division budgets.

Budget:

Expenditures by Category	Actual 2019	Actual 2020	Budget 2021	Budget 2022
Personnel	$ 193,410	$ 208,003	$ 204,000	$ 215,500
Supplies and Services	419,556	409,839	397,300	400,700
Totals	$ 612,966	$ 617,842	$ 601,300	$ 616,200
Dedicated Revenues	$ 3,777	$ 125	$ 500	$ 500

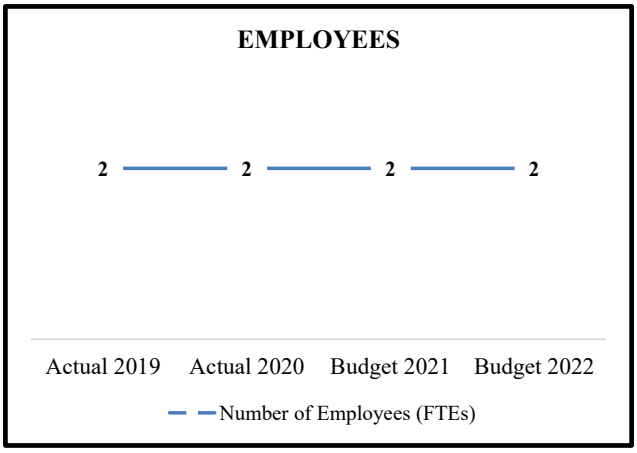


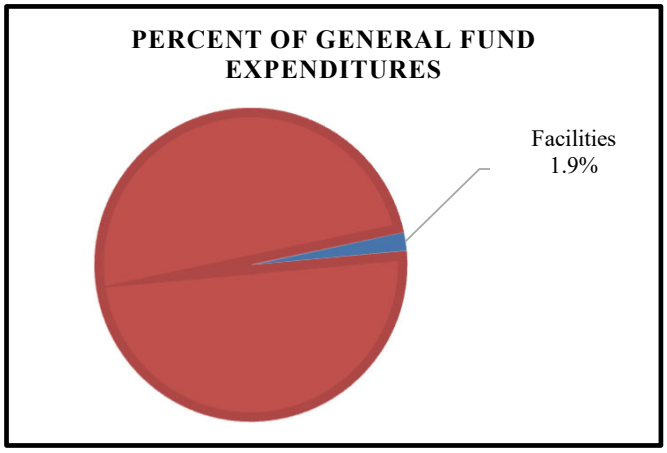
Key Measures:

	Actual 2019	Actual 2020	Projected 2021	Projected 2022
Square Feet Maintained	50,940	50,940	50,940	50,940

Budget Impact:

There have been no significant changes to the facilities division budget for 2022.





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2022 Annual Budget
Division: 18- FACILITIES

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
18 - FACILITIES				
6002 - WAGES	138,439.95	143,311.10	142,400.00	148,900.00
6005 - OVERTIME-FT	744.64	1,584.42	1,200.00	1,200.00
WAGES	**139,184.59**	**144,895.52**	**143,600.00**	**150,100.00**
6122 - PERA	10,438.96	10,866.97	10,800.00	11,200.00
6124 - FICA	9,559.76	9,710.60	9,000.00	11,400.00
6135 - HEALTH	24,115.35	25,182.28	26,000.00	27,000.00
6139 - POST EMPLOYMENT HEALTH PLAN	848.17	860.14	800.00	800.00
6140 - LIFE/LTD	410.40	420.38	400.00	400.00
6145 - DENTAL	1,008.54	1,013.95	1,100.00	1,100.00
6170 - WORKERS COMPENSATION	7,011.46	9,097.25	9,700.00	10,800.00
6180 - COMPENSATED ABSENCES	832.47	5,955.90	2,600.00	2,700.00
BENEFITS	**54,225.11**	**63,107.47**	**60,400.00**	**65,400.00**
WAGES & BENEFITS	**193,409.70**	**208,002.99**	**204,000.00**	**215,500.00**
6202 - OPERATING SUPPLIES	8,519.36	11,048.77	8,000.00	8,000.00
6204 - FURNISHINGS (NOT CAPITALIZED)	919.98	0.00	0.00	0.00
6210 - OFFICE SUPPLIES	131.94	7.62	100.00	100.00
6212 - UNIFORMS/CLOTHING	582.78	623.28	800.00	800.00
6222 - MOTOR FUELS & LUBRICANTS	2,302.90	1,194.32	2,500.00	2,500.00
6230 - BUILDING MAINT SUPPLIES	15,767.55	17,381.32	16,000.00	16,000.00
6240 - EQUIPMENT MAINT SUPPLIES	2,911.44	2,025.02	1,800.00	1,800.00
6315 - BUILDING MAINT.	112,786.28	112,839.94	99,600.00	99,600.00
6316 - EQUIPMENT MAINTENANCE	1,439.00	0.00	0.00	0.00
6326 - CLEANING SERVICES	50,502.00	54,592.00	60,000.00	60,000.00
6327 - OTHER PROF SERVICES	8,548.38	3,922.46	100.00	100.00
6334 - TELEPHONE	3,819.21	4,762.55	4,000.00	4,000.00
6336 - PRINTING/PUBLISHING	161.94	303.55	100.00	100.00
6351 - INSURANCE PREMIUM (IS FUND)	11,200.00	9,700.00	9,800.00	8,400.00
6362 - ELECTRIC	63,192.45	56,908.18	58,900.00	58,900.00
6364 - WATER	359.02	487.44	0.00	0.00
6365 - GAS	20,865.48	17,579.59	20,000.00	20,000.00
6366 - SEWER	416.75	571.54	200.00	200.00
6368 - STORM	1,213.31	1,247.52	800.00	800.00
6410 - SOFTWARE - ANNUAL FEES	47.45	1,861.88	1,500.00	1,500.00
6415 - SOFTWARE-ANNUAL FEES (IS FUND)	5,000.04	6,999.96	7,100.00	6,400.00
6425 - EQUIPMENT RENT (IS FUND)	6,900.00	13,899.96	14,300.00	14,700.00
6430 - BUILDING RENT (IS FUND)	101,799.96	91,599.96	91,300.00	96,400.00
6480 - DUES	0.00	100.00	200.00	200.00
6490 - SUBSCRIPTIONS/PUBLICATIONS	169.00	182.00	200.00	200.00
SUPPLIES AND SERVICES	**419,556.22**	**409,838.86**	**397,300.00**	**400,700.00**
MISCELLANEOUS EXPENSE	**0.00**	**0.00**	**0.00**	**0.00**
CAPITAL OUTLAY	**0.00**	**0.00**	**0.00**	**0.00**
Total 18 - FACILITIES	**612,965.92**	**617,841.85**	**601,300.00**	**616,200.00**

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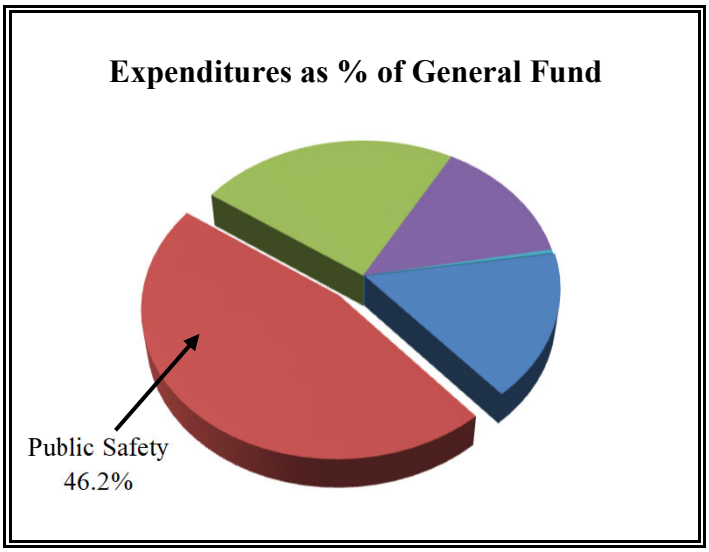
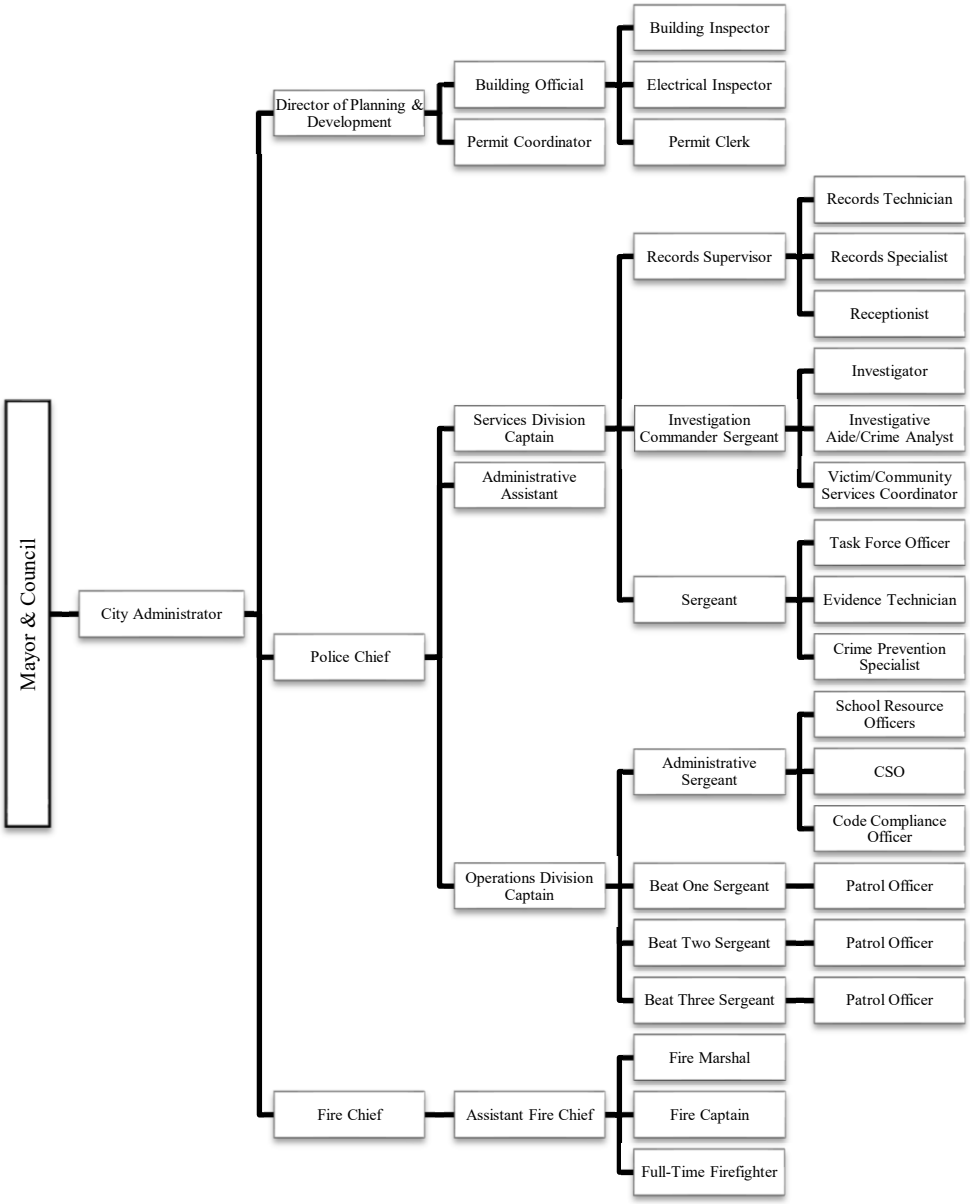
Public Safety

Divisions:

The main divisions under Public Safety consist of the following:

- Police
- Fire
- Building Inspections





Division: **Police Department**
Category: Public Safety

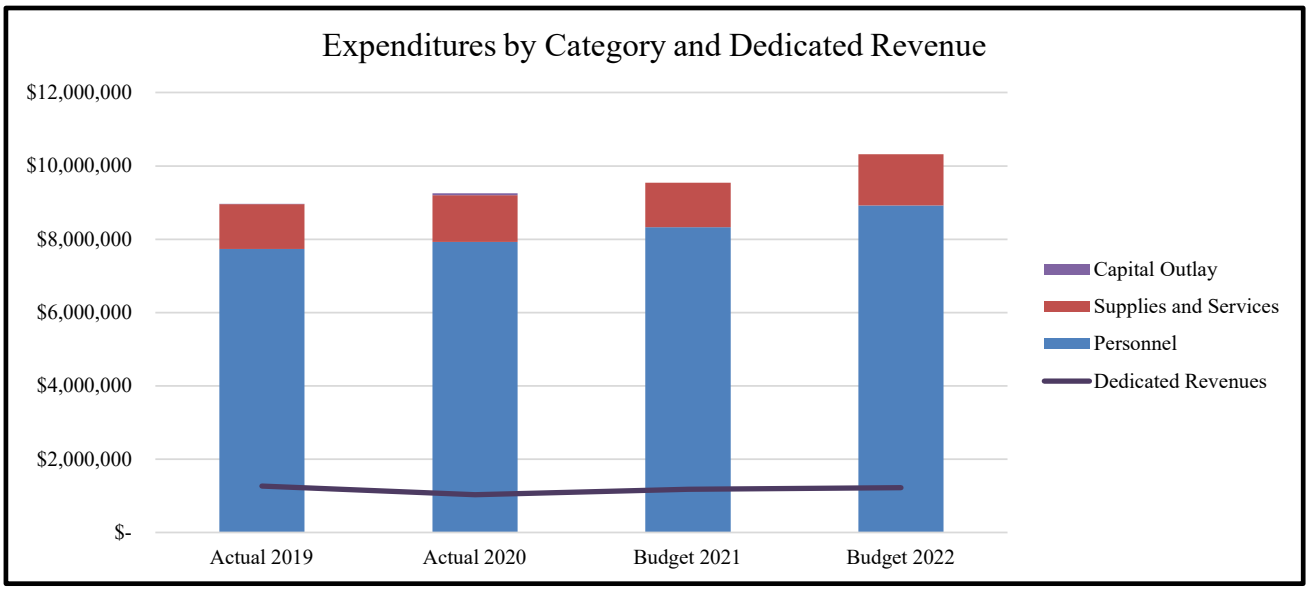
Description of Services:

It is the mission of the Shakopee Police Department to provide service with integrity and professionalism, to protect citizens through enforcement of the law and to work in partnership with our community to enhance the quality of life in the City of Shakopee. The primary services of the Police Department are heavily focused on safety. This includes the prevention of crimes and hazards through education and citizen involvement; the timely response to life threatening, hazardous, suspicious, or in progress criminal activity; followed by the investigation of these events to prevent their reoccurrence, seek prosecution, and reassure the community of its safety.

Shakopee is home to many large entertainment venues. These attractions bring millions of people to our city every year and help make Shakopee the great city it is. That said, these attractions also add to the significant workload our department has. Over 70% of people arrested are not from Shakopee. We saw a substantial change in those numbers when these venues were either closed or limited in capacity during Covid, demonstrating the true impact they have on our workload. Our most recent staffing analysis shows we need to add additional officers based on our current workload. The city will be working legislatively to address the impacts of these attractions on our operations and who should have to pay for the additional officers needed.

Budget:

Expenditures by Category	Actual 2019	Actual 2020	Budget 2021	Budget 2022
Personnel	$ 7,731,711	$ 7,926,156	$ 8,327,600	$ 8,924,500
Supplies and Services	1,224,246	1,276,719	1,218,400	1,392,600
Capital Outlay	698	47,270	-	-
Totals	$ 8,956,655	$ 9,250,145	$ 9,546,000	$ 10,317,100
Dedicated Revenues	$ 1,262,120	$ 1,028,740	$ 1,181,300	$ 1,217,200



Key Measures:

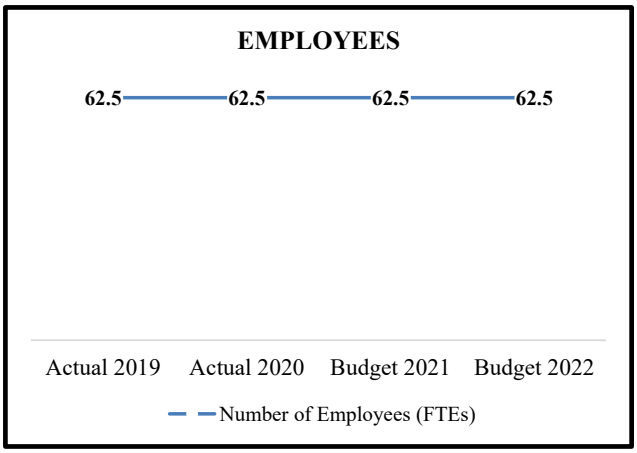
	Actual 2019	Actual 2020	Projected 2021	Projected 2022
Calls for Services	22,910	22,137	TBD	TBD
Crimes (FBI classified Part 1 crimes)	828	993	TBD	TBD
Shakopee Crime Rate (Per 100,000 people)	6.51%	5.95%	TBD	TBD
DWI Arrests	171	148	TBD	TBD
Ordinance Calls	2,297	1,792	TBD	TBD
Percent of Crimes Cleared	47%	44%	TBD	TBD
Metro Average % of Crimes Cleared	45%	33%	TBD	TBD
Sworn Officers (budgeted)	50	50	TBD	TBD
Gun Permits	251	759	TBD	TBD
SWMDTF Narcotics Seized (in Grams)	193,035	129,089	TBD	TBD

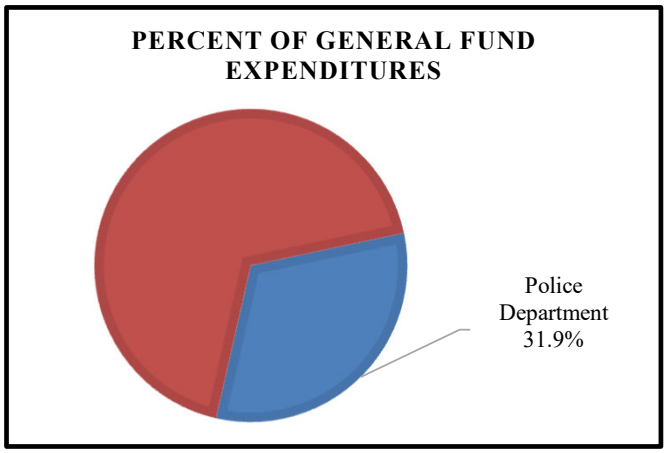
Budget Impact:

It's easy to say our goal is to keep people in Shakopee safe. While certainly true, our goal is also to exceed your expectation and be known as the best police department in Minnesota. To do that, we must put together a budget that provides the staffing, training and equipment necessary to reach these goals. This budget does just that.

Our department consistently trains well-beyond industry minimums. Couple that with our commitment to unparalleled customer service and you can see why our department has been recognized with several state and national awards. Our department has recently received multiple awards: 2019 Leadership in Community Police Award from the International Association of Chiefs of Police (IACP), 2019 FBI National Academy Science and Innovation Award and the 2019 League of Minnesota Cities City of Excellence Award. These awards recognize the hard work from the men and women of the entire police department working together.

As the city of Shakopee continues to rapidly grow, the year 2020 saw a decrease of 773 calls for service with a decrease in overall crime of 0.56% in crime while still maintaining 50 sworn officers and an above average case clearance rate. Our Proactive Policing Unit has been instrumental in advancing complex investigations that patrol officers are not able to complete because of call response. This has serviced a higher percentage of our citizens while maintaining the same clearance rate as 2019 and maintaining consistent response time. We will always be monitoring law enforcement trends while remaining vigilant to the needs of the community to ensure safety.





2022 Annual Budget
Division: 31- POLICE DEPARTMENT

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
31 - POLICE DEPARTMENT				
6002 - WAGES	5,246,527.33	5,376,707.34	5,609,500.00	5,981,800.00
6005 - OVERTIME-FT	404,202.38	218,120.00	347,200.00	347,200.00
6010 - PREMIUM PAY	9,342.11	6,418.40	17,000.00	17,000.00
6015 - WAGES - PART TIME/TEMP	38,262.99	37,541.94	33,000.00	34,400.00
WAGES	**5,698,334.81**	**5,638,787.68**	**6,006,700.00**	**6,380,400.00**
6122 - PERA	888,257.97	907,755.18	978,800.00	978,700.00
6124 - FICA	120,288.22	121,143.34	124,700.00	139,800.00
6135 - HEALTH	616,691.18	676,665.39	700,200.00	753,100.00
6139 - POST EMPLOYMENT HEALTH PLAN	26,041.84	25,987.58	26,000.00	26,000.00
6140 - LIFE/LTD	14,417.42	14,397.79	15,400.00	16,200.00
6145 - DENTAL	28,893.17	28,507.59	33,500.00	33,500.00
6170 - WORKERS COMPENSATION	182,462.99	226,615.59	250,900.00	399,100.00
6180 - COMPENSATED ABSENCES	84,042.91	190,681.97	101,400.00	107,700.00
6186 - PENSION EXPENSE	72,280.00	95,614.00	90,000.00	90,000.00
BENEFITS	**2,033,375.70**	**2,287,368.43**	**2,320,900.00**	**2,544,100.00**
WAGES & BENEFITS	**7,731,710.51**	**7,926,156.11**	**8,327,600.00**	**8,924,500.00**
6202 - OPERATING SUPPLIES	87,488.65	107,952.60	51,900.00	133,000.00
6210 - OFFICE SUPPLIES	7,426.06	6,922.57	7,000.00	6,000.00
6212 - UNIFORMS/CLOTHING	11,305.87	18,026.97	10,000.00	10,000.00
6213 - FOOD	2,554.79	523.80	4,000.00	2,000.00
6222 - MOTOR FUELS & LUBRICANTS	90,717.99	67,047.96	91,000.00	101,000.00
6230 - BUILDING MAINT SUPPLIES	0.00	0.00	0.00	0.00
6240 - EQUIPMENT MAINT SUPPLIES	28,781.62	36,157.39	28,000.00	28,000.00
6250 - MERCHANDISE	519.94	0.00	0.00	0.00
6280 - PURCHASE OF EVIDENCE	90.00	0.00	0.00	0.00
6281 - PURCHASE OF INFORMATION	80.00	0.00	0.00	0.00
6310 - ATTORNEY	4,249.90	685.00	5,500.00	31,500.00
6314 - COMPUTER SERVICES	0.00	0.00	0.00	0.00
6316 - EQUIPMENT MAINTENANCE	11,674.98	11,223.61	6,000.00	6,000.00
6326 - CLEANING SERVICES	24,504.00	27,236.00	24,000.00	24,000.00
6327 - OTHER PROF SERVICES	82,890.76	117,875.16	85,000.00	85,000.00
6332 - POSTAGE	3,453.67	4,042.40	4,000.00	2,000.00
6334 - TELEPHONE	29,818.27	34,963.25	35,000.00	35,000.00
6336 - PRINTING/PUBLISHING	18,146.74	13,795.38	15,700.00	10,700.00
6338 - ADVERTISING	0.00	0.00	0.00	0.00
6339 - COMPUTER ACCESS	3,128.97	4,522.76	2,500.00	2,500.00
6351 - INSURANCE PREMIUM (IS FUND)	153,500.00	152,700.00	152,600.00	160,600.00
6362 - ELECTRIC	37,657.30	38,729.38	43,000.00	43,000.00
6364 - WATER	2,299.87	4,280.88	3,000.00	3,000.00
6365 - GAS	13,289.02	10,198.87	18,000.00	18,000.00
6366 - SEWER	626.15	648.87	600.00	600.00
6368 - STORM	1,003.13	1,031.40	1,200.00	1,200.00
6400 - RENTALS	145.00	0.00	0.00	0.00
6410 - SOFTWARE - ANNUAL FEES	52,191.42	56,687.71	48,800.00	60,000.00

2022 Annual Budget
Division: 31- POLICE DEPARTMENT

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
6415 - SOFTWARE-ANNUAL FEES (IS FUND)	159,799.92	154,300.08	158,300.00	153,700.00
6420 - EQUIPMENT RENT	701.03	673.50	4,000.00	4,000.00
6425 - EQUIPMENT RENT (IS FUND)	191,499.96	210,699.96	215,900.00	247,200.00
6430 - BUILDING RENT (IS FUND)	112,200.00	116,199.96	116,200.00	121,900.00
6435 - OTHER RENT	62.50	0.00	0.00	0.00
6472 - CONFERENCE/SCHOOL/TRAINING	27,862.26	25,303.30	26,000.00	34,500.00
6475 - TRAVEL/SUBSISTENCE	8,136.10	1,268.97	9,200.00	16,200.00
6480 - DUES	54,097.74	46,840.48	50,200.00	50,200.00
6490 - SUBSCRIPTIONS/PUBLICATIONS	2,342.44	6,181.17	1,800.00	1,800.00
SUPPLIES AND SERVICES	**1,224,246.05**	**1,276,719.38**	**1,218,400.00**	**1,392,600.00**
6610 - AWARDS & DAMAGES	0.00	0.00	0.00	0.00
MISCELLANEOUS EXPENSE	**0.00**	**0.00**	**0.00**	**0.00**
6740 - EQUIPMENT	698.13	47,270.00	0.00	0.00
CAPITAL OUTLAY	**698.13**	**47,270.00**	**0.00**	**0.00**
Total 31 - POLICE DEPARTMENT	**8,956,654.69**	**9,250,145.49**	**9,546,000.00**	**10,317,100.00**

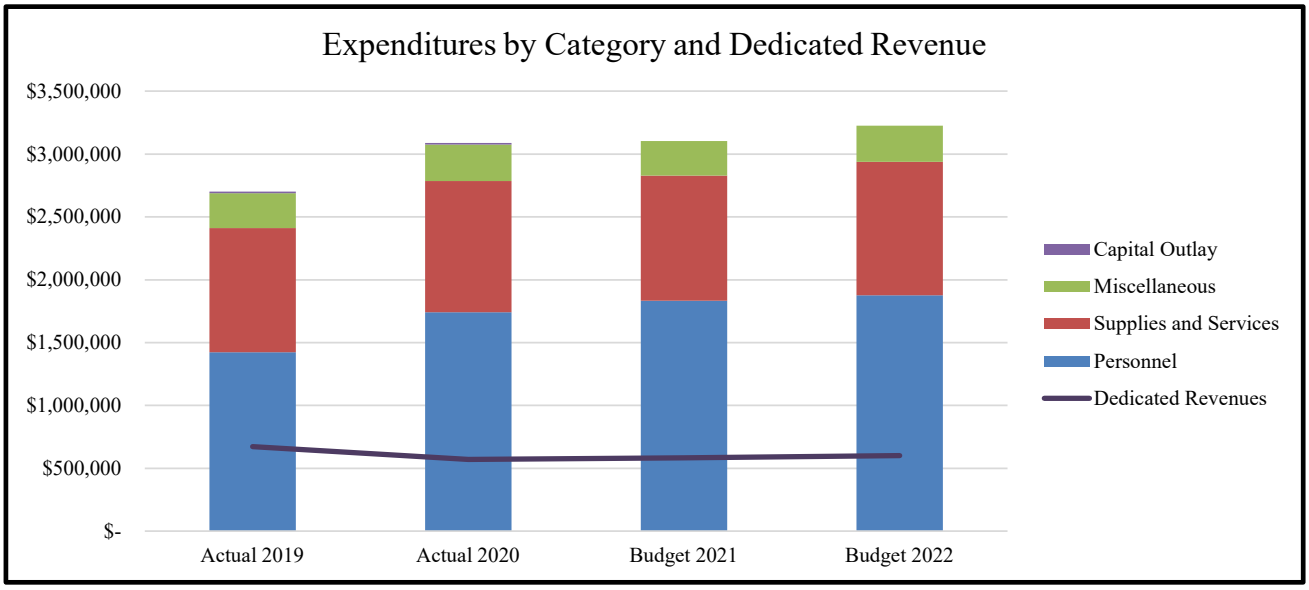
Fund: **Fire Department**

Description of Services:

The mission of the Shakopee Fire Department is to provide cost effective, efficient, and state-of-the-art fire and rescue protection for the citizens and businesses within the Shakopee Fire District. In addition to fire suppression, the fire department provides emergency medical services, technical rescue, fire inspections, fire prevention education, emergency planning, and in-house training of firefighters.

Budget:

Expenditures by Category	Actual 2019	Actual 2020	Budget 2021	Budget 2022
Personnel	$ 1,422,626	$ 1,742,665	$ 1,833,700	$ 1,878,000
Supplies and Services	987,813	1,043,311	995,900	1,059,600
Miscellaneous	278,203	289,106	275,000	290,000
Capital Outlay	12,825	13,717	-	-
Totals	$ 2,701,467	$ 3,088,799	$ 3,104,600	$ 3,227,600
Dedicated Revenues	$ 670,747	$ 570,042	$ 584,300	$ 601,100



Key Measures:

	Actual 2019	Actual 2020	Projected 2021	Projected 2022
Paid-On-Call Staff (budgeted)	46	46	46	46
Calls for Service	959	1,146	1,500	1,600
Public Education Events	85	0 (COVID)	25 (COVID)	50
Plan Reviews	224	255	286	277
Fire Inspections	350	365	375	375
Pre-Fire Plans (hrs.)	374	193	100	100
Maintenance (hrs.)	2,984	3,240	3,000	3,000
Fire District Population	44,478	46,656	48,500	50,500
Full-Time Staff	8	8	8	8
Training (hrs.)	1,970	2,413	2,500	2,500

Budget Impact:

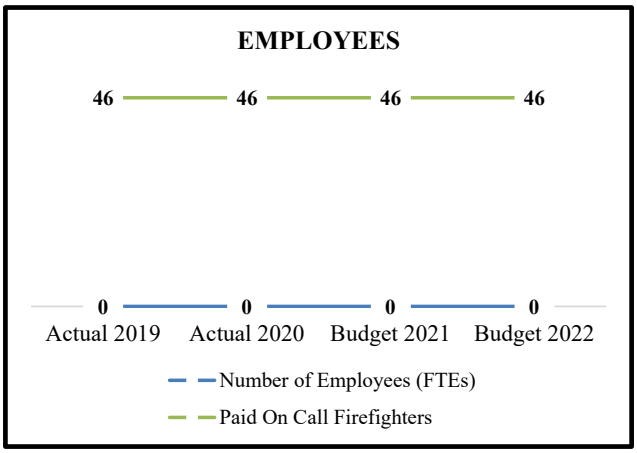
The fire department is consistently praised and receives high marks from citizens and citizen surveys and does so while maintaining a fiscally responsible budget. Since 2012, the Shakopee Fire Department Relief Association has not required any monetary support from the City toward the firefighter pension fund.

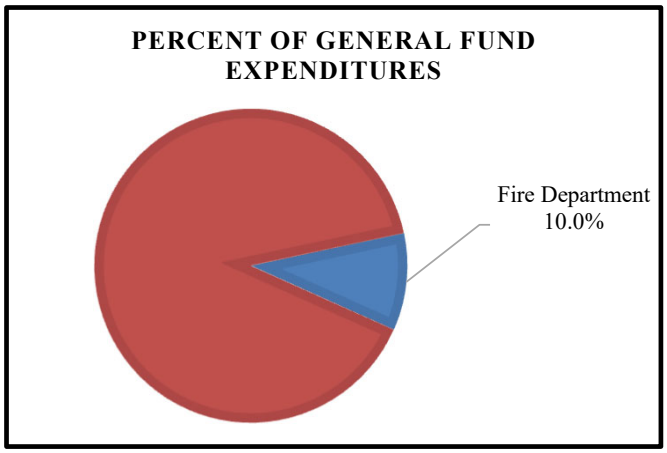
Currently, full-time staff of four administration and four firefighters are responsible for daytime operations such as responding to calls for service, incident reporting and record-keeping, firefighter training, plan reviews, building permits, inspections, fire prevention, public education, pre-fire planning, and maintenance of equipment, vehicles, and buildings.

For night and weekend coverage the department started staffing four part-time firefighters on shifts in 2020 due to the COVID-19 pandemic. And, due to an overwhelming reduction in response times and increased firefighter satisfaction, we continue this practice today. In addition to responding to calls for service, these part-time shifts are tasked with completing physical training, fire department training, vehicle and fire station maintenance, pre-fire plans, and public education.

Due to what was thought to be a temporary part-time staffing model, provisional resting or sleeping accommodations were arranged in the conference room at fire station 1. With the continuation of overnight staffing comes the need for a permanent solution. Staff has met with an architect and has plans in place for an addition to the fire station which is being prepared for Council approval.

In addition, the department recognizes a need for appropriate supervision of these shifts. Staff analyzed numerous scenarios and determined the solution is to add three full-time supervisor positions in future years. These supervisors would be tasked with handling duties that are currently fulfilled using on-call Deputy Chiefs and the Fire Marshal. This includes responding to night and weekend calls, supervising firefighters, coordinating and executing training, fielding incoming phone calls to the fire station, and appropriately delegating other projects and assignments.





2022 Annual Budget
Division: 32- FIRE

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
32 - FIRE				
6002 - WAGES	706,819.06	753,437.54	745,900.00	790,900.00
6005 - OVERTIME-FT	10,236.35	10,260.04	8,000.00	11,000.00
6015 - WAGES - PART TIME/TEMP	397,354.53	594,045.75	683,200.00	668,700.00
WAGES	**1,114,409.94**	**1,357,743.33**	**1,437,100.00**	**1,470,600.00**
6122 - PERA	115,308.46	128,412.98	133,400.00	140,000.00
6124 - FICA	15,703.34	18,992.06	36,800.00	21,200.00
6135 - HEALTH	94,039.89	98,695.49	104,200.00	108,000.00
6139 - POST EMPLOYMENT HEALTH PLAN	3,345.48	3,366.89	3,400.00	3,400.00
6140 - LIFE/LTD	5,708.48	1,976.20	2,100.00	6,200.00
6145 - DENTAL	2,973.94	3,476.76	4,300.00	4,300.00
6160 - UNEMPLOYMENT	0.00	45.81	0.00	0.00
6170 - WORKERS COMPENSATION	38,316.18	110,943.06	98,700.00	109,800.00
6180 - COMPENSATED ABSENCES	32,820.37	19,012.85	13,700.00	14,500.00
BENEFITS	**308,216.14**	**384,922.10**	**396,600.00**	**407,400.00**
WAGES & BENEFITS	**1,422,626.08**	**1,742,665.43**	**1,833,700.00**	**1,878,000.00**
6202 - OPERATING SUPPLIES	69,434.50	69,582.21	63,000.00	63,000.00
6204 - FURNISHINGS (NOT CAPITALIZED)	283.24	0.00	0.00	0.00
6210 - OFFICE SUPPLIES	862.56	452.66	500.00	500.00
6212 - UNIFORMS/CLOTHING	59,325.18	52,438.85	54,200.00	50,000.00
6213 - FOOD	2,404.97	1,181.38	2,000.00	2,000.00
6215 - MATERIALS	125.27	0.00	0.00	0.00
6222 - MOTOR FUELS & LUBRICANTS	24,021.21	14,488.41	20,000.00	20,000.00
6230 - BUILDING MAINT SUPPLIES	63.21	1,621.03	500.00	500.00
6240 - EQUIPMENT MAINT SUPPLIES	23,417.45	35,858.87	20,000.00	24,600.00
6310 - ATTORNEY	0.00	0.00	0.00	0.00
6314 - COMPUTER SERVICES	590.00	0.00	0.00	0.00
6315 - BUILDING MAINT.	1,209.45	3,732.22	1,000.00	0.00
6316 - EQUIPMENT MAINTENANCE	42,588.41	39,277.95	40,000.00	40,000.00
6327 - OTHER PROF SERVICES	26,007.16	39,043.15	24,000.00	0.00
6332 - POSTAGE	2,060.43	620.29	2,000.00	2,000.00
6334 - TELEPHONE	5,182.54	5,076.56	5,000.00	5,000.00
6336 - PRINTING/PUBLISHING	3,914.12	1,804.64	4,000.00	4,000.00
6339 - COMPUTER ACCESS	7,935.59	11,122.65	7,000.00	9,000.00
6351 - INSURANCE PREMIUM (IS FUND)	16,300.00	16,200.00	16,200.00	14,700.00
6362 - ELECTRIC	40,883.63	44,286.51	38,000.00	38,000.00
6364 - WATER	1,701.74	2,115.68	2,500.00	2,500.00
6365 - GAS	20,124.84	14,141.15	17,000.00	17,000.00
6366 - SEWER	750.08	779.81	600.00	700.00
6367 - REFUSE	150.48	0.00	0.00	0.00
6368 - STORM	1,981.94	2,037.60	1,900.00	1,900.00
6410 - SOFTWARE - ANNUAL FEES	21,674.75	22,952.22	19,000.00	20,000.00
6415 - SOFTWARE-ANNUAL FEES (IS FUND)	30,500.04	87,300.00	89,700.00	91,800.00
6420 - EQUIPMENT RENT	8.81	6.13	0.00	0.00
6425 - EQUIPMENT RENT (IS FUND)	352,599.96	370,800.00	361,500.00	415,700.00

2022 Annual Budget
Division: 32- FIRE

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
6430 - BUILDING RENT (IS FUND)	108,600.00	118,100.04	119,800.00	131,700.00
6472 - CONFERENCE/SCHOOL/TRAINING	49,010.25	37,787.27	35,000.00	40,000.00
6475 - TRAVEL/SUBSISTENCE	37,581.04	11,286.36	15,000.00	30,000.00
6480 - DUES	34,857.00	37,816.31	34,500.00	33,000.00
6490 - SUBSCRIPTIONS/PUBLICATIONS	1,662.95	1,401.22	2,000.00	2,000.00
SUPPLIES AND SERVICES	**987,812.80**	**1,043,311.17**	**995,900.00**	**1,059,600.00**
6610 - AWARDS & DAMAGES	0.00	0.00	0.00	0.00
6630 - PAYMENT TO FIRE RELIEF	278,203.27	289,105.61	275,000.00	290,000.00
6650 - CREDIT CARD FEES	0.09	0.20	0.00	0.00
MISCELLANEOUS EXPENSE	**278,203.36**	**289,105.81**	**275,000.00**	**290,000.00**
6730 - BUILDINGS	0.00	13,717.00	0.00	0.00
6740 - EQUIPMENT	12,825.00	0.00	0.00	0.00
CAPITAL OUTLAY	**12,825.00**	**13,717.00**	**0.00**	**0.00**
Total 32 - FIRE	**2,701,467.24**	**3,088,799.41**	**3,104,600.00**	**3,227,600.00**

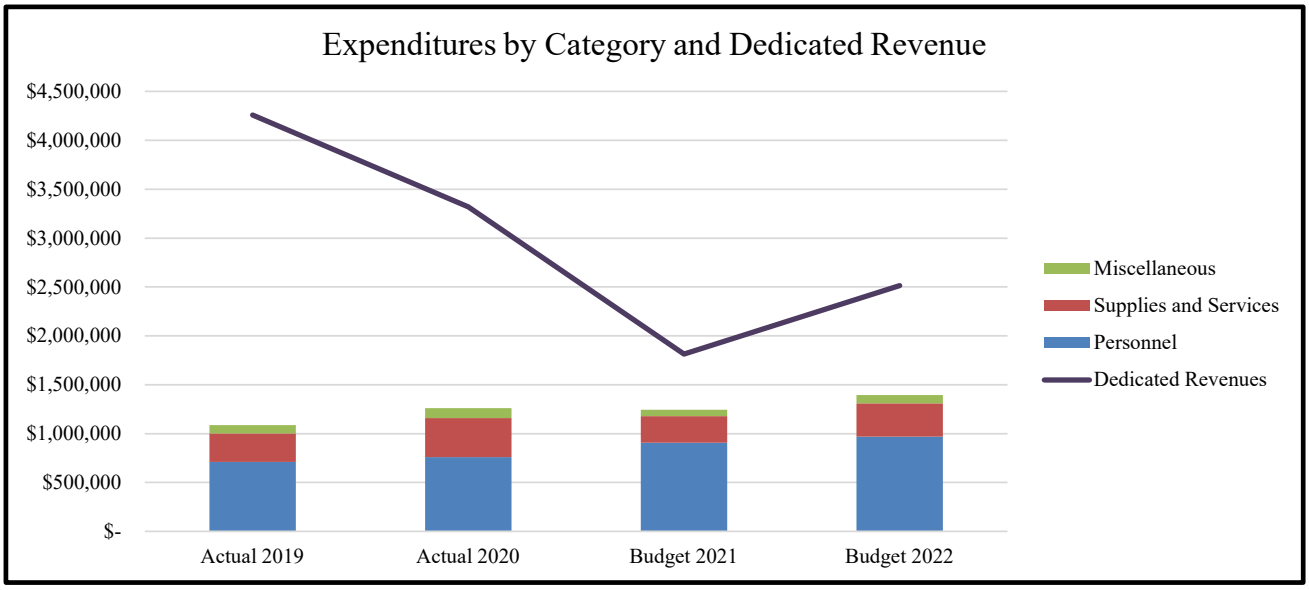
Division: **Building Inspections**
Category: Public Safety

Description of Services:

Provide effective and timely review of building permit and other building related applications and inspections to the City's constituents and outside parties.

Budget:

Expenditures by Category	Actual 2019	Actual 2020	Budget 2021	Budget 2022
Personnel	$ 709,176	$ 759,832	$ 906,400	$ 969,000
Supplies and Services	292,620	400,097	273,700	339,400
Miscellaneous	84,765	100,445	65,000	85,000
Totals	$ 1,086,561	$ 1,260,374	$ 1,245,100	$ 1,393,400
Dedicated Revenues	$ 4,258,526	$ 3,320,190	$ 1,814,800	$ 2,513,900



Key Measures:

	Actual 2019	Actual 2020	Projected 2021	Projected 2022
Number of Inspections	10,598	11,598	12,000	11,000
Number of Permits	4,469	6,000	6,300	6,000
Average Inspection/Employee	2,119	2,750	2,400	2,200

Budget Impact:

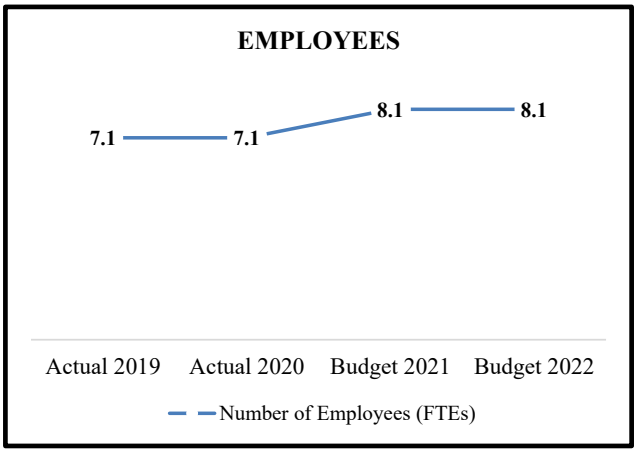
Shakopee's Inspectors are in the field whether it is a beautiful summer day or it's twenty degrees and snowing. They work with everyone from homeowners to house builders to large industrial builders. Their number one goal is to ensure residents are safe in their buildings while also providing great customer service with timely inspections.

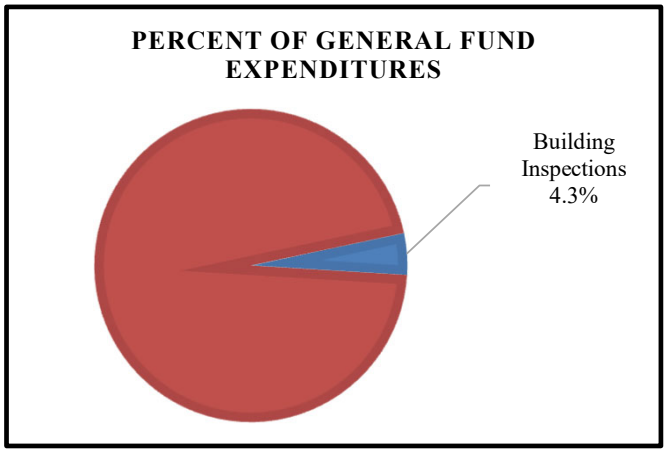
The city went 100% paperless in 2019, which allowed plans to still be submitted during COVID and technology and safety practices allowed inspections to continue without missing even a day. With people home all the time, many began projects that had been delayed. The city experienced record permit numbers for decks and fences in 2020. 2021 has maintained the record pace as new single-family permits set records.

In 2021 the city implements a new portal for all permits and licenses for the city. This investment of more than $300,000 has allowed inspectors to inspect more properties through automation and routing.

The City was awarded a Minnesota Department of Labor and Industry Building Official Training Grant that will provide $65,000 of annual funding per year for 2 years to hire a new Building Official. This allowed the city to add an additional inspector and added another inspector that has substantial single family permit review experience, allowing inspectors to spend more time in the field.

The City Council also began discussions in 2021 concerning passage of a Property Maintenance Code and an Apartment Rental License and Inspection Program. This program, if implemented, would require licensing and inspections of any rental property that are not located within an owner-occupied residence.





2022 Annual Budget
Division: 33- BUILDING INSPECTIONS

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
33 - BUILDING INSPECTIONS				
6002 - WAGES	533,689.93	551,770.40	696,300.00	736,500.00
6005 - OVERTIME-FT	101.88	0.00	0.00	0.00
6015 - WAGES - PART TIME/TEMP	0.00	10,516.51	0.00	0.00
WAGES	**533,791.81**	**562,286.91**	**696,300.00**	**736,500.00**
6122 - PERA	41,135.60	43,626.06	52,600.00	56,700.00
6124 - FICA	37,153.35	39,485.91	43,000.00	55,500.00
6135 - HEALTH	83,207.06	85,429.94	89,000.00	93,700.00
6139 - POST EMPLOYMENT HEALTH PLAN	2,763.82	2,921.82	3,400.00	3,400.00
6140 - LIFE/LTD	1,435.61	1,574.46	1,900.00	1,900.00
6145 - DENTAL	3,063.57	2,889.88	4,300.00	4,300.00
6170 - WORKERS COMPENSATION	3,623.03	4,880.64	4,100.00	4,600.00
6180 - COMPENSATED ABSENCES	3,002.33	16,736.45	11,800.00	12,400.00
BENEFITS	**175,384.37**	**197,545.16**	**210,100.00**	**232,500.00**
WAGES & BENEFITS	**709,176.18**	**759,832.07**	**906,400.00**	**969,000.00**
6202 - OPERATING SUPPLIES	9,086.32	1,301.71	1,000.00	11,500.00
6204 - FURNISHINGS (NOT CAPITALIZED)	1,299.99	7,342.54	1,000.00	500.00
6210 - OFFICE SUPPLIES	1,208.38	1,477.23	500.00	600.00
6212 - UNIFORMS/CLOTHING	3,132.32	1,427.77	2,000.00	2,000.00
6213 - FOOD	19.87	11.98	100.00	100.00
6222 - MOTOR FUELS & LUBRICANTS	2,797.97	1,872.35	2,000.00	3,000.00
6240 - EQUIPMENT MAINT SUPPLIES	8,115.69	1,042.75	1,500.00	2,000.00
6310 - ATTORNEY	0.00	175.00	0.00	0.00
6314 - COMPUTER SERVICES	10,038.75	0.00	0.00	0.00
6315 - BUILDING MAINT.	0.00	(0.70)	0.00	500.00
6316 - EQUIPMENT MAINTENANCE	3,222.72	3,923.27	4,000.00	2,000.00
6327 - OTHER PROF SERVICES	65,493.73	3,241.57	0.00	0.00
6332 - POSTAGE	132.19	100.55	200.00	200.00
6334 - TELEPHONE	3,038.38	2,899.13	2,500.00	2,500.00
6336 - PRINTING/PUBLISHING	2,237.70	2,014.68	1,000.00	2,000.00
6339 - COMPUTER ACCESS	1,400.72	3,899.55	1,200.00	1,200.00
6351 - INSURANCE PREMIUM (IS FUND)	6,600.00	5,600.00	5,600.00	5,800.00
6410 - SOFTWARE - ANNUAL FEES	121,368.82	300,721.26	186,200.00	220,100.00
6415 - SOFTWARE-ANNUAL FEES (IS FUND)	12,699.96	30,399.96	28,300.00	31,500.00
6420 - EQUIPMENT RENT	29.49	12.97	0.00	0.00
6425 - EQUIPMENT RENT (IS FUND)	2,600.04	2,700.00	2,900.00	3,000.00
6430 - BUILDING RENT (IS FUND)	23,600.04	28,200.00	28,200.00	35,100.00
6472 - CONFERENCE/SCHOOL/TRAINING	8,832.56	1,224.95	2,500.00	9,500.00
6475 - TRAVEL/SUBSISTENCE	2,588.37	67.62	1,000.00	2,000.00
6480 - DUES	1,130.00	318.00	1,000.00	1,500.00
6490 - SUBSCRIPTIONS/PUBLICATIONS	1,946.02	123.00	1,000.00	2,800.00
SUPPLIES AND SERVICES	**292,620.03**	**400,097.14**	**273,700.00**	**339,400.00**
6650 - CREDIT CARD FEES	84,764.54	100,444.93	65,000.00	85,000.00
6661 - CASH SHORT	0.00	(0.09)	0.00	0.00

2022 Annual Budget
Division: 33- BUILDING INSPECTIONS

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
MISCELLANEOUS EXPENSE	**84,764.54**	**100,444.84**	**65,000.00**	**85,000.00**
6740 - EQUIPMENT	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	**0.00**	**0.00**	**0.00**	**0.00**
Total 33 - BUILDING INSPECTIONS	**1,086,560.75**	**1,260,374.05**	**1,245,100.00**	**1,393,400.00**

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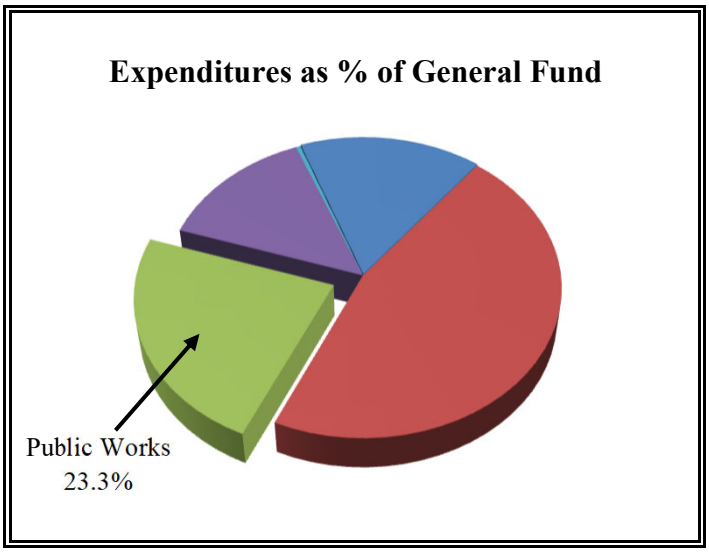
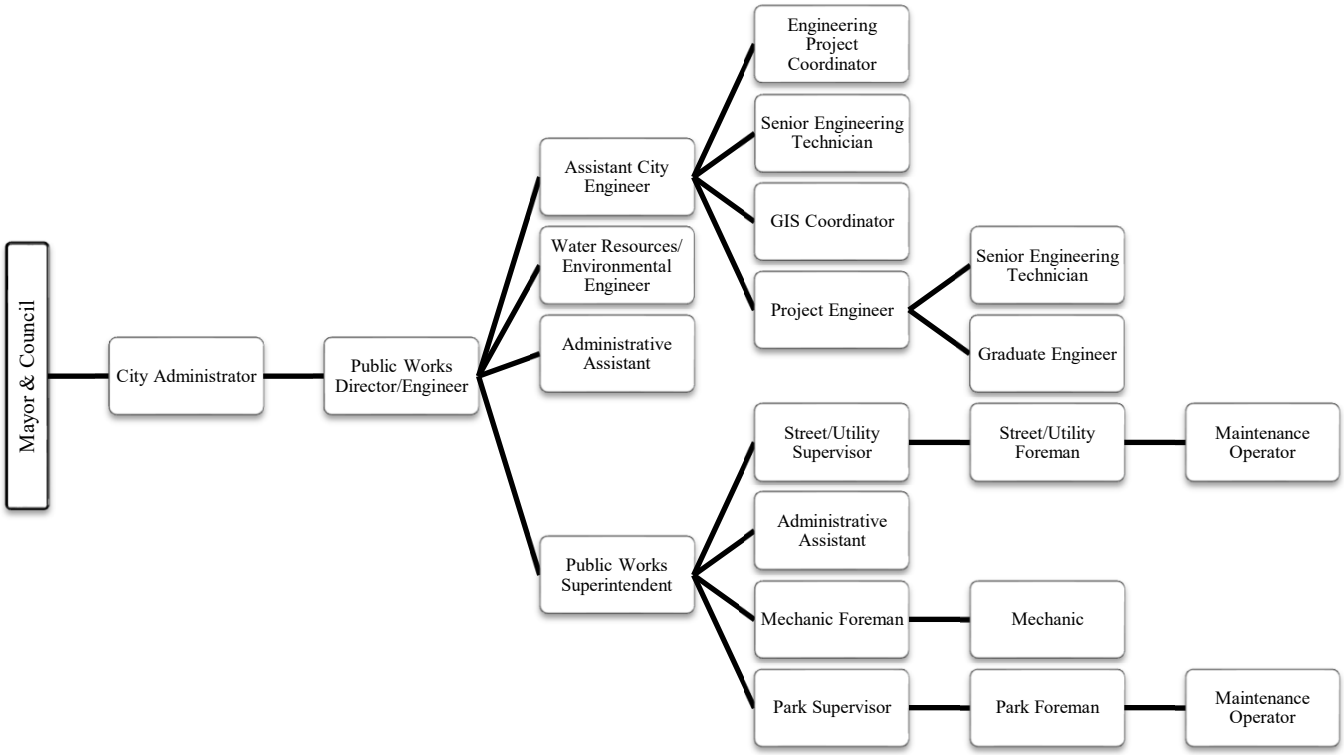
Public Works

Divisions:

The main divisions under Public Works consist of the following:

- Engineering
- Street
- Fleet
- Park Maintenance





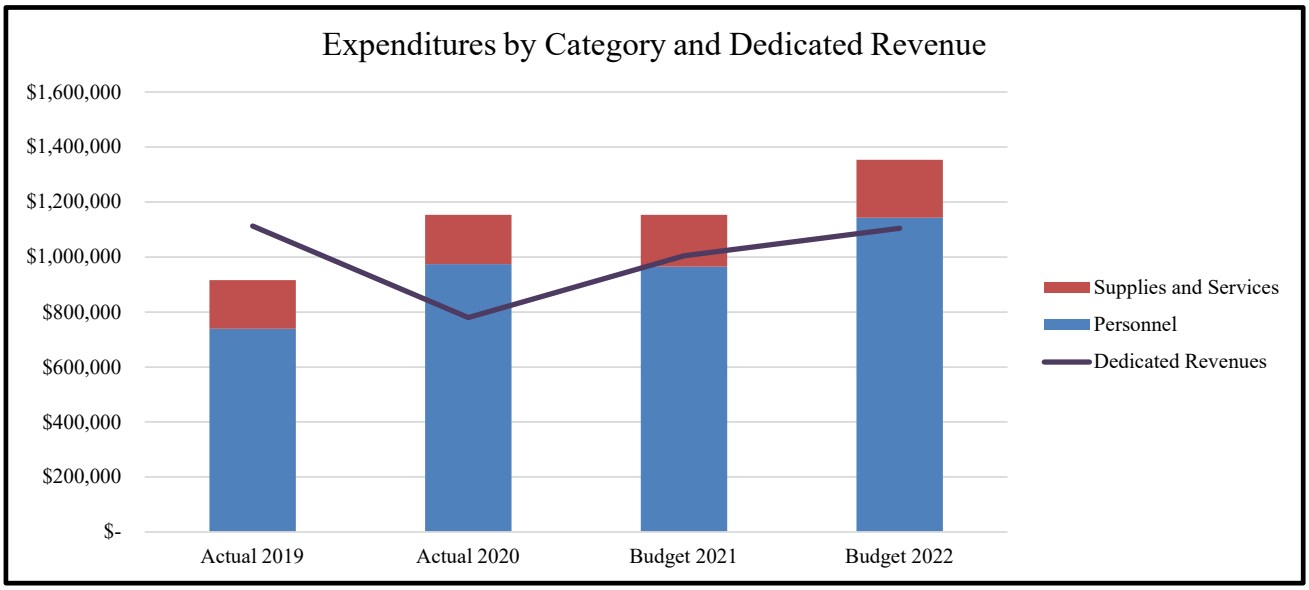
Division: **Engineering**
Category: Public Works

Description of Services:

Conduct field investigations, collect engineering data and specify the criteria for the investigations. Furnish designs, drawings, specifications, and criteria. Secure bids, assist with contract rewards, and oversee and inspect infrastructure construction projects. Approve, inspect, and deliver all sanitary sewer, storm sewer and roadway construction projects. Prepare all reports, studies, and plans required to preserve Municipal State Aid Funding received by the City. Review all public infrastructure proposed in the city, administer Wetland Conservation Act requirements, review building permits, manage public right-of-way and permitting, provide engineering assistance to other Departments, review technical engineering material, and provide engineering liaison to the City Council, other City departments, City Commissions, and Committees.

Budget:

Expenditures by Category	Actual 2019	Actual 2020	Budget 2021	Budget 2022
Personnel	$ 739,359	$ 973,768	$ 965,000	$ 1,143,700
Supplies and Services	176,436	179,356	188,400	210,700
Totals	$ 915,795	$ 1,153,124	$ 1,153,400	$ 1,354,400
Dedicated Revenues	$ 1,112,500	$ 780,111	$ 1,005,000	$ 1,105,000



Key Measures:

	Actual 2019	Actual 2020	Projected 2021	Projected 2022
Number of Projects	10	10	17	22
Value of Projects	16,900,000	15,400,000	11,200,000	27,400,000
Number of Private Subdivision Permits Issued	4	3	8	5
Number of Private Grading Permits Issued	9	11	15	10
Number of ROW Permits Issued	660	597	658	628

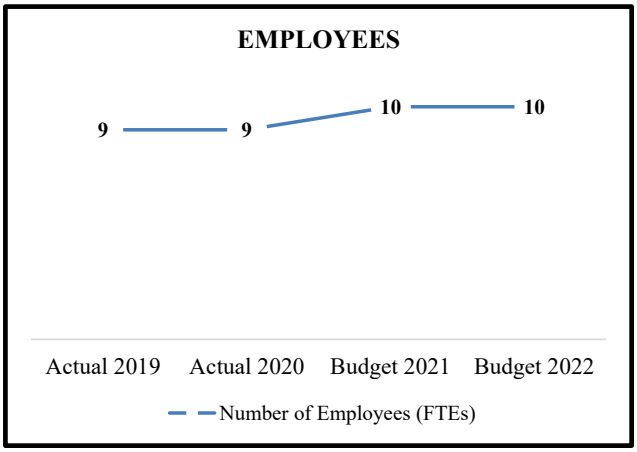
Budget Impact:

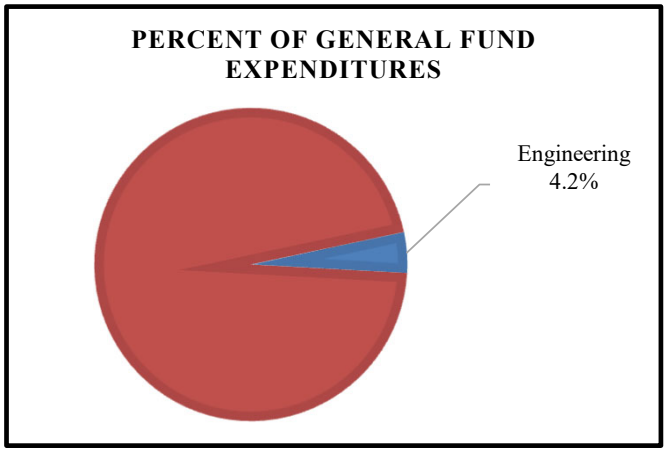
If your patience survived a city's reconstruction project in your neighborhood, CONGRATULATIONS! Road and utility construction projects equate to one big nuisance: roads closed, detours, access issues, noise, dust, periodic loss of water service, etc. How more disrupting can we be to your everyday life for a summer?

Keeping the city's infrastructure maintained to a sustainable level keeps a community viable. The Engineering Division carries out the strategic infrastructure planning from concept to design and from construction management to asset management. Engineering staff are consistently challenged with being experts in a wide range of tasks including infrastructure management and design, traffic safety, transportation planning, materials testing, project management, natural resources, contract management, underground utilities, surveying, private development and the many different multi-jurisdictional layers of laws, rules and regulations that the city must abide by and many times enforce.

Our department consistently seeks continuing education to ensure we stay sharp in our field with all the latest and greatest technologies. Thank you in advance for your patience in all that we do.

In 2021, we continued operating under the multiple evolving COVID-19 scenarios and material shortages, while conducting business safely both in the office and out in the field at our construction sites. Staff was able to perform all critical functions and we are on track to successfully deliver our public improvement projects in 2021. Our division continues to improve our system service and internal systems. This past year, engineering staff continued implementing new pavement management software that allows rating and tracking of the condition of our bituminous roadways; trails and parking lots are being added into the system for 2022. With this asset management system, we can better forecast and budget for needed improvements while ensuring timely and consistent maintenance for all of our roadways. With help from the new pavement management software, staff has updated the 15-year capital improvement plan. This will allow key leaders and City Council to analyze and budget for needed infrastructure improvements, adding to the resiliency of the city budget.





2022 Annual Budget
Division: 41- ENGINEERING

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
41 - ENGINEERING				
6002 - WAGES	530,433.85	659,420.89	629,800.00	754,700.00
6005 - OVERTIME-FT	29,652.72	40,824.30	54,500.00	54,500.00
6015 - WAGES - PART TIME/TEMP	9,708.02	13,470.36	17,200.00	18,000.00
6017 - OVERTIME-PART TIME/TEMP	1,919.90	2,754.66	1,500.00	1,500.00
WAGES	**571,714.49**	**716,470.21**	**703,000.00**	**828,700.00**
6122 - PERA	41,902.96	52,286.91	51,600.00	56,700.00
6124 - FICA	42,037.84	51,384.45	43,700.00	59,100.00
6135 - HEALTH	66,099.34	83,746.27	115,700.00	141,800.00
6139 - POST EMPLOYMENT HEALTH PLAN	2,569.55	3,279.26	4,200.00	4,600.00
6140 - LIFE/LTD	1,387.80	1,780.18	2,500.00	2,900.00
6145 - DENTAL	2,760.26	3,442.95	5,400.00	5,900.00
6170 - WORKERS COMPENSATION	7,504.40	13,257.43	22,300.00	25,300.00
6180 - COMPENSATED ABSENCES	(1,492.61)	42,684.41	16,600.00	18,700.00
6186 - PENSION EXPENSE	4,875.00	5,436.00	0.00	0.00
BENEFITS	**167,644.54**	**257,297.86**	**262,000.00**	**315,000.00**
WAGES & BENEFITS	**739,359.03**	**973,768.07**	**965,000.00**	**1,143,700.00**
6202 - OPERATING SUPPLIES	4,281.96	843.63	4,900.00	4,900.00
6210 - OFFICE SUPPLIES	1,893.64	2,671.86	2,700.00	2,700.00
6212 - UNIFORMS/CLOTHING	882.49	765.25	1,000.00	1,200.00
6213 - FOOD	182.50	117.58	200.00	200.00
6222 - MOTOR FUELS & LUBRICANTS	3,617.11	3,154.10	3,000.00	3,500.00
6240 - EQUIPMENT MAINT SUPPLIES	228.78	1,193.17	2,000.00	2,000.00
6310 - ATTORNEY	1,252.50	2,938.25	4,300.00	4,300.00
6312 - ENGINEERING/DESIGN CONSULTANT	14,935.00	9,270.50	30,000.00	30,000.00
6316 - EQUIPMENT MAINTENANCE	208.99	0.00	0.00	0.00
6318 - FILING FEES	(70.00)	690.00	0.00	0.00
6327 - OTHER PROF SERVICES	41,896.20	1,591.96	3,500.00	3,500.00
6332 - POSTAGE	1,392.17	2,450.90	2,000.00	2,000.00
6334 - TELEPHONE	6,421.05	6,351.13	6,900.00	7,900.00
6336 - PRINTING/PUBLISHING	2,395.65	2,094.51	2,000.00	2,000.00
6339 - COMPUTER ACCESS	875.25	1,225.35	1,000.00	1,000.00
6351 - INSURANCE PREMIUM (IS FUND)	8,100.00	6,600.00	6,700.00	6,900.00
6410 - SOFTWARE - ANNUAL FEES	21,099.59	33,827.77	16,600.00	21,300.00
6415 - SOFTWARE-ANNUAL FEES (IS FUND)	25,400.04	47,499.96	39,100.00	51,800.00
6420 - EQUIPMENT RENT	316.95	316.14	0.00	0.00
6425 - EQUIPMENT RENT (IS FUND)	16,599.96	15,800.04	20,900.00	19,700.00
6430 - BUILDING RENT (IS FUND)	16,899.96	35,799.96	35,800.00	39,000.00
6472 - CONFERENCE/SCHOOL/TRAINING	6,073.86	3,102.36	4,000.00	5,000.00
6475 - TRAVEL/SUBSISTENCE	290.86	80.50	600.00	600.00
6480 - DUES	936.62	953.00	800.00	800.00
6490 - SUBSCRIPTIONS/PUBLICATIONS	325.00	18.38	400.00	400.00
SUPPLIES AND SERVICES	**176,436.13**	**179,356.30**	**188,400.00**	**210,700.00**
MISCELLANEOUS EXPENSE	**0.00**	**0.00**	**0.00**	**0.00**

2022 Annual Budget
Division: 41- ENGINEERING

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
6740 - EQUIPMENT	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	**0.00**	**0.00**	**0.00**	**0.00**
Total 41 - ENGINEERING	**915,795.16**	**1,153,124.37**	**1,153,400.00**	**1,354,400.00**

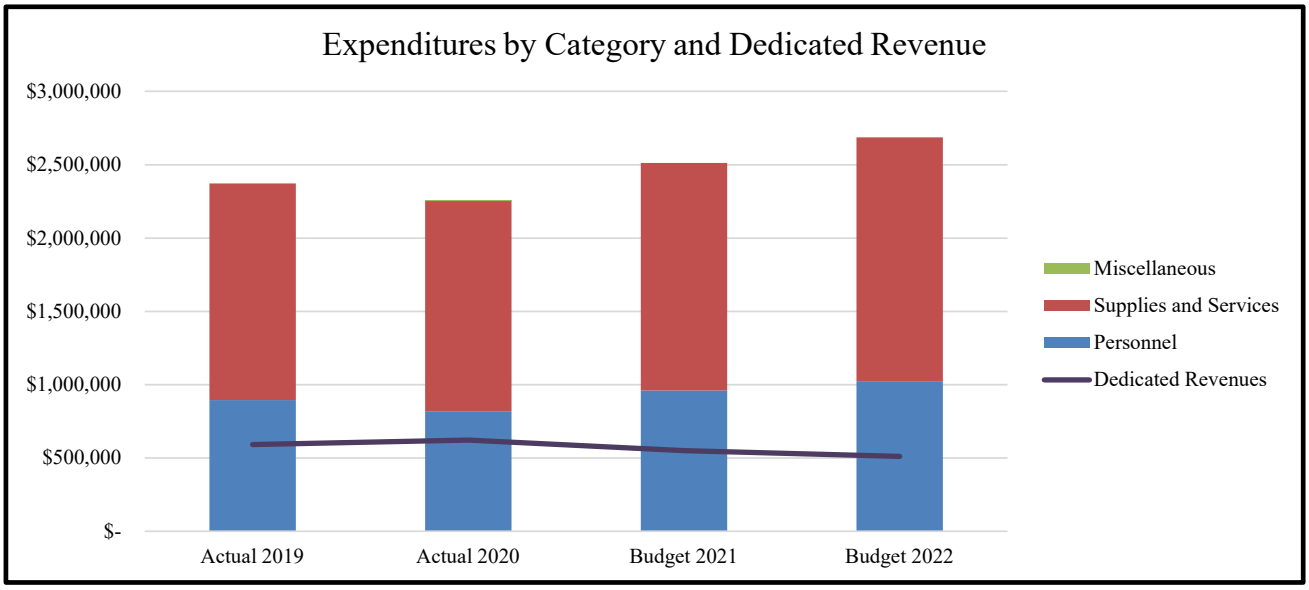
Division: **Street Maintenance**
Category: Public Works

Description of Services:

Maintain bituminous and gravel roadways/alleys, traffic signs/striping, snowplowing/ice control, street sign fabrication/installation, diseased tree prevention, boulevard tree trimming/removal/planting, manage street lights, and respond to Gopher State One locating services.

Budget:

Expenditures by Category	Actual 2019	Actual 2020	Budget 2021	Budget 2022
Personnel	$ 893,953	$ 818,179	$ 959,900	$ 1,024,800
Supplies and Services	1,479,425	1,433,975	1,553,400	1,662,300
Miscellaneous	-	3	-	-
Totals	$ 2,373,378	$ 2,252,157	$ 2,513,300	$ 2,687,100
Dedicated Revenues	$ 592,091	$ 621,410	$ 550,000	$ 511,000



Key Measures:

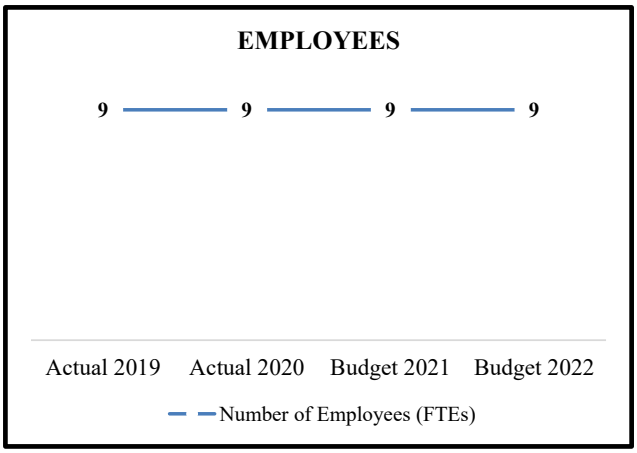
	Actual 2019	Actual 2020	Projected 2021	Projected 2022
Street Miles	161.1	167.2	169.0	172.0
Streets Sealcoated (in CL-Miles)	15.8	15.6	19.2	19.0
Alley Miles	10.3	10.3	10.3	10.3
Alleys Paved (Miles)	1.91	2.28	2.40	2.40
Number of Street Lights	2,519	2,527	2,557	2,615
Street lights replaced (Poles/Fixtures/Repaired)	9/8/15	8/9/12	10/10/45	20/20/16
Number of Signs	4,857	5,022	5,100	5,200
Number of Signs replaced	114	112	120	200
Snowplowing Occurrences	19	13	15	16

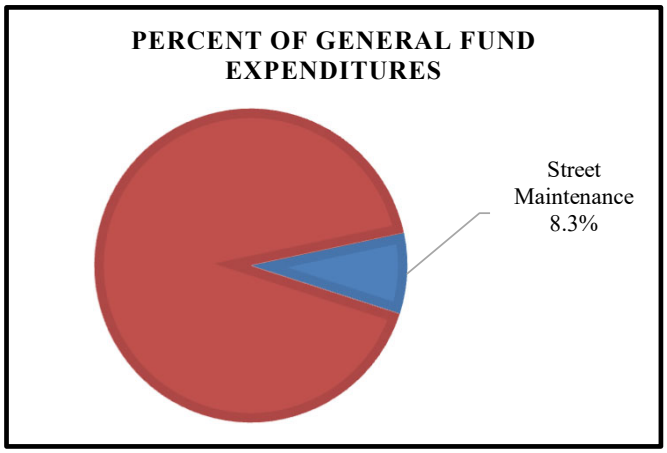
Budget Impact:

If there is a pothole in the street, who do you call? Tree that blew down across the road? Sign knocked down by an errant vehicle? Mailbox knocked over by a snowplow? Another pass by the snowplow that filled in your driveway again (insert expletive here)? Old mattress and garbage dumped on city property? Yep, most of these issues are addressed by the Streets Maintenance Division.

The city has 13 full-time and 8 summer seasonal part-time staff (when we can find enough applicants to hire - we only had 3 in 2021) assigned to the Streets Maintenance Division, Sewer and Surface Water Divisions that maintain the 169.0 miles of city streets and utilities. Thanks to strategic planning by the city, the condition of Shakopee's streets is among the top cities throughout the metro and state.

When it comes to snow and ice control events, it is "all hands-on deck." In addition to the streets crews, the parks crews and mechanics also jump in the equipment to plow more than 250 lane-miles of streets, alleys, trails and sidewalks in addition to the many city facility parking lots. Although it doesn't snow like it did back in the day, stay tuned. We're bound to get a whopper snow storm every now and again.





2022 Annual Budget
Division: 42- STREET MAINTENANCE

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
42 - STREET MAINTENANCE				
6002 - WAGES	541,010.35	496,377.86	618,200.00	660,800.00
6005 - OVERTIME-FT	77,420.79	49,831.76	40,000.00	45,000.00
6015 - WAGES - PART TIME/TEMP	37,736.56	27,061.06	28,100.00	29,400.00
6017 - OVERTIME-PART TIME/TEMP	149.16	1,000.72	0.00	0.00
WAGES	**656,316.86**	**574,271.40**	**686,300.00**	**735,200.00**
6122 - PERA	46,285.83	40,916.97	49,300.00	49,500.00
6124 - FICA	47,171.77	40,235.11	42,600.00	52,800.00
6135 - HEALTH	88,948.59	90,611.72	110,800.00	109,000.00
6139 - POST EMPLOYMENT HEALTH PLAN	3,544.76	3,188.22	3,400.00	3,400.00
6140 - LIFE/LTD	1,601.92	1,490.02	1,800.00	1,900.00
6145 - DENTAL	3,789.48	3,633.34	4,300.00	4,300.00
6170 - WORKERS COMPENSATION	35,815.94	41,548.89	50,200.00	56,800.00
6180 - COMPENSATED ABSENCES	10,477.81	22,283.06	11,200.00	11,900.00
BENEFITS	**237,636.10**	**243,907.33**	**273,600.00**	**289,600.00**
WAGES & BENEFITS	**893,952.96**	**818,178.73**	**959,900.00**	**1,024,800.00**
6202 - OPERATING SUPPLIES	33,733.60	42,712.75	45,000.00	45,000.00
6204 - FURNISHINGS (NOT CAPITALIZED)	0.00	162.50	0.00	0.00
6210 - OFFICE SUPPLIES	355.81	174.51	500.00	500.00
6212 - UNIFORMS/CLOTHING	8,792.33	9,418.28	7,000.00	8,700.00
6213 - FOOD	161.12	168.76	200.00	200.00
6215 - MATERIALS	213,517.95	135,011.43	164,000.00	194,000.00
6222 - MOTOR FUELS & LUBRICANTS	54,288.15	30,772.58	45,000.00	45,000.00
6230 - BUILDING MAINT SUPPLIES	0.00	0.00	0.00	0.00
6240 - EQUIPMENT MAINT SUPPLIES	48,753.77	41,524.24	45,000.00	45,000.00
6312 - ENGINEERING/DESIGN CONSULTANT	325.50	0.00	0.00	0.00
6315 - BUILDING MAINT.	1,404.87	350.00	400.00	400.00
6316 - EQUIPMENT MAINTENANCE	55,231.20	24,603.01	40,000.00	40,000.00
6322 - PAVEMENT PRESERVATION	423,573.15	476,572.92	520,000.00	520,000.00
6326 - CLEANING SERVICES	19,512.00	19,512.00	20,000.00	20,000.00
6327 - OTHER PROF SERVICES	133,373.09	134,013.28	111,500.00	111,500.00
6332 - POSTAGE	32.85	329.00	100.00	300.00
6334 - TELEPHONE	5,261.57	6,543.36	4,400.00	6,000.00
6336 - PRINTING/PUBLISHING	5,728.48	4,803.80	4,300.00	4,800.00
6338 - ADVERTISING	0.00	0.00	0.00	0.00
6351 - INSURANCE PREMIUM (IS FUND)	37,400.00	35,800.00	35,800.00	36,800.00
6362 - ELECTRIC	70,757.26	67,323.84	69,000.00	69,000.00
6364 - WATER	9,367.67	9,393.81	6,500.00	8,000.00
6365 - GAS	30,036.83	24,890.26	25,000.00	25,000.00
6366 - SEWER	6,995.96	7,307.82	4,500.00	6,000.00
6367 - REFUSE	1,536.37	4,083.99	5,000.00	8,000.00
6368 - STORM	3,932.86	4,043.52	3,900.00	3,900.00
6410 - SOFTWARE - ANNUAL FEES	950.00	771.30	1,000.00	1,000.00
6415 - SOFTWARE-ANNUAL FEES (IS FUND)	25,400.04	28,500.00	28,600.00	30,800.00
6420 - EQUIPMENT RENT	7.76	138.12	0.00	0.00

2022 Annual Budget
Division: 42- STREET MAINTENANCE

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
6425 - EQUIPMENT RENT (IS FUND)	243,600.00	268,899.96	308,200.00	370,100.00
6430 - BUILDING RENT (IS FUND)	40,200.00	51,600.00	53,300.00	57,100.00
6435 - OTHER RENT	0.00	121.48	0.00	0.00
6472 - CONFERENCE/SCHOOL/TRAINING	4,586.50	3,704.15	4,400.00	4,400.00
6480 - DUES	495.00	584.35	500.00	500.00
6490 - SUBSCRIPTIONS/PUBLICATIONS	113.36	140.09	300.00	300.00
SUPPLIES AND SERVICES	**1,479,425.05**	**1,433,975.11**	**1,553,400.00**	**1,662,300.00**
6650 - CREDIT CARD FEES	0.00	2.66	0.00	0.00
MISCELLANEOUS EXPENSE	**0.00**	**2.66**	**0.00**	**0.00**
CAPITAL OUTLAY	**0.00**	**0.00**	**0.00**	**0.00**
Total 42 - STREET MAINTENANCE	**2,373,378.01**	**2,252,156.50**	**2,513,300.00**	**2,687,100.00**

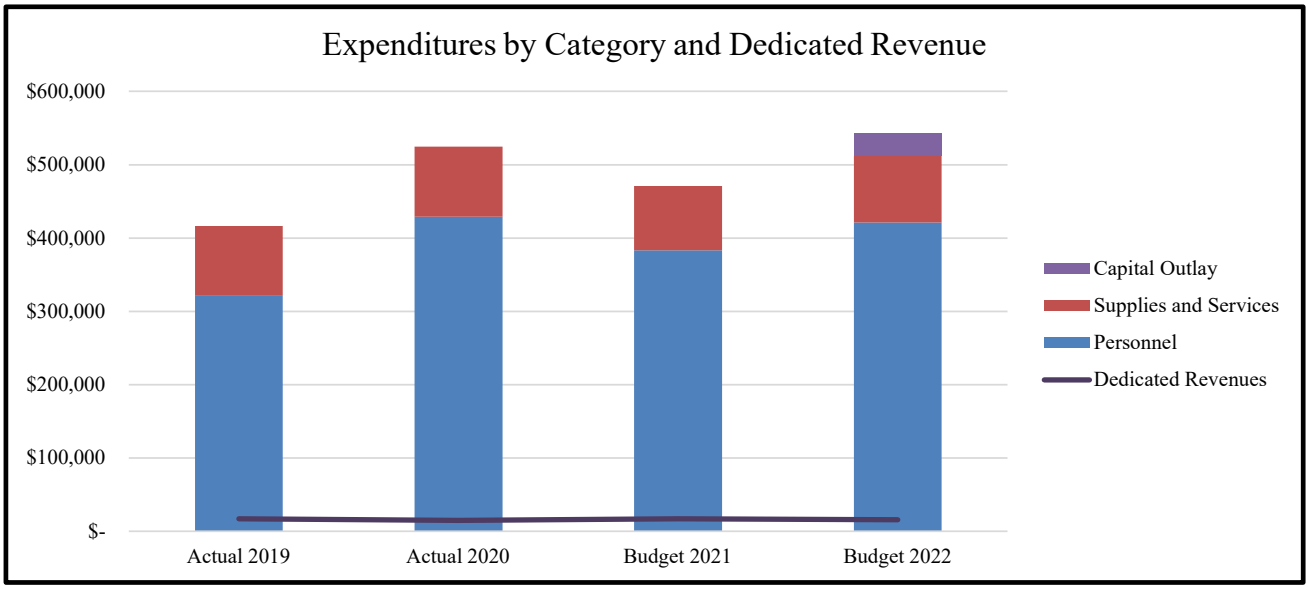
Division: **Fleet**
Category: Public Works

Description of Services:

Maintain vehicles/equipment in streets, park, administration, police, fire and other fleet areas, by preparing vehicle evaluation reports for all departments. Repairs for vehicles and equipment are billed to the respective departments. The Fleet Division also operates a fueling station, a car wash, and a truck wash for government vehicles.

Budget:

Expenditures by Category	Actual 2019	Actual 2020	Budget 2021	Budget 2022
Personnel	$ 322,116	$ 429,303	$ 383,400	$ 421,100
Supplies and Services	94,512	95,471	87,600	91,000
Capital Outlay	-	-	-	30,000
Totals	$ 416,628	$ 524,774	$ 471,000	$ 542,100
Dedicated Revenues	$ 17,086	$ 14,764	$ 17,200	$ 15,700



Key Measures:

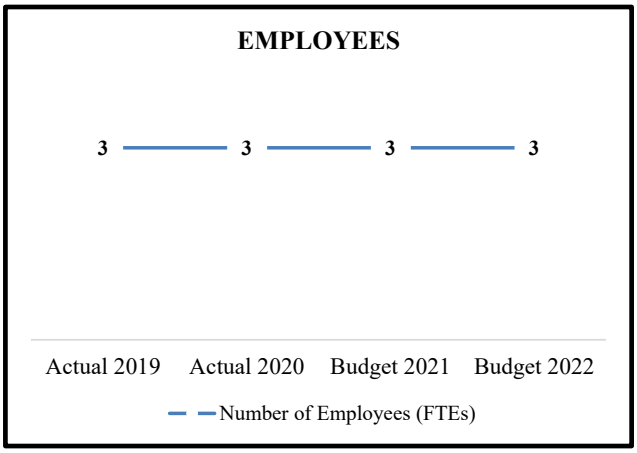
	Actual 2019	Actual 2020	Projected 2021	Projected 2022
Number of Vehicles/Pieces of Equipment	370	380	380	380
Gallons of Diesel Used (city equip)	51,087	40,784	38,600	40,000
Gallons of Unleaded Used (city equip)	68,859	63,292	65,000	65,000
Car/Truck Washes	1,246	1,439	1,600	1,600

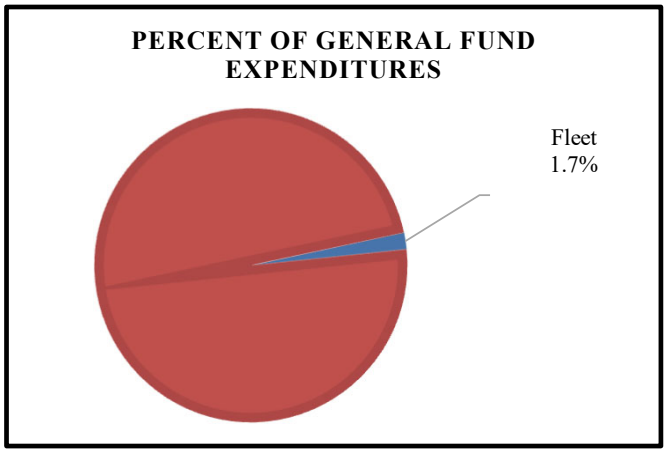
Budget Impact:

Police squads. Fire trucks. Lawn mowers. Gas weed whips. Staff vehicles. Street sweepers. Loaders. Snowplow trucks. Snow blowers. The city has nearly 400 pieces of equipment and vehicles in its inventory. Of special note, a few fully electric vehicles and equipment were added to the fleet in 2021: a Mach E car, F-150 Lightning pickup, chainsaw, leaf blowers, concrete saw, trimmer, and mower. It takes a lot of equipment to support the many functions of the city. To some people's surprise, only three mechanics and one seasonal part-time employee at the city's full-service garage maintain this very diverse vehicle and equipment inventory, keeping a very high standard of maintenance. Every repair is tracked with work orders using Assetworks software. Assetworks allows us to track parts, repairs, and labor for historical data. This data is analyzed monthly along with fuel usage and car/truck washes.

In addition to thousands of maintenance and repair services throughout the year, the city's garage runs a fuel dispensary system that provides fuel to the city's fleet, as well as Scott County, the Shakopee School District, CDA, and Shakopee Public Utilities vehicles. About 172,000 gallons of fuel is dispensed annually.

If you see a city vehicle that is dirty, we hope it is headed to the city's car wash. The city has automatic car and truck washes with an expected count of nearly 1,600 washes in 2021. In addition to the car wash, the city operates an automatic truck wash. After every snow and ice control event, the trucks head through the truck wash to wash off the salt and grime, helping to extend the service life of the city's trucks. We all know what salt does to our vehicles in Minnesota.





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2022 Annual Budget
Division: 44- FLEET

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
44 - FLEET				
6002 - WAGES	224,462.81	298,817.11	261,400.00	287,300.00
6005 - OVERTIME-FT	5,684.57	2,961.39	8,500.00	8,500.00
6015 - WAGES - PART TIME/TEMP	8,661.46	11,741.49	8,500.00	8,900.00
WAGES	**238,808.84**	**313,519.99**	**278,400.00**	**304,700.00**
6122 - PERA	17,273.71	22,630.41	19,500.00	21,500.00
6124 - FICA	16,352.15	22,339.57	17,500.00	22,700.00
6135 - HEALTH	41,265.95	40,061.28	42,400.00	44,000.00
6139 - POST EMPLOYMENT HEALTH PLAN	1,242.27	1,670.79	1,700.00	1,700.00
6140 - LIFE/LTD	613.16	832.55	800.00	900.00
6145 - DENTAL	1,328.30	1,603.08	2,200.00	2,200.00
6170 - WORKERS COMPENSATION	7,036.30	14,618.17	15,600.00	17,700.00
6180 - COMPENSATED ABSENCES	(1,805.06)	12,027.27	5,300.00	5,700.00
BENEFITS	**83,306.78**	**115,783.12**	**105,000.00**	**116,400.00**
WAGES & BENEFITS	**322,115.62**	**429,303.11**	**383,400.00**	**421,100.00**
6202 - OPERATING SUPPLIES	9,148.05	10,882.50	9,600.00	10,200.00
6203 - TOOLS	7,585.09	6,946.25	7,500.00	7,500.00
6210 - OFFICE SUPPLIES	582.46	162.52	200.00	200.00
6212 - UNIFORMS/CLOTHING	2,212.45	2,052.55	2,500.00	2,500.00
6213 - FOOD	0.00	0.00	0.00	0.00
6222 - MOTOR FUELS & LUBRICANTS	1,332.86	583.82	800.00	800.00
6240 - EQUIPMENT MAINT SUPPLIES	369.23	1,084.07	700.00	700.00
6315 - BUILDING MAINT.	865.74	0.00	0.00	0.00
6316 - EQUIPMENT MAINTENANCE	17,207.13	19,712.96	10,600.00	13,600.00
6327 - OTHER PROF SERVICES	469.00	126.00	500.00	500.00
6332 - POSTAGE	0.00	11.42	0.00	0.00
6334 - TELEPHONE	2,405.76	2,274.89	2,000.00	2,000.00
6336 - PRINTING/PUBLISHING	3,046.09	1,210.24	1,000.00	1,000.00
6351 - INSURANCE PREMIUM (IS FUND)	3,600.00	2,400.00	2,400.00	2,400.00
6362 - ELECTRIC	3,586.18	3,340.88	3,000.00	3,000.00
6364 - WATER	657.51	881.76	500.00	500.00
6366 - SEWER	0.00	926.47	0.00	0.00
6367 - REFUSE	7.00	0.00	0.00	0.00
6410 - SOFTWARE - ANNUAL FEES	11,020.72	11,351.77	16,100.00	17,500.00
6415 - SOFTWARE-ANNUAL FEES (IS FUND)	12,699.96	10,100.04	14,700.00	13,000.00
6430 - BUILDING RENT (IS FUND)	17,000.04	17,900.04	12,400.00	12,500.00
6472 - CONFERENCE/SCHOOL/TRAINING	716.50	3,522.76	3,000.00	3,000.00
6480 - DUES	0.00	0.00	100.00	100.00
6490 - SUBSCRIPTIONS/PUBLICATIONS	0.00	0.00	0.00	0.00
SUPPLIES AND SERVICES	**94,511.77**	**95,470.94**	**87,600.00**	**91,000.00**
6740 - EQUIPMENT	0.00	0.00	0.00	30,000.00
CAPITAL OUTLAY	**0.00**	**0.00**	**0.00**	**30,000.00**
Total 44 - FLEET	**416,627.39**	**524,774.05**	**471,000.00**	**542,100.00**

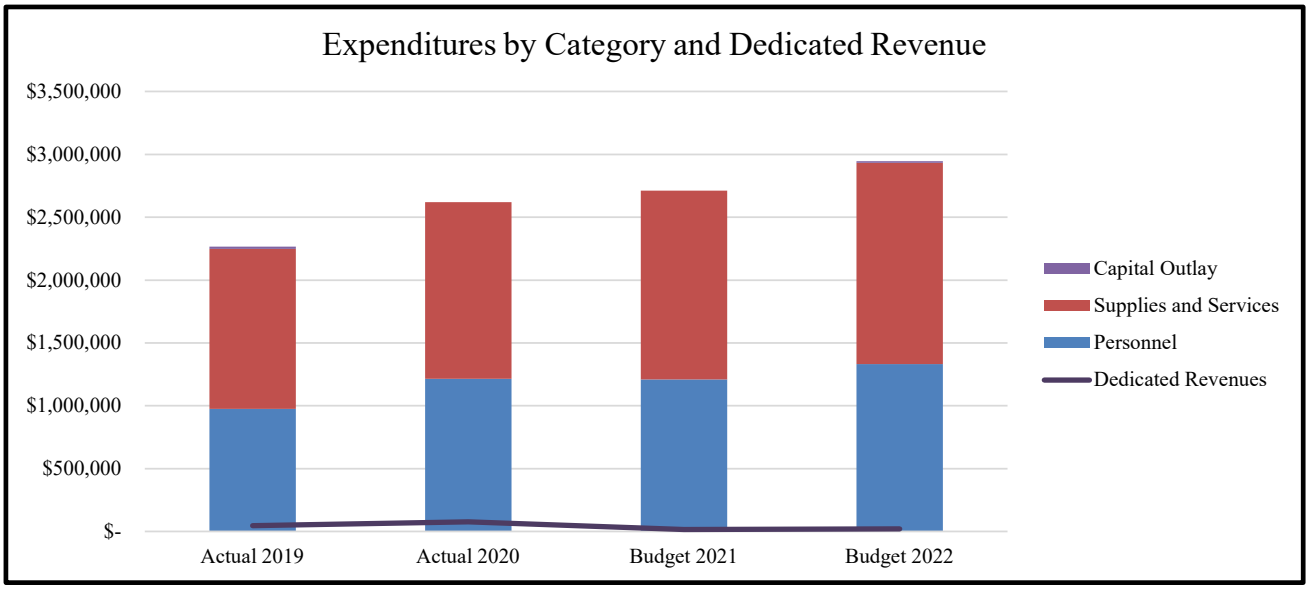
Division: **Park Maintenance**
Category: Public Works

Description of Services:

Provide public services to maintain the investment of infrastructure in parks and public grounds.

Budget:

Expenditures by Category	Actual 2019	Actual 2020	Budget 2021	Budget 2022
Personnel	$ 974,705	$ 1,214,850	$ 1,210,900	$ 1,332,200
Supplies and Services	1,274,952	1,406,326	1,500,700	1,602,000
Capital Outlay	17,836	-	-	12,000
Totals	$ 2,267,493	$ 2,621,176	$ 2,711,600	$ 2,946,200
Dedicated Revenues	$ 44,937	$ 75,919	$ 16,000	$ 20,000



Key Measures:

	Actual 2019	Actual 2020	Projected 2021	Projected 2022
Acres of Land Mowed	197	197	200	203
Playgrounds	27	27	29	30
Outdoor Ice Rinks Maintained	12	8	8	8
Sports Fields Maintained	94	94	94	94
Trees Pruned (contractor)	1,698	1548	1915	1400
Ash Trees Treated	203	165	182	197
Trees Planted	248	161	166	165
Trees Sold at Tree Sale	72	83	87	85

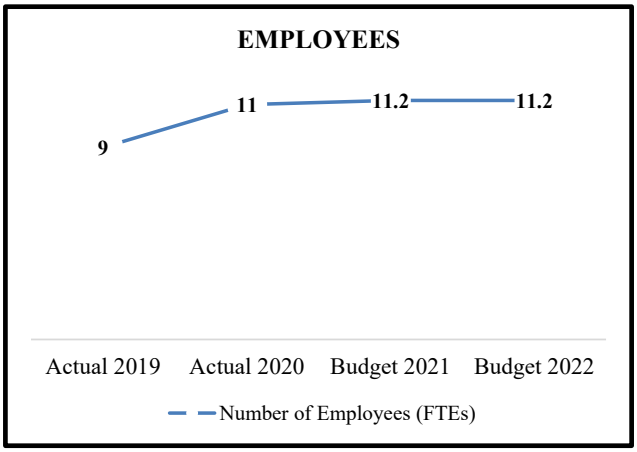
Budget Impact:

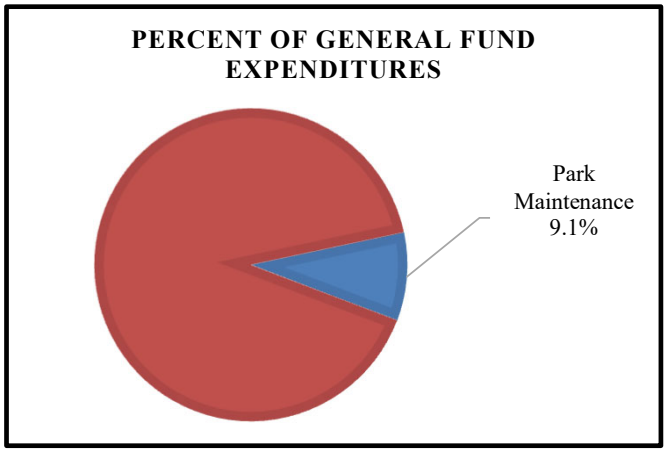
It takes a lot to maintain the facilities and grounds for one of the largest property owners in Shakopee – The City. How do you maintain almost 719 acres of parks/open space land with 45 parks, 29 playgrounds, 94 sports fields, 200 acres which is mowed, 79 miles of trails, and 37 parking lots? With great and efficient staff! The Parks Maintenance Division consists of 11 full-time and 14 seasonal staff that do it all.

In 2021 with the lessening of COVID-19 restrictions, the Parks Division was back up and running like usual. Parks crews supported events that brought hundreds of teams and thousands of spectators back to Shakopee. Tournaments and sporting events including soccer, lacrosse, adult softball, youth softball, football, youth/amateur baseball, Lions softball and frisbee golf. Community events included Rhythm on the Rails, Iron Man event, Taste of Shakopee, Wheelies event, Shakopee-Prior Lake Shock Waves water ski team events, and A Night to Unite. Park additions in 2021 included the Xcel Energy Mounty Bike Park, three new parks (Stagecoach Park, Jennifer Lane Park, and Windermere Park) and the playground replacement and expansion at Scenic Heights Park.

Notable effort by our parks crews, including our seasonal staff, have also been given to the streetscaping around the city including the downtown area, the Vierling Drive roundabout area on the west end of the city, the Shenandoah Drive area around Canterbury Commons, and other miscellaneous streetscaping nodes. Keeping the city looking sharp is top on our priority list!

Natural resources preserves and protects the city's urban forest, wetlands and plantings in open spaces, and includes invasive plant and pest management. Shakopee's ash trees are under attack. The first case of emerald ash borer was confirmed in 2021. The city's tree stock is such a significant and valuable resource. Maintaining safe, healthy trees takes significant efforts and the city is dedicated to these efforts. Shakopee has received the "Tree City USA" designation for the past 14 years for the city's efforts and commitment to its urban forest management.





2022 Annual Budget
Division: 46- PARK MAINTENANCE

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
46 - PARK MAINTENANCE				
6002 - WAGES	645,262.44	770,787.96	759,200.00	837,600.00
6005 - OVERTIME-FT	22,375.16	11,669.01	13,200.00	13,200.00
6015 - WAGES - PART TIME/TEMP	90,140.07	107,253.67	129,000.00	134,900.00
6017 - OVERTIME-PART TIME/TEMP	0.00	0.00	0.00	0.00
WAGES	**757,777.67**	**889,710.64**	**901,400.00**	**985,700.00**
6122 - PERA	49,831.10	58,512.39	54,200.00	62,800.00
6124 - FICA	53,819.19	62,284.19	57,700.00	74,400.00
6135 - HEALTH	88,295.78	99,123.12	111,200.00	114,700.00
6139 - POST EMPLOYMENT HEALTH PLAN	3,912.73	4,539.70	4,600.00	4,600.00
6140 - LIFE/LTD	1,837.33	2,153.45	2,400.00	2,400.00
6145 - DENTAL	4,496.92	5,246.19	5,900.00	5,900.00
6170 - WORKERS COMPENSATION	30,106.45	49,110.99	59,300.00	66,700.00
6180 - COMPENSATED ABSENCES	(15,400.24)	44,169.04	14,200.00	15,000.00
6186 - PENSION EXPENSE	28.00	0.00	0.00	0.00
BENEFITS	**216,927.26**	**325,139.07**	**309,500.00**	**346,500.00**
WAGES & BENEFITS	**974,704.93**	**1,214,849.71**	**1,210,900.00**	**1,332,200.00**
6202 - OPERATING SUPPLIES	60,450.78	51,765.20	47,700.00	59,200.00
6204 - FURNISHINGS (NOT CAPITALIZED)	0.00	(162.50)	0.00	0.00
6210 - OFFICE SUPPLIES	324.93	306.70	100.00	100.00
6212 - UNIFORMS/CLOTHING	9,466.96	11,357.55	10,000.00	10,000.00
6213 - FOOD	111.53	100.00	200.00	200.00
6215 - MATERIALS	53,210.10	38,681.94	41,000.00	44,300.00
6222 - MOTOR FUELS & LUBRICANTS	35,835.66	24,047.64	35,500.00	34,500.00
6230 - BUILDING MAINT SUPPLIES	1,467.90	3,503.57	12,500.00	12,500.00
6240 - EQUIPMENT MAINT SUPPLIES	34,836.33	31,453.19	35,000.00	35,000.00
6315 - BUILDING MAINT.	4,796.41	8,790.75	10,000.00	10,000.00
6316 - EQUIPMENT MAINTENANCE	2,991.92	2,296.96	8,200.00	8,200.00
6322 - PAVEMENT PRESERVATION	45,867.44	49,894.04	60,000.00	60,000.00
6327 - OTHER PROF SERVICES	149,117.14	136,481.38	160,500.00	211,500.00
6334 - TELEPHONE	4,959.50	4,659.34	5,700.00	5,700.00
6336 - PRINTING/PUBLISHING	1,051.47	818.60	500.00	500.00
6339 - COMPUTER ACCESS	467.46	420.12	500.00	500.00
6351 - INSURANCE PREMIUM (IS FUND)	87,700.00	91,800.00	91,800.00	94,900.00
6362 - ELECTRIC	72,697.89	63,195.90	61,000.00	61,000.00
6364 - WATER	13,122.81	26,141.44	16,000.00	20,000.00
6365 - GAS	4,461.87	3,436.12	5,000.00	4,000.00
6366 - SEWER	528.37	521.26	800.00	800.00
6368 - STORM	15,351.38	15,783.24	17,500.00	16,000.00
6415 - SOFTWARE-ANNUAL FEES (IS FUND)	27,800.04	21,499.92	23,100.00	22,800.00
6425 - EQUIPMENT RENT (IS FUND)	147,099.96	178,200.00	192,700.00	207,600.00
6430 - BUILDING RENT (IS FUND)	38,199.96	51,800.04	58,400.00	62,200.00
6435 - OTHER RENT	10,566.60	14,833.96	11,600.00	12,100.00
6440 - PARK RENT (IS FUND)	449,600.04	569,799.96	593,000.00	606,000.00
6472 - CONFERENCE/SCHOOL/TRAINING	2,498.75	3,865.94	2,000.00	2,000.00

2022 Annual Budget
Division: 46- PARK MAINTENANCE

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
6475 - TRAVEL/SUBSISTENCE	0.00	167.90	0.00	0.00
6480 - DUES	255.00	743.06	200.00	200.00
6490 - SUBSCRIPTIONS/PUBLICATIONS	113.36	122.59	200.00	200.00
SUPPLIES AND SERVICES	**1,274,951.56**	**1,406,325.81**	**1,500,700.00**	**1,602,000.00**
MISCELLANEOUS EXPENSE	**0.00**	**0.00**	**0.00**	**0.00**
6740 - EQUIPMENT	17,836.00	0.00	0.00	12,000.00
CAPITAL OUTLAY	**17,836.00**	**0.00**	**0.00**	**12,000.00**
Total 46 - PARK MAINTENANCE	**2,267,492.49**	**2,621,175.52**	**2,711,600.00**	**2,946,200.00**

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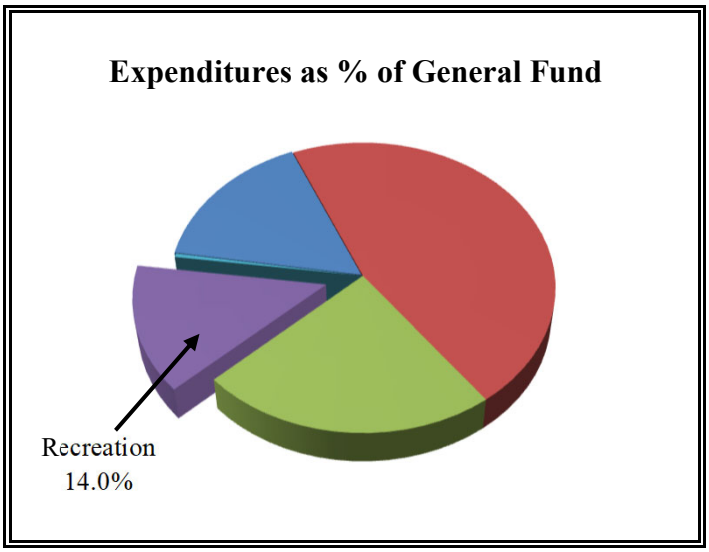
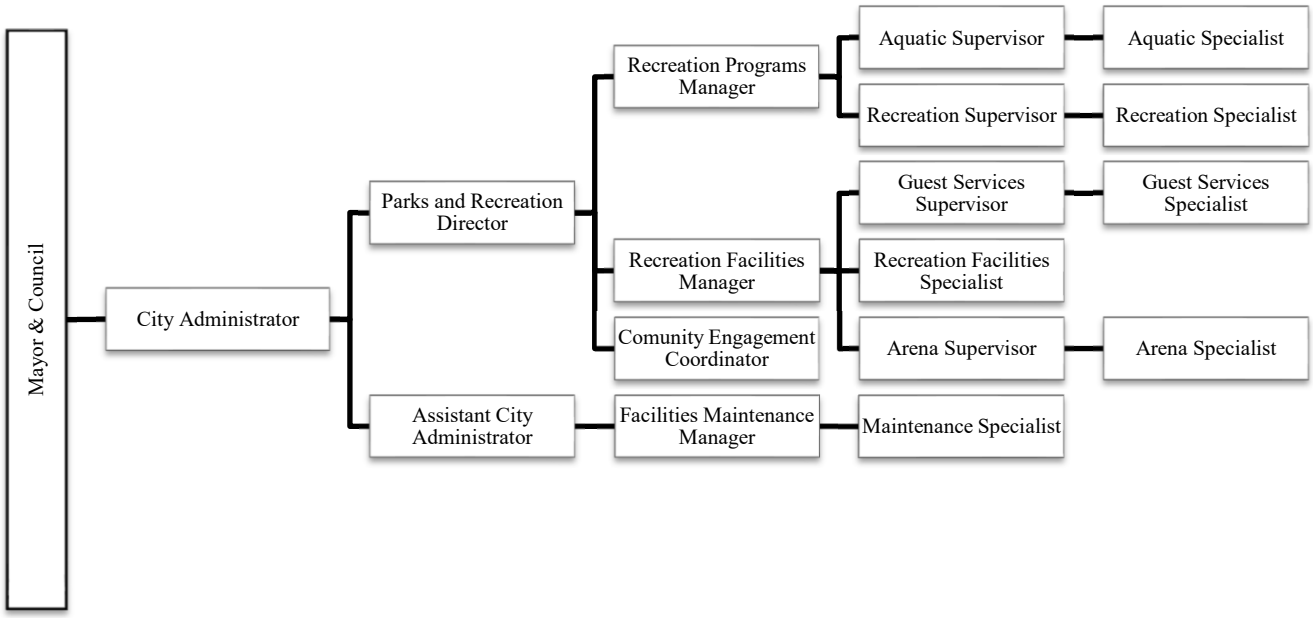
Recreation

Divisions:

The main division under Recreation consist of the following:

- Recreation





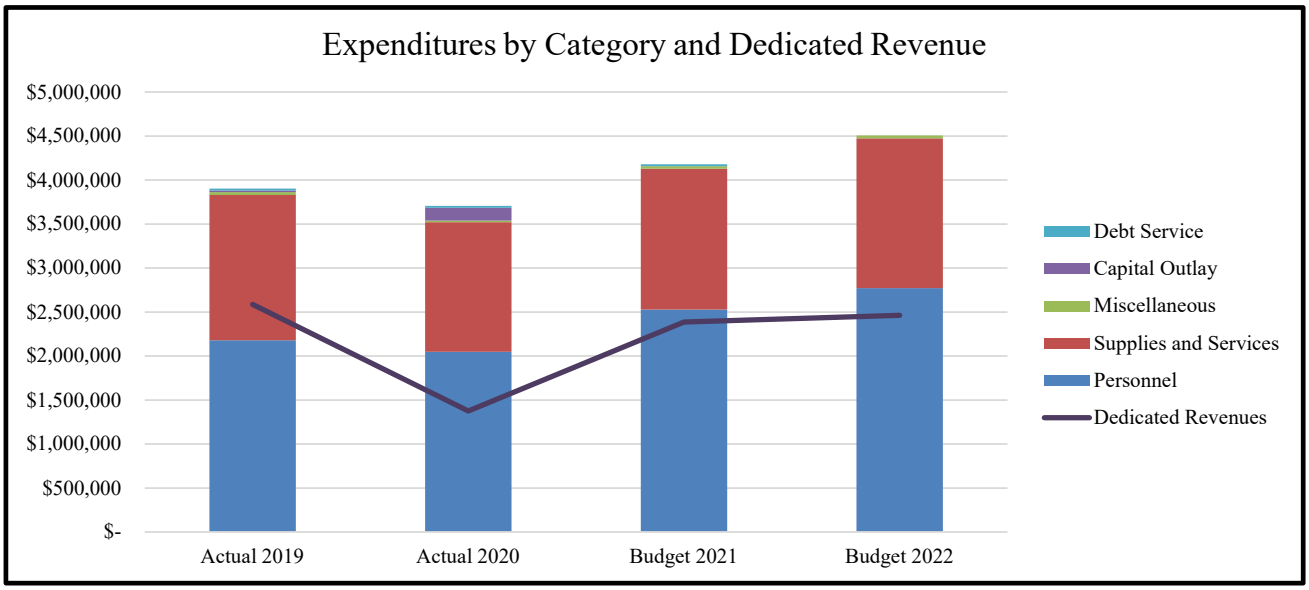
Division: **Recreation**
Category: Recreation

Description of Services:

Recreation provides resources for the administration of comprehensive leisure services, recreation facilities, and recreational programming. This includes the coordination and scheduling of park and athletic field use; coordinating preschool, youth, teen, adult, and senior programs and special event activities; managing the operations of the Community Center, Ice Arena, Outdoor Aquatic Park, and Youth Building; and collaborating with other departments for parks/trail maintenance, park land acquisition, and parks/trail development.

Budget:

Expenditures by Category	Actual 2019	Actual 2020	Budget 2021	Budget 2022
Personnel	$ 2,179,548	$ 2,046,913	$ 2,528,200	$ 2,770,200
Supplies and Services	1,652,546	1,474,166	1,599,100	1,704,800
Miscellaneous	31,382	16,685	29,000	31,000
Capital Outlay	16,344	148,073	-	-
Debt Service	22,140	22,140	22,100	-
Totals	$ 3,901,960	$ 3,707,977	$ 4,178,400	$ 4,506,000
Dedicated Revenues	$ 2,586,681	$ 1,373,420	$ 2,386,400	$ 2,462,800



Key Measures:

	Actual 2019	Actual 2020	Projected 2021	Projected 2022
Community Center Headcount (Door)	381,537	145,838	160,000	185,000
# of Memberships	1,891	2,248	1,000	1,500
SandVenture Admissions	20,867	0	30,674	25,000
SandVenture Membership	128	0	167	150
Programming Participation	9,838	3,375	6,657	9,350
Fitness Participation	30,789	15,509	17,304	21,000
Ice Arena Headcount (Door)	209,770	142,333	200,000	210,000
Ice Rental Hours	3,308	4,978	6,650	6,800
Walking Track	23,844	943	11,000	15,000

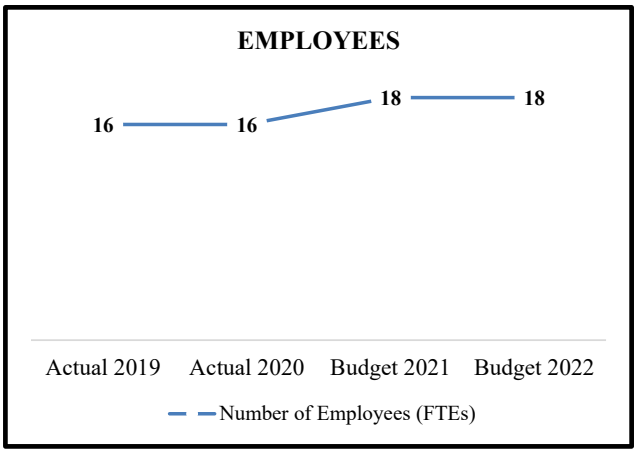
Budget Impact:

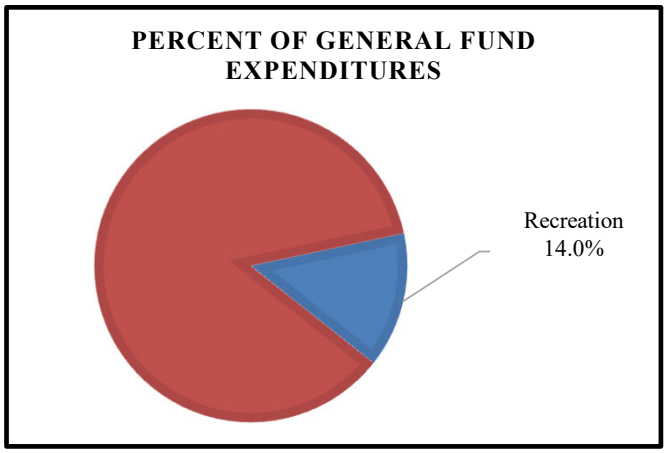
Shakopee's parks, trails, and recreation facilities improve the local tax base and increase property values. National studies cite quality parks and recreation as key factors that businesses and prospective homeowners consider when making relocation decisions. Consequently, Shakopee's parks, trails, and recreation facilities are a tangible reflection of the high quality of life available to citizens in the community. Shakopee is a community that affords residents access to programs and places which can help reduce stress, lower health care costs, and deepen connections with others, as well as opportunities and spaces to explore the community and recreate outdoors in nature.

COVID-19 continued to have significant impact on the ability to deliver services, programs, and events in 2021. We saw growth in those of those willing and able to participate, staffing shortages dramatically impacted our capabilities. The department continues to leverage creative collaborative partnerships, innovative solutions, and emerging technologies to deliver an expanding menu of safe recreational opportunities to improve the quality of life for Shakopee citizens amid this dynamic pandemic.

We saw participant numbers back on par with pre-2020 COVID-19 closures, cancellations, and modifications. Ice arena rentals rebounded, and a new partnership launched the Shakopee Skate School adding another revenue stream to the facilities success. The software system (MaxGalaxy) announced a closure necessitating a conversion and migration to a new system (CivicRec) which customers and staff report as intuitively user friendly. Memberships at the Community Center are rebounding as customers feel safer to step into our facility to resume their activities or to participate in our programming. Staffing is the key to offering quality customer service and is critical to maintaining quality programs and facilities and remains the greatest challenge to service delivery with the present job market. We continue to search out best practices for recruiting and retaining quality personnel to offer the great customer service our residents and visitors have come to expect.

In the year ahead, Shakopee has the opportunity to consider building on our strong reputation in the field of parks and recreation as we refine and implement upgrades to SandVenture along and Lions Park, along with the development of other parks and trails in the community. Private/public partnerships, volunteers, and sponsorships are critical for citizen feedback to translate to actional plans that continue to build on Shakopee's strong sense of service and public pride in our community.





2022 Annual Budget
Division: 67- RECREATION

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
67 - RECREATION				
6002 - WAGES	960,353.92	1,091,933.87	1,137,800.00	1,296,900.00
6005 - OVERTIME-FT	3,050.10	1,738.67	1,800.00	1,800.00
6015 - WAGES - PART TIME/TEMP	755,837.85	449,839.93	859,300.00	862,200.00
6017 - OVERTIME-PART TIME/TEMP	19,964.89	11,998.90	13,300.00	13,300.00
WAGES	**1,739,206.76**	**1,555,511.37**	**2,012,200.00**	**2,174,200.00**
6122 - PERA	100,893.23	98,642.09	94,300.00	97,500.00
6124 - FICA	132,001.29	112,537.79	124,900.00	165,200.00
6135 - HEALTH	161,539.24	168,096.34	183,000.00	205,100.00
6139 - POST EMPLOYMENT HEALTH PLAN	6,100.31	6,754.04	6,700.00	7,600.00
6140 - LIFE/LTD	2,775.17	3,125.77	3,400.00	3,800.00
6145 - DENTAL	6,855.50	6,884.30	8,600.00	9,700.00
6160 - UNEMPLOYMENT	0.00	71.51	0.00	0.00
6170 - WORKERS COMPENSATION	48,830.20	48,409.70	74,600.00	83,800.00
6180 - COMPENSATED ABSENCES	(21,838.30)	43,803.82	20,500.00	23,300.00
6186 - PENSION EXPENSE	3,185.00	3,076.00	0.00	0.00
BENEFITS	**440,341.64**	**491,401.36**	**516,000.00**	**596,000.00**
WAGES & BENEFITS	**2,179,548.40**	**2,046,912.73**	**2,528,200.00**	**2,770,200.00**
6202 - OPERATING SUPPLIES	142,137.73	124,160.26	123,800.00	145,400.00
6210 - OFFICE SUPPLIES	3,865.99	2,772.64	3,000.00	2,000.00
6212 - UNIFORMS/CLOTHING	9,692.80	7,603.70	7,700.00	7,100.00
6213 - FOOD	701.49	340.45	700.00	200.00
6222 - MOTOR FUELS & LUBRICANTS	1,829.62	1,168.32	1,600.00	1,600.00
6230 - BUILDING MAINT SUPPLIES	41,093.46	35,624.73	42,500.00	37,600.00
6240 - EQUIPMENT MAINT SUPPLIES	13,332.33	7,190.33	9,300.00	5,500.00
6250 - MERCHANDISE	15,338.11	0.00	15,000.00	20,000.00
6310 - ATTORNEY	2,905.00	1,715.00	1,500.00	1,000.00
6314 - COMPUTER SERVICES	0.00	321.92	0.00	0.00
6315 - BUILDING MAINT.	75,132.28	72,050.18	69,000.00	74,300.00
6316 - EQUIPMENT MAINTENANCE	9,041.31	10,539.42	4,400.00	11,500.00
6318 - FILING FEES	35.00	0.00	0.00	0.00
6326 - CLEANING SERVICES	87,398.00	48,296.10	0.00	30,000.00
6327 - OTHER PROF SERVICES	86,520.75	37,254.25	72,400.00	44,500.00
6332 - POSTAGE	5,689.69	5,556.68	6,300.00	5,800.00
6334 - TELEPHONE	14,995.06	14,136.51	13,400.00	13,500.00
6336 - PRINTING/PUBLISHING	35,372.39	24,255.64	18,000.00	18,800.00
6338 - ADVERTISING	4,885.00	590.00	4,000.00	3,000.00
6339 - COMPUTER ACCESS	2,233.90	480.12	2,500.00	0.00
6351 - INSURANCE PREMIUM (IS FUND)	48,600.00	49,300.00	49,400.00	39,100.00
6352 - LIABILITY	355.00	0.00	0.00	0.00
6360 - UTILITY SERVICE	2,839.31	3,083.63	3,200.00	3,200.00
6362 - ELECTRIC	369,103.46	307,399.30	372,000.00	350,700.00
6364 - WATER	17,787.70	11,695.56	19,600.00	18,100.00
6365 - GAS	90,208.31	79,410.31	98,300.00	85,300.00
6366 - SEWER	11,652.54	9,145.14	11,950.00	10,800.00

2022 Annual Budget
Division: 67- RECREATION

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
6367 - REFUSE	10.48	163.23	0.00	0.00
6368 - STORM	12,277.05	12,622.56	12,200.00	12,200.00
6410 - SOFTWARE - ANNUAL FEES	16,769.93	17,542.56	18,000.00	69,000.00
6415 - SOFTWARE-ANNUAL FEES (IS FUND)	35,300.04	98,000.04	94,700.00	94,800.00
6420 - EQUIPMENT RENT	42,275.60	40,840.93	42,200.00	40,700.00
6425 - EQUIPMENT RENT (IS FUND)	33,700.08	28,800.00	36,000.00	45,100.00
6430 - BUILDING RENT (IS FUND)	398,800.08	407,100.00	407,700.00	473,100.00
6435 - OTHER RENT	1,495.23	0.00	500.00	1,000.00
6472 - CONFERENCE/SCHOOL/TRAINING	8,167.00	6,082.73	21,000.00	23,000.00
6475 - TRAVEL/SUBSISTENCE	5,026.02	452.96	9,800.00	9,800.00
6480 - DUES	5,978.09	8,470.63	7,450.00	7,100.00
6490 - SUBSCRIPTIONS/PUBLICATIONS	0.00	0.00	0.00	0.00
SUPPLIES AND SERVICES	**1,652,545.83**	**1,474,165.83**	**1,599,100.00**	**1,704,800.00**
6650 - CREDIT CARD FEES	28,872.38	16,387.19	26,500.00	28,500.00
6660 - BANK FEES- NSF FEE	(206.64)	(22.50)	0.00	0.00
6661 - CASH SHORT	(136.80)	5.01	0.00	0.00
6670 - RECREATION SCHOLARSHIPS	2,853.00	315.00	2,500.00	2,500.00
MISCELLANEOUS EXPENSE	**31,381.94**	**16,684.70**	**29,000.00**	**31,000.00**
6730 - BUILDINGS	0.00	127,617.33	0.00	0.00
6740 - EQUIPMENT	16,343.58	20,455.50	0.00	0.00
CAPITAL OUTLAY	**16,343.58**	**148,072.83**	**0.00**	**0.00**
6830 - CAPITAL LEASE PAYMENT	19,926.77	21,134.96	21,100.00	0.00
6890 - DEBT SERVICE - OTHER CHARGES	2,213.23	1,005.04	1,000.00	0.00
DEBT SERVICE	**22,140.00**	**22,140.00**	**22,100.00**	**0.00**
Total 67 - RECREATION	**3,901,959.75**	**3,707,976.09**	**4,178,400.00**	**4,506,000.00**

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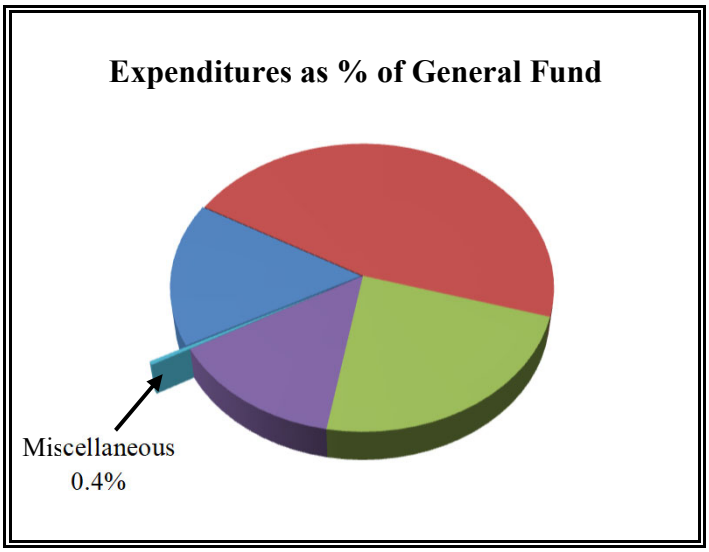
Miscellaneous

Divisions:

The main divisions under Miscellaneous consist of the following:

- Provision for unfunded liability costs
- Contingency as needed for community projects or unanticipated needs



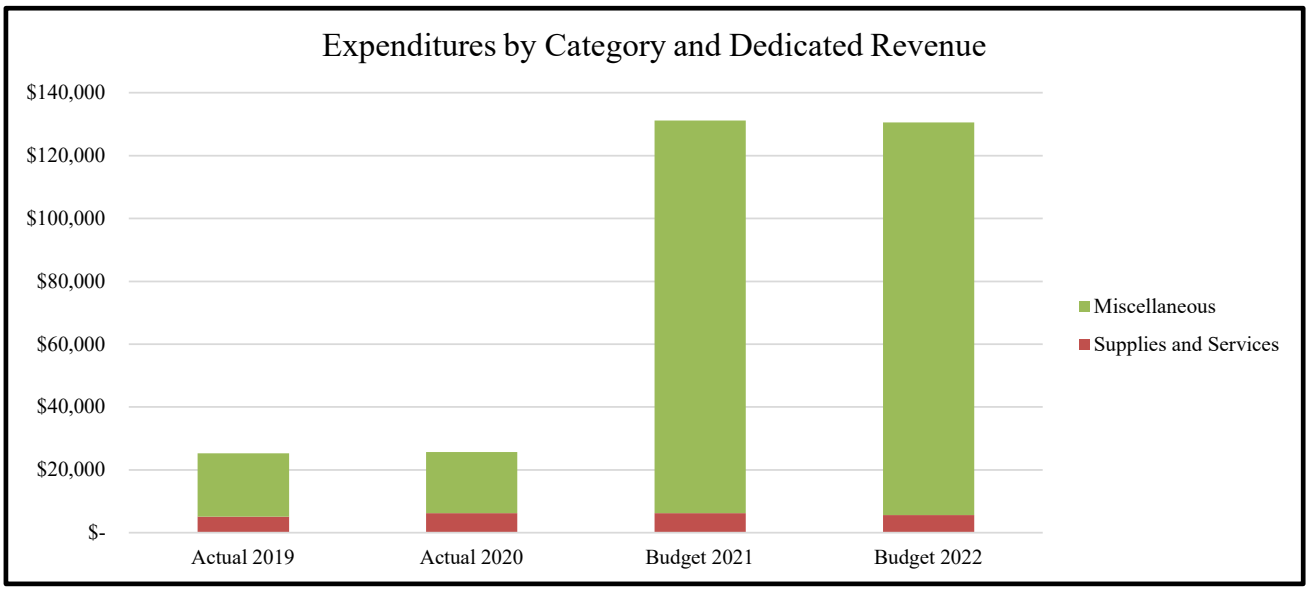
Division: **Unallocated**
Category: Miscellaneous

Description of Services:

This division accounts for costs not readily chargeable to other departments, and transfers to other funds.

Budget:

Expenditures by Category	Actual 2019	Actual 2020	Budget 2021	Budget 2022
Supplies and Services	5,100	6,200	6,200	5,600
Miscellaneous	20,151	19,425	125,000	125,000
Totals	$ 25,251	$ 25,625	$ 131,200	$ 130,600



Budget Impact:

Unallocated provides for projects that will be presented to City Council for consideration that could not have been added to the specific areas of the budget, but are deemed necessary to the effective functioning of the City.

2022 Annual Budget
Division: 91- UNALLOCATED

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
91 - UNALLOCATED				
WAGES	**0.00**	**0.00**	**0.00**	**0.00**
BENEFITS	**0.00**	**0.00**	**0.00**	**0.00**
WAGES & BENEFITS	**0.00**	**0.00**	**0.00**	**0.00**
6202 - OPERATING SUPPLIES	0.00	0.00	0.00	0.00
6210 - OFFICE SUPPLIES	0.00	0.00	0.00	0.00
6336 - PRINTING/PUBLISHING	0.00	0.00	0.00	0.00
6351 - INSURANCE PREMIUM (IS FUND)	5,100.00	6,200.00	6,200.00	5,600.00
6420 - EQUIPMENT RENT	0.00	0.00	0.00	0.00
SUPPLIES AND SERVICES	**5,100.00**	**6,200.00**	**6,200.00**	**5,600.00**
6620 - PROPERTY TAX/SPECIAL ASSESS	0.00	0.00	0.00	0.00
6640 - DESIGNATED MISCELLANEOUS	20,150.92	19,425.00	50,000.00	50,000.00
6681 - CONTINGENCY	0.00	0.00	75,000.00	75,000.00
MISCELLANEOUS EXPENSE	**20,150.92**	**19,425.00**	**125,000.00**	**125,000.00**
CAPITAL OUTLAY	**0.00**	**0.00**	**0.00**	**0.00**
Total 91 - UNALLOCATED	**25,250.92**	**25,625.00**	**131,200.00**	**130,600.00**

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SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources designed to finance particular activities as required by law or administrative regulations.

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2022 Annual Budget
SPECIAL REVENUE FUND SUMMARY

	SHAKOPEE GOVERNMENT TELEVISION	LODGING TAX	ECONOMIC DEVELOPMENT AUTHORITY	Total
TAXES	0.00	338,000.00	500,000.00	838,000.00
LICENSES AND PERMITS	26,000.00	0.00	0.00	26,000.00
CHARGES FOR SERVICES	0.00	0.00	12,000.00	12,000.00
MISCELLANEOUS	200.00	0.00	0.00	200.00
TOTAL REVENUES	**26,200.00**	**338,000.00**	**512,000.00**	**876,200.00**
GENERAL GOVERNMENT	(6,200.00)	(338,000.00)	0.00	(344,200.00)
ECONOMIC DEVELOPMENT	0.00	0.00	(525,175.00)	(525,175.00)
TOTAL EXPENDITURES	**(6,200.00)**	**(338,000.00)**	**(525,175.00)**	**(869,375.00)**
EXCESS (DEFICIENCY) OF REV. OVER EXP.	**20,000.00**	**0.00**	**(13,175.00)**	**6,825.00**
FUND BALANCE, JANUARY 1	**118,300.00**	**0.00**	**1,340,400.00**	**1,458,700.00**
FUND BALANCE, DECEMBER 31	**138,300.00**	**0.00**	**1,327,225.00**	**1,465,525.00**

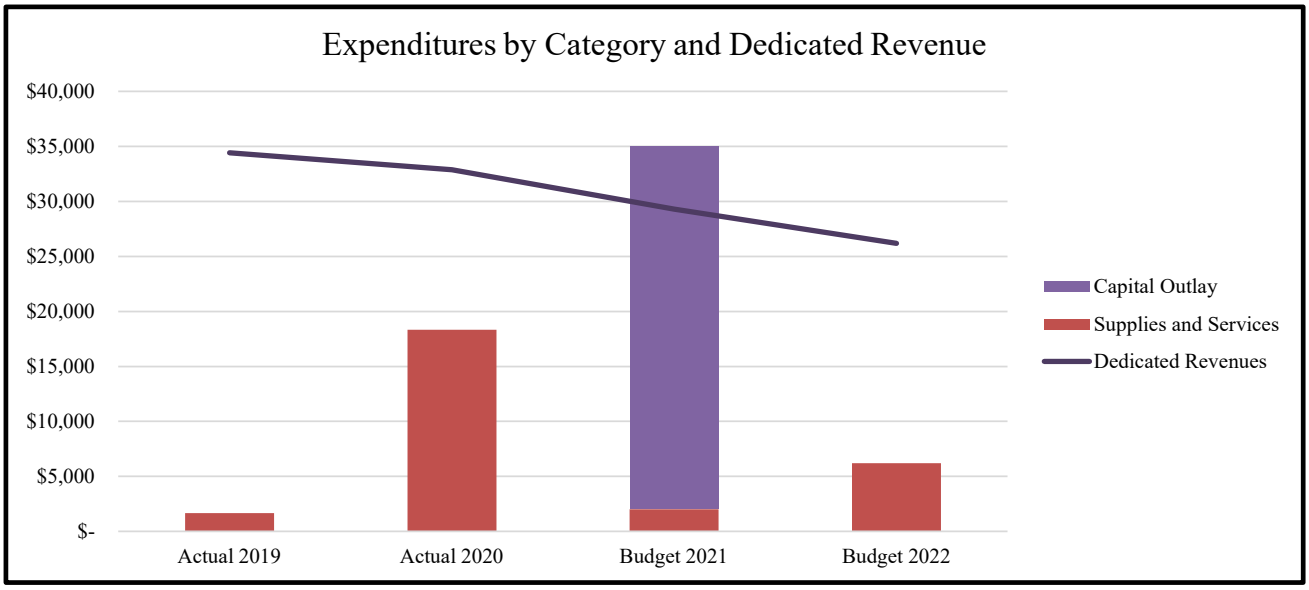
Fund: **Shakopee Government Television**

Description of Services:

Government access cable television provides information about government and community programs, services, events and issues with the goal of increasing residents' access to local government meetings and information. Shakopee Government TV is available to Comcast cable subscribers in the city as part of their basic cable packages.

Budget:

Expenditures by Category	Actual 2019	Actual 2020	Budget 2021	Budget 2022
Supplies and Services	1,650	18,336	2,000	6,200
Capital Outlay	-	-	33,000	-
Totals	$ 1,650	$ 18,336	$ 35,000	$ 6,200
Dedicated Revenues	$ 34,425	$ 32,883	$ 29,300	$ 26,200



Key Measures:

	Actual 2019	Actual 2020	Projected 2021	Projected 2022
Shakopee Government TV Meetings Broadcasts	157	85	36	40
Video Productions	43	23	18	25

Budget Impact:

The Shakopee Government Television fund supports the acquisition and maintenance of equipment for the production of city videos and meeting broadcasts. Revenues are collected through cable franchisees' Public, Educational and Government (PEG) fees. Over the years, PEG revenues have decreased as fewer people subscribe to cable services. In 2021, the city plans to upgrade its video production switcher, which is a key component of broadcasting from the council chambers. This is a significant investment.

2022 Annual Budget
Company: 02150- SHAKOPEE GOVERNMENT TELEVISION

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
02150 - SHAKOPEE GOVERNMENT TELEVISION				
REVENUES:				
4205 - CABLE PEG FEES	(31,102.78)	(29,302.19)	(28,800.00)	(26,000.00)
LICENSES AND PERMITS	**(31,102.78)**	**(29,302.19)**	**(28,800.00)**	**(26,000.00)**
CHARGES FOR SERVICES	**0.00**	**0.00**	**0.00**	**0.00**
4833 - INTEREST	(1,780.41)	(2,542.46)	(500.00)	(200.00)
4834 - CHANGE IN FAIR MARKET VALUE	(1,541.47)	(1,037.99)	0.00	0.00
MISCELLANEOUS	**(3,321.88)**	**(3,580.45)**	**(500.00)**	**(200.00)**
REVENUES	**(34,424.66)**	**(32,882.64)**	**(29,300.00)**	**(26,200.00)**
EXPENDITURES:				
6204 - FURNISHINGS (NOT CAPITALIZED)	1,650.48	18,336.33	2,000.00	0.00
6410 - SOFTWARE - ANNUAL FEES	0.00	0.00	0.00	6,200.00
SUPPLIES AND SERVICES	**1,650.48**	**18,336.33**	**2,000.00**	**6,200.00**
6740 - EQUIPMENT	0.00	0.00	33,000.00	0.00
CAPITAL OUTLAY	**0.00**	**0.00**	**33,000.00**	**0.00**
EXPENDITURES	**1,650.48**	**18,336.33**	**35,000.00**	**6,200.00**
OTHER FINANCING:				
TRANSERS OUT	0.00	0.00	0.00	0.00
OTHER FINANCING	**0.00**	**0.00**	**0.00**	**0.00**
Total 02150 - SHAKOPEE GOVERNMENT TELEVIS	**(32,774.18)**	**(14,546.31)**	**5,700.00**	**(20,000.00)**

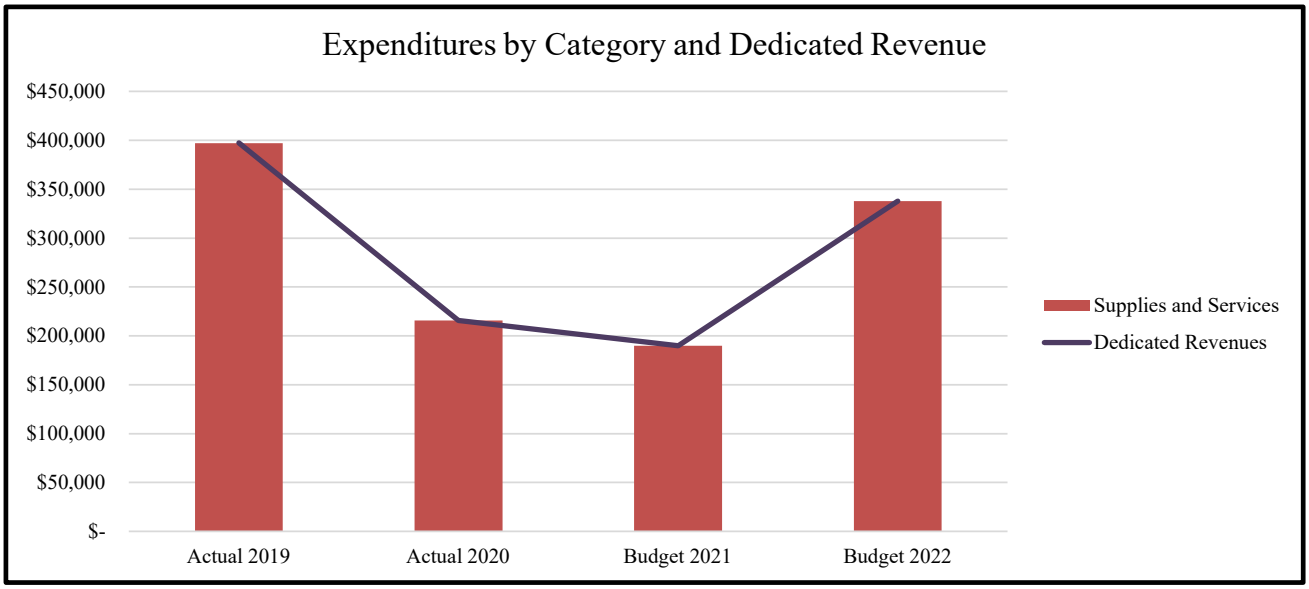
Fund: **Lodging Tax**

Description of Services:

A statutorily allowed 3 percent lodging tax is imposed by the City Council. Once collected, 95 percent is submitted to the Shakopee Chamber and Visitors Bureau (CVB) and 5 percent is retained to defer administrative expenses. This fund accounts for the tax revenue and the expenditures to both the CVB and the city's General Fund for the administration portion of the lodging tax proceeds.

Budget:

Expenditures by Category	Actual 2019	Actual 2020	Budget 2021	Budget 2022
Supplies and Services	397,273	215,901	190,000	338,000
Totals	$ 397,273	$ 215,901	$ 190,000	$ 338,000
Dedicated Revenues	$ 397,272	$ 215,901	$ 190,000	$ 338,000



Key Measures:

	Actual 2019	Actual 2020	Projected 2021	Projected 2022
Number of Hotels	11	12	12	12

Budget Impact:

Lodging tax was hit hard with the coronavirus pandemic resulting in a decrease in revenues for 2020 and 2021. We have anticipated a rebound for the 2022 budget, but are conservatively anticipating levels to be below pre-pandemic levels.

2022 Annual Budget
Company: 02180- LODGING TAX

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
02180 - LODGING TAX				
REVENUES:				
4050 - LODGING TAX	(397,272.49)	(215,900.51)	(190,000.00)	(338,000.00)
TAXES	**(397,272.49)**	**(215,900.51)**	**(190,000.00)**	**(338,000.00)**
REVENUES	**(397,272.49)**	**(215,900.51)**	**(190,000.00)**	**(338,000.00)**
EXPENDITURES:				
6318 - FILING FEES	19,863.62	9,089.91	9,500.00	16,900.00
6320 - LODGING TAX	377,408.88	206,810.59	180,500.00	321,100.00
SUPPLIES AND SERVICES	**397,272.50**	**215,900.50**	**190,000.00**	**338,000.00**
EXPENDITURES	**397,272.50**	**215,900.50**	**190,000.00**	**338,000.00**
OTHER FINANCING:				
Total 02180 - LODGING TAX	**0.01**	**(0.01)**	**0.00**	**0.00**

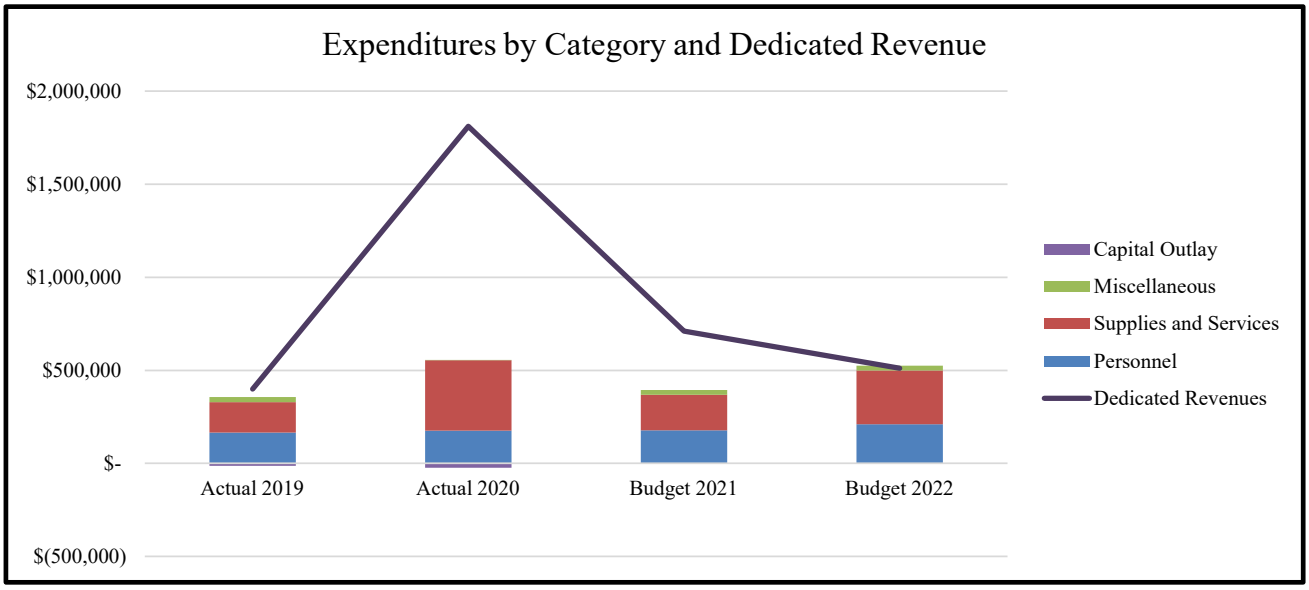
Fund: **Economic Development Authority**

Description of Services:

The EDA does not currently constitute a separate department, but instead represents a number of services offered by the City related to economic development. These services are overseen by the Planning and Development Director with the assistance of the Economic Development Specialist and other staff as required. The EDA Board is comprised of the City Council Members. The City Administrator is also the Executive Director of the EDA.

Budget:

Expenditures by Category	Actual 2019	Actual 2020	Budget 2021	Budget 2022
Personnel	$ 165,823	$ 176,024	$ 178,100	$ 210,800
Supplies and Services	164,243	378,518	190,775	289,375
Miscellaneous	26,590	2,216	25,000	25,000
Capital Outlay	(13,220)	(23,194)	-	-
Totals	$ 343,436	$ 533,564	$ 393,875	$ 525,175
Dedicated Revenues	$ 399,519	$ 1,811,020	$ 712,000	$ 512,000



Key Measures:

	Actual 2019	Actual 2020	Projected 2021	Projected 2022
Number of Employees (FTEs)	1.5	1.5	1.5	1.5
Overall Improvement Value of Façade Loans	76,500	85,000	85,000	70,000
Façade Loans Granted	28,650	35,000	35,000	35,000
# of Façade Loans	1	1	1	1
Grants Received for Economic Development	0	1	0	1

Budget Impact:

Several major redevelopment projects are underway including Canterbury Park, a $400 million mixed use development. The first phase of Triple Crown Apartments opened in June 2020 and the second phase began construction in 2021. The Southwest Development received all approvals and Greystone Construction opened its new headquarters and Pulte began four groups of its luxury townhomes. T.E. Miller received approvals for a 147-unit luxury 55+ community that will begin construction in 2021 and Zavago Cooperative Living will begin construction of a 56-unit 55+ mid-rise in 2021.

Enclave Development completed the DECO on the site of the former city hall. The $15 million development was already more than seventy percent leased by the fall.

The Riverfront Bluff development is under construction. The $30 million development include 170 market rate units, parking garage, retail and restaurant space and will be completed in June 2022. As part of that project, the streets around the development will be repaved to include on-street parking along with new sidewalks and streetlights.

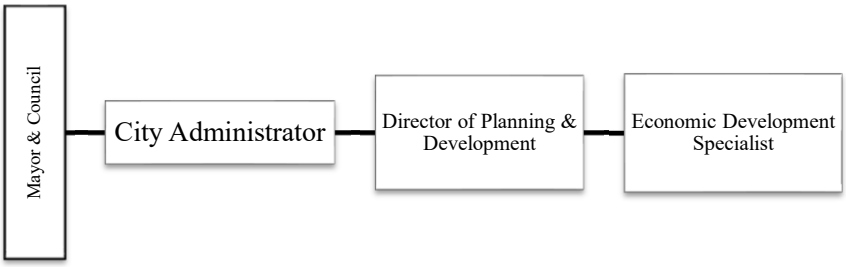
The city received a grant to complete a feasibility study for a regional Innovation Center. Plans and the study were submitted to the federal EDA for funding consideration. The project would be a partnership with the Scott County CDA and Minnesota State University. The city expects to learn if it has received funding in 2022. The EDA also began a new marketing campaign to attract new companies and entrepreneurs to the community. The campaign, Make It in Shakopee, is featured in the Business Journal emails and in Eden Prairie Magazine. The city also retained a consultant to grow the region's entrepreneurial network which began meeting monthly to discuss issues facing start up and growing companies.

The 69 and Vierling development is nearing completion. The largest parcel was sold to Cabot/OPUS in the fall of 2020 and opened in 2021 as the new world headquarters and manufacturing facility for Cherne, which relocated from Edina. The last site was sold in September for a townhome development.

The EDA also adopted a new base incentive wage of $25 an hour.

The city worked with WPT REIT on one of the largest speculative developments in the state. The 505,000 square foot building is just off a new roundabout constructed at Stagecoach. As part of the redevelopment of the former Cretex Concrete facility, the developer also provided land to Microsource for future expansion and paid for all of the surrounding road improvements.

Organization Chart:



2022 Annual Budget
Company: 02190- ECONOMIC DEVELOPMENT AUTHORITY

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
02190 - ECONOMIC DEVELOPMENT AUTHORITY				
REVENUES:				
4011 - CURRENT PROPERTY TAX	(300,929.94)	(307,379.13)	(350,000.00)	(500,000.00)
4013 - MARKET VALUE CREDIT	(32.68)	(25.10)	0.00	0.00
4015 - FISCAL DISPARITIES	(43,495.50)	(38,369.12)	0.00	0.00
4020 - MOBIL HOME TAX	(4.46)	(4.09)	0.00	0.00
4025 - PAYMENT IN LIEU OF TAXES	(566.68)	(579.49)	0.00	0.00
4040 - AGGREGATE TAX	(0.12)	(0.23)	0.00	0.00
TAXES	**(345,029.38)**	**(346,357.16)**	**(350,000.00)**	**(500,000.00)**
LICENSES AND PERMITS	**0.00**	**0.00**	**0.00**	**0.00**
4410 - FEDERAL GRANTS	0.00	0.00	0.00	0.00
4450 - STATE GRANTS & AIDS	0.00	0.00	0.00	0.00
4490 - OTHER LOCAL GRANTS/AIDS	0.00	(29,174.00)	0.00	0.00
INTERGOVERNMENTAL	**0.00**	**(29,174.00)**	**0.00**	**0.00**
4512 - DEVELOPMENT REIMBURSEMENT	0.00	(130,000.00)	0.00	0.00
4588 - BUSINESS SUBSIDY APP FEE	(12,000.00)	(12,000.00)	(12,000.00)	(12,000.00)
CHARGES FOR SERVICES	**(12,000.00)**	**(142,000.00)**	**(12,000.00)**	**(12,000.00)**
4833 - INTEREST	4,456.33	(5,371.13)	0.00	0.00
4834 - CHANGE IN FAIR MARKET VALUE	2,790.99	(21,153.45)	0.00	0.00
4840 - RENTS	(49,736.52)	(4,144.71)	0.00	0.00
4855 - SALE OF ASSETS	0.00	(1,262,819.80)	(350,000.00)	0.00
MISCELLANEOUS	**(42,489.20)**	**(1,293,489.09)**	**(350,000.00)**	**0.00**
REVENUES	**(399,518.58)**	**(1,811,020.25)**	**(712,000.00)**	**(512,000.00)**
EXPENDITURES:				
6002 - WAGES	127,795.15	132,454.69	141,800.00	167,900.00
WAGES	**127,795.15**	**132,454.69**	**141,800.00**	**167,900.00**
6122 - PERA	10,435.41	11,778.19	10,600.00	12,600.00
6124 - FICA	10,053.72	11,217.73	8,800.00	12,800.00
6135 - HEALTH	14,766.64	17,920.95	13,500.00	14,000.00
6139 - POST EMPLOYMENT HEALTH PLAN	602.26	640.50	400.00	400.00
6140 - LIFE/LTD	379.30	416.94	300.00	300.00
6145 - DENTAL	705.83	755.99	500.00	500.00
6170 - WORKERS COMPENSATION	741.33	1,039.92	600.00	700.00
6180 - COMPENSATED ABSENCES	343.05	(200.82)	1,600.00	1,600.00
BENEFITS	**38,027.54**	**43,569.40**	**36,300.00**	**42,900.00**
WAGES & BENEFITS	**165,822.69**	**176,024.09**	**178,100.00**	**210,800.00**
6202 - OPERATING SUPPLIES	0.00	0.00	0.00	0.00
6210 - OFFICE SUPPLIES	113.03	160.08	250.00	250.00
6213 - FOOD	109.32	0.00	300.00	300.00
6310 - ATTORNEY	9,730.98	20,648.65	20,000.00	20,000.00
6312 - ENGINEERING/DESIGN CONSULTANT	0.00	0.00	20,000.00	20,000.00
6315 - BUILDING MAINT.	230.00	50.00	0.00	0.00

2022 Annual Budget
Company: 02190- ECONOMIC DEVELOPMENT AUTHORITY

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
6318 - FILING FEES	0.00	204.00	0.00	0.00
6327 - OTHER PROF SERVICES	144,995.93	333,682.02	125,000.00	225,000.00
6332 - POSTAGE	37.70	121.68	100.00	100.00
6334 - TELEPHONE	19.07	18.69	25.00	25.00
6336 - PRINTING/PUBLISHING	59.31	0.00	200.00	200.00
6351 - INSURANCE PREMIUM (IS FUND)	3,200.00	10,800.00	10,700.00	10,700.00
6362 - ELECTRIC	0.00	0.00	125.00	125.00
6364 - WATER	0.00	0.00	0.00	0.00
6365 - GAS	94.01	190.14	0.00	0.00
6366 - SEWER	0.00	0.00	0.00	0.00
6368 - STORM	0.00	0.00	0.00	0.00
6415 - SOFTWARE-ANNUAL FEES (IS FUND)	2,499.96	3,699.96	3,700.00	1,800.00
6420 - EQUIPMENT RENT	3.01	2.36	0.00	0.00
6430 - BUILDING RENT (IS FUND)	0.00	6,000.00	6,000.00	6,500.00
6472 - CONFERENCE/SCHOOL/TRAINING	368.48	1,485.00	1,500.00	1,500.00
6475 - TRAVEL/SUBSISTENCE	1,278.60	0.00	1,500.00	1,500.00
6480 - DUES	1,389.00	1,330.00	1,250.00	1,250.00
6490 - SUBSCRIPTIONS/PUBLICATIONS	115.00	125.00	125.00	125.00
SUPPLIES AND SERVICES	**164,243.40**	**378,517.58**	**190,775.00**	**289,375.00**
6610 - AWARDS & DAMAGES	0.00	0.00	0.00	0.00
6620 - PROPERTY TAX/SPECIAL ASSESS	14,090.32	2,216.00	0.00	0.00
6640 - DESIGNATED MISCELLANEOUS	12,500.00	0.00	25,000.00	25,000.00
MISCELLANEOUS EXPENSE	**26,590.32**	**2,216.00**	**25,000.00**	**25,000.00**
6710 - LAND	52.65	0.00	0.00	0.00
6760 - IMPROVEMENTS	(13,272.31)	(23,194.00)	0.00	0.00
CAPITAL OUTLAY	**(13,219.66)**	**(23,194.00)**	**0.00**	**0.00**
EXPENDITURES	**343,436.75**	**533,563.67**	**393,875.00**	**525,175.00**
OTHER FINANCING:				
TRANSFERS IN	(510,293.83)	0.00	0.00	0.00
TRANSERS OUT	0.00	0.00	0.00	0.00
GAIN/LOSS ON DISPOSAL OF ASSET	0.00	0.00	0.00	0.00
OTHER FINANCING	**(510,293.83)**	**0.00**	**0.00**	**0.00**
Total 02190 - ECONOMIC DEVELOPMENT AUTHO	**(566,375.66)**	**(1,277,456.58)**	**(318,125.00)**	**13,175.00**

DEBT SERVICE FUNDS

Debt Service Funds are established to account for the activity of servicing general obligation debt, paid for by tax levy and special assessments. Any residual balances in debt service funds are transferred to the Capital Improvement Fund. Debt Service Prepayments from special assessments and the use of existing cash position have allowed for reductions in previous and current year levies. Future budgets will require increased debt service levies to meet future payment obligations.

2022 Annual Budget
DEBT SERVICE FUNDS SUMMARY

	2016A GO TAX ABATEMENT BOND	2019A GO TAX INCREMENT REV BON	2020A GO TAX INCREMENT REV BON	TOTAL DEBT SERVICE
TAXES	2,189,000.00	0.00	0.00	2,189,000.00
TOTAL REVENUES	**2,189,000.00**	**0.00**	**0.00**	**2,189,000.00**
DEBT SERVICE	(2,100,000.00)	(341,200.00)	(228,700.00)	(2,669,900.00)
TOTAL EXPENDITURES	**(2,100,000.00)**	**(341,200.00)**	**(228,700.00)**	**(2,669,900.00)**
TRANSFERS IN	0.00	362,200.00	669,600.00	1,031,800.00
TOTAL OTHER FINANCING	**0.00**	**362,200.00**	**669,600.00**	**1,031,800.00**
EXCESS (DEFICIENCY) OF REV. OVER EXP.	**89,000.00**	**21,000.00**	**440,900.00**	**550,900.00**
FUND BALANCE, JANUARY 1	**1,213,100.00**	**233,700.00**	**112,600.00**	**1,559,400.00**
FUND BALANCE, DECEMBER 31	**1,302,100.00**	**254,700.00**	**553,500.00**	**2,110,300.00**

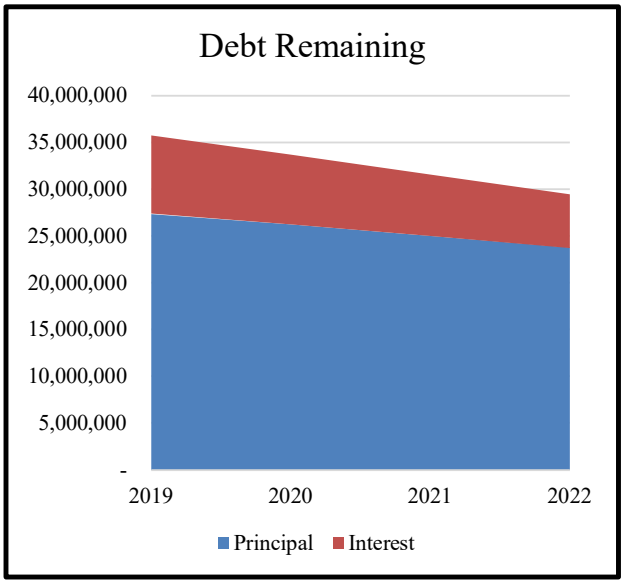
Fund: **G.O. Tax Abatement Bonds, Series 2016A**
Issuance: $ 29,500,000
Maturity: February 1, 2036

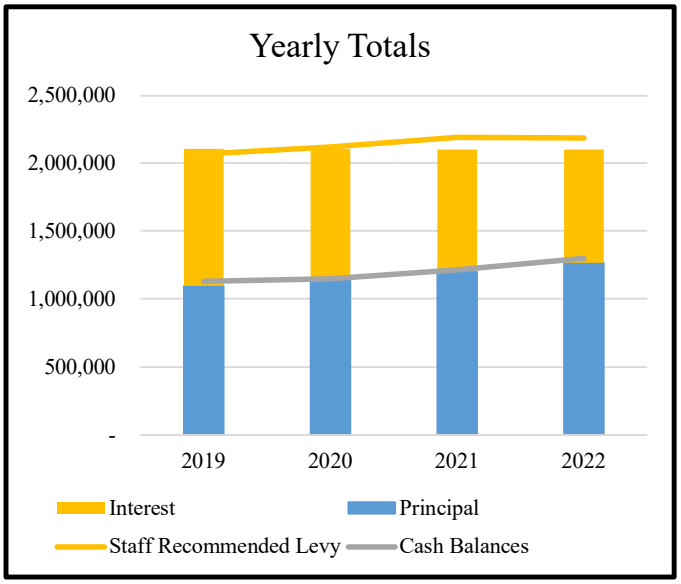
Establishment:

The bond was issued for $29,500,000 and matures on February 01, 2036. The bond was issued to fund the following construction projects: Community and Ice Arena Construction.

Key Measures:

	Actual 2019	Actual 2020	Projected 2021	Projected 2022
Principal Remaining	$ 27,365,000	$ 26,215,000	$ 25,010,000	$ 23,745,000
Interest Remaining	$ 8,378,116	$ 7,423,035	$ 6,526,828	$ 5,692,372
Debt Levy	$ 2,240,523	$ 2,237,898	$ 2,237,635	$ 2,239,473
Cancelled Debt Levy	$ 171,923	$ 119,000	$ 49,035	$ 50,473
Staff Recommended Levy	$ 2,068,600	$ 2,118,898	$ 2,188,600	$ 2,189,000
Cash Balances	$ 1,131,106	$ 1,148,851	$ 1,213,074	$ 1,302,118





2022 Annual Budget
Company: 03044- 2016A GO TAX ABATEMENT BOND

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
03044 - 2016A GO TAX ABATEMENT BOND				
REVENUES:				
4011 - CURRENT PROPERTY TAX	(2,068,600.00)	(2,118,000.00)	(2,188,600.00)	(2,189,000.00)
TAXES	**(2,068,600.00)**	**(2,118,000.00)**	**(2,188,600.00)**	**(2,189,000.00)**
4833 - INTEREST	(483.53)	4,110.51	0.00	0.00
4834 - CHANGE IN FAIR MARKET VALUE	(19,702.40)	(8,851.05)	0.00	0.00
MISCELLANEOUS	**(20,185.93)**	**(4,740.54)**	**0.00**	**0.00**
REVENUES	**(2,088,785.93)**	**(2,122,740.54)**	**(2,188,600.00)**	**(2,189,000.00)**
EXPENDITURES:				
6810 - DEBT SERVICE PRINCIPAL	1,095,000.00	1,150,000.00	1,205,000.00	1,265,000.00
6850 - DEBT SERVICE INTEREST	1,011,206.26	955,081.26	896,000.00	834,500.00
6860 - FISCAL AGENT FEES	650.00	650.00	500.00	500.00
6890 - DEBT SERVICE - OTHER CHARGES	0.00	0.00	0.00	0.00
DEBT SERVICE	**2,106,856.26**	**2,105,731.26**	**2,101,500.00**	**2,100,000.00**
EXPENDITURES	**2,106,856.26**	**2,105,731.26**	**2,101,500.00**	**2,100,000.00**
OTHER FINANCING:				
TRANSFERS IN	(14,994.84)	0.00	0.00	0.00
PROCEEDS FROM DEBT ISSUED	0.00	0.00	0.00	0.00
OTHER FINANCING	**(14,994.84)**	**0.00**	**0.00**	**0.00**
Total 03044 - 2016A GO TAX ABATEMENT BOND	**3,075.49**	**(17,009.28)**	**(87,100.00)**	**(89,000.00)**

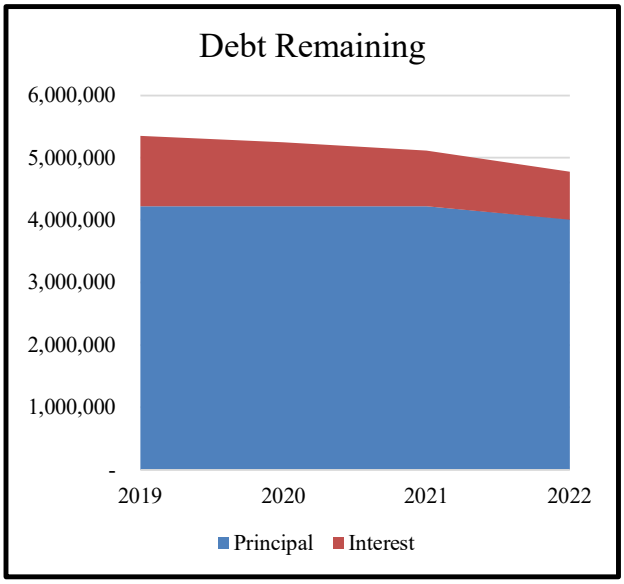
Fund: **G.O. Tax Increment Revenue Bonds, Series 2019A**
Issuance: $ 4,220,000
Maturity: February 1, 2036

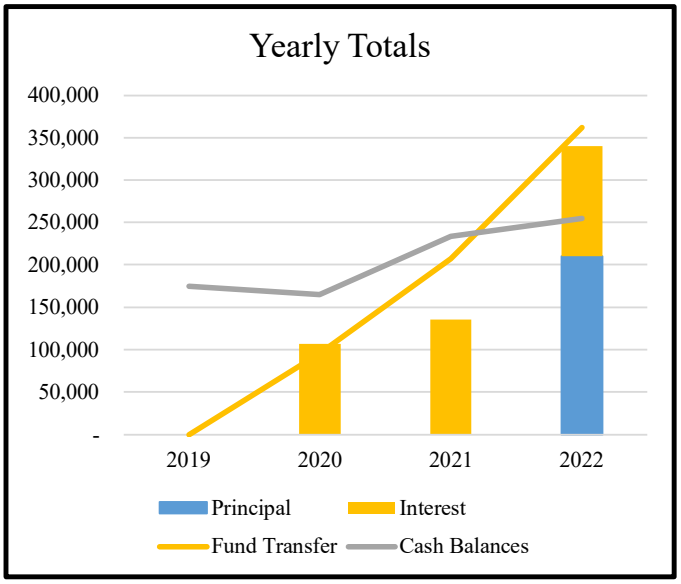
Establishment:

The bond was issued for $4,220,000 and matures on February 01, 2036. The bond was issued to fund the following construction projects: 12th Avenue Reconstruction and various public improvements within the Tax Increment Financing District No. 18 (Canterbury Commons)

Key Measures:

	Actual 2019	Actual 2020	Projected 2021	Projected 2022
Principal Remaining	$ 4,220,000	$ 4,220,000	$ 4,220,000	$ 4,010,000
Interest Remaining	$ 1,134,065	$ 1,027,200	$ 891,738	$ 761,525
TIF Revenue Transfer	$ -	$ 95,503	$ 207,065	$ 362,211
Cash Balances	$ 174,596	$ 164,898	$ 233,718	$ 254,716





2022 Annual Budget
Company: 03045- 2019A GO TAX INCREMENT REV BON

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
03045 - 2019A GO TAX INCREMENT REV BON				
REVENUES:				
4833 - INTEREST	0.00	(115.58)	0.00	0.00
4834 - CHANGE IN FAIR MARKET VALUE	0.00	(1,765.12)	0.00	0.00
MISCELLANEOUS	**0.00**	**(1,880.70)**	**0.00**	**0.00**
REVENUES	**0.00**	**(1,880.70)**	**0.00**	**0.00**
EXPENDITURES:				
6810 - DEBT SERVICE PRINCIPAL	0.00	0.00	0.00	210,000.00
6850 - DEBT SERVICE INTEREST	0.00	106,864.85	135,500.00	130,200.00
6860 - FISCAL AGENT FEES	0.00	700.00	1,000.00	1,000.00
DEBT SERVICE	**0.00**	**107,564.85**	**136,500.00**	**341,200.00**
EXPENDITURES	**0.00**	**107,564.85**	**136,500.00**	**341,200.00**
OTHER FINANCING:				
TRANSFERS IN	0.00	(95,503.36)	(358,300.00)	(362,200.00)
PROCEEDS FROM DEBT ISSUED	(174,596.11)	0.00	0.00	0.00
OTHER FINANCING	**(174,596.11)**	**(95,503.36)**	**(358,300.00)**	**(362,200.00)**
Total 03045 - 2019A GO TAX INCREMENT REV BO	**(174,596.11)**	**10,180.79**	**(221,800.00)**	**(21,000.00)**

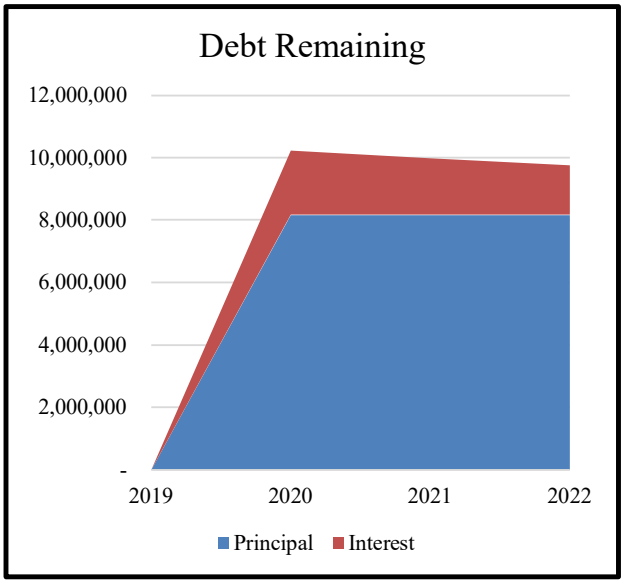
Fund: **G.O. Tax Increment Revenue Bonds, Series 2020A**
Issuance: $ 8,165,000
Maturity: February 1, 2037

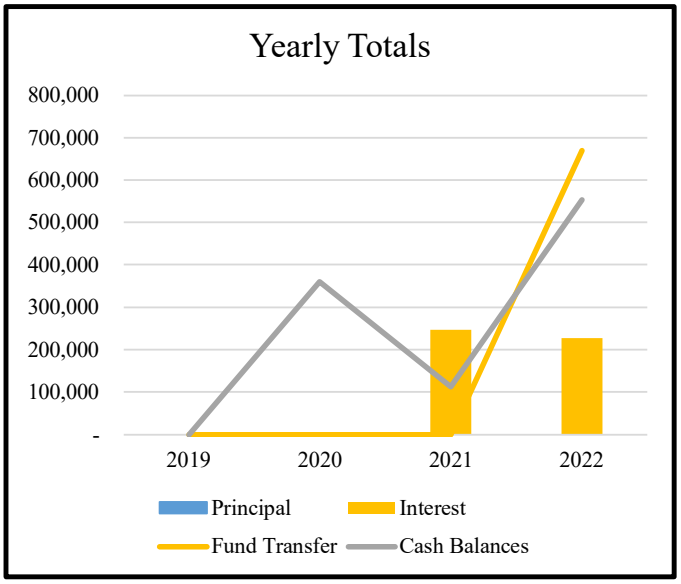
Establishment:

The bond was issued for $8,165,000 and matures on February 01, 2037. The bond was issued to fund the following construction projects: Unbridled Reconstruction and various public improvements within the Tax Increment Financing District No. 18 (Canterbury Commons)

Key Measures:

	Actual 2019	Actual 2020	Projected 2021	Projected 2022
Principal Remaining	$ -	$ 8,165,000	$ 8,165,000	$ 8,165,000
Interest Remaining	$ -	$ 2,065,792	$ 1,819,750	$ 1,592,050
TIF Revenue Transfer	$ -	$ -	$ -	$ 669,585
Cash Balances	$ -	$ 359,906	$ 112,649	$ 553,534





2022 Annual Budget
Company: 03046- 2020A GO TAX INCREMENT REV BON

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
03046 - 2020A GO TAX INCREMENT REV BON				
REVENUES:				
4833 - INTEREST	0.00	0.00	0.00	0.00
4834 - CHANGE IN FAIR MARKET VALUE	0.00	(18.49)	0.00	0.00
MISCELLANEOUS	**0.00**	**(18.49)**	**0.00**	**0.00**
REVENUES	**0.00**	**(18.49)**	**0.00**	**0.00**
EXPENDITURES:				
6850 - DEBT SERVICE INTEREST	0.00	0.00	245,000.00	227,700.00
6860 - FISCAL AGENT FEES	0.00	200.00	1,000.00	1,000.00
DEBT SERVICE	**0.00**	**200.00**	**246,000.00**	**228,700.00**
EXPENDITURES	**0.00**	**200.00**	**246,000.00**	**228,700.00**
OTHER FINANCING:				
TRANSFERS IN	0.00	0.00	(120,100.00)	(669,600.00)
PROCEEDS FROM DEBT ISSUED	0.00	(359,892.50)	0.00	0.00
OTHER FINANCING	**0.00**	**(359,892.50)**	**(120,100.00)**	**(669,600.00)**
Total 03046 - 2020A GO TAX INCREMENT REV BO	**0.00**	**(359,710.99)**	**125,900.00**	**(440,900.00)**

CAPITAL PROJECT FUNDS

Capital Project Funds are established to account for the construction of major capital facilities. Projects resources are a combination of several revenue sources such as bond proceeds, inter-fund transfers, intergovernmental revenue, grants, etc. These funds provide the means for administrators to ensure that designated revenues are appropriately utilized.

2022 Annual Budget
CAPITAL PROJECT FUND SUMMARY

	PARK DEVELOPMENT	CAPITAL IMPROVEMENT FUND	TREE REPLACEMENT	Total
TAXES	0.00	700,000.00	0.00	700,000.00
SPECIAL ASSESSMENTS	0.00	771,200.00	0.00	771,200.00
LICENSES AND PERMITS	1,000,000.00	850,000.00	50,000.00	1,900,000.00
INTERGOVERNMENTAL	620,000.00	4,826,000.00	0.00	5,446,000.00
MISCELLANEOUS	0.00	125,000.00	1,000.00	126,000.00
TOTAL REVENUES	**1,620,000.00**	**7,272,200.00**	**51,000.00**	**8,943,200.00**
CONSERVATION AND NATURAL RESOURCES	0.00	0.00	(50,000.00)	(50,000.00)
CAPITAL OUTLAY	(6,804,000.00)	(17,262,400.00)	0.00	(24,066,400.00)
TOTAL EXPENDITURES	**(6,804,000.00)**	**(17,262,400.00)**	**(50,000.00)**	**(24,116,400.00)**
TRANSFERS IN	1,315,000.00	749,600.00	0.00	2,064,600.00
BOND PROCEEDS	0.00	5,514,400.00	0.00	5,514,400.00
TRANSFERS OUT	0.00	(1,927,800.00)	(200,000.00)	(2,127,800.00)
TOTAL OTHER FINANCING	**1,315,000.00**	**4,336,200.00**	**(200,000.00)**	**5,451,200.00**
EXCESS (DEFICIENCY) OF REV. OVER EXP.	**(3,869,000.00)**	**(5,654,000.00)**	**(199,000.00)**	**(9,722,000.00)**
FUND BALANCE, JANUARY 1	**3,109,390.00**	**1,503,200.00**	**147,900.00**	**4,760,490.00**
FUND BALANCE, DECEMBER 31	**(759,610.00)**	**(4,150,800.00)**	**(51,100.00)**	**(4,961,510.00)**

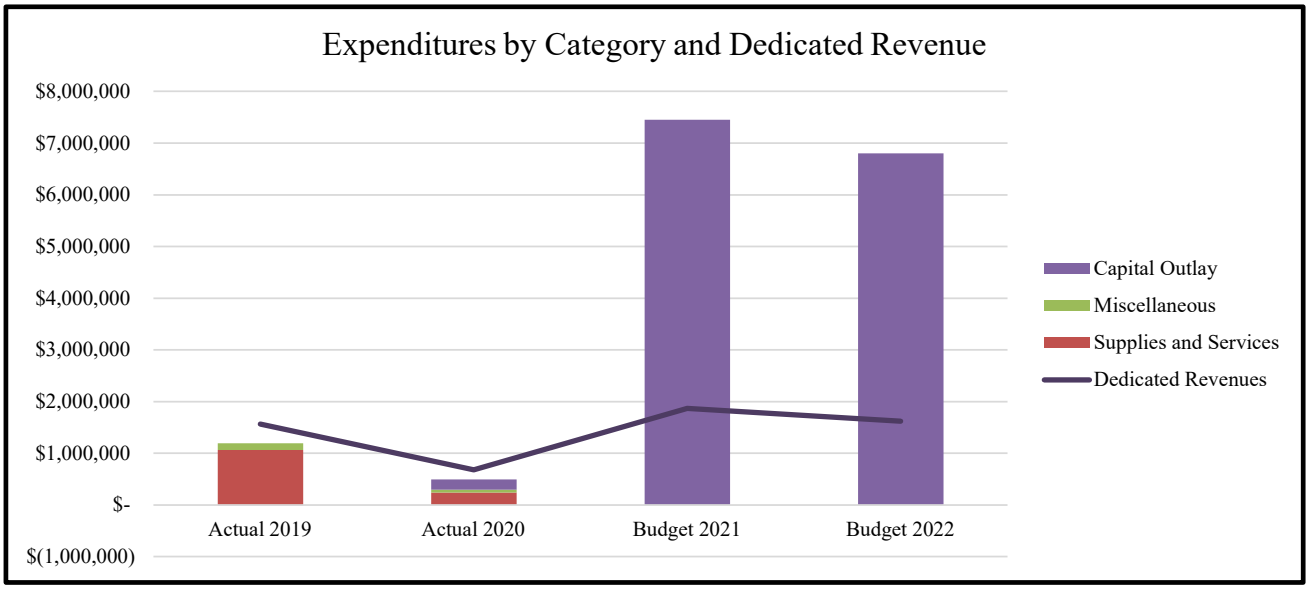
Fund: **Park Development Fund**

Description of Services:

The Park Development Fund provides for the acquisition and improvements for all City Parks. The Planning & Development Division provides community outreach and initial designs while Public Works handles construction and documents and execution while the Parks & Recreation Department handles programming of parks.

Budget:

Expenditures by Category	Actual 2019	Actual 2020	Budget 2021	Budget 2022
Supplies and Services	1,061,676	240,907	-	-
Miscellaneous	130,583	52,984	-	-
Capital Outlay	(3,163)	198,798	7,454,000	6,804,000
Totals	$ 1,189,096	$ 492,689	$ 7,454,000	$ 6,804,000
Dedicated Revenues	$ 1,567,944	$ 676,091	$ 1,869,069	$ 1,620,000



Key Measures:

	Actual 2019	Actual 2020	Projected 2021	Projected 2022
Number of Projects	1	6	8	10
Park Dedication Collected	1,255,118	1,000,000	3,000,000	2,000,000
Number of Park Facilities	37	37	39	40

Budget Impact:

Council began implementation of the Parks, Rec and Trails Master plan this year with several projects either completed, under construction or in final planning.

Jennifer Lane, a local neighborhood park, began construction in October 2021. It will include a new playground, benches, landscaping and bankshot, a modern version of horse. Stagecoach Park, a passive neighborhood park, was also completed in 2021. The new Xcel Energy Mountain Bike Course at Quarry Lake opened this year to rave reviews and attracted thousands of riders from throughout the region. The three-mile course provide tracks at a number of skill levels and is the training base for the Shakopee High School team.

Final plans are underway for the first major park in Windermere. The city in cooperation with D.R. Horton is building a connecting trail system with playground equipment that will provide access for everyone in the subdivision. A new park will also include a viewing tower, hammock poles, grilling area and a large scale, multi-age playground. The city is also in the process of acquiring the Windermere Bluff for a future trail area that will run east to west in a large nature area.

Scenic Heights Park, an existing older city park, received a new modern playground that includes a zipline. Timbertrails received new equipment including a new state-of-the-art climbing piece.

Ridge Creek, the largest new park in the system, was completed this fall. This area consists of more than 40 acres of wetlands and nature area and includes the outlet channel for Prior Lake. The new park includes a pedestrian boardwalk through a natural wetland area, pond overlooks to observe the diverse species of birds, a paved bike trail along the current outlet alignment and a new meandering outlet with sediment ponding with a natural appearance. This park links to other trails and creates a major trail connection for the city including a trailhead. It is already a new favorite place for the community to ride bikes or enjoy nature.

The city prepared plans for the historic Schroeder House and demolished the adjoining non-historic houses and began plans for restoring the home and the livery building.

Parks have proven to be critical during COVID and we have seen larger numbers out on the trails. The Vierling Greenway Plan was finalized, and new amenities and signage will be installed in 2021 to highlight this community asset.

Preliminary plans were completed for Lions Park and the redevelopment of SandVenture. Using new public outreach tools including Social Pinpoint, thousands of comments were provided for Lions Park and SandVenture. The city council is committed to an almost new SandVenture that would include new amenities including a café and the ability to use it all year including for ice skating. Additions to Lions Park may include another hockey rink, new full court basketball, pickleball courts, bankshot and new shelters and additional parking.

Capital Improvement Program:

The City prepares a five year capital improvement program (CIP). A separate CIP document was approved by Council on September 21, 2021. The CIP book provides a summary of each project location, description and source and use of funds. The CIP book also provides a cashflow for the fund.

2022 Annual Budget
Company: 04020- PARK DEVELOPMENT

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
04020 - PARK DEVELOPMENT				
REVENUES:				
4011 - CURRENT PROPERTY TAX	0.00	(200,000.00)	0.00	0.00
TAXES	**0.00**	**(200,000.00)**	**0.00**	**0.00**
4295 - PARK DEDICATION FEE	(1,255,118.00)	(346,377.11)	(1,200,000.00)	(1,000,000.00)
LICENSES AND PERMITS	**(1,255,118.00)**	**(346,377.11)**	**(1,200,000.00)**	**(1,000,000.00)**
4410 - FEDERAL GRANTS	0.00	0.00	0.00	0.00
4450 - STATE GRANTS & AIDS	(150,000.00)	0.00	(420,000.00)	(620,000.00)
INTERGOVERNMENTAL	**(150,000.00)**	**0.00**	**(420,000.00)**	**(620,000.00)**
4810 - CONCESSION STANDS	(9,982.25)	(551.21)	0.00	0.00
CHARGES FOR SERVICES	**(9,982.25)**	**(551.21)**	**0.00**	**0.00**
4833 - INTEREST	(72,611.07)	(77,732.76)	(39,069.00)	0.00
4834 - CHANGE IN FAIR MARKET VALUE	(56,763.25)	(28,071.89)	0.00	0.00
4845 - CONTRIBUTIONS	(23,133.12)	(23,133.12)	(210,000.00)	0.00
4850 - MISCELLANEOUS	(336.40)	(225.00)	0.00	0.00
MISCELLANEOUS	**(152,843.84)**	**(129,162.77)**	**(249,069.00)**	**0.00**
CAPITAL CONTRIBUTIONS	**0.00**	**0.00**	**0.00**	**0.00**
REVENUES	**(1,567,944.09)**	**(676,091.09)**	**(1,869,069.00)**	**(1,620,000.00)**
EXPENDITURES:				
6202 - OPERATING SUPPLIES	0.00	16.33	0.00	0.00
6310 - ATTORNEY	6,027.15	296.70	0.00	0.00
6312 - ENGINEERING/DESIGN CONSULTANT	195,523.80	71,868.96	0.00	0.00
6318 - FILING FEES	0.00	105.30	0.00	0.00
6327 - OTHER PROF SERVICES	859,566.25	162,457.94	0.00	0.00
6332 - POSTAGE	8.10	0.00	0.00	0.00
6336 - PRINTING/PUBLISHING	0.00	415.00	0.00	0.00
6362 - ELECTRIC	467.47	4,266.87	0.00	0.00
6364 - WATER	39.19	285.24	0.00	0.00
6365 - GAS	0.00	898.38	0.00	0.00
6366 - SEWER	35.98	255.08	0.00	0.00
6368 - STORM	8.22	41.10	0.00	0.00
SUPPLIES AND SERVICES	**1,061,676.16**	**240,906.90**	**0.00**	**0.00**
6610 - AWARDS & DAMAGES	127,662.50	42,094.00	0.00	0.00
6620 - PROPERTY TAX/SPECIAL ASSESS	2,920.00	10,890.00	0.00	0.00
MISCELLANEOUS EXPENSE	**130,582.50**	**52,984.00**	**0.00**	**0.00**
6710 - LAND	(3,162.57)	0.00	0.00	0.00
6760 - IMPROVEMENTS	0.00	0.00	7,454,000.00	6,804,000.00
6765 - IMPROVEMENTS/INFRASTRUCTURE	0.00	198,798.30	0.00	0.00
CAPITAL OUTLAY	**(3,162.57)**	**198,798.30**	**7,454,000.00**	**6,804,000.00**
DEBT SERVICE	**0.00**	**0.00**	**0.00**	**0.00**

2022 Annual Budget
Company: 04020- PARK DEVELOPMENT

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
EXPENDITURES	**1,189,096.09**	**492,689.20**	**7,454,000.00**	**6,804,000.00**
OTHER FINANCING:				
TRANSFERS IN	0.00	0.00	(1,805,000.00)	(1,315,000.00)
TRANSERS OUT	0.00	45,163.09	0.00	0.00
GAIN/LOSS ON DISPOSAL OF ASSET	0.00	0.00	0.00	0.00
PROCEEDS FROM DEBT ISSUED	0.00	0.00	0.00	0.00
OTHER FINANCING	**0.00**	**45,163.09**	**(1,805,000.00)**	**(1,315,000.00)**
Total 04020 - PARK DEVELOPMENT	**(378,848.00)**	**(138,238.80)**	**3,779,931.00**	**3,869,000.00**

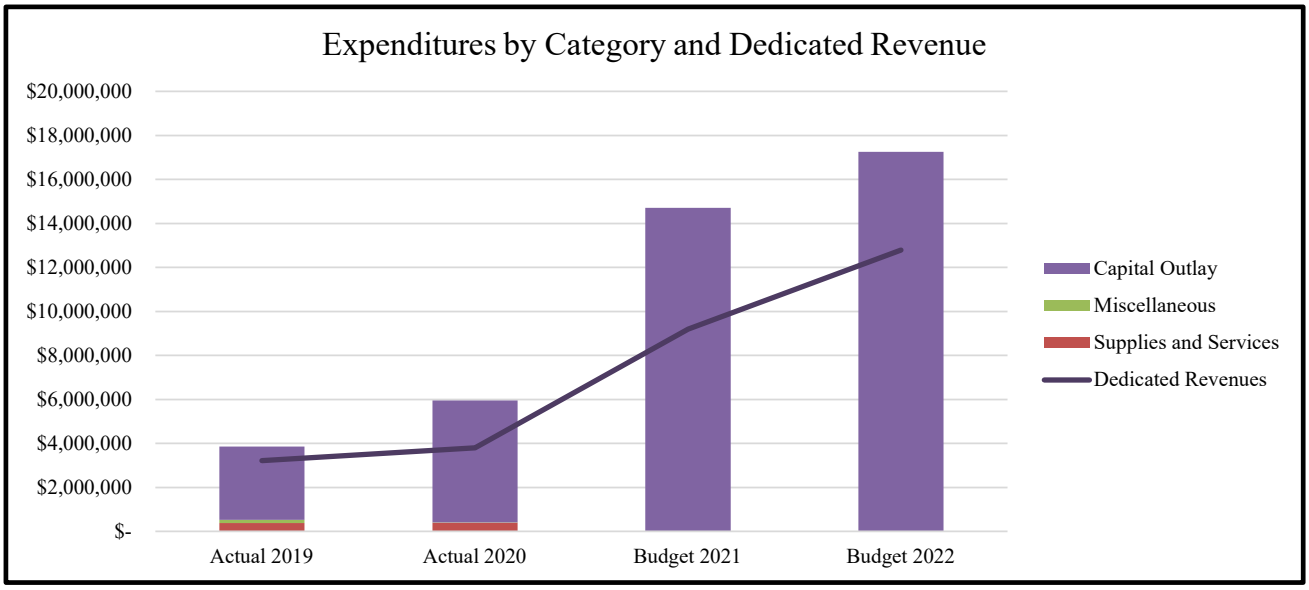
Fund: **Capital Improvement Fund**

Description of Services:

The Capital Improvement Fund is for the various infrastructure projects in the City. These services are overseen by the Public Works Director/City Engineer with the assistance of other staff as required.

Budget:

Expenditures by Category	Actual 2019	Actual 2020	Budget 2021	Budget 2022
Supplies and Services	383,810	393,546	-	-
Miscellaneous	139,321	12,100	-	-
Capital Outlay	3,336,980	5,539,683	14,706,000	17,262,400
Totals	$ 3,860,111	$ 5,945,329	$ 14,706,000	$ 17,262,400
Dedicated Revenues	$ 3,207,507	$ 3,792,245	$ 9,197,073	$ 12,786,600



Key Measures:

	Actual 2019	Actual 2020	Projected 2021	Projected 2022
Number of Projects	6	7	10	10
Total Overlay Projects	2,005,000	1,726,000	2,700,000	1,660,000
Total Reconstruction Projects	4,194,000	3,607,000	4,701,000	4,035.000

Budget Impact:

Strategic long-term planning results in a viable, sustainable infrastructure. The five-year capital improvement plan is the workhorse for this planning. Under the plan, projects are developed, planned, and initiated. Why is this important? Without it, the city's infrastructure would begin to fail beyond a point of no return, which could basically bankrupt a city. Additionally, a long-term 15-year capital improvement plan continues to be updated that helps the city's long-term financial planning.

In 2021, the city completed the following infrastructure improvements:

- Milled and overlaid 7.1 miles of streets
- Reconstructed 0.49 miles of streets, 3 alley blocks, and the Fire Station #1 concrete parking lot
- Rehabilitated 1.7 miles of streets
- Constructed 1.2 miles of new bituminous trail and 0.5 miles of boardwalk at Ridge Creek Park
- Reconstructed 0.7 miles of bituminous trail
- Constructed a new pedestrian bridge crossing of the Minnesota River backwaters at Memorial Park

2022 will be another busy year with the continued redevelopment of Canterbury Commons, including reconstruction of the final perimeter road on the east side (County Road 83). Additionally, another notable project will include the extension of public water and sanitary sewer to the Maras Street - Hansen Avenue area in the northeast area of the city. Similar mill and overlay, reconstruction, and rehabilitation projects are proposed and other sanitary sewer, storm sewer, trail, and park projects are slated for the upcoming year. The city has a well-rounded and skilled staff in place to deliver many of these projects internally, while relying on outside consultants as needed.
If you see a roadway with potholes, you can call Public Works and may find that rehabbing that roadway is in our long-term strategic plan. If not, we need to get it in there.

Capital Improvement Program:

The City prepares a five year capital improvement program (CIP). A separate CIP document was approved by Council on September 21, 2021. The CIP book provides a summary of each project location, description and source and use of funds. The CIP book also provides a cashflow for the fund.

2022 Annual Budget
Company: 04021- CAPITAL IMPROVEMENT FUND

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
04021 - CAPITAL IMPROVEMENT FUND				
REVENUES:				
4011 - CURRENT PROPERTY TAX	(200,000.00)	(700,000.00)	(700,000.00)	(700,000.00)
TAXES	**(200,000.00)**	**(700,000.00)**	**(700,000.00)**	**(700,000.00)**
4110 - SPECIAL ASSESSMENT PRINCIPAL	(370,392.57)	(369,160.76)	(381,756.00)	(373,700.00)
4111 - SPEC ASSESSMENT INTEREST	(118,933.76)	(103,842.06)	0.00	0.00
4112 - SA PENALTIES & INTEREST	(2,485.80)	(321.77)	0.00	0.00
4120 - SA PREPAY	(142,823.09)	(319,584.59)	(294,323.00)	(397,500.00)
SPECIAL ASSESSMENT	**(634,635.22)**	**(792,909.18)**	**(676,079.00)**	**(771,200.00)**
4204 - UTILITY FRANCHISE FEE	(855,248.80)	(750,656.73)	(900,000.00)	(850,000.00)
LICENSES AND PERMITS	**(855,248.80)**	**(750,656.73)**	**(900,000.00)**	**(850,000.00)**
4410 - FEDERAL GRANTS	0.00	0.00	(1,354,000.00)	(1,370,000.00)
4450 - STATE GRANTS & AIDS	0.00	(150,000.00)	0.00	(2,000,000.00)
4461 - STATE AID - CONSTRUCTION	(1,302,154.19)	(1,346,591.08)	(1,500,000.00)	(1,456,000.00)
INTERGOVERNMENTAL	**(1,302,154.19)**	**(1,496,591.08)**	**(2,854,000.00)**	**(4,826,000.00)**
CHARGES FOR SERVICES	**0.00**	**0.00**	**0.00**	**0.00**
FINES & FORFEITS	**0.00**	**0.00**	**0.00**	**0.00**
4833 - INTEREST	(116,417.18)	(61,323.80)	(14,994.00)	0.00
4834 - CHANGE IN FAIR MARKET VALUE	(91,358.13)	16,882.04	0.00	0.00
4845 - CONTRIBUTIONS	0.00	0.00	(135,000.00)	(125,000.00)
4850 - MISCELLANEOUS	(7,693.59)	(7,646.32)	0.00	0.00
MISCELLANEOUS	**(215,468.90)**	**(52,088.08)**	**(149,994.00)**	**(125,000.00)**
REVENUES	**(3,207,507.11)**	**(3,792,245.07)**	**(5,280,073.00)**	**(7,272,200.00)**
EXPENDITURES:				
6202 - OPERATING SUPPLIES	0.00	0.00	0.00	0.00
6310 - ATTORNEY	17,384.50	1,679.30	0.00	0.00
6312 - ENGINEERING/DESIGN CONSULTANT	286,497.84	388,874.38	0.00	0.00
6318 - FILING FEES	400.00	800.00	0.00	0.00
6327 - OTHER PROF SERVICES	79,461.65	1,527.17	0.00	0.00
6332 - POSTAGE	0.00	21.15	0.00	0.00
6336 - PRINTING/PUBLISHING	65.90	643.50	0.00	0.00
SUPPLIES AND SERVICES	**383,809.89**	**393,545.50**	**0.00**	**0.00**
6615 - EASEMENTS	139,320.55	12,100.00	0.00	0.00
MISCELLANEOUS EXPENSE	**139,320.55**	**12,100.00**	**0.00**	**0.00**
6760 - IMPROVEMENTS	3,274,134.87	1,101,470.36	14,706,000.00	17,262,400.00
6765 - IMPROVEMENTS/INFRASTRUCTURE	62,845.09	4,438,212.64	0.00	0.00
CAPITAL OUTLAY	**3,336,979.96**	**5,539,683.00**	**14,706,000.00**	**17,262,400.00**
DEBT SERVICE	**0.00**	**0.00**	**0.00**	**0.00**
EXPENDITURES	**3,860,110.40**	**5,945,328.50**	**14,706,000.00**	**17,262,400.00**

2022 Annual Budget
Company: 04021- CAPITAL IMPROVEMENT FUND

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
OTHER FINANCING:				
TRANSFERS IN	0.00	(1,745,163.09)	(785,930.00)	(749,600.00)
TRANSERS OUT	0.00	0.00	1,002,000.00	1,927,800.00
PROCEEDS FROM DEBT ISSUED	0.00	0.00	(3,917,000.00)	(5,514,400.00)
OTHER FINANCING	**0.00**	**(1,745,163.09)**	**(3,700,930.00)**	**(4,336,200.00)**
Total 04021 - CAPITAL IMPROVEMENT FUND	**652,603.29**	**407,920.34**	**5,724,997.00**	**5,654,000.00**

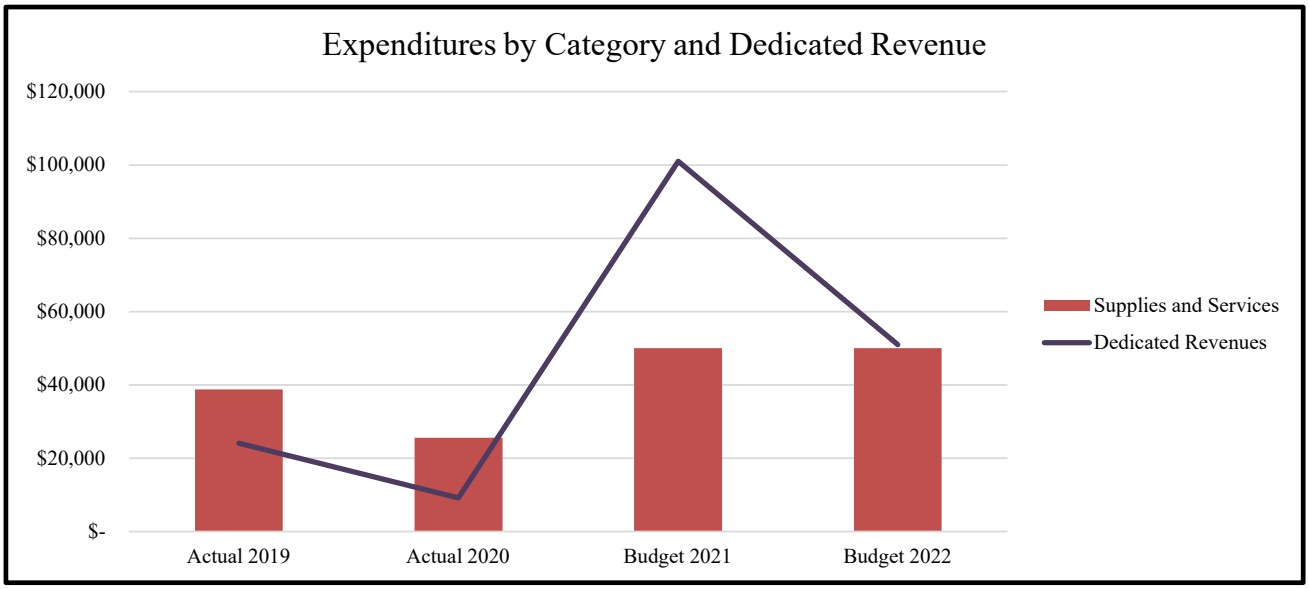
Fund: **Tree Replacement Fund**

Description of Services:

The Tree Replacement fund accounts for tree replacement along major corridors throughout the City. Trees provide beautification, shade and water quality and quantity benefits.

Budget:

Expenditures by Category	Actual 2019	Actual 2020	Budget 2021	Budget 2022
Supplies and Services	38,760	25,557	50,000	50,000
Totals	$ 38,760	$ 25,557	$ 50,000	$ 50,000
Dedicated Revenues	$ 24,112	$ 9,171	$ 101,000	$ 51,000



Key Measures:

	Actual 2019	Actual 2020	Projected 2021	Projected 2022
# Trees Replaced	248	161	166	165

Capital Improvement Program:

The City prepares a five year capital improvement program (CIP). A separate CIP document was approved by Council on September 21, 2021. The CIP book provides a summary of each project location, description and source and use of funds. The CIP book also provides a cashflow for the fund.

2022 Annual Budget
Company: 04400- TREE REPLACEMENT

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
04400 - TREE REPLACEMENT				
REVENUES:				
4295 - PARK DEDICATION FEE	0.00	0.00	0.00	(50,000.00)
LICENSES AND PERMITS	**0.00**	**0.00**	**0.00**	**(50,000.00)**
4450 - STATE GRANTS & AIDS	(13,355.00)	0.00	0.00	0.00
INTERGOVERNMENTAL	**(13,355.00)**	**0.00**	**0.00**	**0.00**
4683 - NATURAL RESOURCE PLANTINGS	(2,771.00)	(3,127.00)	0.00	0.00
CHARGES FOR SERVICES	**(2,771.00)**	**(3,127.00)**	**0.00**	**0.00**
4821 - FINES & FORFEITS	0.00	0.00	(100,000.00)	0.00
FINES & FORFEITS	**0.00**	**0.00**	**(100,000.00)**	**0.00**
4833 - INTEREST	(4,176.93)	(4,730.54)	(1,000.00)	(1,000.00)
4834 - CHANGE IN FAIR MARKET VALUE	(3,808.79)	(1,313.47)	0.00	0.00
MISCELLANEOUS	**(7,985.72)**	**(6,044.01)**	**(1,000.00)**	**(1,000.00)**
REVENUES	**(24,111.72)**	**(9,171.01)**	**(101,000.00)**	**(51,000.00)**
EXPENDITURES:				
6215 - MATERIALS	38,760.00	25,557.20	50,000.00	50,000.00
SUPPLIES AND SERVICES	**38,760.00**	**25,557.20**	**50,000.00**	**50,000.00**
EXPENDITURES	**38,760.00**	**25,557.20**	**50,000.00**	**50,000.00**
OTHER FINANCING:				
TRANSFERS IN	0.00	0.00	0.00	0.00
TRANSERS OUT	0.00	0.00	150,000.00	200,000.00
OTHER FINANCING	**0.00**	**0.00**	**150,000.00**	**200,000.00**
Total 04400 - TREE REPLACEMENT	**14,648.28**	**16,386.19**	**99,000.00**	**199,000.00**

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ENTERPRISE FUNDS

The Enterprise Funds are maintained to account for the operation of the sanitary sewer, storm drainage systems and refuse.

Since the operation of these systems is financed by user charges and are self-supporting, they are accounted for in a manner similar to private business.

The intent of the City Council is to have a cash balance to provide for six to twelve months operating costs, annual debt service requirements and at least ten percent of accumulated depreciation to provide for capital outlay. The City reviews fees annually to determine appropriate revenue levels.

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2022 Annual Budget
ENTERPRISE FUNDS

	SEWER FUND	SURFACE WATER FUND	REFUSE FUND	TOTAL
REVENUES:				
OPERATING REVENUES	$5,623,100	$1,726,400	$90,000	$7,439,500
EXPENSES:				
OPERATING EXPENSES	3,449,500	1,022,200	0	4,471,700
DEPRECIATION	959,600	967,400	117,000	2,044,000
OPERATING INCOME (LOSS)	**1,214,000**	**(263,200)**	**(27,000)**	**923,800**
NON-OPERATING INCOME	124,600	211,700	0	336,300
NON-OPERATING EXPENSES	(7,318,000)	(1,045,200)	(3,200)	(8,366,400)
NET INCOME (LOSS) BEFORE TRANSFERS	**(5,979,400)**	**(1,096,700)**	**(30,200)**	**(7,106,300)**
CAPITAL CONTRIBUTION	0	3,000	0	3,000
TRANSFERS IN	1,992,800	25,300	0	2,018,100
TRANSFERS OUT	(1,235,000)	(310,000)	0	(1,545,000)
NET INCOME (LOSS)	**(5,221,600)**	**(1,378,400)**	**(30,200)**	**(6,630,200)**

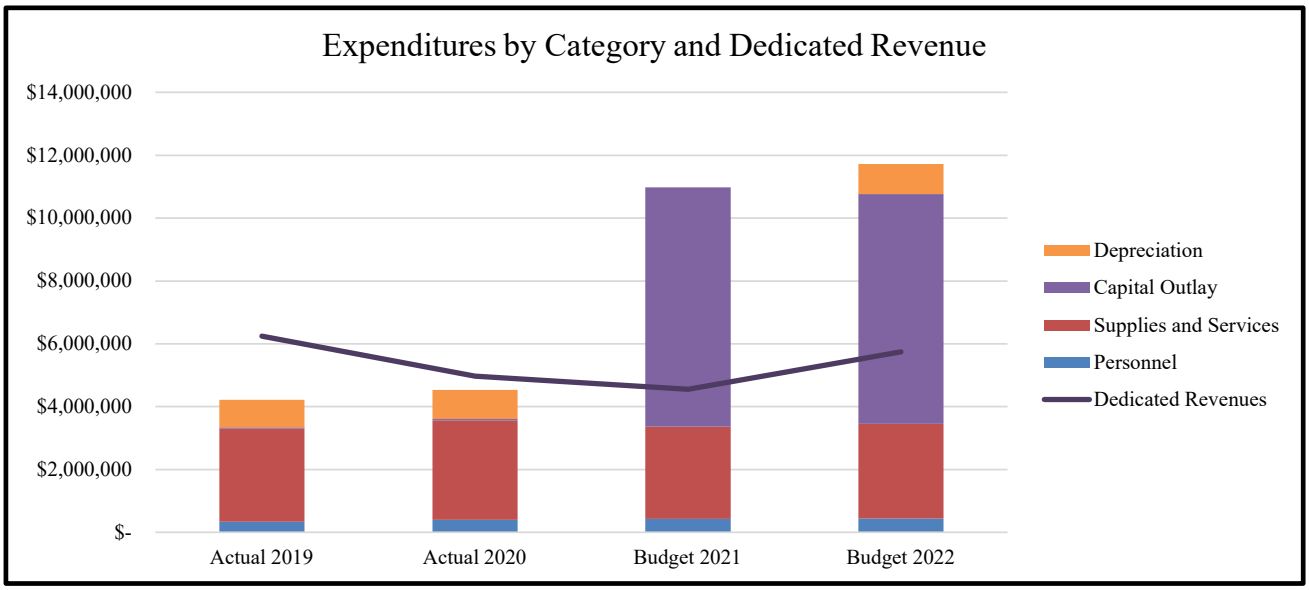
Fund: **Sewer Fund**

Description of Services:

Activity in this fund reflects the operations of the Municipal Sanitary Sewer System. This includes repairing and maintaining sanitary sewer lines, manhole rehabilitation/replacement, and GIS/GPS hardware and software.

Budget:

Expenditures by Category	Actual 2019	Actual 2020	Budget 2021	Budget 2022
Personnel	$ 336,540	$ 393,245	$ 423,400	$ 434,800
Supplies and Services	2,962,913	3,161,830	2,942,461	3,014,700
Capital Outlay	42,407	51,613	7,611,000	7,318,000
Depreciation	874,611	926,868	-	959,600
Totals	$ 4,216,471	$ 4,533,556	$ 10,976,861	$ 11,727,100
Dedicated Revenues	$ 6,241,351	$ 4,969,084	$ 4,547,052	$ 5,747,700
Cash Balances	$ 8,505,236	$ 8,227,011	$ 2,683,202	$ (2,538,398)



Key Measures:

	Actual 2019	Actual 2020	Projected 2021	Projected 2022
Number of Employees (FTEs)	3.5	3.5	3.5	3.5
Manholes Repaired	28	150	100	100
Jetted (LF)	269,113	249,095	350,000	325,000
Miles of Sewer	140.7	141.6	146.8	150.1
# of Lift Stations	2	2	2	4
MCES Treatment Cost (% of budget)	61%	79.8%	78.2%	77.8%

Budget Impact:

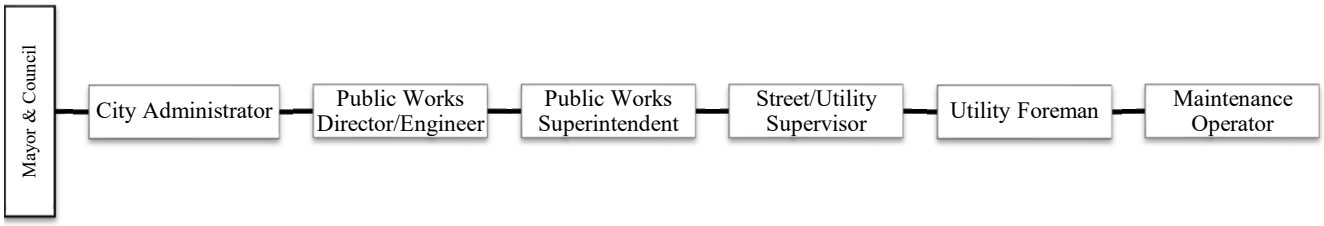
Nothing goes more unnoticed than what happens behind the scenes to keep the sewer flowing when you flush your toilet in the morning.

The city's sanitary sewer system consists of over 146.8 miles of underground pipe. Most of the sewer system is gravity, flowing downhill towards the Minnesota River where the city has a pumping station. The sewer is then pumped east toward the Metropolitan Council Environmental Service's (MCES) Blue Lake Wastewater Treatment Plant, located in the northeast of the city. Of Shakopee's approximate $3.5 million sanitary sewer operating budget, approximately $2.7 million goes directly to MCES for payment of the regional treatment fees.

Pipes often become clogged with grease buildup and debris that shouldn't have been flushed down the toilet. City crews systematically clean the sewer conveyance system to minimize blockages and backups, and crews perform other general inspections to ensure all is flowing clean and unrestricted. Additionally, the pumping station is monitored 24-7 by a telemetry system that alarms city crews with any issues. In 2022, the city plans to improve its telemetry system to better safeguard against potential blockage, rehabilitate L16 and add two more lift stations (Maras-Hansen area in the northeast part of Shakopee and the west end lift station).

Remember: Help keep the sewer flowing; do not flush foreign substances/items down the toilet!

Organization Chart:



Capital Improvement Program:

The City prepares a five year capital improvement program (CIP). A separate CIP document was approved by Council on September 21, 2021. The CIP book provides a summary of each project location, description and source and use of funds. The CIP book also provides a cashflow for the fund.

2022 Annual Budget
Company: 07100- SEWER FUND

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
07100 - SEWER FUND				
REVENUES:				
4110 - SPECIAL ASSESSMENT PRINCIPAL	(24,012.99)	(24,567.86)	0.00	0.00
4111 - SPEC ASSESSMENT INTEREST	(10,156.60)	(8,584.77)	0.00	0.00
4112 - SA PENALTIES & INTEREST	(113.72)	(267.90)	0.00	0.00
4120 - SA PREPAY	(19,339.46)	0.00	0.00	0.00
SPECIAL ASSESSMENT	**(53,622.77)**	**(33,420.53)**	**0.00**	**0.00**
4410 - FEDERAL GRANTS	0.00	(5,236.68)	0.00	0.00
INTERGOVERNMENTAL	**0.00**	**(5,236.68)**	**0.00**	**0.00**
4721 - SEWER CHARGES	(3,676,901.15)	(3,816,651.43)	(3,880,414.00)	(3,920,800.00)
4723 - METRO SAC CHARGES	(25,138.20)	(97,436.85)	(25,138.00)	(25,100.00)
4725 - CITY SAC CHARGES	(511,275.00)	(134,036.36)	(25,000.00)	(144,000.00)
4735 - TRUNK CHARGE - SANITARY	(201,809.66)	(104,814.39)	0.00	0.00
CHARGES FOR SERVICES	**(4,415,124.01)**	**(4,152,939.03)**	**(3,930,552.00)**	**(4,089,900.00)**
FINES & FORFEITS	**0.00**	**0.00**	**0.00**	**0.00**
4833 - INTEREST	(168,160.52)	(178,692.13)	(149,800.00)	(124,600.00)
4834 - CHANGE IN FAIR MARKET VALUE	(143,040.17)	(52,868.92)	0.00	0.00
4530 - ANTENNA RENTAL	(2,520.00)	(2,520.00)	0.00	0.00
4678 - PUBLIC WORKS RENTAL	0.00	(734.00)	0.00	0.00
4850 - MISCELLANEOUS	(6,402.20)	(5,335.17)	(466,700.00)	(1,533,200.00)
MISCELLANEOUS	**(320,122.89)**	**(240,150.22)**	**(616,500.00)**	**(1,657,800.00)**
4971 - CAPITAL CONTRIBUTIONS	(1,452,481.08)	(537,337.15)	0.00	0.00
CAPITAL CONTRIBUTIONS	**(1,452,481.08)**	**(537,337.15)**	**0.00**	**0.00**
REVENUES	**(6,241,350.75)**	**(4,969,083.61)**	**(4,547,052.00)**	**(5,747,700.00)**
EXPENDITURES:				
6002 - WAGES	241,043.17	270,260.90	288,300.00	295,300.00
6005 - OVERTIME-FT	7,822.56	8,127.67	6,000.00	6,000.00
6015 - WAGES - PART TIME/TEMP	5,748.09	717.64	17,000.00	17,800.00
WAGES	**254,613.82**	**279,106.21**	**311,300.00**	**319,100.00**
6122 - PERA	18,686.43	20,876.54	23,200.00	22,100.00
6124 - FICA	17,897.66	19,135.29	18,800.00	24,000.00
6135 - HEALTH	33,405.05	46,799.19	44,400.00	40,900.00
6139 - POST EMPLOYMENT HEALTH PLAN	1,406.85	1,453.42	1,300.00	1,300.00
6140 - LIFE/LTD	663.91	725.11	600.00	700.00
6145 - DENTAL	1,326.96	1,668.78	1,600.00	1,600.00
6170 - WORKERS COMPENSATION	10,596.66	16,867.65	18,600.00	21,200.00
6180 - COMPENSATED ABSENCES	(1,397.82)	(4,309.54)	3,600.00	3,900.00
6185 - OPEB	2,455.00	1,575.00	0.00	0.00
6186 - PENSION EXPENSE	(3,115.00)	9,347.00	0.00	0.00
BENEFITS	**81,925.70**	**114,138.44**	**112,100.00**	**115,700.00**
WAGES & BENEFITS	**336,539.52**	**393,244.65**	**423,400.00**	**434,800.00**

2022 Annual Budget
Company: 07100- SEWER FUND

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
6202 - OPERATING SUPPLIES	22,286.94	19,448.77	24,000.00	24,000.00
6210 - OFFICE SUPPLIES	128.43	195.33	1,100.00	1,100.00
6212 - UNIFORMS/CLOTHING	4,472.85	5,257.04	5,000.00	5,000.00
6213 - FOOD	475.87	240.52	350.00	350.00
6215 - MATERIALS	709.25	1,162.85	3,000.00	8,000.00
6222 - MOTOR FUELS & LUBRICANTS	7,728.34	5,548.53	8,000.00	8,000.00
6240 - EQUIPMENT MAINT SUPPLIES	5,754.34	10,084.01	6,000.00	8,000.00
6310 - ATTORNEY	0.00	0.00	1,000.00	1,000.00
6312 - ENGINEERING/DESIGN CONSULTANT	54,545.81	7,000.71	20,000.00	20,000.00
6315 - BUILDING MAINT.	328.00	0.00	0.00	0.00
6316 - EQUIPMENT MAINTENANCE	5,911.78	1,723.93	12,000.00	12,000.00
6327 - OTHER PROF SERVICES	171,506.01	167,767.32	110,000.00	194,000.00
6334 - TELEPHONE	1,210.67	1,002.11	1,700.00	1,700.00
6336 - PRINTING/PUBLISHING	759.65	1,043.20	1,000.00	1,000.00
6339 - COMPUTER ACCESS	442.61	420.12	500.00	500.00
6351 - INSURANCE PREMIUM (IS FUND)	50,600.00	49,000.00	49,100.00	47,800.00
6362 - ELECTRIC	24,346.90	22,907.45	26,000.00	26,000.00
6364 - WATER	95.69	68.94	500.00	500.00
6366 - SEWER	36.63	38.38	0.00	0.00
6369 - CURRENT USE CHARGES	2,578,751.28	2,829,029.79	2,633,011.00	2,612,750.00
6410 - SOFTWARE - ANNUAL FEES	2,943.76	678.90	3,700.00	3,700.00
6415 - SOFTWARE-ANNUAL FEES (IS FUND)	7,599.96	9,200.04	9,700.00	8,800.00
6430 - BUILDING RENT (IS FUND)	18,999.96	23,000.04	21,600.00	23,300.00
6472 - CONFERENCE/SCHOOL/TRAINING	2,548.25	6,578.69	4,500.00	6,500.00
6475 - TRAVEL/SUBSISTENCE	268.06	0.00	0.00	0.00
6480 - DUES	349.00	310.50	500.00	500.00
6490 - SUBSCRIPTIONS/PUBLICATIONS	113.36	122.59	200.00	200.00
SUPPLIES AND SERVICES	**2,962,913.40**	**3,161,829.76**	**2,942,461.00**	**3,014,700.00**
6502 - DEPRECIATION EXPENSE	874,611.05	926,867.54	0.00	959,600.00
DEPRECIATION	**874,611.05**	**926,867.54**	**0.00**	**959,600.00**
MISCELLANEOUS EXPENSE	**0.00**	**0.00**	**0.00**	**0.00**
6740 - EQUIPMENT	0.00	0.00	0.00	0.00
6760 - IMPROVEMENTS	19,792.00	(59,759.70)	7,611,000.00	7,318,000.00
6765 - IMPROVEMENTS/INFRASTRUCTURE	22,615.00	111,372.34	0.00	0.00
CAPITAL OUTLAY	**42,407.00**	**51,612.64**	**7,611,000.00**	**7,318,000.00**
EXPENDITURES	**4,216,470.97**	**4,533,554.59**	**10,976,861.00**	**11,727,100.00**
OTHER FINANCING:				
TRANSFERS IN	0.00	0.00	(1,051,000.00)	(1,992,800.00)
TRANSERS OUT	125,000.00	125,000.00	165,000.00	1,235,000.00
GAIN/LOSS ON DISPOSAL OF ASSET	(18,000.00)	0.00	0.00	0.00
OTHER FINANCING	**107,000.00**	**125,000.00**	**(886,000.00)**	**(757,800.00)**
Total 07100 - SEWER FUND	**(1,917,879.78)**	**(310,529.02)**	**5,543,809.00**	**5,221,600.00**

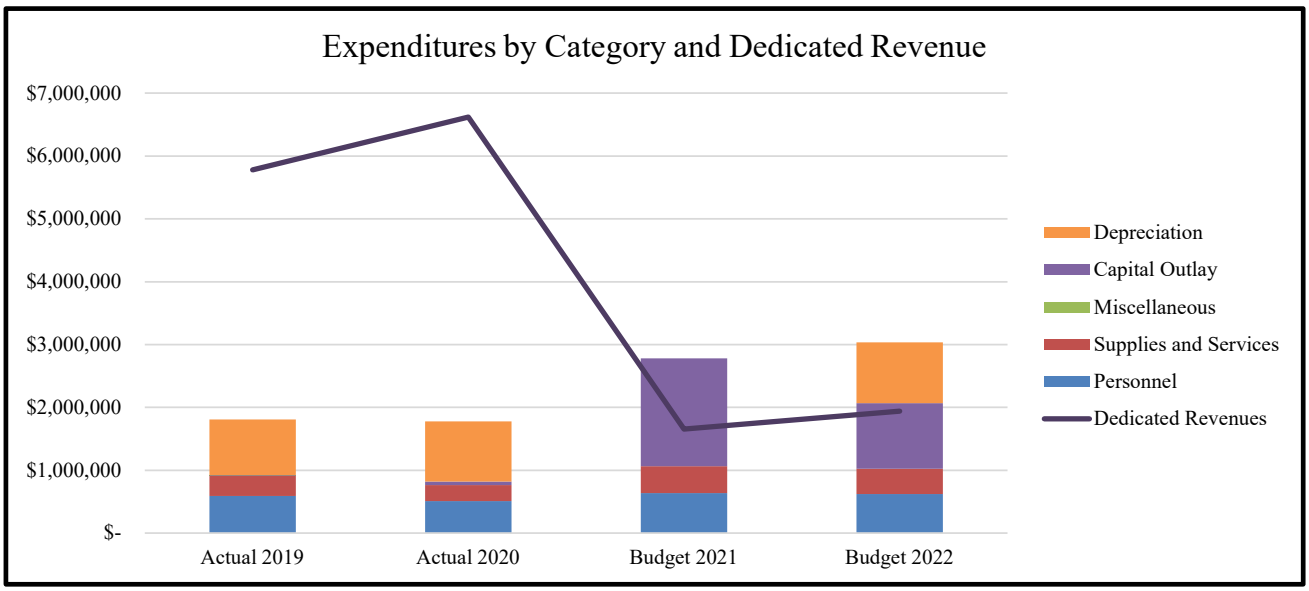
Fund: **Surface Water Fund**

Description of Services:

The Public Works Department operates and maintains the surface water system for the City of Shakopee which includes 157 miles of storm sewer and 200 public constructed ponds. Services also include implementing of the city's Surface Water Management Plan, managing the City's MS4 program, and implementing stormwater and erosion control projects.

Budget:

Expenditures by Category	Actual 2019	Actual 2020	Budget 2021	Budget 2022
Personnel	$ 588,147	$ 510,591	$ 638,800	$ 619,300
Supplies and Services	322,588	254,480	424,800	402,900
Miscellaneous	992	-	-	-
Capital Outlay	9,900	56,061	1,718,200	1,045,200
Depreciation	885,284	954,700	-	967,400
Totals	$ 1,806,911	$ 1,775,832	$ 2,781,800	$ 3,034,800
Dedicated Revenues	$ 5,782,120	$ 6,619,116	$ 1,655,700	$ 1,941,100
Cash Balances	$ 12,361,761	$ 13,029,404	$ 9,867,304	$ 8,488,904



Key Measures:

	Actual 2019	Actual 2020	Projected 2021	Projected 2022
Number of Employees (FTEs)	3.3	3.3	3.3	3.3
Sweeping Annual Cost	180,905	162,400	150,000	150,000
Catch Basins Repaired	50	109	148	100
Ponds Inspected	64	65	65	75
Number of Ponds (Public & Private)	224	230	399	410
Acres of Wetlands	570	570	2220	2220

Budget Impact:

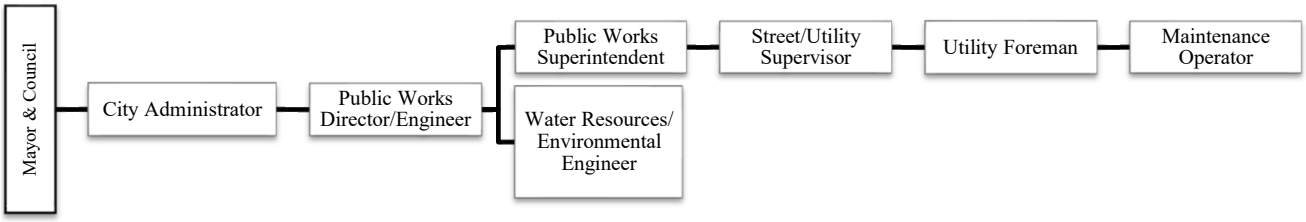
When it rains too much, it can flood. But if there is not enough rain, the streams, ponds and wetlands can dry up like they did in 2021. Surface water can be challenging to manage, especially with the many unfunded mandates of the Clean Water and Wetland Conservation Acts and the many overlapping jurisdictional authorities from three different watershed districts within the city, Minnesota Board of Water and Soil Resources, Army Corps of Engineers, Minnesota Department of Natural Resources, Minnesota Pollution Control Agency (MPCA), Scott County, and the Minnesota Department of Transportation.

The city obtains a permit through the MPCA's National Pollution Discharge Elimination System to discharge stormwater from the city into downstream water bodies (e.g., the Minnesota River). The permit (called the MS4 permit) requires the city to establish a comprehensive stormwater management program that includes education and outreach, public participation and involvement, illicit discharge detection and elimination, construction site runoff control, post-construction management, and pollution prevention/good housekeeping. The city's MS4 permit was updated in 2021 and the city applied for subsequent coverage. There are several remaining steps to the application process, but once it is completed, the city will again be required to update official controls to meet any new requirements as a result of the new permit.

In 2018, the City Council and EDA approved an interfund loan to provide financing for the TIF District #20, which is the redevelopment of the old City Hall site. Rather than the developer seeking private financing for $2.3 million in eligible public improvement costs, the City/EDA agree to finance this amount internally at a 4% interest rate. The $2.432 million interfund loan was fully issued in 2020, and will be repaid over the life of the TIF district from TIF revenues.

In 2021, the city updated its inventory of ponds and wetlands, which is reflected in the increase in the number of ponds and acres of wetlands in the table below.

Organization Chart:



Capital Improvement Program:

The City prepares a five year capital improvement program (CIP). A separate CIP document was approved by Council on September 21, 2021. The CIP book provides a summary of each project location, description and source and use of funds. The CIP book also provides a cashflow for the fund.

2022 Annual Budget
Company: 07300- SURFACE WATER FUND

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
07300 - SURFACE WATER FUND				
REVENUES:				
4110 - SPECIAL ASSESSMENT PRINCIPAL	0.00	0.00	(3,000.00)	(3,000.00)
4112 - SA PENALTIES & INTEREST	(6.56)	0.00	0.00	0.00
4113 - CERTIFIED UNPAID FEES- STORM	(2,568.55)	(3,231.80)	0.00	0.00
SPECIAL ASSESSMENT	**(2,575.11)**	**(3,231.80)**	**(3,000.00)**	**(3,000.00)**
4410 - FEDERAL GRANTS	0.00	(236.68)	0.00	0.00
4480 - OTHER GRANTS/AIDS	(168,203.00)	(168,203.00)	(100,000.00)	0.00
4490 - OTHER LOCAL GRANTS/AIDS	0.00	(3,550.00)	0.00	0.00
INTERGOVERNMENTAL	**(168,203.00)**	**(171,989.68)**	**(100,000.00)**	**0.00**
4620 - ENGINEER FEE - PRIVATE	(5,318.44)	(7,831.18)	0.00	0.00
4680 - MISC PUBLIC WORKS	(44,000.00)	(22,468.00)	(20,000.00)	(20,000.00)
4745 - STORM CHARGES	(1,233,594.04)	(1,286,147.70)	(1,324,600.00)	(1,326,200.00)
4746 - TRUNK CHARGE - STORM	(799,312.79)	(305,183.12)	(100,000.00)	(100,000.00)
CHARGES FOR SERVICES	**(2,082,225.27)**	**(1,621,630.00)**	**(1,444,600.00)**	**(1,446,200.00)**
4833 - INTEREST	(268,518.10)	(349,495.72)	(108,100.00)	(91,700.00)
4834 - CHANGE IN FAIR MARKET VALUE	(235,429.77)	(69,564.40)	0.00	0.00
4845 - CONTRIBUTIONS	0.00	(185,000.00)	0.00	0.00
4850 - MISCELLANEOUS	(19,250.00)	(18,015.00)	0.00	(400,200.00)
MISCELLANEOUS	**(523,197.87)**	**(622,075.12)**	**(108,100.00)**	**(491,900.00)**
4971 - CAPITAL CONTRIBUTIONS	(3,005,918.64)	(4,200,189.01)	0.00	0.00
CAPITAL CONTRIBUTIONS	**(3,005,918.64)**	**(4,200,189.01)**	**0.00**	**0.00**
REVENUES	**(5,782,119.89)**	**(6,619,115.61)**	**(1,655,700.00)**	**(1,941,100.00)**
EXPENDITURES:				
6002 - WAGES	395,272.67	375,006.90	462,000.00	434,400.00
6005 - OVERTIME-FT	13,092.08	1,308.97	5,000.00	6,000.00
6015 - WAGES - PART TIME/TEMP	32,329.38	17,053.45	40,500.00	42,300.00
6017 - OVERTIME-PART TIME/TEMP	20.08	0.00	0.00	0.00
WAGES	**440,714.21**	**393,369.32**	**507,500.00**	**482,700.00**
6122 - PERA	30,548.11	28,210.08	39,200.00	32,600.00
6124 - FICA	31,439.88	27,294.51	29,500.00	36,500.00
6135 - HEALTH	57,292.26	64,719.98	39,500.00	41,000.00
6139 - POST EMPLOYMENT HEALTH PLAN	2,222.76	2,135.29	1,300.00	1,300.00
6140 - LIFE/LTD	1,102.15	1,058.17	600.00	700.00
6145 - DENTAL	2,347.43	2,422.62	1,600.00	1,600.00
6170 - WORKERS COMPENSATION	20,785.82	23,823.88	16,000.00	18,900.00
6180 - COMPENSATED ABSENCES	(17,539.11)	9,129.47	3,600.00	4,000.00
6185 - OPEB	2,455.00	1,575.00	0.00	0.00
6186 - PENSION EXPENSE	16,778.00	(43,147.00)	0.00	0.00
BENEFITS	**147,432.30**	**117,222.00**	**131,300.00**	**136,600.00**
WAGES & BENEFITS	**588,146.51**	**510,591.32**	**638,800.00**	**619,300.00**
6202 - OPERATING SUPPLIES	28,020.31	24,855.17	46,000.00	46,000.00

2022 Annual Budget
Company: 07300- SURFACE WATER FUND

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
6210 - OFFICE SUPPLIES	241.47	353.12	3,500.00	3,500.00
6212 - UNIFORMS/CLOTHING	2,852.46	3,862.10	6,500.00	6,500.00
6213 - FOOD	247.93	175.92	300.00	300.00
6215 - MATERIALS	7,421.04	8,802.27	21,000.00	21,000.00
6222 - MOTOR FUELS & LUBRICANTS	32,677.36	12,706.52	25,500.00	25,500.00
6240 - EQUIPMENT MAINT SUPPLIES	23,860.60	38,163.99	30,500.00	17,500.00
6310 - ATTORNEY	0.00	310.00	5,000.00	5,000.00
6312 - ENGINEERING/DESIGN CONSULTANT	29,003.85	4,586.50	40,000.00	40,000.00
6316 - EQUIPMENT MAINTENANCE	22,540.56	10,545.93	15,000.00	15,000.00
6318 - FILING FEES	150.00	0.00	0.00	0.00
6327 - OTHER PROF SERVICES	105,902.32	81,684.85	162,500.00	162,500.00
6332 - POSTAGE	19.24	0.00	0.00	0.00
6334 - TELEPHONE	535.28	476.07	2,000.00	2,000.00
6336 - PRINTING/PUBLISHING	503.12	1,449.50	1,000.00	1,000.00
6339 - COMPUTER ACCESS	885.22	840.24	1,700.00	1,700.00
6351 - INSURANCE PREMIUM (IS FUND)	15,400.00	16,900.00	16,800.00	9,700.00
6362 - ELECTRIC	1,118.79	773.08	1,000.00	1,000.00
6364 - WATER	30.00	0.00	0.00	0.00
6367 - REFUSE	18,461.50	17,721.06	11,500.00	11,500.00
6410 - SOFTWARE - ANNUAL FEES	2,943.76	678.90	5,000.00	5,000.00
6415 - SOFTWARE-ANNUAL FEES (IS FUND)	7,599.96	8,700.00	10,000.00	9,700.00
6420 - EQUIPMENT RENT	0.00	2,515.62	4,000.00	0.00
6430 - BUILDING RENT (IS FUND)	18,999.96	14,199.96	13,100.00	14,100.00
6472 - CONFERENCE/SCHOOL/TRAINING	2,667.25	3,758.69	2,000.00	3,500.00
6475 - TRAVEL/SUBSISTENCE	137.51	0.00	500.00	500.00
6480 - DUES	255.00	297.73	300.00	300.00
6490 - SUBSCRIPTIONS/PUBLICATIONS	113.36	122.59	100.00	100.00
SUPPLIES AND SERVICES	**322,587.85**	**254,479.81**	**424,800.00**	**402,900.00**
6502 - DEPRECIATION EXPENSE	885,284.49	954,700.26	0.00	967,400.00
DEPRECIATION	**885,284.49**	**954,700.26**	**0.00**	**967,400.00**
6620 - PROPERTY TAX/SPECIAL ASSESS	992.00	0.00	0.00	0.00
MISCELLANEOUS EXPENSE	**992.00**	**0.00**	**0.00**	**0.00**
6740 - EQUIPMENT	0.00	0.00	443,200.00	697,200.00
6760 - IMPROVEMENTS	3,500.00	0.00	1,275,000.00	348,000.00
6765 - IMPROVEMENTS/INFRASTRUCTURE	6,400.00	56,060.75	0.00	0.00
CAPITAL OUTLAY	**9,900.00**	**56,060.75**	**1,718,200.00**	**1,045,200.00**
DEBT SERVICE	**0.00**	**0.00**	**0.00**	**0.00**
EXPENDITURES	**1,806,910.85**	**1,775,832.14**	**2,781,800.00**	**3,034,800.00**
OTHER FINANCING:				
TRANSFERS IN	0.00	0.00	0.00	(25,300.00)
TRANSERS OUT	125,000.00	125,000.00	2,036,000.00	310,000.00
GAIN/LOSS ON DISPOSAL OF ASSET	(64,498.09)	7,157.63	0.00	0.00

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2022 Annual Budget
Company: 07300- SURFACE WATER FUND

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
OTHER FINANCING	**60,501.91**	**132,157.63**	**2,036,000.00**	**284,700.00**
Total 07300 - SURFACE WATER FUND	**(3,914,707.13)**	**(4,711,125.84)**	**3,162,100.00**	**1,378,400.00**

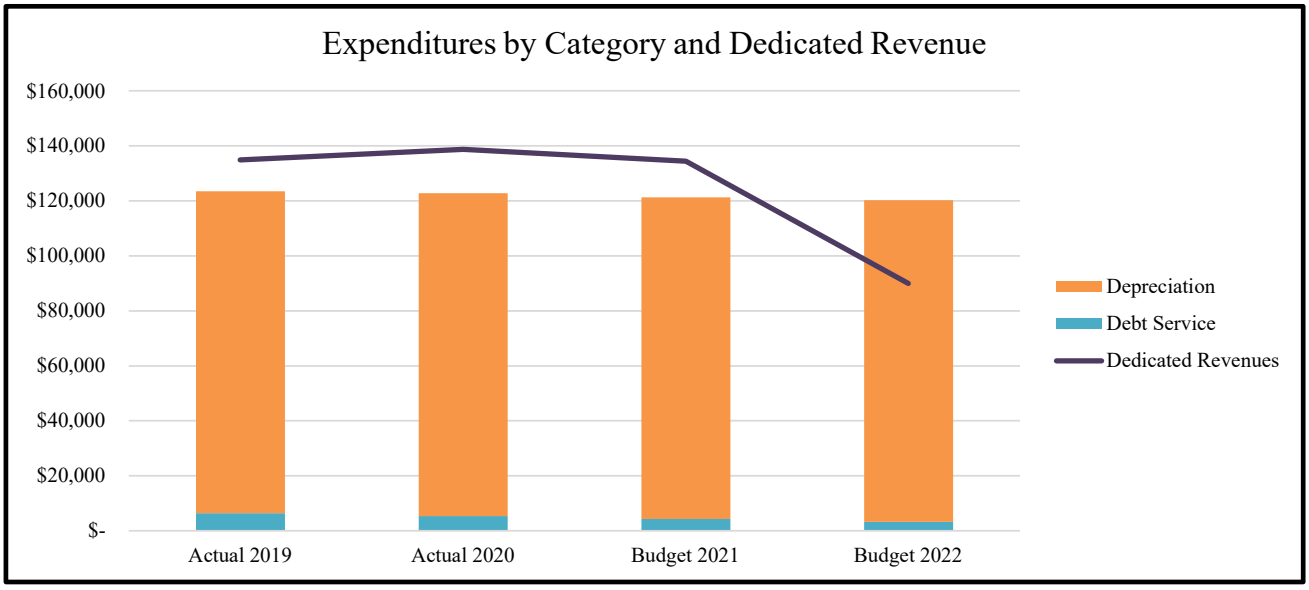
Fund: **Refuse Fund**

Description of Services:

The City originally purchased and provided refuse and recycling carts to Shakopee residents. In 2021, the City solicited proposals for organized collection for the upcoming five year period and City Council approved a change in hauler from Republic Services to Dick's Sanitation beginning January 2022. As part of the new contract the hauler will purchase all remaining carts from the City. The cart ownership will be the responsibility of the hauler. The hauler must manage the inventory, delivery and maintain the refuse and recycling carts.

Budget:

Expenditures by Category	Actual 2019	Actual 2020	Budget 2021	Budget 2022
Debt Service	6,402	5,335	4,300	3,200
Depreciation	117,111	117,431	117,000	117,000
Totals	$ 123,513	$ 122,766	$ 121,300	$ 120,200
Dedicated Revenues	$ 134,884	$ 138,704	$ 134,500	$ 90,000



Key Measures:

	Actual 2019	Actual 2020	Projected 2021	Projected 2022
Number of Garbage Carts Owned	26,705	26,705	26,705	N/A
Number of Garbage Carts Used	21,375	26,359	26,359	N/A

Budget Impact:

The City will be receiving a monthly payment of approximately $7,500 for the first 60 months of the contract beginning no later than January 31, 2022. The payment will be used to pay down the interfund loan with the Sewer fund that was used for the original refuse and recycling cart purchase. The interfund loan will be paid in full by the end of the 60 month contract term.

2022 Annual Budget
Company: 07400- REFUSE FUND

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
07400 - REFUSE FUND				
REVENUES:				
4751 - REFUSE CHARGES	(137,823.75)	(139,826.36)	(135,000.00)	(90,000.00)
CHARGES FOR SERVICES	**(137,823.75)**	**(139,826.36)**	**(135,000.00)**	**(90,000.00)**
4833 - INTEREST	1,661.46	1,111.82	500.00	0.00
4834 - CHANGE IN FAIR MARKET VALUE	1,278.34	10.90	0.00	0.00
MISCELLANEOUS	**2,939.80**	**1,122.72**	**500.00**	**0.00**
REVENUES	**(134,883.95)**	**(138,703.64)**	**(134,500.00)**	**(90,000.00)**
EXPENDITURES:				
SUPPLIES AND SERVICES	**0.00**	**0.00**	**0.00**	**0.00**
6502 - DEPRECIATION EXPENSE	117,110.57	117,431.42	117,000.00	117,000.00
DEPRECIATION	**117,110.57**	**117,431.42**	**117,000.00**	**117,000.00**
6890 - DEBT SERVICE - OTHER CHARGES	6,402.20	5,335.17	4,300.00	3,200.00
DEBT SERVICE	**6,402.20**	**5,335.17**	**4,300.00**	**3,200.00**
EXPENDITURES	**123,512.77**	**122,766.59**	**121,300.00**	**120,200.00**
OTHER FINANCING:				
Total 07400 - REFUSE FUND	**(11,371.18)**	**(15,937.05)**	**(13,200.00)**	**30,200.00**

INTERNAL SERVICE FUNDS

The Internal Service Funds are used to account for the financing of major mobile equipment, major buildings (Governmental and Park/Recreation), park assets, Information Technology items and insurance.

2022 Annual Budget
INTERNAL SERVICE FUND SUMMARY

	EQUIPMENT I.S. FUND	PARK ASSET I.S. FUND	INFO TECH I.S. FUND	BUILDING I.S. FUND	SELF INSURANCE I.S. FUND	TOTAL
INTERGOVERNMENTAL	0.00	200,000.00	0.00	0.00	0.00	200,000.00
MISCELLANEOUS	1,388,000.00	626,700.00	620,100.00	1,255,900.00	1,329,600.00	5,220,300.00
TOTAL REVENUES	**1,388,000.00**	**826,700.00**	**620,100.00**	**1,255,900.00**	**1,329,600.00**	**5,420,300.00**
GENERAL GOVERNMENT	0.00	0.00	(558,000.00)	0.00	(1,298,800.00)	(1,856,800.00)
CAPITAL OUTLAY	(1,248,300.00)	(599,000.00)	(30,000.00)	(7,056,400.00)	0.00	(8,933,700.00)
TOTAL EXPENDITURES	**(1,248,300.00)**	**(599,000.00)**	**(588,000.00)**	**(7,056,400.00)**	**(1,298,800.00)**	**(10,790,500.00)**
PROCEEDS FROM SALE OF ASSETS	15,000.00	0.00	0.00	0.00	0.00	15,000.00
TRANSFERS OUT	(25,300.00)	(115,000.00)	0.00	0.00	0.00	(140,300.00)
TOTAL OTHER FINANCING	**(10,300.00)**	**(115,000.00)**	**0.00**	**0.00**	**0.00**	**(125,300.00)**
EXCESS (DEFICIENCY) OF REV. OVER EXP.	**129,400.00**	**112,700.00**	**32,100.00**	**(5,800,500.00)**	**30,800.00**	**(5,495,500.00)**

Fund: **Equipment Internal Service Fund**

Establishment

This fund finances the multi-year Equipment Plan. Financing to purchase equipment is provided by "rent" payments from the operating departments at rates established annually by the Finance Department as part of the budget process. Equipment for the Sewer and Storm Drainage enterprise funds is not included. The Equipment Fund shall "own" and acquire larger pieces of equipment including but not limited to cars, trucks, graders, loaders, tractors and larger mowers or items generally costing $20,000 or more.

Description of Services:

This fund finances the multi-year Equipment Plan. Financing to purchase equipment is provided by "rent" payments from the operating departments at rates established annually by the Finance Department as part of the budget process. Equipment for the Sewer and Storm Drainage enterprise funds is not included. The Equipment Fund shall "own" and acquire larger pieces of equipment including but not limited to cars, trucks, graders, loaders, tractors and larger mowers or items generally costing $20,000 or more.

Key Measures:

	Actual 2019	Actual 2020	Projected 2021	Projected 2022
Cost of Vehicles Added/Replaced	347,037	1,035,616	1,019,500	1,248,300
# Vehicles added/replaced	7	21	11	24
Vehicles and Equipment in Service	370	381	383	390

Budget Impact:

With nearly 400 pieces of equipment and vehicles, it is important to have a well-planned vehicle replacement program. For the larger, more expensive vehicles (e.g., cars, trucks, police squads, fire engines, etc.), the city charges city departments rent for the replacement of the vehicles. Yes, the city charges the city. The home department/division for the vehicle contributes a rent amount to the Equipment Internal Service Fund to ensure adequate funds are in place for the purchase of the vehicle at time of replacement.

Capital Improvement Program:

The City prepares a five year capital improvement program (CIP). A separate CIP document was approved by Council on September 21, 2021. The CIP book provides a summary of each project location, description and source and use of funds. The CIP book also provides a cashflow for the fund.

2022 Annual Budget
Company: 07800- EQUIPMENT I.S. FUND

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
07800 - EQUIPMENT I.S. FUND				
REVENUES:				
4833 - INTEREST	(83,977.76)	(113,961.89)	(49,374.00)	(59,200.00)
4834 - CHANGE IN FAIR MARKET VALUE	(74,058.43)	(54,629.67)	0.00	0.00
4840 - RENTS	(988,599.96)	(1,089,799.92)	(1,198,400.00)	(1,328,800.00)
4853 - INSURANCE REIMBURSEMENT	(46.24)	(93.65)	0.00	0.00
4855 - SALE OF ASSETS	0.00	0.00	(15,000.00)	(15,000.00)
MISCELLANEOUS	**(1,146,682.39)**	**(1,258,485.13)**	**(1,262,774.00)**	**(1,403,000.00)**
CAPITAL CONTRIBUTIONS	**0.00**	**0.00**	**0.00**	**0.00**
REVENUES	**(1,146,682.39)**	**(1,258,485.13)**	**(1,262,774.00)**	**(1,403,000.00)**
EXPENDITURES:				
6502 - DEPRECIATION EXPENSE	895,255.52	856,713.57	0.00	0.00
DEPRECIATION	**895,255.52**	**856,713.57**	**0.00**	**0.00**
6740 - EQUIPMENT	71,287.69	55,914.90	1,019,500.00	1,248,300.00
CAPITAL OUTLAY	**71,287.69**	**55,914.90**	**1,019,500.00**	**1,248,300.00**
EXPENDITURES	**966,543.21**	**912,628.47**	**1,019,500.00**	**1,248,300.00**
OTHER FINANCING:				
TRANSFERS IN	0.00	0.00	0.00	0.00
TRANSERS OUT	0.00	0.00	0.00	25,300.00
GAIN/LOSS ON DISPOSAL OF ASSET	(91,043.69)	(24,192.10)	0.00	0.00
OTHER FINANCING	**(91,043.69)**	**(24,192.10)**	**0.00**	**25,300.00**
Total 07800 - EQUIPMENT I.S. FUND	**(271,182.87)**	**(370,048.76)**	**(243,274.00)**	**(129,400.00)**

Fund: **Park and Recreation Asset Internal Service Fund**

Establishment

This fund finances the replacement of park assets. Financing to accomplish this is provided by "rental" payments from the park maintenance division at rates established annually by the Finance Department as part of the budget process.

Description of Services:

This fund finances the replacement of park assets. Financing to accomplish this is provided by "rental" payments from the park maintenance division at rates established annually by the Finance Department as part of the budget process.

Key Measures:

	Actual 2019	Actual 2020	Projected 2021	Projected 2022
# Park Projects	3	5	5	6

Capital Improvement Program:

The City prepares a five year capital improvement program (CIP). A separate CIP document was approved by Council on September 21, 2021. The CIP book provides a summary of each project location, description and source and use of funds. The CIP book also provides a cashflow for the fund.

2022 Annual Budget
Company: 07805- PARK ASSET I.S. FUND

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
07805 - PARK ASSET I.S. FUND				
REVENUES:				
4410 - FEDERAL GRANTS	0.00	0.00	(200,000.00)	(200,000.00)
INTERGOVERNMENTAL	**0.00**	**0.00**	**(200,000.00)**	**(200,000.00)**
4833 - INTEREST	(20,600.60)	(32,736.39)	(24,203.00)	(20,700.00)
4834 - CHANGE IN FAIR MARKET VALUE	(18,499.99)	(16,970.70)	0.00	0.00
4840 - RENTS	(449,600.04)	(569,799.96)	(593,000.00)	(606,000.00)
4845 - CONTRIBUTIONS	(5,000.00)	(50,000.00)	(10,000.00)	0.00
4850 - MISCELLANEOUS	(1,524.00)	0.00	0.00	0.00
MISCELLANEOUS	**(495,224.63)**	**(669,507.05)**	**(627,203.00)**	**(626,700.00)**
4971 - CAPITAL CONTRIBUTIONS	(162,455.00)	0.00	0.00	0.00
CAPITAL CONTRIBUTIONS	**(162,455.00)**	**0.00**	**0.00**	**0.00**
REVENUES	**(657,679.63)**	**(669,507.05)**	**(827,203.00)**	**(826,700.00)**
EXPENDITURES:				
6202 - OPERATING SUPPLIES	0.00	0.00	0.00	0.00
6312 - ENGINEERING/DESIGN CONSULTANT	0.00	0.00	0.00	0.00
6327 - OTHER PROF SERVICES	1,305.00	0.00	0.00	0.00
SUPPLIES AND SERVICES	**1,305.00**	**0.00**	**0.00**	**0.00**
6502 - DEPRECIATION EXPENSE	418,783.50	427,047.13	0.00	0.00
DEPRECIATION	**418,783.50**	**427,047.13**	**0.00**	**0.00**
6740 - EQUIPMENT	0.00	0.00	0.00	0.00
6760 - IMPROVEMENTS	0.00	0.00	906,000.00	599,000.00
6765 - IMPROVEMENTS/INFRASTRUCTURE	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	**0.00**	**0.00**	**906,000.00**	**599,000.00**
EXPENDITURES	**420,088.50**	**427,047.13**	**906,000.00**	**599,000.00**
OTHER FINANCING:				
TRANSFERS IN	0.00	0.00	0.00	0.00
TRANSERS OUT	2,084,504.30	0.00	100,000.00	115,000.00
GAIN/LOSS ON DISPOSAL OF ASSET	0.00	1,413.92	0.00	0.00
OTHER FINANCING	**2,084,504.30**	**1,413.92**	**100,000.00**	**115,000.00**
Total 07805 - PARK ASSET I.S. FUND	**1,846,913.17**	**(241,046.00)**	**178,797.00**	**(112,700.00)**

Fund: **Information Technology Internal Service Fund**

Establishment

This fund finances the replacement and acquisition of information technology including computers, printers, copiers and network items. Financing to accomplish this is provided by charges to benefitting divisions at rates established annually by the Finance Department as part of the budget process.

Description of Services:

This fund finances the replacement and acquisition of information technology including computers, printers, copiers and network items. Financing to accomplish this is provided by charges to benefitting divisions at rates established annually by the Finance Department as part of the budget process.

Key Measures:

	Actual 2019	Actual 2020	Projected 2021	Projected 2022
Deployed Computers	230	235	250	255
Surveillance Cameras and Network Infrastructure	209	203	210	215
User License	200	191	204	205
Conference Rooms	18	18	18	18

Capital Improvement Program:

The City prepares a five year capital improvement program (CIP). A separate CIP document was approved by Council on September 21, 2021. The CIP book provides a summary of each project location, description and source and use of funds. The CIP book also provides a cashflow for the fund.

2022 Annual Budget
Company: 07806- INFO TECH I.S. FUND

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
07806 - INFO TECH I.S. FUND				
REVENUES:				
4410 - FEDERAL GRANTS	0.00	(106,491.95)	0.00	0.00
INTERGOVERNMENTAL	**0.00**	**(106,491.95)**	**0.00**	**0.00**
4833 - INTEREST	(13,104.75)	(18,210.24)	(8,053.00)	(8,100.00)
4834 - CHANGE IN FAIR MARKET VALUE	(12,155.28)	(9,232.80)	0.00	0.00
4840 - RENTS	(420,900.00)	(611,299.92)	(612,000.00)	(612,000.00)
MISCELLANEOUS	**(446,160.03)**	**(638,742.96)**	**(620,053.00)**	**(620,100.00)**
REVENUES	**(446,160.03)**	**(745,234.91)**	**(620,053.00)**	**(620,100.00)**
EXPENDITURES:				
6202 - OPERATING SUPPLIES	15,458.13	87,785.61	37,000.00	38,000.00
6204 - FURNISHINGS (NOT CAPITALIZED)	77,078.20	128,331.14	120,000.00	155,000.00
6314 - COMPUTER SERVICES	55,465.98	49,308.75	115,000.00	130,000.00
6316 - EQUIPMENT MAINTENANCE	3,469.50	1,297.97	0.00	0.00
6332 - POSTAGE	79.48	0.00	0.00	0.00
6339 - COMPUTER ACCESS	1,018.80	1,028.80	0.00	0.00
6410 - SOFTWARE - ANNUAL FEES	176,856.66	231,347.59	225,000.00	235,000.00
6420 - EQUIPMENT RENT	0.00	0.00	0.00	0.00
SUPPLIES AND SERVICES	**329,426.75**	**499,099.86**	**497,000.00**	**558,000.00**
6502 - DEPRECIATION EXPENSE	24,557.69	25,440.51	0.00	0.00
DEPRECIATION	**24,557.69**	**25,440.51**	**0.00**	**0.00**
6740 - EQUIPMENT	0.00	0.00	30,000.00	30,000.00
CAPITAL OUTLAY	**0.00**	**0.00**	**30,000.00**	**30,000.00**
EXPENDITURES	**353,984.44**	**524,540.37**	**527,000.00**	**588,000.00**
OTHER FINANCING:				
TRANSFERS IN	0.00	0.00	0.00	0.00
GAIN/LOSS ON DISPOSAL OF ASSET	0.00	6,719.83	0.00	0.00
OTHER FINANCING	**0.00**	**6,719.83**	**0.00**	**0.00**
Total 07806 - INFO TECH I.S. FUND	**(92,175.59)**	**(213,974.71)**	**(93,053.00)**	**(32,100.00)**

Fund: **Governmental Building Asset Internal Service Fund**

Establishment

This fund finances the future purchase, major reconstruction, and additions to City owned buildings including City Hall, Library, Public Works, Police, and Fire Stations. Financing to accomplish this is provided by "rental" payments from the operating departments at rates established annually by the Finance Department as part of the budget process. The Building Fund shall "own" and acquire these buildings.

Description of Services:

This fund finances the future purchase, major reconstruction, and additions to City owned buildings including City Hall, Library, Public Works, Police, and Fire Stations. Financing to accomplish this is provided by "rental" payments from the operating departments at rates established annually by the Finance Department as part of the budget process. The Building Fund shall "own" and acquire these buildings.

Key Measures:

	Actual 2019	Actual 2020	Projected 2021	Projected 2022
# Projects	12	10	12	16

Budget Impact:

The Buildings Fund includes $16,950,000 for an Innovation Center, that will serve as a business incubator and support business training needs and post secondary education for the region's residents. This project is contingent upon successful Federal Funding. The City submitted a grant application for full funding of the project in the fall of 2020.

Capital Improvement Program:

The City prepares a five year capital improvement program (CIP). A separate CIP document was approved by Council on September 21, 2021. The CIP book provides a summary of each project location, description and source and use of funds. The CIP book also provides a cashflow for the fund.

2022 Annual Budget
Company: 07810- BUILDING I.S. FUND

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
07810 - BUILDING I.S. FUND				
REVENUES:				
4410 - FEDERAL GRANTS	0.00	(4,355.00)	(16,950,000.00)	0.00
INTERGOVERNMENTAL	**0.00**	**(4,355.00)**	**(16,950,000.00)**	**0.00**
4833 - INTEREST	(104,027.95)	(135,440.12)	(84,638.00)	(53,700.00)
4834 - CHANGE IN FAIR MARKET VALUE	(92,072.29)	(53,729.98)	0.00	0.00
4840 - RENTS	(1,037,000.04)	(1,084,199.88)	(1,086,500.00)	(1,202,200.00)
4845 - CONTRIBUTIONS	0.00	0.00	0.00	0.00
MISCELLANEOUS	**(1,233,100.28)**	**(1,273,369.98)**	**(1,171,138.00)**	**(1,255,900.00)**
CAPITAL CONTRIBUTIONS	**0.00**	**0.00**	**0.00**	**0.00**
REVENUES	**(1,233,100.28)**	**(1,277,724.98)**	**(18,121,138.00)**	**(1,255,900.00)**
EXPENDITURES:				
6204 - FURNISHINGS (NOT CAPITALIZED)	0.00	16,880.30	0.00	0.00
6312 - ENGINEERING/DESIGN CONSULTANT	11,692.26	18,626.94	0.00	0.00
6315 - BUILDING MAINT.	41,736.30	11,705.00	0.00	0.00
6327 - OTHER PROF SERVICES	720.00	0.00	0.00	0.00
SUPPLIES AND SERVICES	**54,148.56**	**47,212.24**	**0.00**	**0.00**
6502 - DEPRECIATION EXPENSE	681,847.69	692,367.34	0.00	0.00
DEPRECIATION	**681,847.69**	**692,367.34**	**0.00**	**0.00**
6730 - BUILDINGS	13,098.23	56,201.98	0.00	0.00
6740 - EQUIPMENT	44,495.65	25,834.98	18,138,500.00	0.00
6765 - IMPROVEMENTS/INFRASTRUCTURE	19,692.90	4,355.00	0.00	7,056,400.00
CAPITAL OUTLAY	**77,286.78**	**86,391.96**	**18,138,500.00**	**7,056,400.00**
6890 - DEBT SERVICE - OTHER CHARGES	19,250.00	17,875.00	0.00	0.00
DEBT SERVICE	**19,250.00**	**17,875.00**	**0.00**	**0.00**
EXPENDITURES	**832,533.03**	**843,846.54**	**18,138,500.00**	**7,056,400.00**
OTHER FINANCING:				
TRANSFERS IN	(2,084,504.30)	0.00	0.00	0.00
TRANSERS OUT	350,000.00	300,000.00	300,000.00	0.00
GAIN/LOSS ON DISPOSAL OF ASSET	(60,000.00)	0.00	0.00	0.00
OTHER FINANCING	**(1,794,504.30)**	**300,000.00**	**300,000.00**	**0.00**
Total 07810 - BUILDING I.S. FUND	**(2,195,071.55)**	**(133,878.44)**	**317,362.00**	**5,800,500.00**

Fund: **Self Insurance Internal Service Fund**

Establishment

The Self Insurance Fund was created in 2016 as a result of savings realized from increasing deductible premiums for the property/casualty policy. General liability moved to the self insurance fund at the 7/1/16 renewal. Workers Compensation moved to the self insurance fund at the 1/1/17 renewal. In addition, a 2016 transfer of $75,000 from the General Fund surplus created an inital balance suitable for covering annual deductible claims expenses. The goal of the fund is to establish an appropriate fund balance with the ultimate goal of moving towards a self insurance program, thus realizing the benefit of reduced premiums.

Description of Services:

This fund pays the costs related to the City's workers' compensation and property/casualty insurance policies through charges received from city departments and divisions. Coverage is maintained through the League of Minnesota Cities Insurance Trust (LMCIT).

Key Measures:

	Actual 2019	Actual 2020	Budget 2021	Budget 2022
Workers Compensation:				
Deductible	25,000	25,000	25,000	25,000
Amount Paid	38,682	29,536	10,000	25,000
Experience Modification (less than 1.0 is good)	.90	.83	.66	.65
General Liability:				
Deductible	50,000	50,000	50,000	50,000
Amount Paid	29,801	76,866	10,000	50,000
Liability Rating (less than 1.0 is good)	.829	.831	.838	.840

2022 Annual Budget
Company: 07820- SELF INSURANCE I.S. FUND

Object Account	Actual 2019	Actual 2020	Budget 2021	Requested Budget 2022
07820 - SELF INSURANCE I.S. FUND				
REVENUES:				
4833 - INTEREST	(24,181.86)	(32,577.51)	(10,000.00)	(1,000.00)
4834 - CHANGE IN FAIR MARKET VALUE	(25,689.90)	(17,237.03)	0.00	0.00
4840 - RENTS	(865,673.27)	(1,040,051.80)	(1,053,000.00)	(1,298,600.00)
4843 - COMMISSIONS	(7,952.88)	(8,334.72)	(8,000.00)	(5,000.00)
4852 - INSURANCE DIVIDENDS/FEES	(24,282.00)	(54,741.00)	(20,000.00)	(20,000.00)
4853 - INSURANCE REIMBURSEMENT	(14,115.84)	(31,191.15)	(5,000.00)	(5,000.00)
MISCELLANEOUS	**(961,895.75)**	**(1,184,133.21)**	**(1,096,000.00)**	**(1,329,600.00)**
REVENUES	**(961,895.75)**	**(1,184,133.21)**	**(1,096,000.00)**	**(1,329,600.00)**
EXPENDITURES:				
6352 - LIABILITY	747,232.42	756,359.72	955,000.00	1,177,800.00
6471 - WELLNESS PROGRAM	5,000.00	500.00	1,000.00	1,000.00
SUPPLIES AND SERVICES	**752,232.42**	**756,859.72**	**956,000.00**	**1,178,800.00**
6610 - AWARDS & DAMAGES	68,482.64	106,402.52	120,000.00	120,000.00
MISCELLANEOUS EXPENSE	**68,482.64**	**106,402.52**	**120,000.00**	**120,000.00**
EXPENDITURES	**820,715.06**	**863,262.24**	**1,076,000.00**	**1,298,800.00**
OTHER FINANCING:				
TRANSFERS IN	0.00	0.00	0.00	0.00
OTHER FINANCING	**0.00**	**0.00**	**0.00**	**0.00**
Total 07820 - SELF INSURANCE I.S. FUND	**(141,180.69)**	**(320,870.97)**	**(20,000.00)**	**(30,800.00)**

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