# 2023 Annual Budget

## FOR THE CITY OF SHAKOPEE, MINNESOTA

*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.*
















SHAKOPEE

INNOVATING. ENTERTAINING. THRIVING.

City of Shakopee | 485 Gorman St., Shakopee MN 55379
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# City of
# Shakopee, Minnesota

# 2023 Budget

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# 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

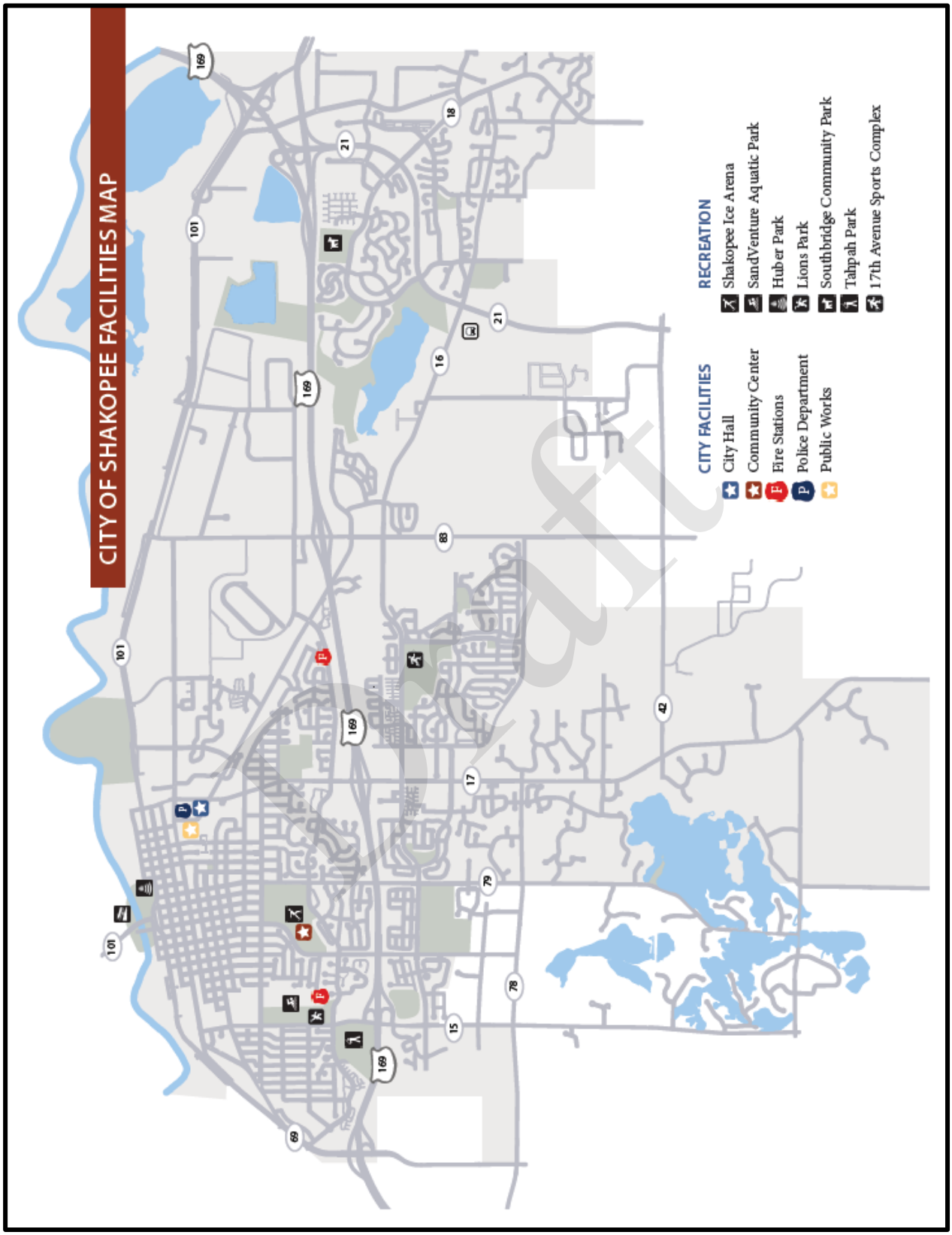
***Fair and Consistent***

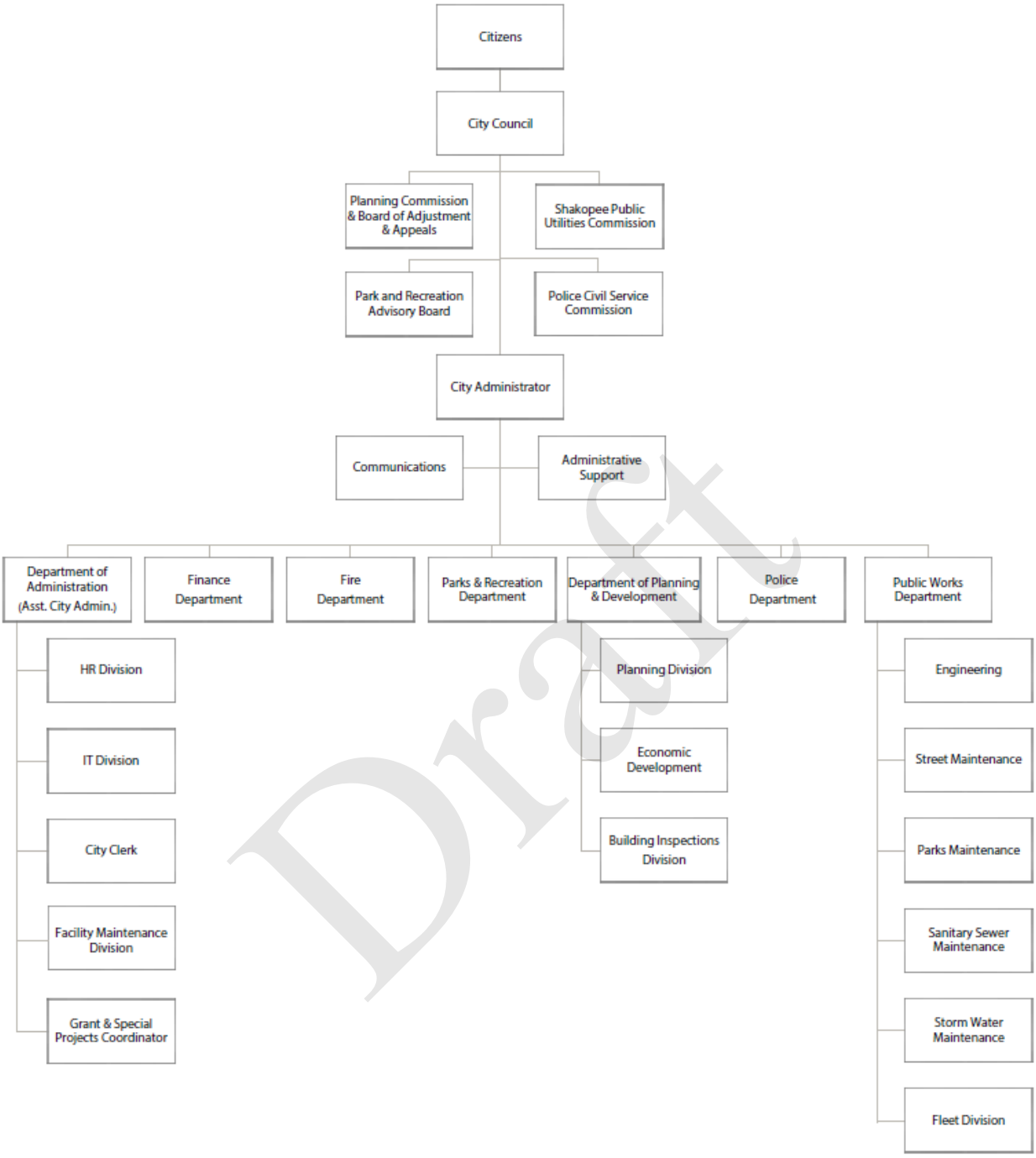
We are fair, consistent, and respectful in our service to the public

***Fun***

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

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

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# 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** |

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## 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 | $346,500 (Scott County) |
| Total Taxable Market Value | $7,217,055,502 (Scott County) |
| | |
| Miles of Roadway | 173.5 |
| | |
| Fire Stations | 2 |
| Number of Full-Time Employees | 11 |
| 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 | 171 |
| 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 6, 2022

Re: 2023 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 budget and levy for your consideration.

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 2023 budget.

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.

Shakopee continues to remain in an extremely strong financial position. The city's AA+ long term credit rating, reflects the rapidly growing local economy, strong reserves, manageable debt burden and strong financial management practices and policies. The city maintains a very diverse tax base across all sectors, entertainment, industrial, commercial and a range of housing options. An emphasis on long term financial planning includes a long-term financial plan, a 15-year capital improvement plan and financial projections of our various funds.

A key contributor to the city's financial strength was the establishment of internal service funds several years ago. These funds 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 sets the city up for long-term financial sustainability.

Staff has proposed budgets with minimal or no impact to residents in recent years. However, the city is experiencing budget pressures impacting both current and future years, many of which are not unique to Shakopee nor other local governments including:

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- The state annually distributes $570 million of local government aid to cities across the state. Shakopee is not a recipient of local government aid, increasing our reliance on property taxes to pay for city services.
- Shakopee's net contribution to the Fiscal Disparities Program continues to increase. In 2022, Shakopee was the 10th largest net contributor. At $6.2 million in tax capacity for 2023, this is equivalent to a decrease of nearly seven percent of the city's tax capacity.
- The Consumer Price Index through the midpoint of 2022, is showing an increase of 9.1 percent, the largest annual cost increase in the past 30 years. The increase was broad based with gasoline, shelter and food being the largest contributors. The City itself is seeing impacts in fuel, street materials and energy costs.
- Personnel accounts for nearly 70 percent of city operational costs.
    - Local governments are experiencing staffing challenges in many areas including police officers, firefighters and part-time positions.
    - The city desires to remain competitive with wages and ensuring wages rates match the market. Future market adjustments could have significant budgetary impacts.
    - Current and future escalations are expected in health insurance and workers compensation insurance. Most notably in workers compensation from PTSD related costs and claims in public safety.
- In 2022, Scott County began distributing the shortfall in funding for joint prosecution costs net of related fine revenues. The allocation was phased over a two year period, but will result in a $50k increase for 2023 and likely continue to increase.
- As Shakopee's population and development grows the demand for city services also grows. In the past five years the city has added 14.1 miles of street, 23 miles of sidewalks/trails and 75 acres of parks/open space. Increasing the demand for snow removal, street maintenance, landscaping and additional funds for future park and infrastructure replacement.

Statewide residential properties saw a sharp increase in value for property taxes payable in 2023, far outpacing the more moderate value increases in commercial and industrial property types. This creates a shift in the property tax burden from commercial/industrial to residential properties. As a result, homeowners can expect to see an increase in property taxes, prior to any change in the city budget/levy.

For the city of Shakopee, the total residential taxable market value increased 26.5 percent (including new construction) according to data from Scott County. Of existing homes, 99 percent are seeing an increase in value greater than 10 percent. As outlined in this memo, staff recommends increasing the city's levy 6.25 percent. For the median value home whose property value increased from $284,700 to $346,500 (21.7%), this equates to an increase of $95 or (10.8 percent) annually in property taxes.

The City's total taxable market value for taxes payable 2023 increased $1.2 billion (19.4 percent) to $7.2 billion. New construction accounts for $127 million (10.8 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. The proposed tax levy will significantly decrease the city's tax rate from 32.111 percent to 28.537 percent, a decrease of 3.574 percent.

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**Wages and benefits**

Wages and benefits account for nearly 70% of the City's General Fund costs. 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 2023 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 $537,020.

During 2022, the City Council approved changes to the part-time pay plan as a result of an independent consultant review on part-time employee compensation and classification in comparison to peer cities. The budget impact of these changes will be first realized with the proposed 2023 budget and impact public works and recreation part-time staff. The total impact to the 2023 budget amounts to $140,390.

The City utilized the same independent consultant to complete a full-time employee compensation and classification review As a result of that study, the budget includes the reclassification of eleven positions to higher pay grades and a two percent market adjustment to the full-time non-union pay plan. These adjustments are needed to continue to align our pay ranges with the mid-point of our ten peer cities. This is consistent with previous goals to ensure our wages remain market competitive. The total budget impact amounts to $276,000 ($262,000 related to the General Fund).

The city, working through our insurance representative, completed a request for proposals for our 2023 health insurance plans and subsequently for our dental insurance plans. The results of that process were favorable and resulted in a slight decrease in total cost to the City. This compared to a 4.5 percent increase in 2022.

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 $128,470.

2022 was a state and local election year which will require the hiring of election judges. The city was required to host absentee and early balloting. The reduction in the cost of election judges from the prior year is $64,920.

The city is proposing the following full time staff positions.

- A full-time parks maintenance operator position at a total cost of $93,840. The position would ensure an appropriate level of staffing for the cities growing open space, parks and streetscaping which include the downtown parklets, Stagecoach, Ridgecreek, Jennifer Lane, Windermere, Windermere Bluff, Valley Crest, Quarry Lake and West End Dog parks.
- A full-time rental housing inspector at a total cost of $108,100. This position would be responsible for implementing the city's rental housing ordinance and inspection procedures. The position would be funded through rental housing license and inspection revenues.

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- Fire Department Supervisor positions (3) to be implemented on July 1, 2023 with a net cost of $50,200. The three full-time shift supervisors would work rotating 24-hour shifts. Currently on-call fire officers (Deputy Chiefs, Fire Marshal, Captains, and Lieutenants) provide the supervision at night and on the weekends. They receive a monthly stipend and compensation for the hours they respond to a call vs. the firefighters on shift receive compensation for their entire shift (16 or 12 hours). With the current on-call positions, they are not present when needed for shift change meetings, pre-trip truck inspection, coordinating and executing training, assigned station duties, scheduling changes and employee oversight, etc. These duties are important for employee safety, accountability and consistency. We have seen an increase in call volume and on-call supervisors are responding to multiple over night calls.

When hired, employees our placed on a wage scale based on their experience level. Employees will advance to the next step on the wage scale on their anniversary date until the top of the pay range for that position is achieved. Step increases amount to $154,600.

The net General Fund impact of all personnel changes in comparison to the 2022 budget is $1,519,900.

**Other Expenditures**

The city utilizes internal services funds to accumulate funds for the purchase the replacement of city equipment. The funding source are annual rents (internal charges) to the appropriate funds. Increases to General Fund rent charges total $96,300 the breakdown is as follows:

- Equipment Rent (Electric Vehicles added, increased replacement costs) - $35,900
- Park Facilities Rent (Ridge Creek, Scenic Heights, Timber Trails added) - $29,900
- Building Rent - $27,200
- Information Technology Rent - $3,300

The net change in all other expenditures (excluding personnel and rent) is $576,700 the breakdown is as follows:

- Tyler Building Permit Software (Tyler Assist and Rental License Module) - $70,000
- Elections Pollpad/Tabulator upgrades - $66,300
- Fire Department SCBA (allocated from equipment to operating, no net change)- $59,700
- Motor Fuel (25% increase across all divisions) - $53,500
- County Prosecution Cost Allocation - $50,400
- Credit Card Fees - $31,500
- Street Sealcoat - $20,000
- Car Wash Painting - $18,000
- Natural Gas (10% increase across all divisions) - $16,900
- Miscellaneous net department adjustments (increased contractual costs, material costs, etc.) - $190,400

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**Revenues**

The City is projecting an overall $1,059,000 increase in non-property tax revenues for the 2023 budget a description of revenue changes are as follows:

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 over the recent years. The city is forecasting a $425,000 increase in budgeted building permit revenue for 2023, based on anticipated developments, but potential for a slower pace for single family homes. In total, the City is budgeting for $2.9 million in building permit related revenues in comparison to a three year actual average of $3.9 million.

A rental housing program in anticipated to be implemented at the beginning of 2023. The City has budgeted a total of $150,000 in license and inspection revenue related to the program.

The budget includes a payment in lieu of taxes (PILOT) contribution from the Shakopee Public Utilities. The city and the commission reached a revised agreement at the end of last year that is based on the percentage of revenues. The 2023 budget estimates an increase of $300,000 in revenue.

Municipal State Aid for maintenance is a portion of the state wide gas tax that is provided to the city to maintain state aided roads. The City has budgeted a $90,000 increase.

Investment income is allocated across city funds based on the portion of total cash/investment balance. With rising interest rates the city has budgeted an increase of $80,000 for investment earnings.

The City recently extended its School Resource Officer contract with the school district for an additional three years. The contract offsets the cost of three officers during the school year. The increase in that contract for 2023 is $41,841.

Recreational revenues (community center, ice arena, SandVenture, recreation programs) are estimated to increase by $19,600.

**Economic Development Authority**

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 2023 would be a maximum of $1,118,287. 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. Staff is not recommending any change in the EDA levy, which is currently at $500,000. Additional funding is provided through a contribution of ½ percent of revenues from the Shakopee Public Utilities Commission. The 2023 budget anticipates the contribution to be $286,500.

The EDA has acquired the master lease for River City Centre, currently the EDA owns the land and the CDA owns the building. The EDA is responsible for the business tenants on the main level and the CDA continues to manage the senior apartments on the 2nd level. The activity (lease revenue and expenditures) will be accounted for in a separate fund of the EDA.

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**Debt Service**

The debt service levy will be required to increase as a result of the 2022 General Obligation Improvement Bond issue. The bonds were issued to fund current year and 2023 projects identified in the Capital Improvement Fund. The required debt service levy for the repayment of this bond is $347,893.

To offset the increase in the debt service levy, city council approved a transfer of $200,000 from the city's Local Projects Fund to the debt service fund. This effectively will allow the City to step into the required annual debt service levy over a two year period.

Council approved a debt service reduction resolution in September, for both the available fund balance in the existing 2016A debt service fund and the 2022A debt service. A breakdown and comparison of the individual debt levies is provided in the levy analysis chart of the next page.

**Capital Project Funds**

City Council approved the 2023-2027 Capital Improvement Plan (CIP) on October 4, 2022. The CIP identifies $32.4 million in projects for 2023. The creation and update of a multi-year capital plan allows the city to plan for its current and long-term needs. Project areas within the CIP include buildings, equipment replacement, information technology, parks, street, sanitary sewer and storm drainage. The CIP will be published as a separate document and include appendixes for a 15-year CIP, 20-year equipment replacement schedule and a long-term financial plan.

**Levy Request & Impact**

Staff is recommending a city levy of $23,892,000, which is an increase of $1,406,000 or 6.25 percent over last year, and a EDA levy of $500,000, which is no change from last year. Staff is not recommending any changes to the preliminary levy amounts that were approved in September.

The city experienced 19.0 percent growth in tax capacity for taxes payable 2023. This is on top of 7.7 percent , 9.7 percent and 9.9 percent the previous three years, respectively. New construction accounts for about $1.30 million (10.8 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 $410,000 (1.8 percent) without having a net tax impact on existing properties.

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The breakdown and comparison of the proposed 2023 levy is as follows:

**City of Shakopee**
**Levy Analysis**
**November 15, 2022**

| | 2022 Final | 2023 Recommended | Increase/ (Decrease) | % Change |
|---|---|---|---|---|
| **City Levy** | | | | |
| General Fund | $ 19,381,000 | $ 20,590,000 | $ 1,209,000 | 6.24% |
| Abatements | 216,000 | 265,000 | 49,000 | 22.69% |
| Capital Improvement Levy | 700,000 | 700,000 | - | 0.00% |
| Debt Service | | | | |
| 2016 Abatement | 2,189,000 | 2,189,000 | - | 0.00% |
| 2022A Improvement | - | 148,000 | 148,000 | 100.00% |
| Total Debt Service | **2,189,000** | **2,337,000** | **148,000** | **6.76%** |
| **Total City Levy** | **$ 22,486,000** | **$ 23,892,000** | **$ 1,406,000** | **6.25%** |
| **Shakopee EDA Special Levy** | $ 500,000 | $ 500,000 | $ - | 0.00% |
| **Total City and EDA Levies** | **$ 22,986,000** | **$ 24,392,000** | **$ 1,406,000** | **6.12%** |

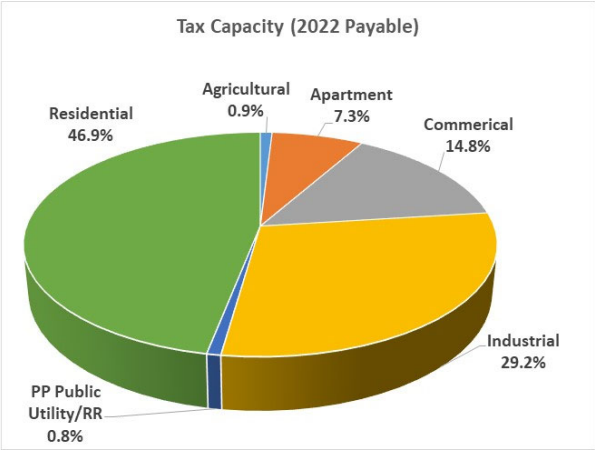
### Taxable Market Value

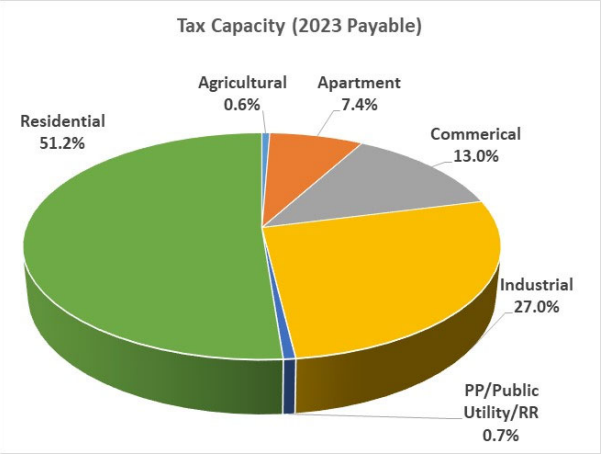
| Class | Payable 2022 | Payable 2023 | Change (%) |
|---|---|---|---|
| **Agricultural** | $80,612,179 | $61,725,686 | -23.4% |
| **Apartment** | 493,022,700 | 595,293,400 | 20.7% |
| **Commercial** | 593,451,500 | 610,601,500 | 2.9% |
| **Industrial** | 1,159,939,400 | 1,253,682,00 | 8.1% |
| **Public Utility/Railroad** | 32,901,800 | 33,315,800 | 1.3% |
| **Residential** | 3,682,892,656 | 4,660,162,836 | 26.5% |
| **Other** | 1,976,900 | 2,274,280 | 15.0% |
| **Totals** | $6,044,797,135 | $7,217,055,502 | 19.4% |

The city's taxable market value is at $7.22 billion, which is an increase of $1.17 billion (19.4%) from last year. Residential market value grew at the fastest rate, with new growth making up $65.1 of the $977.3 million increase in residential value. Since 2018, spurred by growth the city has seen estimated market value increase by about $2.9 billion (66.0%).

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## 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 51.2% of the city's tax capacity. The comparison of this chart to last year shows that residential properties will pay approximately 4.3% more of the total city property taxes in 2023. With residential taxable market values growing at a faster rate over the past year in comparison to other property types, the City will see a shift in the property tax burden from commercial and industrial properties to residential.

As an example, a median value home would see a 3.5% ($31) annual city property tax increase even if there is no change to the city levy, whereas median apartment (-4.4%), commercial (-15.0%), and industrial (-11.1%) properties would see their taxes decrease under the same scenario.

A comparison of the property tax implications, accounting for the changes in market value, by property type a shown in the following two illustrations. These are hypothetical properties, individual changes will vary based on market value changes for that specific property. The first illustration is under the scenario that there is no change in the city tax levy, the second chart illustrates the changes with the proposed 6.25% levy increase.

Property Tax Changes (Based on a **0% Levy** Increase & Market Value Changes)*

| Classification* | Class Rate | 2022 Taxable Market Value | 2023 Taxable Market Value | $ Change | % Change | 2022 Tax Rate | 2022 City Taxes | 2023 Tax Rate | 2023 City Taxes | $ Change | % Change |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Residential | 1.00% | $ 273,083 | $ 340,445 | $ 67,362 | 24.67% | 32.111 | $ 877 | 26.665 | $ 908 | $ 31 | 3.53% |
| Apartment | 1.25% | $ 1,160,500 | $ 1,335,736 | $ 175,236 | 15.10% | 32.111 | $ 4,658 | 26.665 | $ 4,452 | $ (206) | -4.42% |
| Commercial | 1.50 - 2.00% | $ 1,173,200 | $ 1,200,184 | $ 26,984 | 2.30% | 32.111 | $ 7,294 | 26.665 | $ 6,201 | $ (1,093) | -14.99% |
| Industrial | 1.50 - 2.00% | $ 2,486,800 | $ 2,660,876 | $ 174,076 | 7.00% | 32.111 | $ 15,730 | 26.665 | $ 13,990 | $ (1,739) | -11.06% |

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| Property Tax Changes (Based on a **6.25% Levy** Increase & Market Value Changes)* | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 2022 Taxable Market | 2023 Taxable Market | $ | % | 2022 Tax | 2022 City | 2023 Tax | 2023 City | $ | % |
| Classification* | Class Rate | Value | Value | Change | Change | Rate | Taxes | Rate | Taxes | Change | Change |
| Residential | 1.00% | $ 273,083 | $ 340,445 | $ 67,362 | 24.67% | 32.111 | $ 877 | 28.537 | $ 972 | $ 95 | 10.79% |
| Apartment | 1.25% | $ 1,160,500 | $ 1,335,736 | $ 175,236 | 15.10% | 32.111 | $ 4,658 | 28.537 | $ 4,765 | $ 107 | 2.29% |
| Commercial | 1.50 - 2.00% | $ 1,173,200 | $ 1,200,184 | $ 26,984 | 2.30% | 32.111 | $ 7,294 | 28.537 | $ 6,636 | $ (658) | -9.02% |
| Industrial | 1.50 - 2.00% | $ 2,486,800 | $ 2,660,876 | $ 174,076 | 7.00% | 32.111 | $ 15,730 | 28.537 | $ 14,973 | $ (757) | -4.81% |

**Residential is the 2023 median residential estimated market value (homestead) of $346,500 (taxable market value of $340,445). 2022 median residential estimated market value (homestead) was $284,700 (taxable market value of $273,803). Multi-family residential, commercial, industrial values reflect the median value from the Scott County Assessor's report. The hypothetical properties were assumed to increase in taxable market value at the same proportion as existing total taxable market value for that classification type. Apartments will include anything 4+ units, which does bring this medial value lower that the traditional large apartment complex.*

### Net Tax Capacity

| Class | Payable 2022 | Payable 2023 | Change (%) |
|---|---|---|---|
| **Agricultural** | $743,033 | $573,602 | -22.8% |
| **Apartment** | 5,777,290 | 6,855,066 | 18.7% |
| **Commercial** | 11,641,851 | 11,984,950 | 2.9% |
| **Industrial** | 23,068,025 | 24,940,468 | 8.1% |
| **Public Utility/Railroad** | 649,445 | 656,994 | 1.2% |
| | | | |
| **Residential** | 37,019,036 | 47,244,242 | 27.6% |
| **Other** | 20,374 | 23,350 | 14.6% |
| **Adj. to match county report** | (2,573) | 107,291 | |
| **Gross Tax Capacity** | $78,916,481 | $92,385,963 | 17.1% |
| | | | |
| **Adjustments:** | | | |
| **Tax Increment** | ($2,749,307) | ($3,395,352) | 23.5% |
| **Fiscal Disparity Contribution** | (13,061,747) | (13,880,073) | 6.3% |
| **Net Tax Capacity** | $63,105,427 | $75,110,538 | 19.0% |
| | | | |
| **Fiscal Disparity Distribution** | ($6,922,606) | ($7,653,112) | 10.55% |

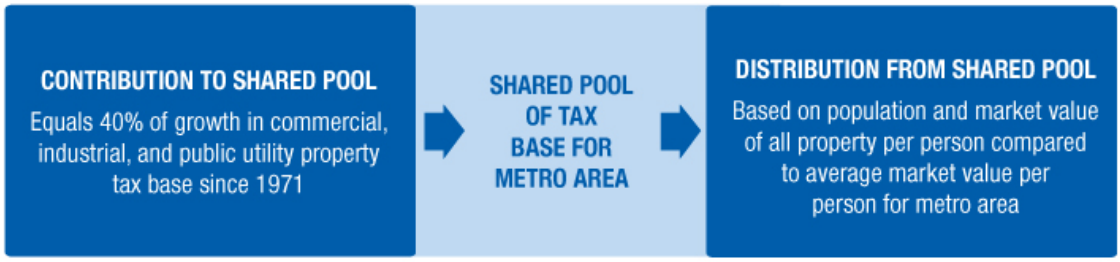
The total net tax capacity of the city is estimated at $75,110,538 compared to $63,105,427 in 2022, which is an increase of $12,005,111 (19.0%).

The gross tax capacity is adjusted for the increase in tax capacity of properties within tax increment financing districts. The tax increment adjustment of $3.40 million represents 3.7 percent of gross tax capacity. The net increase is primarily related to a portion of Canterbury Commons being added, which is partially offset from the decertification of RAHR tax increment financing district for this year. It is important to note that these developments would not have

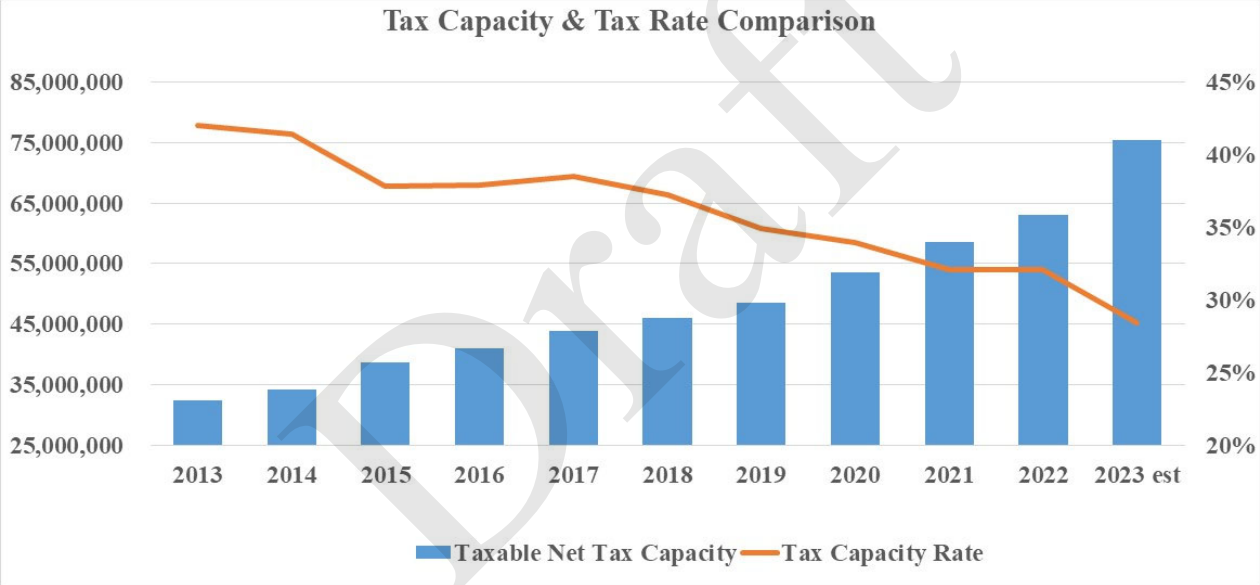
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occurred without the use of tax increment financing. The value and tax capacity of these districts are added to the city's tax role upon the decertification of these districts.

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



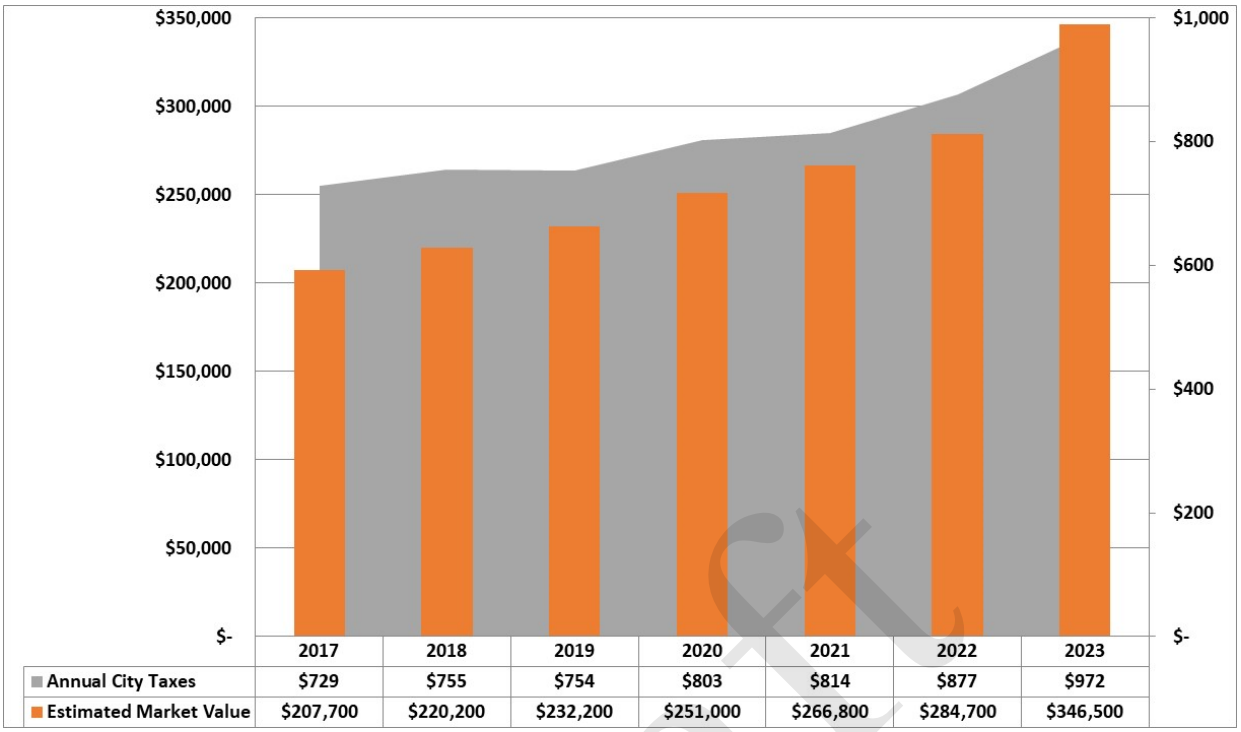

The city's contribution to the program is $13.9 million, and the distribution is $7.7 million for taxes payable 2023. The city of Shakopee continues to be one of the top ten net contributors to the program for 2023 at $6.2 million (6.8%) of tax capacity.




Above is a chart comparing the city's tax capacity and tax rate over the past 10 years, including the 2023 proposed levy. Based on current assessment value data, the proposed tax levy will increase the city's tax rate from 32.111 percent to 28.537 percent, a decrease of 3.573 percent. This continues the trajectory of decreasing tax rates over the past decade.

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## Median Value Home




| | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
|---|---|---|---|---|---|---|---|
| Annual City Taxes | $729 | $755 | $754 | $803 | $814 | $877 | $972 |
| Estimated Market Value | $207,700 | $220,200 | $232,200 | $251,000 | $266,800 | $284,700 | $346,500 |

The value of the median value home has increased from $284,700 to $346,500 over the past year. This is an increase of $61,800 (21.7%). The chart above provides information on the median value home and city property taxes paid since 2017. 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 2017 the median value home has increased in value by 67.9 percent compared to just a 34.5 percent increase in property taxes paid by that home.

For the median value home this equates to an increase of $95 or (10.8 percent) annually in property taxes. Absent any change in value, homeowners can expect a tax decrease of $98 or about 11.1 percent.

For reference a 1% increase/decrease in the city's 2023 levy amounts to approximately $10 annually on the median value home.

## General Fund Budget

Below is the 2023 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. At year-end, the City sets aside a portion of building permit revenue for permits still open for future year expenditures. The 2022 budget utilized $250,000 of those revenues, the 2023 budget has reduced to $126,000.

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**2023 Annual Budget**
**GENERAL FUND SUMMARY**

| | Actual 2020 | Actual 2021 | Original Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| TAXES | 17,277,737.95 | 18,481,045.21 | 19,724,500.00 | 20,938,500.00 |
| SPECIAL ASSESSMENTS | (17,705.65) | 7,393.60 | 4,000.00 | 2,000.00 |
| LICENSES AND PERMITS | 3,577,062.61 | 4,640,345.19 | 2,858,400.00 | 3,432,700.00 |
| INTERGOVERNMENTAL | 4,707,146.53 | 6,153,015.36 | 1,444,200.00 | 1,516,000.00 |
| CHARGES FOR SERVICES | 5,242,149.68 | 7,512,607.54 | 7,384,800.00 | 7,743,400.00 |
| FINES AND FORFEITURES | 7,061.63 | 2,483.92 | 1,700.00 | 1,700.00 |
| MISCELLANEOUS | 619,835.77 | 27,431.07 | 233,200.00 | 333,400.00 |
| **TOTAL REVENUES** | **31,413,288.52** | **36,824,321.89** | **31,650,800.00** | **33,967,700.00** |
| GENERAL GOVERNMENT | (4,981,703.45) | (5,008,070.06) | (5,196,300.00) | (5,422,400.00) |
| PUBLIC SAFETY | (13,538,331.95) | (14,323,609.45) | (14,938,100.00) | (15,995,900.00) |
| PUBLIC WORKS | (6,551,230.44) | (6,926,789.07) | (7,487,800.00) | (7,934,600.00) |
| RECREATION | (3,537,763.26) | (4,184,907.28) | (4,506,000.00) | (4,886,600.00) |
| UNALLOCATED | (25,625.00) | (40,426.74) | (130,600.00) | (128,200.00) |
| DEBT SERVICE | (22,140.00) | (5,535.00) | 0.00 | 0.00 |
| CAPITAL OUTLAY | (226,730.14) | (73,415.15) | (42,000.00) | (126,000.00) |
| **TOTAL EXPENDITURES** | **(28,883,524.24)** | **(30,562,752.75)** | **(32,300,800.00)** | **(34,493,700.00)** |
| TRANSFERS IN | 250,000.00 | 605,400.00 | 400,000.00 | 400,000.00 |
| PROCEEDS FROM SALE OF ASSETS | 10,284.00 | 0.00 | 0.00 | 0.00 |
| BOND PROCEEDS | 0.00 | 0.00 | 0.00 | 0.00 |
| TRANSFERS OUT | (2,535,510.00) | (5,222,862.00) | 0.00 | 0.00 |
| **TOTAL OTHER FINANCING** | **(2,275,226.00)** | **(4,617,462.00)** | **400,000.00** | **400,000.00** |
| COMMITTED FUNDS - BUILDING INSPECTIONS | 484,000.00 | 500,000.00 | 250,000.00 | 126,000.00 |
| NET | 738,538.28 | 2,144,107.14 | 0.00 | 0.00 |

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**Enterprise Funds**

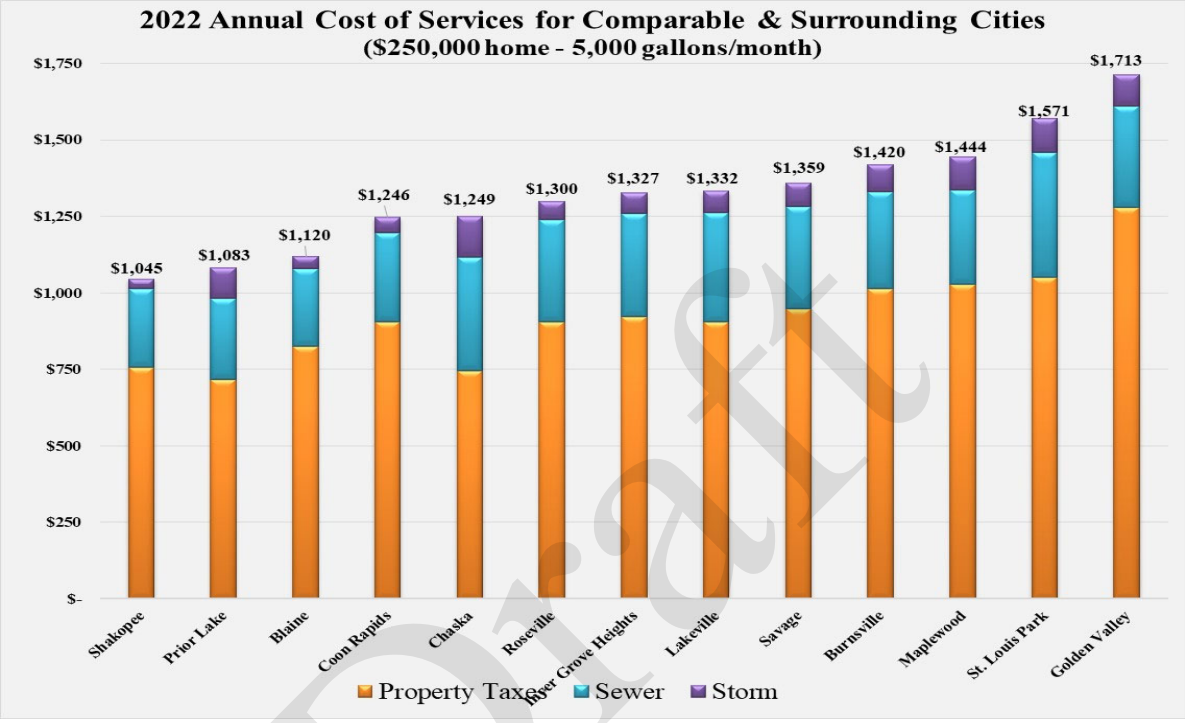
The city operates two public utility funds Sewer and Surface Water. These funds operate on their own ability to generate revenues and receive no property tax support. The Sewer fund provides for the collection and conveyance of wastewater through a system of mains and lift stations. Sewage is treated 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 2023 rate to increase from $2.80 per 1,000 gallons to $2.82 per 1,000 gallons. Staff is also proposing an increase in the city's usage rate of $0.88 to $0.91 and the city's fixed rate from $3.00 to $3.20 per month. For a typical user with an average of 5,000 gallons of usage per month, this equates to an annual increase of $5.40 (2.1%).

Staff is proposing a one percent utility rate increase for the Surface Water funds for 2023. This would increase the monthly residential charge from $2.71 to $2.76.

The city hired a consultant to perform a utility rate review for both utilities, these results were presented in December 2021. The rates being proposed are consistent with the results from that rate study.

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 2022 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.




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**Schedule for budget and property tax levy development**

| Date | Who | What |
|---|---|---|
| May 17, 2022 | Council/Staff | Review Long-term Financial Plan |
| June 21, 2022 | Staff/Public | Public Input Meeting |
| July 18, 2022 | Council/Staff | Review Preliminary Capital Improvement Plan (CIP) |
| August 16, 2022 | Council/Staff | Review proposed levy, initiatives, and requests |
| September 6, 2022 | Council | Adopt proposed maximum tax levy for City and EDA. |
| October 6, 2022 | Council | Adopt final 2023-2027 CIP |
| September 30, 2022 | 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 6, 2022 | Council | Hold public meeting to discuss levy and budget. Review and approve utility rates for 2023. |
| December 20, 2022 | Council | Adopt final tax levy and budget |
| December 31, 2022 | Staff | Certify final tax levy and budget to County and State |

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## 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, information technology, and facilities), public safety (police, fire and building inspection), public works (engineering, streets, fleet, park maintenance) 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, Economic Development Authority, and River City Centre.

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.

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**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.

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## 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.

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4. The city will avoid postponing expenditures and provide for the adequate maintenance, replacement and improvement of the city's physical assets 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.

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- 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 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.

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4. The city will establish all fees and charges at a level related to the cost of providing the services, or as adjusted for 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 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 Annual Comprehensive 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 Annual Comprehensive Financial Report will be presented in a way designed to communicate with citizens about the financial affairs of the city.

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## 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 city 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).

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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.

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3. **Delegation of Authority**
   Authority and responsibility for the operation of the investment program is hereby delegated to the finance director. 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).

Draft

### 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 to meet ongoing obligations.

Draft

- 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.

Draft

**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.

Draft

## 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.

Draft

**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 considering 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.

Draft

| Employees by Function | | 2020 | 2021 | 2022 | 2023 |
|---|---|---|---|---|---|
| **Governmental Funds** | | | | | |
| **General Government** | | | | | |
| Administration | | | | | |
| City Administrator | | 1 | 1 | 1 | 1 |
| Assistant City Administrator | | 1 | 1 | 1 | 1 |
| Administrative Assistant | | 1 | 0 | 0 | 0 |
| Grants & Special Projects Coordinator | | 1 | 1 | 1 | 1 |
| Human Resources Director | | 1 | 1 | 1 | 1 |
| Human Resources Specialist | | 2 | 2 | 2 | 2 |
| Communications Manager | | 1 | 1 | 1 | 1 |
| Communications Specialist | | 1 | 2 | 2 | 2 |
| IT Director | | 1 | 1 | 1 | 1 |
| IT Infrastructure Administrator | | 1 | 1 | 2 | 2 |
| IT Analyst | | 1 | 1 | 0 | 0 |
| IT Specialist | | 2 | 2 | 2 | 2 |
| | **Total** | **14** | **14** | **14** | **14** |
| City Clerk | | | | | |
| City Clerk | | 1 | 1 | 1 | 1 |
| Deputy City Clerk | | 1 | 1 | 1 | 1 |
| Records Clerk | | 1 | 1 | 1 | 1 |
| 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 Specialist | | 0 | 0 | 0 | 1 |
| Accounting Clerk | | 1 | 1 | 1 | 1 |
| Administrative Assistant | | 1 | 1 | 1 | 0 |
| | **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 Maintenance Supervisor | | 1 | 1 | 1 | 1 |
| Facilities Maintenance Worker | | 1 | 1 | 1 | 1 |
| | **Total** | **2** | **2** | **2** | **2** |

Draft

| Employees by Function | 2020 | 2021 | 2022 | 2023 |
|---|---|---|---|---|
| **Public Safety** | | | | |
| Police | | | | |
| Police Chief | 1 | 1 | 1 | 1 |
| Police Captain | 2 | 2 | 2 | 2 |
| Administrative Assistant | 1 | 1 | 1 | 1 |
| Sergeant | 9 | 9 | 9 | 9 |
| Investigator | 5 | 5 | 5 | 5 |
| School Resource Officer | 3 | 3 | 3 | 3 |
| Victim & Community Services Coordinator | 1 | 1 | 1 | 1 |
| Patrol Officer | 30 | 30 | 30 | 30 |
| Police Records Supervisor | 1 | 1 | 1 | 1 |
| Police Records Technician | 2 | 2 | 2 | 2 |
| Police Records Specialist | 2 | 2 | 2 | 2 |
| Community Service Officer (CSO) | 1 | 1 | 1 | 1 |
| Police Evidence Technician | 0.5 | 0.5 | 0.5 | 0.5 |
| Crime Prevention Specialist | 1 | 1 | 1 | 1 |
| Investigative Assistant | 1 | 1 | 1 | 1 |
| Code Compliance Specialist | 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 - Administration | 1 | 1 | 1 | 1 |
| Battallion Chief (Full-Time) | 0 | 0 | 0 | 3 |
| Firefighter (Full-Time) | 4 | 4 | 4 | 4 |
| **Total** | **8** | **8** | **8** | **11** |
| Building Inspection | | | | |
| Director of Planning & Development | 0.1 | 0.1 | 0.1 | 0.1 |
| Building Official | 1 | 1 | 1 | 1 |
| Building Inspector | 3 | 4 | 4 | 4 |
| Rental Housing Inspector | 0 | 0 | 0 | 1 |
| Permit Coordinator | 2 | 2 | 2 | 2 |
| Administrative Assistant | 1 | 1 | 1 | 1 |
| **Total** | **7.1** | **8.1** | **8.1** | **9.1** |

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| Employees by Function | 2020 | 2021 | 2022 | 2023 |
|---|---|---|---|---|
| **Public Works** | | | | |
| Engineering | | | | |
| City Engineer/Public Works Director | 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 | 1 | 1 | 1 |
| Engineering Technician | 1 | 1 | 1 | 1 |
| GIS Coordinator | 1 | 1 | 1 | 1 |
| Administrative Assistant | 1 | 1 | 1 | 1 |
| **Total** | **9** | **10** | **10** | **10** |
| Street | | | | |
| Public Works Superintendant | 1 | 1 | 1 | 1 |
| PW Supervisor | 1 | 1 | 1 | 1 |
| Foreperson (PW) | 1 | 1 | 1 | 1 |
| Maintenance Operator | 5 | 5 | 5 | 5 |
| Administrative Assistant | 1 | 1 | 1 | 1 |
| **Total** | **9** | **9** | **9** | **9** |
| Fleet | | | | |
| Foreperson Mechanic | 1 | 1 | 1 | 1 |
| Mechanic | 2 | 2 | 2 | 2 |
| **Total** | **3** | **3** | **3** | **3** |
| Park Maintenance | | | | |
| PW Supervisor | 1 | 1 | 1 | 1 |
| Foreperson (PW) | 1 | 1 | 2 | 2 |
| Park Lead | 1 | 1 | 0 | 0 |
| Maintenance Operator | 8 | 8 | 8 | 9 |
| Water Resources/Environmental Engineer | 0 | 0.2 | 0.2 | 0.2 |
| **Total** | **11** | **11.2** | **11.2** | **12.2** |
| Natural Resources | | | | |
| Water Resources Engineer | 0.2 | 0 | 0 | 0 |
| **Total** | **0.2** | **0** | **0** | **0** |

Draft

| Employees by Function | | 2020 | 2021 | 2022 | 2023 |
|---|---|---|---|---|---|
| **Park and Recreation** | | | | | |
| Recreation | | | | | |
| Director of Park & Recreation | | 1 | 1 | 1 | 1 |
| Recreation Manager | | 2 | 2 | 2 | 2 |
| Recreation Supervisor | | 2 | 2 | 2 | 2 |
| Recreation Facilities Specialist | | 1 | 1 | 1 | 1 |
| Community Engagement Coordinator | | 1 | 1 | 1 | 1 |
| Recreation Specialist | | 1 | 2 | 2 | 2 |
| Ice Arena Supervisor | | 2 | 2 | 2 | 2 |
| Guest Services Supervisor | | 1 | 1 | 1 | 1 |
| Guest Services Specialist | | 1 | 1 | 1 | 1 |
| Aquatics Specialist | | 1 | 1 | 1 | 1 |
| Ice Arena Specialist | | 0 | 1 | 1 | 1 |
| Building Maintenance Manager | | 1 | 1 | 1 | 1 |
| Facilities Maintenance Worker | | 2 | 2 | 2 | 2 |
| | **Total** | **16** | **18** | **18** | **18** |
| **Economic Development** | | | | | |
| EDA Fund | | | | | |
| Director of Planning & Development | | 0.5 | 0.5 | 0.5 | 0.5 |
| Economic Development Coordinator | | 0 | 0 | 0 | 1 |
| Economic Development Specialist | | 1 | 1 | 1 | 0 |
| | **Total** | **1.5** | **1.5** | **1.5** | **1.5** |
| **Enterprise Funds** | | | | | |
| Sewer Fund | | | | | |
| Foreperson (PW) | | 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 | | | | | |
| Foreperson (PW) | | 0.5 | 0.5 | 0.5 | 0.5 |
| Maintenance Operator | | 2 | 2 | 2 | 2 |
| Water Resources Engineer | | 0.8 | 0.8 | 0.8 | 0.8 |
| | **Total** | **3.3** | **3.3** | **3.3** | **3.3** |
| **Total Employees** | | **162.00** | **166.00** | **166.00** | **171.00** |

Draft

# Resolution No. R2022-114

A RESOLUTION SETTING PROPOSED MAXIMUM 2022 PROPERTY TAX LEVY COLLECTIBLE IN 2023

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 2023 be provided to the Scott County Auditor no later than September 30, 2022.

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;

| | **2023 Requested** |
|---|---|
| General Fund | $ 20,590,000 |
| Abatements | 265,000 |
| Capital Improvement Fund | 700,000 |
| Debt Service | |
| 2016 Abatement Bond | 2,189,000 |
| 2022A Improvement | 148,000 |
| Total Property Taxes | $ 23,892,000 |

BE IT FURTHER RESOLVED, the public input meeting on the tax levy and budget is set for December 6, 2022 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 6th day of September 2022.

Mayor of the City of Shakopee

ATTEST:

City Clerk

Draft

**RESOLUTION NO. R2022-113**

A RESOLUTION CANCELING DEBT SERVICE LEVIES FOR TAXES PAYABLE IN 2023

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 | $48,792.81 |
| 2022A | GO Improvement Bonds | $199,892.94 |

BE IT FURTHER RESOLVED that the following irrevocable transfer is made from the Local Projects Capital Projects Fund to the 2022A GO Improvement Debt Service Fund, in the amount of $200,000, with the difference required for payment of annual debt service needs to be paid from the fund balance in the respective debt service funds.

Adopted in regular session of the City Council of the City of Shakopee, Minnesota held this 6th day of September 2022.

Mayor of the City of Shakopee

ATTEST:

City Clerk

Draft

**CITY OF SHAKOPEE, MINNESOTA**

**RESOLUTION NO. R2022-115**

**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 2023 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 2023.

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 2023.

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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 2023.

Approved by the City Council of the City of Shakopee, Minnesota this 6th day of September 2022.

Mayor

ATTEST:

City Clerk

Draft

RESOLUTION NO. R2022-142

A RESOLUTION SETTING 2022 PROPERTY TAX LEVY COLLECTIBLE IN 2023

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** | $ | 20,590,000 |
| **Abatements** | | 265,000 |
| **Capital Improvement Fund** | | 700,000 |
| **Debt Service** | | |
| **2016A Abatement** | | 2,189,000 |
| **2022A Improvement** | | 148,000 |
| **Total Property Taxes** | $ | 23,892,000 |

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 20th day of December, 2022.

Mayor of the City of Shakopee

ATTEST:

City Clerk

Draft

RESOLUTION NO. R2022-143

A RESOLUTION ADOPTING THE 2023 BUDGET

WHEREAS, the City Administrator and Finance Director have presented to the City Council a proposed 2023 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 2023 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 20th day of December, 2022.

_____

Mayor of the City of Shakopee

ATTEST:

_____

City Clerk

Draft

**CITY OF SHAKOPEE, MINNESOTA**

**RESOLUTION NO. R2022-141**

**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 2023 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 2023.

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Adopted in regular session of the City Council of the City of Shakopee, Minnesota this 20th day of December 2022.

_____
Mayor

ATTEST:

_____
City Clerk

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# COMBINED BUDGET SUMMARY

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# 2023 Annual Budget
# GOVERNMENT WIDE FUNDS

| | GENERAL FUND | SPECIAL REVENUE FUNDS | DEBT SERVICE FUNDS | CAPITAL PROJECTS FUNDS | TOTAL |
|---|---|---|---|---|---|
| **REVENUES:** | | | | | |
| TAXES | $20,938,500 | $926,000 | $2,337,000 | $1,550,000 | $25,751,500 |
| SPECIAL ASSESSMENTS | 2,000 | 0 | 195,700 | 680,372 | 878,072 |
| LICENSES AND PERMITS | 3,432,700 | 0 | 0 | 1,050,000 | 4,482,700 |
| INTERGOVERNMENTAL | 1,516,000 | 0 | 0 | 3,447,724 | 4,963,724 |
| CHARGES FOR SERVICES | 7,743,400 | 286,500 | 0 | 0 | 8,029,900 |
| FINES AND FORFEITURES | 1,700 | 0 | 0 | 0 | 1,700 |
| MISCELLANEOUS | 333,400 | 395,000 | 0 | 1,128,266 | 1,856,666 |
| TOTAL REVENUES | 33,967,700 | 1,607,500 | 2,532,700 | 7,856,362 | 45,964,262 |
| **EXPENDITURES:** | | | | | |
| GENERAL GOVERNMENT | (5,488,700) | (429,000) | 0 | 0 | (5,917,700) |
| PUBLIC SAFETY | (16,055,600) | 0 | 0 | 0 | (16,055,600) |
| PUBLIC WORKS | (7,934,600) | 0 | 0 | (14,662,000) | (22,596,600) |
| PARK AND RECREATION | (4,886,600) | 0 | 0 | 0 | (4,886,600) |
| ECONOMIC DEVELOPMENT | 0 | (752,750) | 0 | 0 | (752,750) |
| UNALLOCATED | (128,200) | 0 | 0 | 0 | (128,200) |
| DEBT SERVICE | 0 | 0 | (3,452,960) | 0 | (3,452,960) |
| TOTAL EXPENDITURES | (34,493,700) | (1,181,750) | (3,452,960) | (14,662,000) | (53,790,410) |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (526,000) | 425,750 | (920,260) | (6,805,638) | (7,826,148) |
| **OTHER FINANCING:** | | | | | |
| TRANSFERS IN | 400,000 | 0 | 1,494,200 | 982,935 | 2,877,135 |
| TRANSFERS OUT | 0 | 0 | 0 | (150,000) | (150,000) |
| **EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES** | **($126,000)** | **$425,750** | **$573,940** | **($5,972,703)** | **($5,099,013)** |
| PROPERTY TAX LEVY REQUIRED TO SUPPORT THIS BUDGET | $20,855,000 | $500,000 | $2,337,000 | $700,000 | $24,392,000 |

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# 2023 Annual Budget
# ENTERPRISE FUNDS

| | SEWER FUND | SURFACE WATER FUND | REFUSE FUND | TOTAL |
|---|---|---|---|---|
| **REVENUES:** | | | | |
| OPERATING REVENUES | $4,387,600 | $1,305,000 | $90,000 | $5,782,600 |
| **EXPENSES:** | | | | |
| OPERATING EXPENSES | 3,467,848 | 1,110,650 | 0 | 4,578,498 |
| DEPRECIATION | 976,400 | 996,400 | 0 | 1,972,800 |
| **OPERATING INCOME (LOSS)** | **(56,648)** | **(802,050)** | **90,000** | **(768,698)** |
| NON-OPERATING INCOME | 98,300 | 222,400 | 0 | 320,700 |
| NON-OPERATING EXPENSES | (1,384,000) | (252,200) | (2,100) | (1,638,300) |
| **NET INCOME (LOSS) BEFORE TRANSFERS** | **(1,342,348)** | **(831,850)** | **87,900** | **(2,086,298)** |
| CAPITAL CONTRIBUTION | 0 | 3,000 | 0 | 3,000 |
| TRANSFERS IN | 150,000 | 0 | 0 | 150,000 |
| TRANSFERS OUT | (245,000) | (635,000) | 0 | (880,000) |
| **NET INCOME (LOSS)** | **(1,437,348)** | **(1,463,850)** | **87,900** | **(2,813,298)** |

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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.

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# 2023 Annual Budget
# GENERAL FUND SUMMARY

| | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| TAXES | 17,277,737.95 | 18,481,045.21 | 19,724,500.00 | 20,938,500.00 |
| SPECIAL ASSESSMENTS | (17,705.65) | 7,393.60 | 4,000.00 | 2,000.00 |
| LICENSES AND PERMITS | 3,577,062.61 | 4,640,345.19 | 2,858,400.00 | 3,432,700.00 |
| INTERGOVERNMENTAL | 4,707,146.53 | 6,153,015.36 | 1,444,200.00 | 1,516,000.00 |
| CHARGES FOR SERVICES | 5,242,149.68 | 7,512,607.54 | 7,384,800.00 | 7,743,400.00 |
| FINES AND FORFEITURES | 7,061.63 | 2,483.92 | 1,700.00 | 1,700.00 |
| MISCELLANEOUS | 619,835.77 | 27,431.07 | 233,200.00 | 333,400.00 |
| **TOTAL REVENUES** | **31,413,288.52** | **36,824,321.89** | **31,650,800.00** | **33,967,700.00** |
| GENERAL GOVERNMENT | (4,981,703.45) | (5,008,070.06) | (5,196,300.00) | (5,422,400.00) |
| PUBLIC SAFETY | (13,538,331.95) | (14,323,609.45) | (14,938,100.00) | (15,995,900.00) |
| PUBLIC WORKS | (6,551,230.44) | (6,926,789.07) | (7,487,800.00) | (7,934,600.00) |
| RECREATION | (3,537,763.26) | (4,184,907.28) | (4,506,000.00) | (4,886,600.00) |
| UNALLOCATED | (25,625.00) | (40,426.74) | (130,600.00) | (128,200.00) |
| DEBT SERVICE | (22,140.00) | (5,535.00) | 0.00 | 0.00 |
| CAPITAL OUTLAY | (226,730.14) | (73,415.15) | (42,000.00) | (126,000.00) |
| **TOTAL EXPENDITURES** | **(28,883,524.24)** | **(30,562,752.75)** | **(32,300,800.00)** | **(34,493,700.00)** |
| TRANSFERS IN | 250,000.00 | 605,400.00 | 400,000.00 | 400,000.00 |
| PROCEEDS FROM SALE OF ASSETS | 10,284.00 | 0.00 | 0.00 | 0.00 |
| BOND PROCEEDS | 0.00 | 0.00 | 0.00 | 0.00 |
| TRANSFERS OUT | (2,535,510.00) | (5,222,862.00) | 0.00 | 0.00 |
| **TOTAL OTHER FINANCING** | **(2,275,226.00)** | **(4,617,462.00)** | **400,000.00** | **400,000.00** |
| COMMITTED FUNDS - BUILDING INSPECTIONS | 484,000.00 | 500,000.00 | 250,000.00 | 126,000.00 |
| **NET** | **738,538.28** | **2,144,107.14** | **0.00** | **0.00** |

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# 2023 Annual Budget
# Company: 01000- GENERAL FUND

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| **01000 - GENERAL FUND** | | | | |
| REVENUES: | | | | |
| TAXES: | | | | |
| 4011 - CURRENT PROPERTY TAX | (14,899,552.18) | (16,078,389.95) | (17,374,500.00) | (18,397,500.00) |
| 4012 - DELINQUENT PROPERTY TAX | 0.00 | 0.00 | 79,500.00 | 80,000.00 |
| 4013 - MARKET VALUE CREDIT | (1,470.43) | (1,772.99) | 0.00 | 0.00 |
| 4015 - FISCAL DISPARITIES | (2,134,040.96) | (2,172,961.94) | (2,222,500.00) | (2,457,500.00) |
| 4020 - MOBIL HOME TAX | (238.85) | (223.11) | 0.00 | 0.00 |
| 4025 - PAYMENT IN LIEU OF TAXES | (36,428.80) | (39,989.06) | (35,000.00) | (37,500.00) |
| 4031 - EXCESS TAX INCREMENT | 0.00 | 0.00 | 0.00 | 0.00 |
| 4032 - TAX ABATEMENT | 182,373.00 | 211,363.00 | 216,000.00 | 265,000.00 |
| 4035 - OTHER TAXES | (3,324.59) | (7,667.67) | (5,000.00) | (5,000.00) |
| 4040 - AGGREGATE TAX | (7,400.66) | (5,105.63) | 0.00 | 0.00 |
| 4202 - CABLE FRANCHISE | (375,740.78) | (386,297.86) | (368,000.00) | (372,000.00) |
| 4203 - TRACK FRANCHISE | (1,913.70) | 0.00 | (15,000.00) | (14,000.00) |
| **TAXES** | **(17,277,737.95)** | **(18,481,045.21)** | **(19,724,500.00)** | **(20,938,500.00)** |
| SPECIAL ASSESSMENT: | | | | |
| 4110 - SPECIAL ASSESSMENT PRINCIPAL | 40,173.51 | 14,345.27 | (2,000.00) | 0.00 |
| 4111 - SPEC ASSESSMENT INTEREST | (2,712.35) | (2,018.01) | (2,000.00) | (2,000.00) |
| 4112 - SA PENALTIES & INTEREST | (231.25) | (584.61) | 0.00 | 0.00 |
| 4120 - SA PREPAY | (19,524.26) | (19,136.25) | 0.00 | 0.00 |
| **SPECIAL ASSESSMENT** | **17,705.65** | **(7,393.60)** | **(4,000.00)** | **(2,000.00)** |
| LICENSES AND PERMITS: | | | | |
| 4210 - RENTAL HOUSING LICENSE | 0.00 | 0.00 | 0.00 | (125,000.00) |
| 4220 - LIQUOR LICENSE | (93,750.97) | (170,547.85) | (180,000.00) | (180,000.00) |
| 4230 - BEER LICENSE | (912.00) | (1,312.00) | (2,600.00) | (2,600.00) |
| 4240 - CIGARETTE LICENSE | (3,800.00) | (6,200.00) | (6,600.00) | (6,600.00) |
| 4242 - DOG LICENSES | (14,770.00) | (19,270.00) | (15,000.00) | (15,000.00) |
| 4243 - MISC BUSINESS LICENSE | (14,967.02) | (28,502.97) | (12,000.00) | (12,000.00) |
| 4244 - MISC NON-BUSINESS LICENSE | (100.00) | (180.00) | 0.00 | 0.00 |
| 4251 - BUILDING PERMITS-NON-RESIDENTI | (1,118,379.44) | (1,163,860.92) | (641,200.00) | (875,000.00) |
| 4252 - BUILDING PERMITS-NEW RESIDENTI | 0.00 | (647,099.43) | (331,000.00) | (250,000.00) |
| 4255 - RE-ROOF PERMIT | (126,345.07) | (106,812.89) | (100,000.00) | (70,000.00) |
| 4256 - WINDOWS-DOORS-RESIDING | (80,739.44) | (18,912.84) | (50,000.00) | (25,000.00) |
| 4259 - PLAN REVIEW FEE-NON-RESIDENTIA | (821,262.56) | (735,591.35) | (658,900.00) | (662,000.00) |
| 4260 - PLAN REVIEW FEE-NEW RESIDENTIA | 0.00 | (298,720.74) | (12,100.00) | (150,000.00) |
| 4261 - PLUMBING PERMITS | (166,031.93) | (184,618.05) | (150,000.00) | (175,000.00) |
| 4265 - MECHANICAL PERMITS | (356,756.95) | (368,552.58) | (150,000.00) | (200,000.00) |
| 4267 - ELECTRICAL PERMITS | (319,178.35) | (241,259.06) | (150,000.00) | (150,000.00) |
| 4272 - SEWER & WATER PERMITS | (45,858.75) | (57,764.15) | (40,000.00) | (40,000.00) |
| 4274 - FIRE INSPECTION PERMITS | (32,416.50) | (61,996.55) | (43,000.00) | (45,000.00) |
| 4275 - INSPECTIONS | (750.00) | 0.00 | (2,500.00) | (25,000.00) |
| 4280 - ROW PERMITS | (83,401.75) | (112,728.00) | (120,000.00) | (120,000.00) |
| 4284 - MISC BUSINESS PERMITS | 0.00 | (300.00) | 0.00 | 0.00 |
| 4290 - MISC. NON-BUSINESS PERMITS | 0.00 | 0.00 | 0.00 | (1,500.00) |
| 4299 - ELECTRONIC RECOVERY FEE | (297,641.88) | (416,115.81) | (193,500.00) | (303,000.00) |

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# 2023 Annual Budget
# Company: 01000- GENERAL FUND

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| **LICENSES AND PERMITS** | **(3,577,062.61)** | **(4,640,345.19)** | **(2,858,400.00)** | **(3,432,700.00)** |
| INTERGOVERNMENTAL: | | | | |
| 4410 - FEDERAL GRANTS | (3,117,604.45) | (4,588,678.20) | (16,000.00) | (16,000.00) |
| 4450 - STATE GRANTS & AIDS | (127,367.75) | (236,754.51) | (128,200.00) | (95,000.00) |
| 4460 - STATE AID - MAINT | (526,723.00) | (485,302.00) | (485,000.00) | (575,000.00) |
| 4462 - STATE AID - FIRE | (287,105.61) | (306,081.90) | (290,000.00) | (300,000.00) |
| 4465 - STATE AID - POLICE | (468,613.94) | (438,945.18) | (480,000.00) | (480,000.00) |
| 4467 - POLICE TRAINING REIMBURSEMENT | (47,045.53) | (49,457.73) | (45,000.00) | (50,000.00) |
| 4482 - COUNTY GRANTS/AIDS | (37,646.25) | (34,445.84) | 0.00 | 0.00 |
| 4490 - OTHER LOCAL GRANTS/AIDS | (95,040.00) | (13,350.00) | 0.00 | 0.00 |
| **INTERGOVERNMENTAL** | **(4,707,146.53)** | **(6,153,015.36)** | **(1,444,200.00)** | **(1,516,000.00)** |
| CHARGES FOR SERVICES: | | | | |
| 4511 - ADMINISTRATIVE CHARGES | (29,313.21) | (72,861.23) | (35,800.00) | (35,800.00) |
| 4513 - SALE OF DOCUMENTS | (573.75) | (542.00) | (800.00) | (500.00) |
| 4527 - RECORDING FEE | (930.00) | 0.00 | 0.00 | 0.00 |
| 4540 - CONDUIT DEBT ADMIN FEE | (2,000.00) | 0.00 | 0.00 | 0.00 |
| 4572 - SIGNS | (9,485.00) | (29,615.00) | (10,000.00) | (10,000.00) |
| 4577 - AUAR | (31,951.00) | 0.00 | (50,000.00) | (50,000.00) |
| 4587 - PLANNING/ZONING APPLICATIONS | (119,770.00) | (70,820.00) | (50,000.00) | (50,000.00) |
| 4620 - ENGINEER FEE - PRIVATE | (119,329.27) | (938,805.82) | (450,000.00) | (450,000.00) |
| 4621 - ENGINEER FEE - PUBLIC | (486,762.04) | (359,388.16) | (425,000.00) | (425,000.00) |
| 4622 - PARK FEE - PUBLIC | (60,157.48) | (38,114.28) | (5,000.00) | (15,000.00) |
| 4630 - GRADE FEE | (103,529.58) | (251,097.63) | (119,000.00) | (125,000.00) |
| 4642 - POLICE SERVICES | (273,162.65) | (435,670.48) | (467,500.00) | (509,300.00) |
| 4643 - VALLEY FAIR | 0.00 | (45,073.45) | (40,000.00) | (40,000.00) |
| 4646 - FALSE ALARMS | (13,620.00) | (12,910.00) | (4,000.00) | (4,000.00) |
| 4647 - TRIBAL CONTRIBUTION | (125,000.00) | (150,000.00) | (150,000.00) | (150,000.00) |
| 4660 - FIRE SERVICES | (201,466.00) | (215,360.00) | (225,500.00) | (227,000.00) |
| 4680 - MISC PUBLIC WORKS | 248.00 | (2,065.00) | 0.00 | 0.00 |
| 4681 - CAR/TRUCK WASHES | (10,827.00) | (10,785.00) | (12,200.00) | (12,200.00) |
| 4705 - ELECTRIC (SPUC) | (2,258,798.39) | (2,521,757.12) | (2,850,000.00) | (3,150,000.00) |
| 4751 - REFUSE CHARGES | (27,369.95) | (26,352.97) | (25,000.00) | (25,000.00) |
| 4761,4762 - MEMBERSHIPS | (431,431.94) | (612,535.81) | (772,000.00) | (630,000.00) |
| 4766 - GENERAL ADMISSIONS | (107,214.51) | (320,035.52) | (306,500.00) | (370,000.00) |
| 4768 - SKATE SCHOOL ADMISSION | 0.00 | (65,947.00) | (100,000.00) | (70,000.00) |
| 4770 - LESSONS | (26,719.11) | (82,272.00) | (98,000.00) | (118,000.00) |
| 4774 - ICE RENTAL - PRIME TAXABLE | (219,791.80) | (236,196.41) | (240,000.00) | (240,000.00) |
| 4775 - ICE RENTAL - PRIME EXEMPT | (396,229.99) | (511,523.75) | (500,000.00) | (500,000.00) |
| 4780 - YOUTH ACTIVITIES | (34,688.36) | (116,797.50) | (105,000.00) | (140,000.00) |
| 4781 - YOUTH SPORTS ASSOCATIONS | (25,603.00) | (52,685.00) | (35,000.00) | 0.00 |
| 4794 - ADULT SPORTS | (13,527.50) | (17,360.25) | (17,000.00) | (19,000.00) |
| 4795 - ADULT ACTIVITIES | (14,022.75) | (40,684.00) | (44,000.00) | (50,000.00) |
| 4796 - ROOM RENTALS | (10,788.31) | (57,840.53) | (49,000.00) | (114,000.00) |
| 4797 - ROOM RENTAL- NONTAXABLE/EXEM | (22,347.95) | (38,218.06) | (55,000.00) | (55,000.00) |
| 4798 - PARK FACILITY RENTAL | 115.08 | (10,252.81) | (1,000.00) | (1,000.00) |
| 4799 - PARK FIELD RENTALS | 0.00 | (545.00) | (700.00) | (100.00) |

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# 2023 Annual Budget
# Company: 01000- GENERAL FUND

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| 4800 - SKATE SHARPENING | (7,625.44) | (11,721.41) | (12,000.00) | (12,000.00) |
| 4801 - DAMAGE DEPOSIT | 1,580.00 | (6,560.00) | (1,500.00) | (4,000.00) |
| 4808 - PARK FAC. RENT - NONTAX/EXEMPT | (16,942.50) | (40,855.00) | (42,800.00) | (42,800.00) |
| 4810 - CONCESSION STANDS | (10,140.05) | (63,832.95) | (41,000.00) | (42,000.00) |
| 4811 - FIRE BOXES- TAX EXEMPT ENTITY | 0.00 | 0.00 | 0.00 | 0.00 |
| 4812 - VENDING CONCESSION COMMISSION | (4,749.63) | (6,008.92) | (8,200.00) | (9,200.00) |
| 4816 - NON-RESIDENT FEE/TOWNSHIP PYMT | (830.00) | 0.00 | (1,000.00) | (2,200.00) |
| 4817 - ARENA ADVERTISING | (24,319.60) | (37,600.16) | (35,000.00) | (45,000.00) |
| 4818 - OTHER RECREATION FEES | (3,075.00) | (1,917.32) | (300.00) | (300.00) |
| **CHARGES FOR SERVICES** | **(5,242,149.68)** | **(7,512,607.54)** | **(7,384,800.00)** | **(7,743,400.00)** |
| FINES & FORFEITS: | | | | |
| 4821 - FINES & FORFEITS | (7,061.63) | (2,483.92) | (1,700.00) | (1,700.00) |
| **FINES & FORFEITS** | **(7,061.63)** | **(2,483.92)** | **(1,700.00)** | **(1,700.00)** |
| MISCELLANEOUS: | | | | |
| 4833 - INTEREST | (394,992.05) | (232,308.92) | (210,000.00) | (290,000.00) |
| 4834 - CHANGE IN FAIR MARKET VALUE | (145,929.06) | 323,519.94 | 0.00 | 0.00 |
| 4530 - ANTENNA RENTAL | (11,504.44) | (10,896.75) | (10,700.00) | (10,700.00) |
| 4678 - PUBLIC WORKS RENTAL | (244.00) | 0.00 | 0.00 | 0.00 |
| 4843 - COMMISSIONS | (124.85) | 0.00 | (500.00) | (200.00) |
| 4845 - CONTRIBUTIONS | (8,989.35) | (26,950.15) | 0.00 | (20,000.00) |
| 4850 - MISCELLANEOUS | (58,052.02) | (80,795.19) | (12,000.00) | (12,500.00) |
| **MISCELLANEOUS** | **(619,835.77)** | **(27,431.07)** | **(233,200.00)** | **(333,400.00)** |
| **REVENUES** | **(31,413,288.52)** | **(36,824,321.89)** | **(31,650,800.00)** | **(33,967,700.00)** |
| EXPENDITURES: | | | | |
| WAGES & BENEFITS: | | | | |
| 6001 - WAGES & BENEFITS | 0.00 | 0.00 | 0.00 | 0.00 |
| 6002 - WAGES | 12,387,275.02 | 13,093,695.13 | 13,982,300.00 | 14,931,800.00 |
| 6005 - OVERTIME-FT | 340,678.64 | 452,046.54 | 483,200.00 | 483,200.00 |
| 6010 - PREMIUM PAY | 6,418.40 | 5,118.46 | 17,000.00 | 17,000.00 |
| 6015 - WAGES - PART TIME/TEMP | 1,328,746.18 | 1,568,956.37 | 1,861,300.00 | 1,898,200.00 |
| 6017 - OVERTIME-PART TIME/TEMP | 15,754.28 | 23,216.48 | 14,800.00 | 15,800.00 |
| **WAGES** | **14,078,872.52** | **15,143,032.98** | **16,358,600.00** | **17,346,000.00** |
| 6122 - PERA | 1,534,021.75 | 1,633,466.93 | 1,663,400.00 | 1,841,000.00 |
| 6124 - FICA | 643,759.82 | 701,886.41 | 800,400.00 | 869,100.00 |
| 6135 - HEALTH | 1,604,732.54 | 1,692,034.19 | 1,879,800.00 | 1,940,300.00 |
| 6139 - POST EMPLOYMENT HEALTH PLAN | 62,912.82 | 65,141.01 | 66,500.00 | 88,200.00 |
| 6140 - LIFE/LTD | 33,549.15 | 34,927.30 | 43,500.00 | 41,700.00 |
| 6145 - DENTAL | 67,425.24 | 69,665.27 | 85,300.00 | 88,200.00 |
| 6160 - UNEMPLOYMENT | 129.00 | 19,374.36 | 0.00 | 0.00 |
| 6170 - WORKERS COMPENSATION | 533,820.35 | 609,191.20 | 794,000.00 | 978,500.00 |
| 6180 - COMPENSATED ABSENCES | 522,134.21 | 242,805.60 | 257,400.00 | 275,800.00 |
| 6186 - PENSION EXPENSE | 110,067.00 | 84,436.00 | 90,000.00 | 90,000.00 |
| **BENEFITS** | **5,112,551.88** | **5,152,928.27** | **5,680,300.00** | **6,212,800.00** |

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# 2023 Annual Budget
# Company: 01000- GENERAL FUND

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| **WAGES & BENEFITS** | **19,191,424.40** | **20,295,961.25** | **22,038,900.00** | **23,558,800.00** |
| SUPPLIES AND SERVICES: | | | | |
| 6202 - OPERATING SUPPLIES | 453,378.04 | 508,395.70 | 483,550.00 | 546,200.00 |
| 6203 - TOOLS | 6,946.25 | 7,792.38 | 7,500.00 | 7,500.00 |
| 6204 - FURNISHINGS (NOT CAPITALIZED) | 7,342.54 | 12,230.00 | 500.00 | 0.00 |
| 6205 - GRANT EXPENDITURES | 0.00 | 14,140.44 | 0.00 | 0.00 |
| 6210 - OFFICE SUPPLIES | 22,460.76 | 22,958.81 | 18,400.00 | 18,050.00 |
| 6212 - UNIFORMS/CLOTHING | 104,155.52 | 121,288.57 | 92,300.00 | 103,000.00 |
| 6213 - FOOD | 7,790.52 | 7,016.13 | 8,300.00 | 8,400.00 |
| 6215 - MATERIALS | 173,693.37 | 164,197.87 | 238,300.00 | 235,000.00 |
| 6222 - MOTOR FUELS & LUBRICANTS | 144,472.10 | 215,166.33 | 213,200.00 | 267,100.00 |
| 6230 - BUILDING MAINT SUPPLIES | 58,130.65 | 71,372.33 | 66,600.00 | 61,100.00 |
| 6240 - EQUIPMENT MAINT SUPPLIES | 157,677.99 | 137,034.09 | 146,700.00 | 147,000.00 |
| 6250 - MERCHANDISE | 0.00 | 28,946.43 | 20,000.00 | 29,000.00 |
| 6310 - ATTORNEY | 56,525.95 | 61,279.71 | 95,300.00 | 144,700.00 |
| 6312 - ENGINEERING/DESIGN CONSULTANT | 9,270.50 | 10,870.47 | 30,000.00 | 30,000.00 |
| 6314 - COMPUTER SERVICES | 321.92 | 3,099.36 | 0.00 | 0.00 |
| 6315 - BUILDING MAINT. | 197,762.39 | 231,400.84 | 184,800.00 | 197,000.00 |
| 6316 - EQUIPMENT MAINTENANCE | 111,577.18 | 114,794.54 | 121,700.00 | 149,550.00 |
| 6318 - FILING FEES | 1,232.00 | 1,067.68 | 600.00 | 600.00 |
| 6322 - PAVEMENT PRESERVATION | 526,466.96 | 574,917.40 | 580,000.00 | 604,000.00 |
| 6326 - CLEANING SERVICES | 149,636.10 | 131,947.48 | 134,000.00 | 134,600.00 |
| 6327 - OTHER PROF SERVICES | 895,344.29 | 1,218,486.34 | 912,400.00 | 977,230.00 |
| 6332 - POSTAGE | 35,827.02 | 27,372.50 | 32,600.00 | 27,700.00 |
| 6334 - TELEPHONE | 89,229.28 | 90,455.43 | 92,450.00 | 91,950.00 |
| 6336 - PRINTING/PUBLISHING | 87,357.10 | 90,196.91 | 91,100.00 | 85,200.00 |
| 6338 - ADVERTISING | 605.00 | 2,061.00 | 4,200.00 | 4,400.00 |
| 6339 - COMPUTER ACCESS | 22,330.83 | 25,180.39 | 14,200.00 | 18,270.00 |
| 6351 - INSURANCE PREMIUM (IS FUND) | 387,800.00 | 387,900.00 | 388,000.00 | 388,000.00 |
| 6360 - UTILITY SERVICE | 3,083.63 | 3,095.85 | 3,200.00 | 3,300.00 |
| 6362 - ELECTRIC | 581,183.99 | 642,348.68 | 623,600.00 | 633,400.00 |
| 6364 - WATER | 54,996.57 | 73,245.63 | 52,100.00 | 55,950.00 |
| 6365 - GAS | 149,656.30 | 205,380.88 | 169,300.00 | 194,800.00 |
| 6366 - SEWER | 19,900.91 | 20,199.72 | 19,100.00 | 20,150.00 |
| 6367 - REFUSE | 4,247.22 | 3,012.74 | 8,000.00 | 8,000.00 |
| 6368 - STORM | 36,765.84 | 35,108.52 | 36,000.00 | 36,150.00 |
| 6410 - SOFTWARE - ANNUAL FEES | 653,977.73 | 607,140.46 | 603,900.00 | 649,900.00 |
| 6415 - SOFTWARE-ANNUAL FEES (IS FUND) | 589,699.92 | 588,600.00 | 591,700.00 | 595,000.00 |
| 6420 - EQUIPMENT RENT | 43,772.05 | 46,016.53 | 44,700.00 | 52,800.00 |
| 6425 - EQUIPMENT RENT (IS FUND) | 1,089,799.92 | 1,152,400.08 | 1,328,800.00 | 1,364,700.00 |
| 6430 - BUILDING RENT (IS FUND) | 1,040,999.88 | 1,045,799.88 | 1,158,300.00 | 1,185,500.00 |
| 6435 - OTHER RENT | 14,955.44 | 23,483.74 | 13,100.00 | 17,000.00 |
| 6440 - PARK RENT (IS FUND) | 569,799.96 | 593,000.04 | 606,000.00 | 635,900.00 |
| 6471 - WELLNESS PROGRAM | 13,506.79 | 5,629.86 | 12,000.00 | 12,000.00 |
| 6472 - CONFERENCE/SCHOOL/TRAINING | 93,393.76 | 142,663.49 | 162,000.00 | 152,200.00 |
| 6475 - TRAVEL/SUBSISTENCE | 13,563.25 | 29,720.28 | 84,100.00 | 82,200.00 |

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# 2023 Annual Budget
# Company: 01000- GENERAL FUND

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| 6480 - DUES | 178,944.87 | 160,070.66 | 182,300.00 | 180,100.00 |
| 6490 - SUBSCRIPTIONS/PUBLICATIONS | 8,277.55 | 8,561.07 | 8,200.00 | 10,200.00 |
| **SUPPLIES AND SERVICES** | **8,867,859.84** | **9,667,047.24** | **9,683,100.00** | **10,164,800.00** |
| MISCELLANEOUS EXPENSE: | | | | |
| 6610 - AWARDS & DAMAGES | 139,056.42 | 15,550.68 | 0.00 | 0.00 |
| 6620 - PROPERTY TAX/SPECIAL ASSESS | 0.00 | 19,450.63 | 0.00 | 0.00 |
| 6630 - PAYMENT TO FIRE RELIEF | 289,105.61 | 306,081.90 | 290,000.00 | 300,000.00 |
| 6640 - DESIGNATED MISCELLANEOUS | 24,425.00 | 15,476.11 | 50,000.00 | 50,000.00 |
| 6645 - SERVICE AWARDS | 5,159.91 | 3,936.82 | 5,800.00 | 0.00 |
| 6650 - CREDIT CARD FEES | 116,834.98 | 159,525.35 | 113,500.00 | 218,600.00 |
| 6660 - BANK FEES- NSF FEE | 477.48 | (415.63) | 0.00 | 0.00 |
| 6661 - CASH SHORT | (4.54) | 12.25 | 0.00 | 0.00 |
| 6670 - RECREATION SCHOLARSHIPS | 315.00 | 1,176.00 | 2,500.00 | 500.00 |
| 6681 - CONTINGENCY | 0.00 | 0.00 | 75,000.00 | 75,000.00 |
| **MISCELLANEOUS EXPENSE** | **575,369.86** | **520,794.11** | **536,800.00** | **644,100.00** |
| CAPITAL OUTLAY: | | | | |
| 6730 - BUILDINGS | 141,334.33 | 0.00 | 0.00 | 0.00 |
| 6740 - EQUIPMENT | 85,395.81 | 73,415.15 | 42,000.00 | 126,000.00 |
| **CAPITAL OUTLAY** | **226,730.14** | **73,415.15** | **42,000.00** | **126,000.00** |
| DEBT SERVICE: | | | | |
| 6830 - CAPITAL LEASE PAYMENT | 21,134.96 | 5,481.01 | 0.00 | 0.00 |
| 6890 - DEBT SERVICE - OTHER CHARGES | 1,005.04 | 53.99 | 0.00 | 0.00 |
| **DEBT SERVICE** | **22,140.00** | **5,535.00** | **0.00** | **0.00** |
| **EXPENDITURES** | **28,883,524.24** | **30,562,752.75** | **32,300,800.00** | **34,493,700.00** |
| OTHER FINANCING: | | | | |
| TRANSFERS IN: | | | | |
| 8010 - OPERATING TRANSFERS IN | (250,000.00) | (250,000.00) | (400,000.00) | (400,000.00) |
| 8019 - TRANSFER IN CAPITAL PROJECT FD | 0.00 | (355,400.00) | 0.00 | 0.00 |
| **TRANSFERS IN** | **(250,000.00)** | **(605,400.00)** | **(400,000.00)** | **(400,000.00)** |
| TRANSFERS OUT: | | | | |
| 8053 - TRANSFERS OUT | 1,700,000.00 | 680,000.00 | 0.00 | 0.00 |
| 8054 - OPERATING TRANSFER/DEBT SERV | 835,510.00 | 0.00 | 0.00 | 0.00 |
| 8056 - OPERATING TRANSFER/CAPITAL FD | 0.00 | 4,542,862.00 | 0.00 | 0.00 |
| **TRANSERS OUT** | **2,535,510.00** | **5,222,862.00** | **0.00** | **0.00** |
| GAIN/LOSS ON DISPOSAL OF ASSET: | | | | |
| 4855 - SALE OF ASSETS | (10,284.00) | 0.00 | 0.00 | 0.00 |
| **GAIN/LOSS ON DISPOSAL OF ASSET** | **(10,284.00)** | **0.00** | **0.00** | **0.00** |
| PROCEEDS FROM DEBT/LEASES ISSUED: | | | | |
| **PROCEEDS FROM DEBT ISSUED** | **0.00** | **0.00** | **0.00** | **0.00** |
| **OTHER FINANCING** | **2,275,226.00** | **4,617,462.00** | **(400,000.00)** | **(400,000.00)** |
| **Total 01000 - GENERAL FUND** | **(254,538.28)** | **(1,644,107.14)** | **250,000.00** | **126,000.00** |

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# 2023 Annual Budget
# Company: 01000- GENERAL FUND EXPENDITURES

| Division | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| **01000 - GENERAL FUND** | | | | |
| 11 - MAYOR & COUNCIL | 197,132.45 | 161,694.67 | 194,600.00 | 212,300.00 |
| 12 - ADMINISTRATION | 1,990,923.24 | 1,944,004.50 | 2,264,300.00 | 2,387,200.00 |
| 13 - CITY CLERK | 499,737.48 | 382,340.01 | 457,500.00 | 487,000.00 |
| 15 - FINANCE | 961,010.14 | 963,844.11 | 1,030,600.00 | 1,078,400.00 |
| 17 - PLANNING & DEVELOPMENT | 732,728.60 | 907,436.14 | 633,100.00 | 673,700.00 |
| 18 - FACILITIES | 617,841.85 | 648,800.60 | 616,200.00 | 650,100.00 |
| 31 - POLICE DEPARTMENT | 9,250,145.49 | 9,812,236.32 | 10,317,100.00 | 10,920,600.00 |
| 32 - FIRE | 3,088,799.41 | 3,177,687.88 | 3,227,600.00 | 3,439,800.00 |
| 33 - BUILDING INSPECTIONS | 1,260,374.05 | 1,379,000.10 | 1,393,400.00 | 1,695,200.00 |
| 41 - ENGINEERING | 1,153,124.37 | 1,168,077.80 | 1,354,400.00 | 1,435,700.00 |
| 42 - STREET MAINTENANCE | 2,252,156.50 | 2,372,174.54 | 2,687,100.00 | 2,755,400.00 |
| 44 - FLEET | 524,774.05 | 458,495.46 | 542,100.00 | 551,300.00 |
| 46 - PARK MAINTENANCE | 2,621,175.52 | 2,928,041.27 | 2,946,200.00 | 3,192,200.00 |
| 67 - RECREATION | 3,707,976.09 | 4,218,492.61 | 4,506,000.00 | 4,886,600.00 |
| 91 - UNALLOCATED | 25,625.00 | 40,426.74 | 130,600.00 | 128,200.00 |
| **Total 01000 - GENERAL FUND** | **28,883,524.24** | **30,562,752.75** | **32,300,800.00** | **34,493,700.00** |

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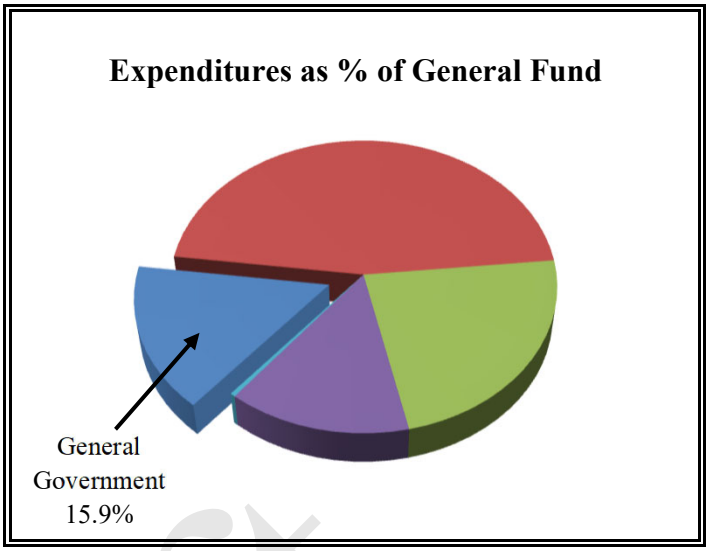
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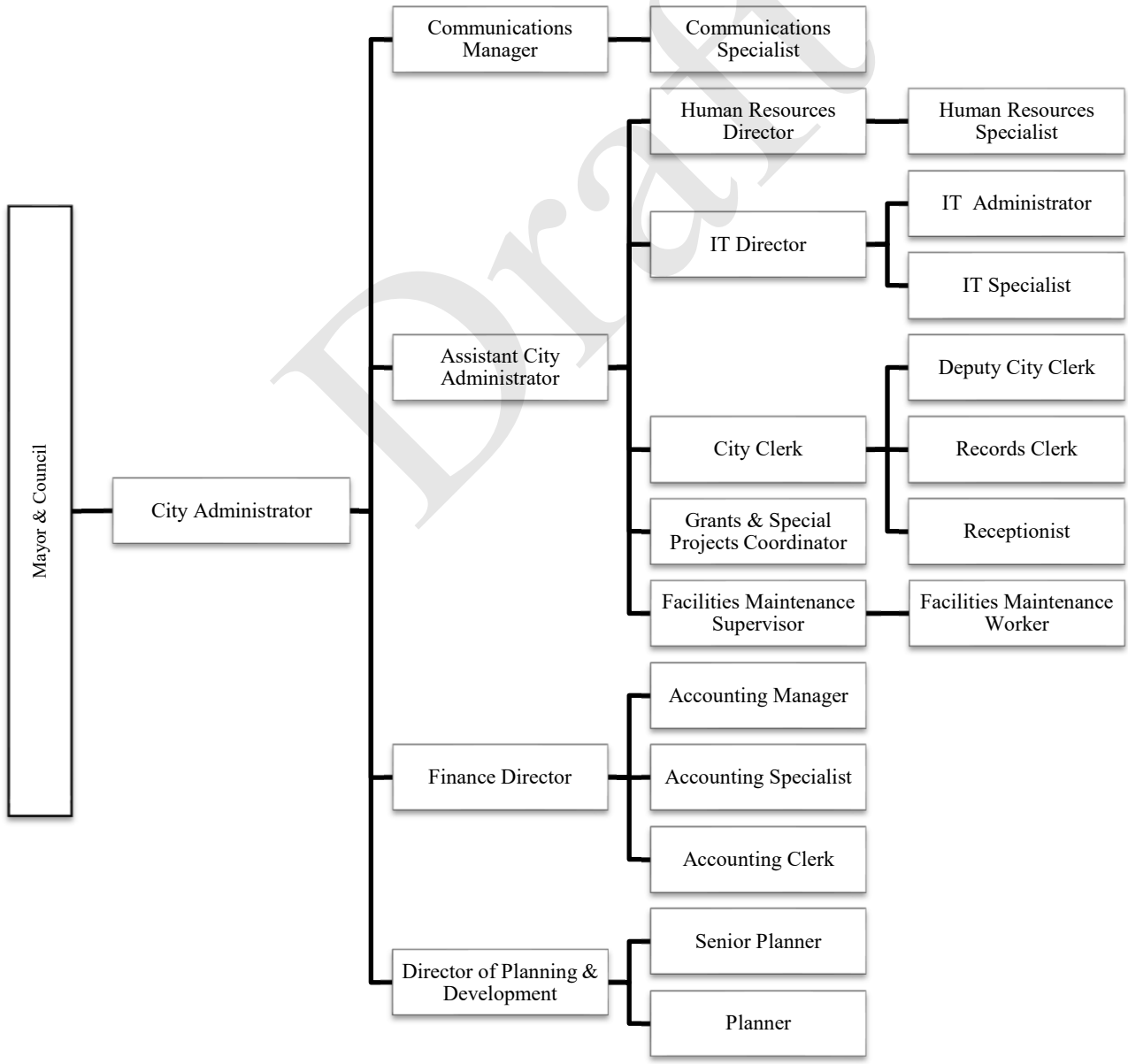
## General Government

**Divisions:**

The main divisions under General Government consist of the following:

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




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Fund: **Mayor and Council**

## Description of Services:

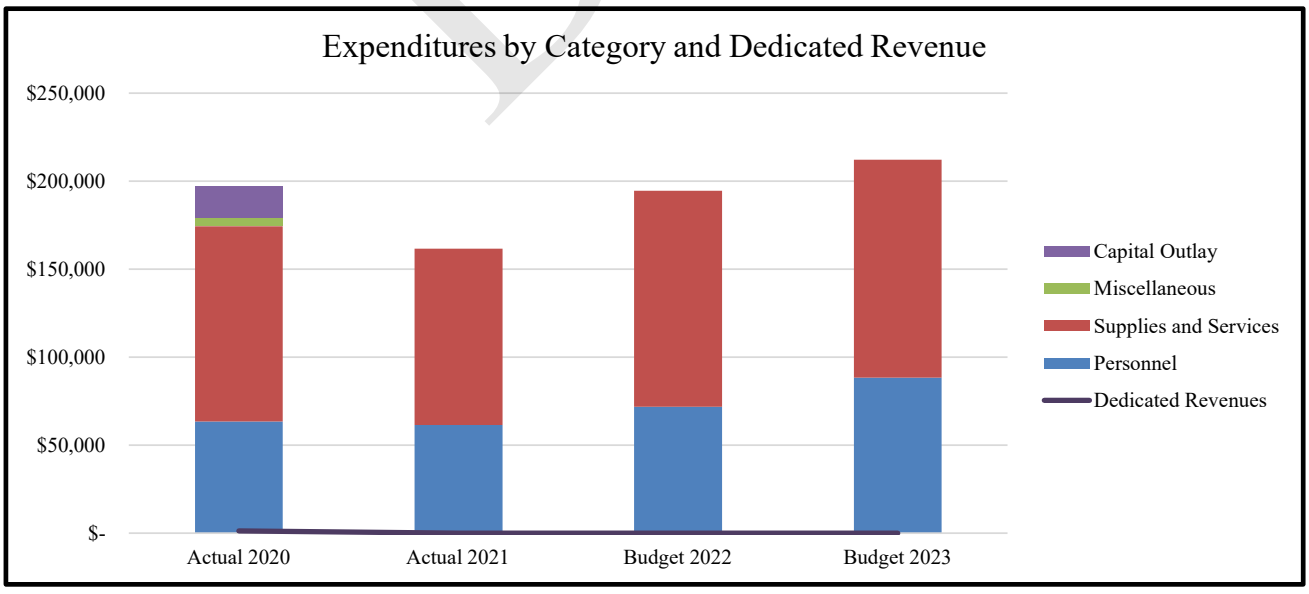
As the elected policy-making body for the City of Shakopee, the mayor and City Council are here for you, the residents of Shakopee. The Mayor and City Council are regularly asked to make difficult decisions based on information and recommendations provided to them by staff, as well as input from the 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.

Shakopee's Mayor and City 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 governing body, each member is assigned additional committees to serve on, which 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 2020 | Actual 2021 | Budget 2022 | Budget 2023 |
|---|---|---|---|---|
| Personnel | $ 63,362 | $ 61,520 | $ 71,900 | $ 88,400 |
| Supplies and Services | 111,100 | 100,174 | 122,700 | 123,900 |
| Miscellaneous | 5,000 | - | - | - |
| Capital Outlay | 17,670 | - | - | - |
| Totals | $ 197,132 | $ 161,694 | $ 194,600 | $ 212,300 |
| | | | | |
| Dedicated Revenues | $ 1,250 | $ - | $ - | $ - |



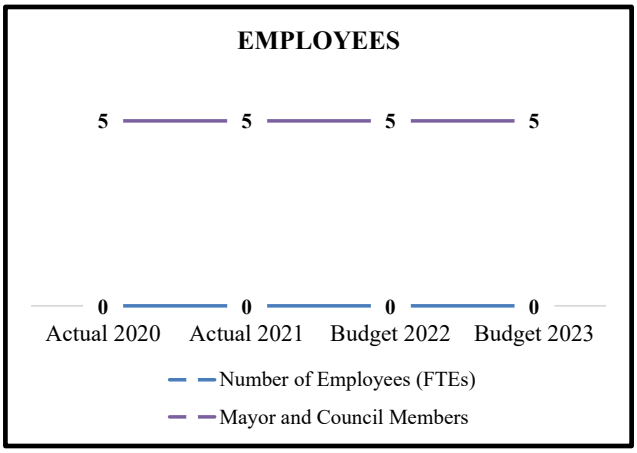

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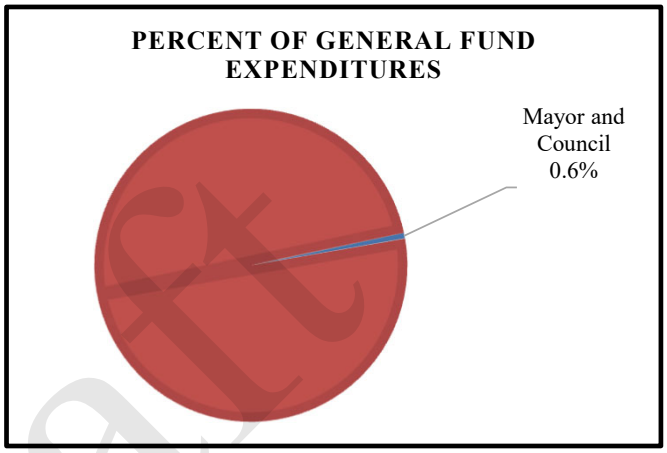
## Key Measures:

| | Actual 2020 | Actual 2021 | Projected 2022 | Projected 2023 |
|---|---|---|---|---|
| Council Meetings & Work Sessions | 24 | 25 | 25 | 24 |

## Budget Impact:

The 2023 Mayor and City Council 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 (Metro Cities). 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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# 2023 Annual Budget
# Division: 11- MAYOR & COUNCIL

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| **11 - MAYOR & COUNCIL** | | | | |
| 6002 - WAGES | 50,682.89 | 50,449.89 | 51,500.00 | 57,500.00 |
| 6015 - WAGES - PART TIME/TEMP | 5,651.19 | 4,106.24 | 11,400.00 | 20,200.00 |
| **WAGES** | **56,334.08** | **54,556.13** | **62,900.00** | **77,700.00** |
| 6122 - PERA | 2,532.67 | 2,522.67 | 3,900.00 | 4,300.00 |
| 6124 - FICA | 4,247.85 | 4,196.42 | 4,800.00 | 6,000.00 |
| 6160 - UNEMPLOYMENT | 11.68 | 0.00 | 0.00 | 0.00 |
| 6170 - WORKERS COMPENSATION | 235.89 | 245.04 | 300.00 | 400.00 |
| **BENEFITS** | **7,028.09** | **6,964.13** | **9,000.00** | **10,700.00** |
| **WAGES & BENEFITS** | **63,362.17** | **61,520.26** | **71,900.00** | **88,400.00** |
| 6202 - OPERATING SUPPLIES | 0.00 | 74.00 | 100.00 | 100.00 |
| 6210 - OFFICE SUPPLIES | 0.00 | 36.00 | 100.00 | 100.00 |
| 6212 - UNIFORMS/CLOTHING | 129.32 | 0.00 | 0.00 | 0.00 |
| 6213 - FOOD | 7.98 | 8.97 | 200.00 | 200.00 |
| 6310 - ATTORNEY | 11,823.75 | 9,083.90 | 15,000.00 | 16,000.00 |
| 6336 - PRINTING/PUBLISHING | 258.03 | 32.50 | 100.00 | 100.00 |
| 6351 - INSURANCE PREMIUM (IS FUND) | 300.00 | 300.00 | 300.00 | 200.00 |
| 6415 - SOFTWARE-ANNUAL FEES (IS FUND) | 3,900.00 | 4,200.00 | 4,000.00 | 3,800.00 |
| 6430 - BUILDING RENT (IS FUND) | 19,700.04 | 19,700.04 | 21,600.00 | 22,100.00 |
| 6472 - CONFERENCE/SCHOOL/TRAINING | 410.00 | 475.00 | 800.00 | 800.00 |
| 6475 - TRAVEL/SUBSISTENCE | 56.35 | 0.00 | 1,000.00 | 1,000.00 |
| 6480 - DUES | 74,514.50 | 66,264.00 | 79,500.00 | 79,500.00 |
| **SUPPLIES AND SERVICES** | **111,099.97** | **100,174.41** | **122,700.00** | **123,900.00** |
| 6640 - DESIGNATED MISCELLANEOUS | 5,000.00 | 0.00 | 0.00 | 0.00 |
| **MISCELLANEOUS EXPENSE** | **5,000.00** | **0.00** | **0.00** | **0.00** |
| 6740 - EQUIPMENT | 17,670.31 | 0.00 | 0.00 | 0.00 |
| **CAPITAL OUTLAY** | **17,670.31** | **0.00** | **0.00** | **0.00** |
| **Total 11 - MAYOR & COUNCIL** | **197,132.45** | **161,694.67** | **194,600.00** | **212,300.00** |

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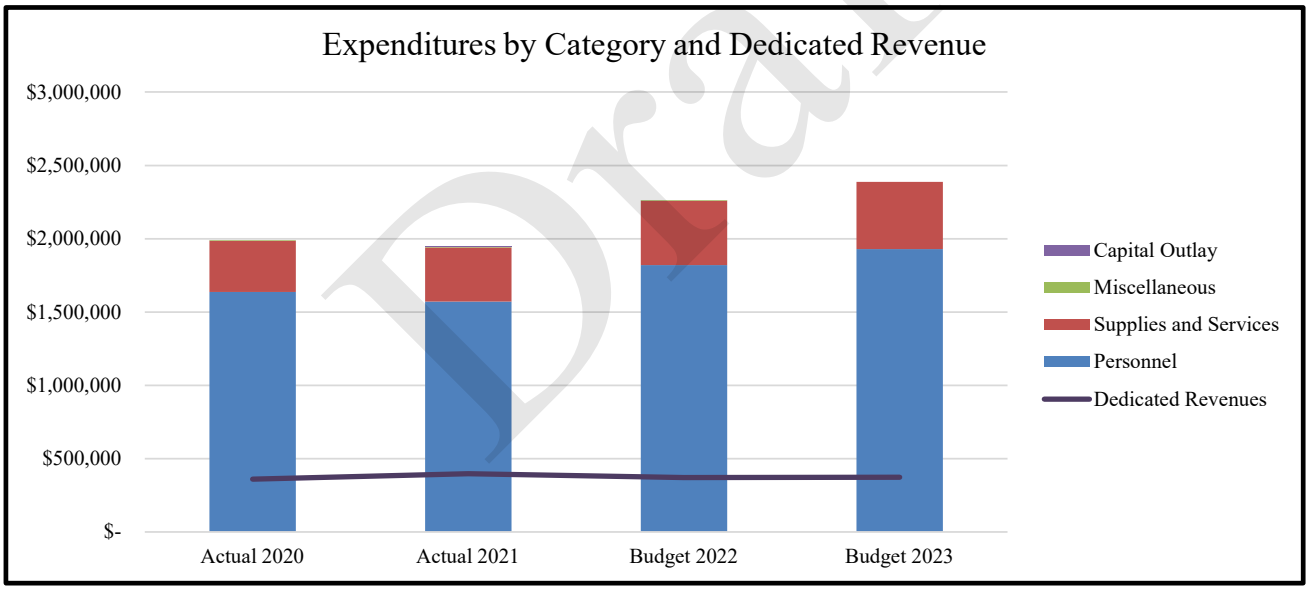
Division: **Administration**
Category: General Government

## 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 2020 | Actual 2021 | Budget 2022 | Budget 2023 |
|---|---|---|---|---|
| Personnel | $ 1,637,937 | $ 1,571,144 | $ 1,821,200 | $ 1,930,400 |
| Supplies and Services | 347,826 | 368,873 | 437,300 | 456,800 |
| Miscellaneous | 5,160 | 3,937 | 5,800 | - |
| Capital Outlay | - | 50 | - | - |
| Totals | $ 1,990,923 | $ 1,944,004 | $ 2,264,300 | $ 2,387,200 |
| | | | | |
| Dedicated Revenues | $ 359,916 | $ 397,632 | $ 372,000 | $ 374,000 |




## Key Measures:

| | Actual 2020 | Actual 2021 | Projected 2022 | Projected 2023 |
|---|---|---|---|---|
| New Hires (Full & Part Time, Election Judges, Seasonal) | 141 | 93 | 179 | 110 |
| Computers and Equipment Supported by IT | 908 | 934 | 956 | 968 |
| Help desk tickets | 2,194 | 2,150 | 2,150 | 2,200 |
| Software Apps Supported | 125 | 125 | 125 | 125 |
| Website Visits | 352,000 | 264,151 | 600,000 | 500,000 |
| Facebook Followers | 28,335 | 30,872 | 34,500 | 38,000 |
| Twitter Followers | 12,712 | 12,753 | 12,970 | 13,200 |
| Hometown Messenger and Email Bulletins | | | | |
| Video Productions (started in 2018) | 23 | 14 | 10 | 16 |
| Total Email Bulletin Recipients | 136,537 | 121,862 | 70,000 | 100,000 |

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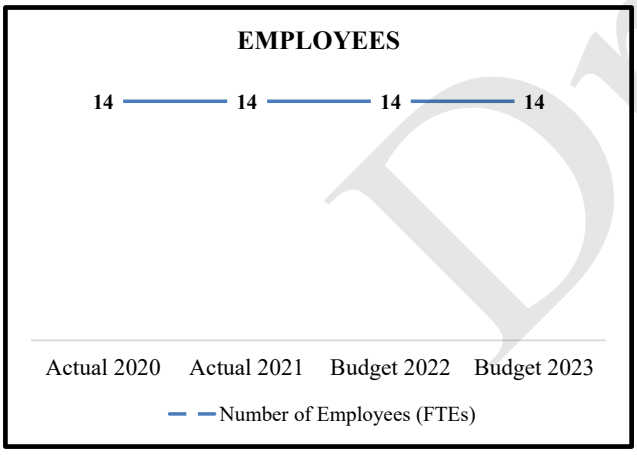
## Budget Impact:

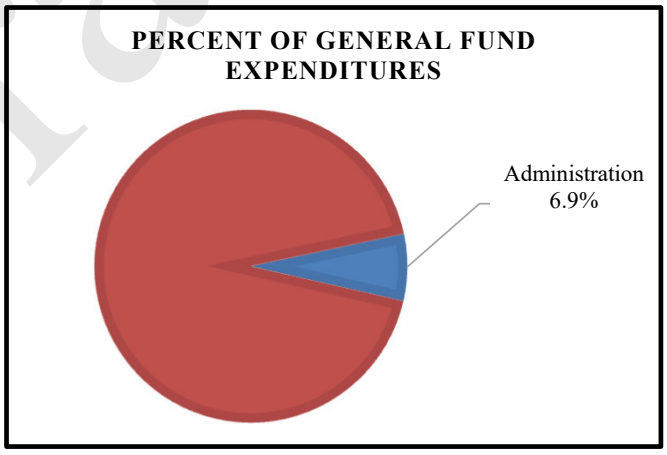
The Department of Administration serves those who serve you, our customers. Much of our work is focused on ensuring staff in all city departments can serve you as efficiently and effectively as possible. We also strive to provide an example of excellence in customer service throughout our organization.

Things are constantly changing in information technology (IT). Much of our focus in this area over the past couple of years 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. A major priority in 2023 will be completion of a fiber redundancy path for secondary connections to external resources. This will allow for future infrastructure upgrades in areas of telephony, elimination of additional legacy communication points, and continue to increase employee mobility and flexibility.

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 2023 the HR team has several priorities including refreshing some all-employee educational programs such as Respectful Workplace training, negotiating the three collective bargaining agreements that are nearing their end of term, and ongoing participation in the LOGIS group studying and potentially selecting a new ERP system for implementation in future years.

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 recent years. 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. In 2023, the team plans to begin translating materials for a Spanish-speaking audience before expanding into additional languages and digital translation as guided by the Communications Strategic Plan.




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# 2023 Annual Budget
## Division: 12- ADMINISTRATION

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| **12 - ADMINISTRATION** | | | | |
| 6001 - WAGES & BENEFITS | 0.00 | 0.00 | 0.00 | 0.00 |
| 6002 - WAGES | 1,232,760.83 | 1,225,374.31 | 1,412,400.00 | 1,488,900.00 |
| 6005 - OVERTIME-FT | 217.10 | 0.00 | 0.00 | 0.00 |
| 6015 - WAGES - PART TIME/TEMP | 2,359.58 | 2,257.00 | 3,300.00 | 3,700.00 |
| **WAGES** | **1,235,337.51** | **1,227,631.31** | **1,415,700.00** | **1,492,600.00** |
| 6122 - PERA | 91,865.76 | 91,336.95 | 105,900.00 | 111,800.00 |
| 6124 - FICA | 88,045.67 | 88,257.80 | 108,300.00 | 114,100.00 |
| 6135 - HEALTH | 116,710.50 | 108,947.92 | 138,800.00 | 154,000.00 |
| 6139 - POST EMPLOYMENT HEALTH PLAN | 5,497.92 | 5,468.47 | 5,900.00 | 7,600.00 |
| 6140 - LIFE/LTD | 3,196.02 | 3,063.01 | 3,800.00 | 3,900.00 |
| 6145 - DENTAL | 5,620.14 | 5,460.00 | 7,600.00 | 7,600.00 |
| 6170 - WORKERS COMPENSATION | 7,394.90 | 7,676.40 | 9,800.00 | 12,000.00 |
| 6180 - COMPENSATED ABSENCES | 78,327.55 | 29,635.45 | 25,400.00 | 26,800.00 |
| 6186 - PENSION EXPENSE | 5,941.00 | 3,667.00 | 0.00 | 0.00 |
| **BENEFITS** | **402,599.46** | **343,513.00** | **405,500.00** | **437,800.00** |
| **WAGES & BENEFITS** | **1,637,936.97** | **1,571,144.31** | **1,821,200.00** | **1,930,400.00** |
| 6202 - OPERATING SUPPLIES | 6,210.31 | 926.06 | 1,500.00 | 1,500.00 |
| 6210 - OFFICE SUPPLIES | 2,464.78 | 2,229.75 | 2,200.00 | 2,200.00 |
| 6212 - UNIFORMS/CLOTHING | 312.00 | 200.00 | 0.00 | 0.00 |
| 6213 - FOOD | 393.90 | 1,261.72 | 2,200.00 | 2,200.00 |
| 6222 - MOTOR FUELS & LUBRICANTS | 142.60 | 426.02 | 1,300.00 | 1,700.00 |
| 6240 - EQUIPMENT MAINT SUPPLIES | 148.96 | 1,331.62 | 1,600.00 | 1,600.00 |
| 6310 - ATTORNEY | 20,779.30 | 24,182.50 | 31,000.00 | 33,000.00 |
| 6316 - EQUIPMENT MAINTENANCE | 0.00 | 2,686.45 | 400.00 | 400.00 |
| 6327 - OTHER PROF SERVICES | 35,247.92 | 38,922.77 | 70,500.00 | 74,800.00 |
| 6332 - POSTAGE | 13,089.63 | 9,466.21 | 14,300.00 | 11,800.00 |
| 6334 - TELEPHONE | 6,703.83 | 6,990.98 | 9,700.00 | 9,700.00 |
| 6336 - PRINTING/PUBLISHING | 27,668.81 | 29,781.84 | 38,100.00 | 35,200.00 |
| 6338 - ADVERTISING | 15.00 | 0.00 | 1,200.00 | 1,200.00 |
| 6339 - COMPUTER ACCESS | 660.28 | 900.40 | 0.00 | 0.00 |
| 6351 - INSURANCE PREMIUM (IS FUND) | 6,200.00 | 6,800.00 | 6,800.00 | 7,900.00 |
| 6410 - SOFTWARE - ANNUAL FEES | 87,411.72 | 100,454.92 | 82,100.00 | 93,800.00 |
| 6415 - SOFTWARE-ANNUAL FEES (IS FUND) | 58,100.04 | 55,300.08 | 49,200.00 | 52,700.00 |
| 6420 - EQUIPMENT RENT | 259.13 | 337.38 | 0.00 | 0.00 |
| 6425 - EQUIPMENT RENT (IS FUND) | 0.00 | 0.00 | 5,700.00 | 5,300.00 |
| 6430 - BUILDING RENT (IS FUND) | 55,699.92 | 55,699.92 | 56,200.00 | 57,400.00 |
| 6472 - CONFERENCE/SCHOOL/TRAINING | 6,528.80 | 16,259.50 | 30,300.00 | 30,500.00 |
| 6475 - TRAVEL/SUBSISTENCE | 0.00 | 4,325.10 | 15,000.00 | 16,000.00 |
| 6480 - DUES | 6,173.54 | 4,674.32 | 6,000.00 | 5,900.00 |
| 6490 - SUBSCRIPTIONS/PUBLICATIONS | 109.10 | 86.00 | 0.00 | 0.00 |
| 6471 - WELLNESS PROGRAM | 13,506.79 | 5,629.86 | 12,000.00 | 12,000.00 |
| **SUPPLIES AND SERVICES** | **347,826.36** | **368,873.40** | **437,300.00** | **456,800.00** |
| 6645 - SERVICE AWARDS | 5,159.91 | 3,936.82 | 5,800.00 | 0.00 |

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# 2023 Annual Budget
# Division: 12- ADMINISTRATION

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| **MISCELLANEOUS EXPENSE** | **5,159.91** | **3,936.82** | **5,800.00** | **0.00** |
| 6740 - EQUIPMENT | 0.00 | 49.97 | 0.00 | 0.00 |
| **CAPITAL OUTLAY** | **0.00** | **49.97** | **0.00** | **0.00** |
| **Total 12 - ADMINISTRATION** | **1,990,923.24** | **1,944,004.50** | **2,264,300.00** | **2,387,200.00** |

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

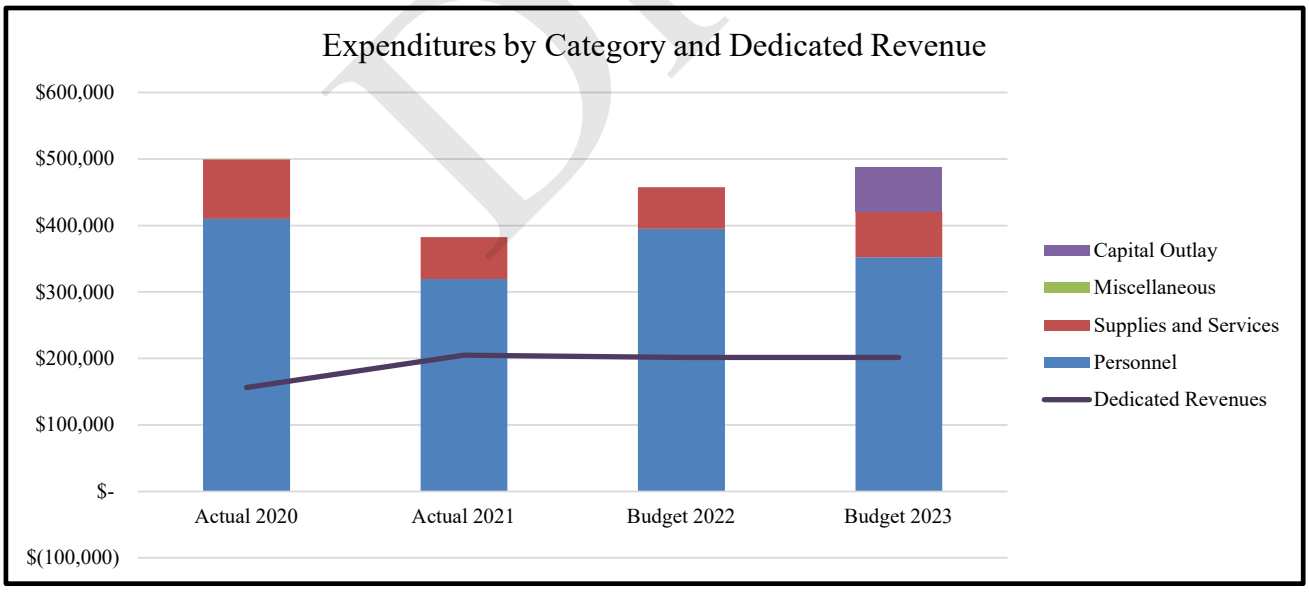
## Description of Services:

Among the primary objectives of the city are to provide excellent customer service to you, our community members, and to work as efficiently as possible with your tax dollars. The City Clerk's office is a major player for both objectives, as it serves as an informational hub throughout the city. From the moment you enter or otherwise contact City Hall, you will be greeted by a member of the City Clerk's office. All staff are ready to help get you where you need to go and are passionate about providing top notch customer service. Whether you are in need of business licensing, have a records request, or just aren't quite sure who to contact about a particular issue, our staff are there to help guide you through the process.

The clerk's office is also responsible for maintaining official city records by scanning, filing, and managing the documents in our electronic repository. 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 2020 | Actual 2021 | Budget 2022 | Budget 2023 |
|---|---|---|---|---|
| Personnel | $ 409,850 | $ 319,372 | $ 395,300 | $ 352,200 |
| Supplies and Services | 89,883 | 62,998 | 62,200 | 68,500 |
| Miscellaneous | 4 | (30) | - | - |
| Capital Outlay | - | - | - | 66,300 |
| Totals | $ 499,737 | $ 382,340 | $ 457,500 | $ 487,000 |
| | | | | |
| Dedicated Revenues | $ 156,165 | $ 204,793 | $ 201,700 | $ 201,700 |




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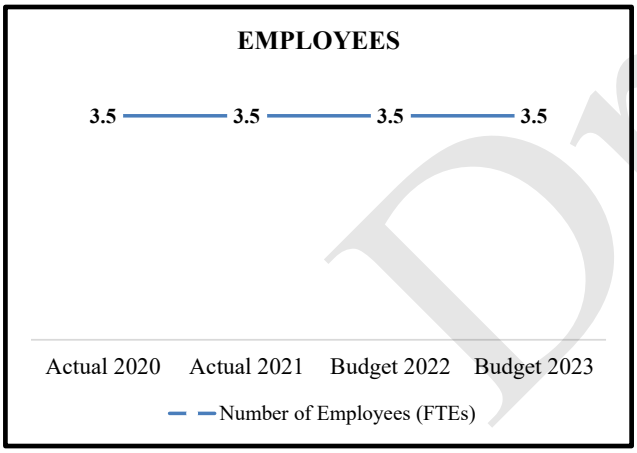
## Key Measures:

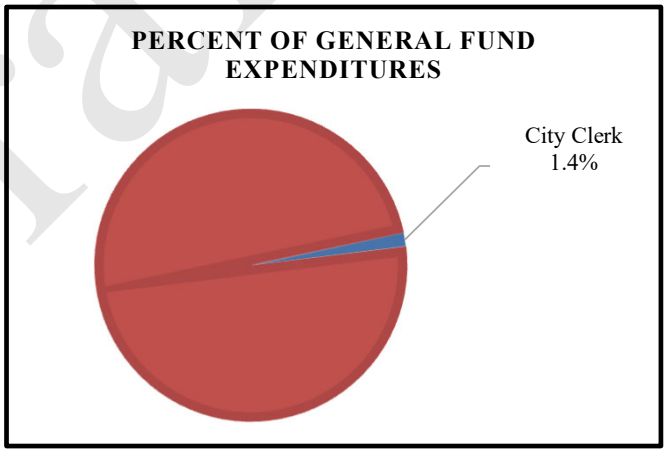
| | Actual 2020 | Actual 2021 | Projected 2022 | Projected 2023 |
|---|---|---|---|---|
| Number of licenses issued | 186 | 159 | 180 | 195 |
| Registered Voters | 24,377 | No election | 25,164 (Primary) | No election |
| Voter Turnout | 22,505 | No election | 23,000 | No election |
| Election Judges | 115 | No election | 150 | 3 (AB for PNP) |
| Documents scanned for retention | 320,000 | 246,365 | 300,000 | 500,000 |

## Budget Impact:

In 2023 the clerk's office expects to focus on improving the agenda management program to bring efficiency and accessibility to public meeting documents. Additionally, the clerks' office is continuing 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 2023 will be replacing election pollpads and adding a new tabulator. The pollpads will reach end of life prior to the 2024 election cycle, and due to the recent redistricting we have added three new polling locations, which will require the purchase of one new tabulator. In recent years, our elections staff have been able to provide a greater level of service 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. In 2022 staff added a new elections program to improve the onboarding, scheduling, and training of election judges. 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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# 2023 Annual Budget
## Division: 13- CITY CLERK

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| **13 - CITY CLERK** | | | | |
| 6001 - WAGES & BENEFITS | 0.00 | 0.00 | 0.00 | 0.00 |
| 6002 - WAGES | 249,885.31 | 220,197.10 | 224,100.00 | 240,500.00 |
| 6005 - OVERTIME-FT | 3,471.95 | 0.00 | 0.00 | 0.00 |
| 6015 - WAGES - PART TIME/TEMP | 69,264.70 | 36,077.02 | 90,100.00 | 32,500.00 |
| **WAGES** | **322,621.96** | **256,274.12** | **314,200.00** | **273,000.00** |
| 6122 - PERA | 20,481.69 | 18,411.46 | 19,100.00 | 20,400.00 |
| 6124 - FICA | 19,825.98 | 18,508.79 | 24,100.00 | 20,900.00 |
| 6135 - HEALTH | 29,149.59 | 26,887.94 | 27,900.00 | 27,800.00 |
| 6139 - POST EMPLOYMENT HEALTH PLAN | 1,379.09 | 1,303.53 | 1,300.00 | 1,600.00 |
| 6140 - LIFE/LTD | 673.84 | 634.62 | 700.00 | 700.00 |
| 6145 - DENTAL | 1,088.18 | 1,011.64 | 1,600.00 | 1,600.00 |
| 6170 - WORKERS COMPENSATION | 2,813.29 | 1,800.00 | 2,400.00 | 1,900.00 |
| 6180 - COMPENSATED ABSENCES | 11,816.76 | (5,459.71) | 4,000.00 | 4,300.00 |
| **BENEFITS** | **87,228.42** | **63,098.27** | **81,100.00** | **79,200.00** |
| **WAGES & BENEFITS** | **409,850.38** | **319,372.39** | **395,300.00** | **352,200.00** |
| 6202 - OPERATING SUPPLIES | 25,964.78 | 107.75 | 500.00 | 0.00 |
| 6204 - FURNISHINGS (NOT CAPITALIZED) | 0.00 | 2,295.00 | 0.00 | 0.00 |
| 6210 - OFFICE SUPPLIES | 2,855.70 | 560.44 | 800.00 | 600.00 |
| 6213 - FOOD | 4,867.98 | 0.00 | 1,000.00 | 0.00 |
| 6240 - EQUIPMENT MAINT SUPPLIES | 0.00 | 0.00 | 500.00 | 300.00 |
| 6310 - ATTORNEY | 1,895.00 | 900.00 | 1,000.00 | 900.00 |
| 6318 - FILING FEES | 46.00 | 0.00 | 0.00 | 0.00 |
| 6327 - OTHER PROF SERVICES | 1,555.30 | 1,228.80 | 4,100.00 | 1,300.00 |
| 6332 - POSTAGE | 379.25 | 213.61 | 700.00 | 400.00 |
| 6334 - TELEPHONE | 62.25 | 56.63 | 100.00 | 100.00 |
| 6336 - PRINTING/PUBLISHING | 4,136.90 | 2,448.32 | 3,000.00 | 3,300.00 |
| 6351 - INSURANCE PREMIUM (IS FUND) | 1,300.00 | 1,300.00 | 1,300.00 | 1,700.00 |
| 6410 - SOFTWARE - ANNUAL FEES | 19,038.83 | 22,301.90 | 12,000.00 | 24,000.00 |
| 6415 - SOFTWARE-ANNUAL FEES (IS FUND) | 12,099.96 | 15,300.00 | 14,300.00 | 15,800.00 |
| 6420 - EQUIPMENT RENT | 396.91 | 51.17 | 0.00 | 100.00 |
| 6430 - BUILDING RENT (IS FUND) | 13,899.96 | 13,899.96 | 15,200.00 | 15,400.00 |
| 6472 - CONFERENCE/SCHOOL/TRAINING | 890.00 | 1,105.00 | 3,000.00 | 2,000.00 |
| 6475 - TRAVEL/SUBSISTENCE | 32.28 | 937.04 | 4,000.00 | 2,000.00 |
| 6480 - DUES | 462.00 | 292.00 | 500.00 | 600.00 |
| 6490 - SUBSCRIPTIONS/PUBLICATIONS | 0.00 | 0.00 | 200.00 | 0.00 |
| **SUPPLIES AND SERVICES** | **89,883.10** | **62,997.62** | **62,200.00** | **68,500.00** |
| 6660 - BANK FEES- NSF FEE | 4.00 | (30.00) | 0.00 | 0.00 |
| **MISCELLANEOUS EXPENSE** | **4.00** | **(30.00)** | **0.00** | **0.00** |
| 6740 - EQUIPMENT | 0.00 | 0.00 | 0.00 | 66,300.00 |
| **CAPITAL OUTLAY** | **0.00** | **0.00** | **0.00** | **66,300.00** |
| **Total 13 - CITY CLERK** | **499,737.48** | **382,340.01** | **457,500.00** | **487,000.00** |

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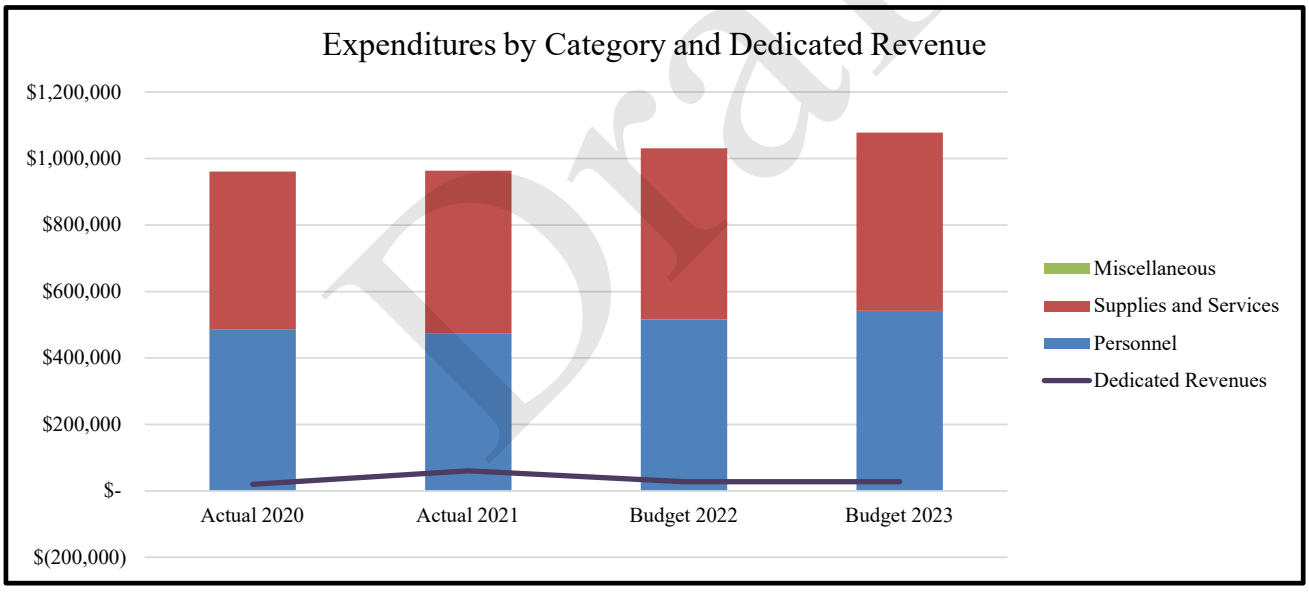
Division: **Finance**
Category: General Government

## 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 2020 | Actual 2021 | Budget 2022 | Budget 2023 |
|---|---|---|---|---|
| Personnel | $ 485,357 | $ 474,668 | $ 516,100 | $ 541,800 |
| Supplies and Services | 475,167 | 489,299 | 514,500 | 536,600 |
| Miscellaneous | 487 | (123) | - | - |
| Totals | $ 961,011 | $ 963,844 | $ 1,030,600 | $ 1,078,400 |
| Dedicated Revenues | $ 19,710 | $ 59,874 | $ 27,700 | $ 27,200 |




## Key Measures:

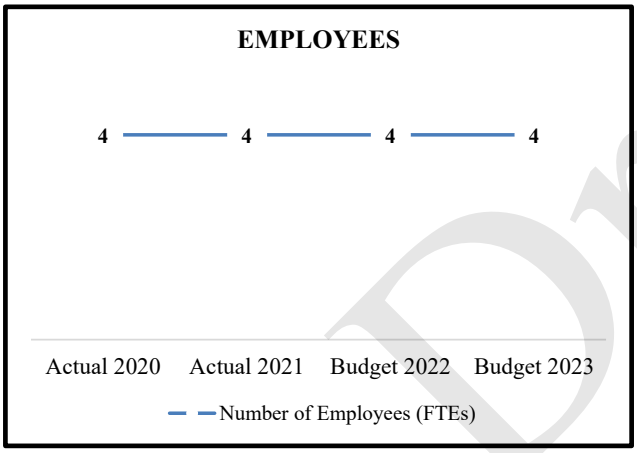
| | Actual 2020 | Actual 2021 | Projected 2022 | Projected 2023 |
|---|---|---|---|---|
| Number of Checks Issued | 5305 | 3685 | 3350 | 3200 |
| Number of ACHs Issued | 0 | 974 | 1550 | 1700 |
| Amount of Pcards Processed | 278,566 | 318,989 | 390,000 | 390,000 |
| Average Days to Process Invoices | 13.1 | 12.8 | 13.0 | 13.0 |
| Rate of Return on Pooled Cash/ Investments | 2.32% | 1.05% | 1.00% | 1.75% |

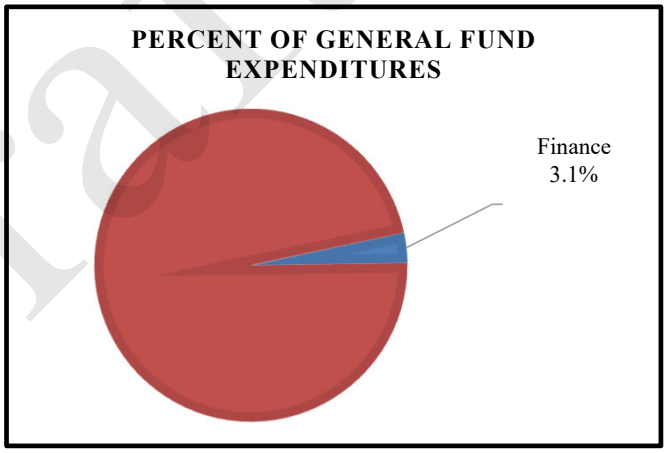
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## Budget Impact:

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 and additional cash flow analysis.
• 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 assisted 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.
• Creation of a 20-year equipment replacement schedule with the scheduled replacement year and estimated replacement cost encompassing all city equipment and vehicles.
• Rollout and communication of the new taxpayer receipt tool, available on the city website and social media pages. The taxpayer receipt allows residents to get an unofficial line item detailed receipt, based on their specific home value, of what they pay for each city service.




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# 2023 Annual Budget
## Division: 15- FINANCE

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| **15 - FINANCE** | | | | |
| 6002 - WAGES | 357,816.34 | 357,948.23 | 388,000.00 | 409,200.00 |
| 6005 - OVERTIME-FT | 0.00 | 0.00 | 800.00 | 800.00 |
| **WAGES** | **357,816.34** | **357,948.23** | **388,800.00** | **410,000.00** |
| 6122 - PERA | 27,597.18 | 28,455.54 | 29,100.00 | 30,800.00 |
| 6124 - FICA | 26,404.56 | 27,170.71 | 29,700.00 | 31,400.00 |
| 6135 - HEALTH | 49,801.51 | 51,472.92 | 53,600.00 | 53,900.00 |
| 6139 - POST EMPLOYMENT HEALTH PLAN | 1,705.38 | 1,734.00 | 1,700.00 | 2,200.00 |
| 6140 - LIFE/LTD | 989.92 | 995.88 | 1,000.00 | 1,100.00 |
| 6145 - DENTAL | 2,012.85 | 2,016.00 | 2,200.00 | 2,200.00 |
| 6170 - WORKERS COMPENSATION | 2,435.32 | 2,644.53 | 3,000.00 | 2,800.00 |
| 6180 - COMPENSATED ABSENCES | 16,593.64 | 2,229.79 | 7,000.00 | 7,400.00 |
| **BENEFITS** | **127,540.36** | **116,719.37** | **127,300.00** | **131,800.00** |
| **WAGES & BENEFITS** | **485,356.70** | **474,667.60** | **516,100.00** | **541,800.00** |
| 6202 - OPERATING SUPPLIES | 688.22 | 694.45 | 500.00 | 600.00 |
| 6210 - OFFICE SUPPLIES | 1,101.22 | 1,214.98 | 1,500.00 | 1,500.00 |
| 6213 - FOOD | 0.00 | 0.00 | 0.00 | 0.00 |
| 6310 - ATTORNEY | 697.50 | 1,125.50 | 1,000.00 | 1,100.00 |
| 6327 - OTHER PROF SERVICES | 349,964.01 | 359,608.46 | 371,200.00 | 384,600.00 |
| 6332 - POSTAGE | 2,643.45 | 2,385.45 | 2,800.00 | 2,800.00 |
| 6334 - TELEPHONE | 702.77 | 699.14 | 900.00 | 900.00 |
| 6336 - PRINTING/PUBLISHING | 1,246.94 | 1,714.40 | 2,000.00 | 2,000.00 |
| 6351 - INSURANCE PREMIUM (IS FUND) | 2,000.00 | 2,400.00 | 2,400.00 | 2,500.00 |
| 6410 - SOFTWARE - ANNUAL FEES | 85,146.03 | 86,019.77 | 93,400.00 | 102,900.00 |
| 6415 - SOFTWARE-ANNUAL FEES (IS FUND) | 13,800.00 | 14,100.00 | 13,500.00 | 11,900.00 |
| 6420 - EQUIPMENT RENT | 340.97 | 562.78 | 0.00 | 0.00 |
| 6430 - BUILDING RENT (IS FUND) | 15,900.00 | 15,900.00 | 17,300.00 | 17,700.00 |
| 6472 - CONFERENCE/SCHOOL/TRAINING | 238.50 | 658.55 | 3,500.00 | 3,500.00 |
| 6475 - TRAVEL/SUBSISTENCE | 150.31 | 1,528.74 | 3,500.00 | 3,600.00 |
| 6480 - DUES | 547.00 | 687.00 | 700.00 | 700.00 |
| 6490 - SUBSCRIPTIONS/PUBLICATIONS | 0.00 | 0.00 | 300.00 | 300.00 |
| **SUPPLIES AND SERVICES** | **475,166.92** | **489,299.22** | **514,500.00** | **536,600.00** |
| 6660 - BANK FEES- NSF FEE | 495.98 | (113.88) | 0.00 | 0.00 |
| 6661 - CASH SHORT | (9.46) | (8.83) | 0.00 | 0.00 |
| **MISCELLANEOUS EXPENSE** | **486.52** | **(122.71)** | **0.00** | **0.00** |
| **DEBT SERVICE** | **0.00** | **0.00** | **0.00** | **0.00** |
| **Total 15 - FINANCE** | **961,010.14** | **963,844.11** | **1,030,600.00** | **1,078,400.00** |

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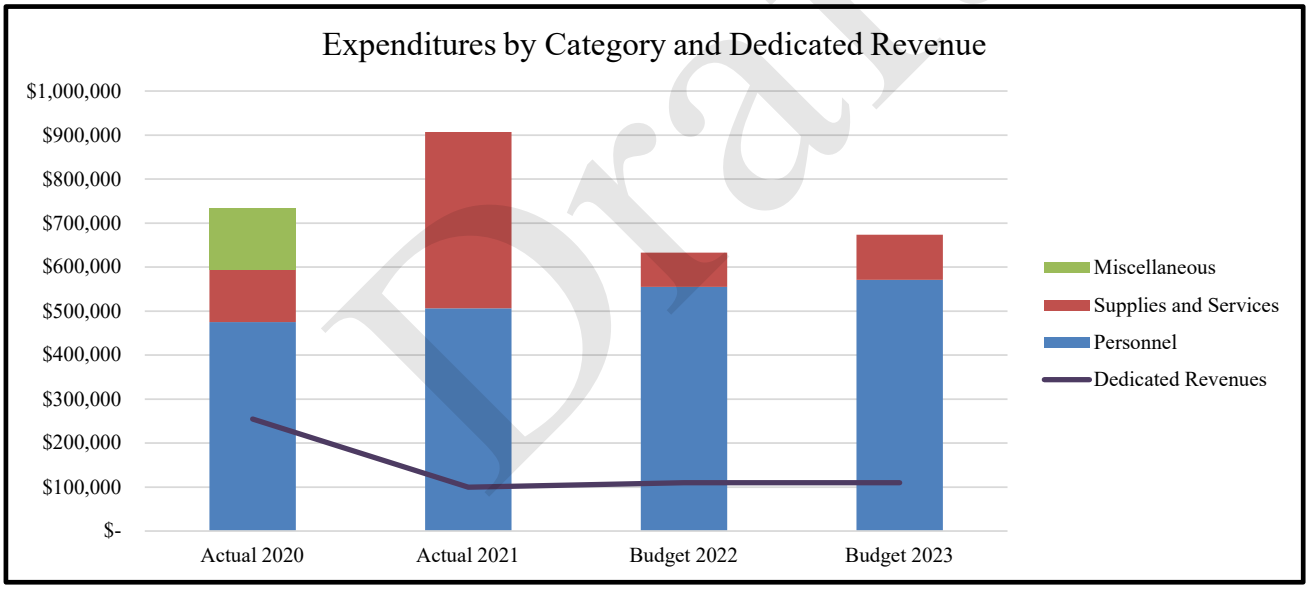
Division: **Planning & Development**
Category: General Government

## 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 2020 | Actual 2021 | Budget 2022 | Budget 2023 |
|---|---|---|---|---|
| Personnel | $ 475,249 | $ 506,564 | $ 555,400 | $ 571,100 |
| Supplies and Services | 118,423 | 400,872 | 77,700 | 102,600 |
| Miscellaneous | 139,056 | - | - | - |
| Totals | $ 732,728 | $ 907,436 | $ 633,100 | $ 673,700 |
| Dedicated Revenues | $ 254,531 | $ 99,395 | $ 110,000 | $ 110,000 |




## Key Measures:

| | Actual 2020 | Actual 2021 | Projected 2022 | Projected 2023 |
|---|---|---|---|---|
| Number of Case Files | 58 | 45 | 30 | 30 |

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## 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. In 2022 D.R. Horton added two new additions and lots for almost 300 homes that are now under construction. D.R. Horton also completed a city park that is integral to the subdivision.

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 and now includes townhomes and single-family homes. Lennar Multifamily also submitted, received approval and is under construction for 288 luxury apartments as part of the development.

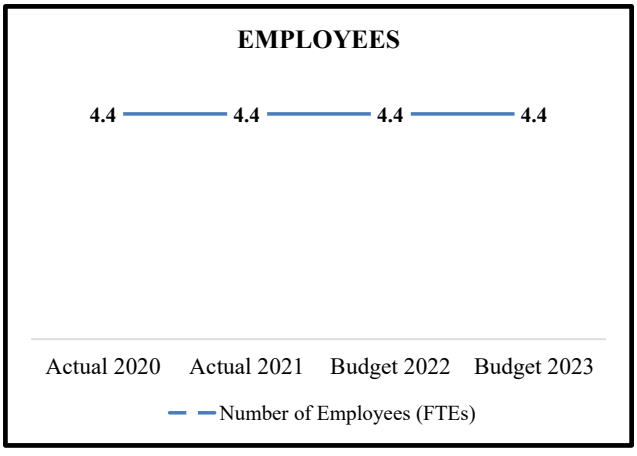
There were also many other subdivisions that were approved and started construction including Valley Crest on CH 83 with more than 150 homes of various sizes and styles by M/I Homes and Whispering Waters in the southeast corner being developed by Keyland Homes. Both subdivisions have completed many of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

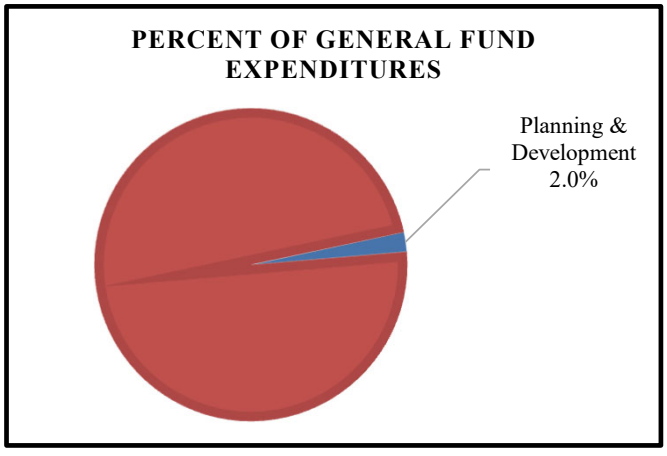
The last industrial sites are being developed within existing parks and the city is working on other industrial areas. This includes the last site in Dean Lakes where Inland Development is under construction for more than 300,000 square feet of space along Highway 169. To the north, the last remaining business park site on 12th Avenue is under construction for the headquarters for Quality Forklift. Both projects should be completed in mid-2023.

An EAW was completed for the Amphitheater proposed at Canterbury. The 19,000-seat venue will have a large roof structure and offer additional lawn seating along with amenities for attendees. Parking will be on site, at Canterbury lots and at remote lots controlled by MVTA. The Environmental Quality Board approved the EAW and the rezoning for the Amphitheater was approved with construction slated for 2023. Canterbury's Southwest Development was approved for the Omry, a luxury over 55 rental development that is now under construction. Across the street the new home for Bravis and Badger Hill's tasting room were approved and are now under construction for completion in mid-2023. A daycare complex was approved in the area and is expected to begin construction in 2023.

The city received a grant from the Minnesota Historical Society towards creating a Multiple Properties National Register Nomination for the cultural corridor that is from the original Holmes Street Bridge to The Landing. A request for proposals will be issued and work should begin in 2023. The scope includes identifying additional archeological resources in the Memorial Park area.

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




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# 2023 Annual Budget
## Division: 17- PLANNING & DEVELOPMENT

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| **17 - PLANNING & DEVELOPMENT** | | | | |
| 6002 - WAGES | 353,565.58 | 372,026.97 | 410,900.00 | 433,100.00 |
| **WAGES** | **353,565.58** | **372,026.97** | **410,900.00** | **433,100.00** |
| 6122 - PERA | 27,894.49 | 29,345.93 | 30,800.00 | 32,500.00 |
| 6124 - FICA | 27,122.74 | 28,323.06 | 31,400.00 | 33,100.00 |
| 6135 - HEALTH | 41,459.11 | 45,987.06 | 63,100.00 | 52,500.00 |
| 6139 - POST EMPLOYMENT HEALTH PLAN | 1,761.99 | 1,872.39 | 2,100.00 | 2,700.00 |
| 6140 - LIFE/LTD | 938.57 | 1,016.48 | 1,400.00 | 1,400.00 |
| 6145 - DENTAL | 2,006.03 | 2,133.64 | 2,700.00 | 2,700.00 |
| 6170 - WORKERS COMPENSATION | 2,459.23 | 2,729.02 | 3,900.00 | 3,600.00 |
| 6180 - COMPENSATED ABSENCES | 18,041.49 | 23,129.67 | 9,100.00 | 9,500.00 |
| **BENEFITS** | **121,683.65** | **134,537.25** | **144,500.00** | **138,000.00** |
| **WAGES & BENEFITS** | **475,249.23** | **506,564.22** | **555,400.00** | **571,100.00** |
| 6202 - OPERATING SUPPLIES | 265.10 | 481.99 | 750.00 | 500.00 |
| 6205 - GRANT EXPENDITURES | 0.00 | 14,140.44 | 0.00 | 0.00 |
| 6210 - OFFICE SUPPLIES | 1,090.75 | 1,024.01 | 1,100.00 | 500.00 |
| 6213 - FOOD | 76.71 | 79.37 | 0.00 | 0.00 |
| 6310 - ATTORNEY | 15,817.15 | 22,226.31 | 10,500.00 | 11,200.00 |
| 6318 - FILING FEES | 496.00 | 745.68 | 600.00 | 600.00 |
| 6327 - OTHER PROF SERVICES | 35,027.85 | 300,596.06 | 10,000.00 | 30,700.00 |
| 6332 - POSTAGE | 6,603.45 | 1,476.87 | 2,500.00 | 0.00 |
| 6334 - TELEPHONE | 93.71 | 94.14 | 150.00 | 0.00 |
| 6336 - PRINTING/PUBLISHING | 2,945.38 | 4,299.98 | 4,000.00 | 4,000.00 |
| 6351 - INSURANCE PREMIUM (IS FUND) | 1,700.00 | 2,000.00 | 2,000.00 | 2,200.00 |
| 6410 - SOFTWARE - ANNUAL FEES | 16,664.68 | 13,935.36 | 6,000.00 | 9,300.00 |
| 6415 - SOFTWARE-ANNUAL FEES (IS FUND) | 17,199.96 | 16,100.04 | 14,100.00 | 16,800.00 |
| 6420 - EQUIPMENT RENT | 787.25 | 161.71 | 0.00 | 0.00 |
| 6430 - BUILDING RENT (IS FUND) | 17,499.96 | 17,499.96 | 19,000.00 | 19,400.00 |
| 6472 - CONFERENCE/SCHOOL/TRAINING | 733.00 | 3,450.00 | 3,000.00 | 3,000.00 |
| 6475 - TRAVEL/SUBSISTENCE | 0.00 | 0.00 | 2,000.00 | 2,000.00 |
| 6480 - DUES | 1,422.00 | 2,560.00 | 2,000.00 | 2,400.00 |
| 6490 - SUBSCRIPTIONS/PUBLICATIONS | 0.00 | 0.00 | 0.00 | 0.00 |
| **SUPPLIES AND SERVICES** | **118,422.95** | **400,871.92** | **77,700.00** | **102,600.00** |
| **DEPRECIATION** | **0.00** | **0.00** | **0.00** | **0.00** |
| 6610 - AWARDS & DAMAGES | 139,056.42 | 0.00 | 0.00 | 0.00 |
| **MISCELLANEOUS EXPENSE** | **139,056.42** | **0.00** | **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** | **732,728.60** | **907,436.14** | **633,100.00** | **673,700.00** |

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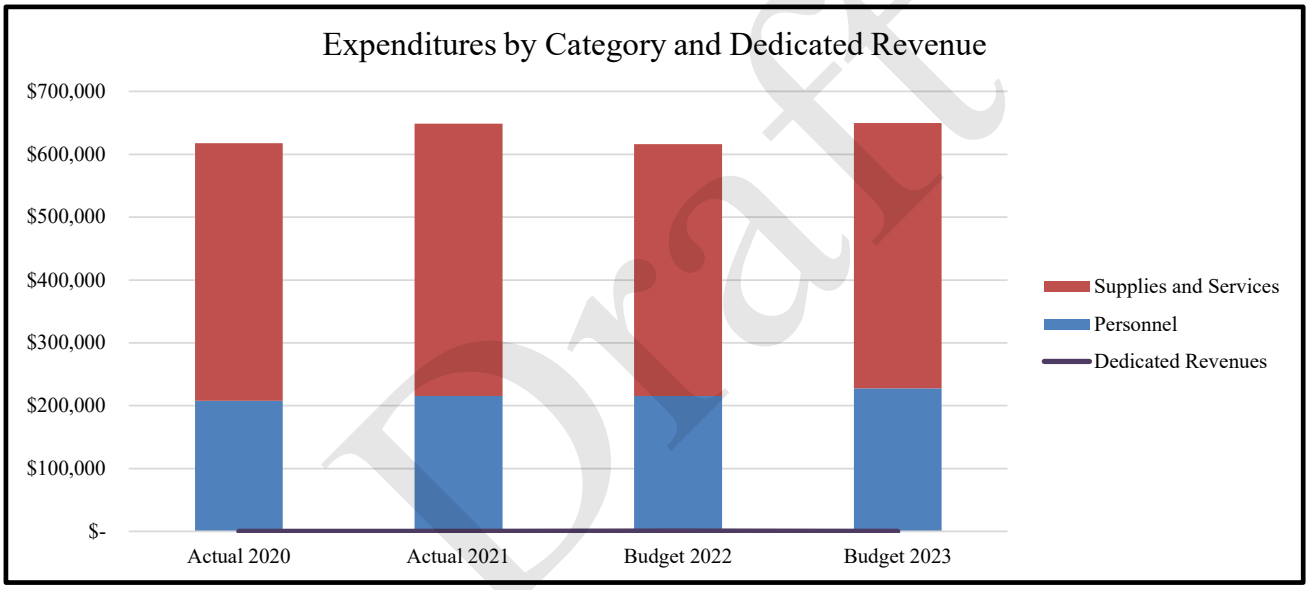
Division: **Facilities**
Category: General Government

## Description of Services:

The Facilities Division budget provides for the safe and effective operation of city-owned facilities including: City Hall, Police Station, Public Works, 500 Gorman Street (old engineering building), two Fire Stations, and the Library. Operating costs for these buildings, as well as staff time, are charged to the respective division budgets.

## Budget:

| Expenditures by Category | Actual 2020 | Actual 2021 | Budget 2022 | Budget 2023 |
|---|---|---|---|---|
| Personnel | $ 208,003 | $ 215,399 | $ 215,500 | $ 227,700 |
| Supplies and Services | 409,839 | 433,401 | 400,700 | 422,400 |
| Totals | $ 617,842 | $ 648,800 | $ 616,200 | $ 650,100 |
| | | | | |
| Dedicated Revenues | $ 125 | $ - | $ 500 | $ 200 |



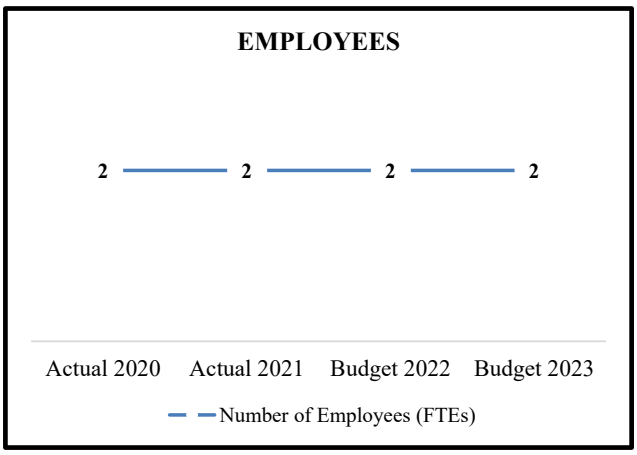

## Key Measures:

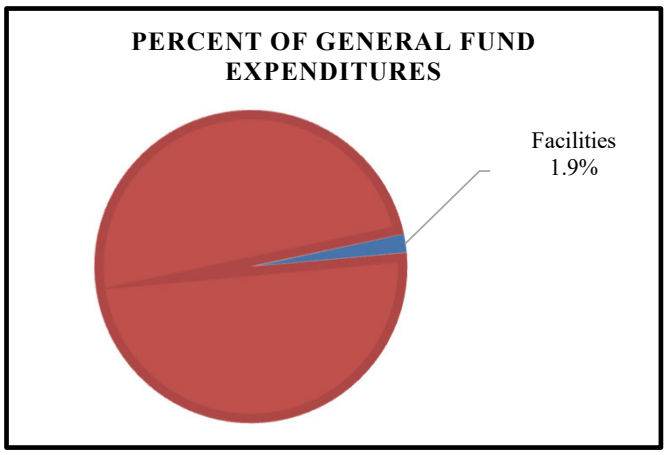
| | Actual 2020 | Actual 2021 | Projected 2022 | Projected 2023 |
|---|---|---|---|---|
| Square Feet Maintained | 50940 | 50940 | 50940 | 50940 |

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## Budget Impact:

There have been no significant changes to the facilities division budget for 2023.




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# 2023 Annual Budget
# Division: 18- FACILITIES

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| **18 - FACILITIES** | | | | |
| 6002 - WAGES | 143,311.10 | 147,160.15 | 148,900.00 | 158,600.00 |
| 6005 - OVERTIME-FT | 1,584.42 | 1,814.00 | 1,200.00 | 1,200.00 |
| **WAGES** | **144,895.52** | **148,974.15** | **150,100.00** | **159,800.00** |
| 6122 - PERA | 10,866.97 | 11,114.33 | 11,200.00 | 12,000.00 |
| 6124 - FICA | 9,710.60 | 10,083.18 | 11,400.00 | 12,200.00 |
| 6135 - HEALTH | 25,182.28 | 26,266.86 | 27,000.00 | 27,300.00 |
| 6139 - POST EMPLOYMENT HEALTH PLAN | 860.14 | 872.88 | 800.00 | 1,100.00 |
| 6140 - LIFE/LTD | 420.38 | 425.19 | 400.00 | 400.00 |
| 6145 - DENTAL | 1,013.95 | 1,018.29 | 1,100.00 | 1,100.00 |
| 6170 - WORKERS COMPENSATION | 9,097.25 | 9,694.75 | 10,800.00 | 10,900.00 |
| 6180 - COMPENSATED ABSENCES | 5,955.90 | 6,949.83 | 2,700.00 | 2,900.00 |
| **BENEFITS** | **63,107.47** | **66,425.31** | **65,400.00** | **67,900.00** |
| **WAGES & BENEFITS** | **208,002.99** | **215,399.46** | **215,500.00** | **227,700.00** |
| 6202 - OPERATING SUPPLIES | 11,048.77 | 8,491.85 | 8,000.00 | 8,500.00 |
| 6204 - FURNISHINGS (NOT CAPITALIZED) | 0.00 | 0.00 | 0.00 | 0.00 |
| 6210 - OFFICE SUPPLIES | 7.62 | 5.98 | 100.00 | 100.00 |
| 6212 - UNIFORMS/CLOTHING | 623.28 | 638.30 | 800.00 | 800.00 |
| 6222 - MOTOR FUELS & LUBRICANTS | 1,194.32 | 2,204.28 | 2,500.00 | 3,100.00 |
| 6230 - BUILDING MAINT SUPPLIES | 17,381.32 | 20,670.96 | 16,000.00 | 16,000.00 |
| 6240 - EQUIPMENT MAINT SUPPLIES | 2,025.02 | 3,255.55 | 1,800.00 | 1,800.00 |
| 6315 - BUILDING MAINT. | 112,839.94 | 128,874.80 | 99,600.00 | 109,600.00 |
| 6326 - CLEANING SERVICES | 54,592.00 | 57,324.00 | 60,000.00 | 60,000.00 |
| 6327 - OTHER PROF SERVICES | 3,922.46 | 678.22 | 100.00 | 100.00 |
| 6334 - TELEPHONE | 4,762.55 | 3,597.20 | 4,000.00 | 4,000.00 |
| 6336 - PRINTING/PUBLISHING | 303.55 | 914.92 | 100.00 | 100.00 |
| 6351 - INSURANCE PREMIUM (IS FUND) | 9,700.00 | 8,400.00 | 8,400.00 | 16,100.00 |
| 6362 - ELECTRIC | 56,908.18 | 60,323.94 | 58,900.00 | 58,200.00 |
| 6364 - WATER | 487.44 | 169.26 | 0.00 | 400.00 |
| 6365 - GAS | 17,579.59 | 22,134.61 | 20,000.00 | 22,000.00 |
| 6366 - SEWER | 571.54 | 148.68 | 200.00 | 250.00 |
| 6368 - STORM | 1,247.52 | 1,191.28 | 800.00 | 1,450.00 |
| 6410 - SOFTWARE - ANNUAL FEES | 1,861.88 | 1,479.67 | 1,500.00 | 1,500.00 |
| 6415 - SOFTWARE-ANNUAL FEES (IS FUND) | 6,999.96 | 7,100.04 | 6,400.00 | 6,100.00 |
| 6425 - EQUIPMENT RENT (IS FUND) | 13,899.96 | 14,300.04 | 14,700.00 | 15,000.00 |
| 6430 - BUILDING RENT (IS FUND) | 91,599.96 | 91,299.96 | 96,400.00 | 96,900.00 |
| 6480 - DUES | 100.00 | 0.00 | 200.00 | 200.00 |
| 6490 - SUBSCRIPTIONS/PUBLICATIONS | 182.00 | 197.60 | 200.00 | 200.00 |
| **SUPPLIES AND SERVICES** | **409,838.86** | **433,401.14** | **400,700.00** | **422,400.00** |
| **MISCELLANEOUS EXPENSE** | **0.00** | **0.00** | **0.00** | **0.00** |
| **CAPITAL OUTLAY** | **0.00** | **0.00** | **0.00** | **0.00** |
| **Total 18 - FACILITIES** | **617,841.85** | **648,800.60** | **616,200.00** | **650,100.00** |

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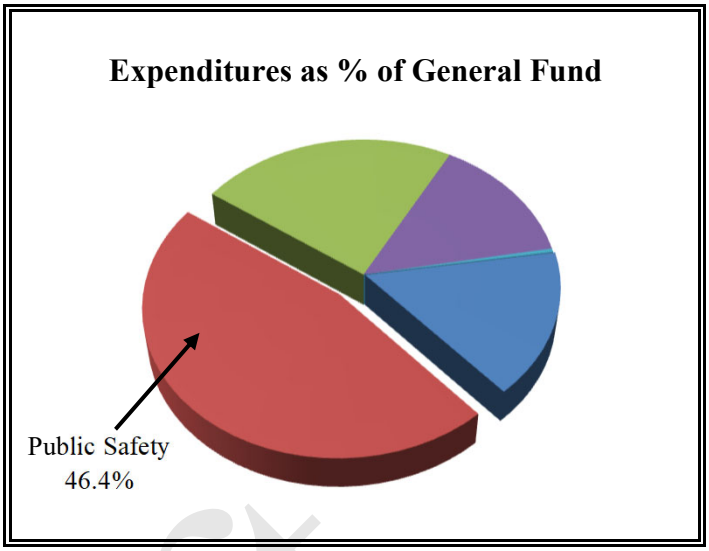
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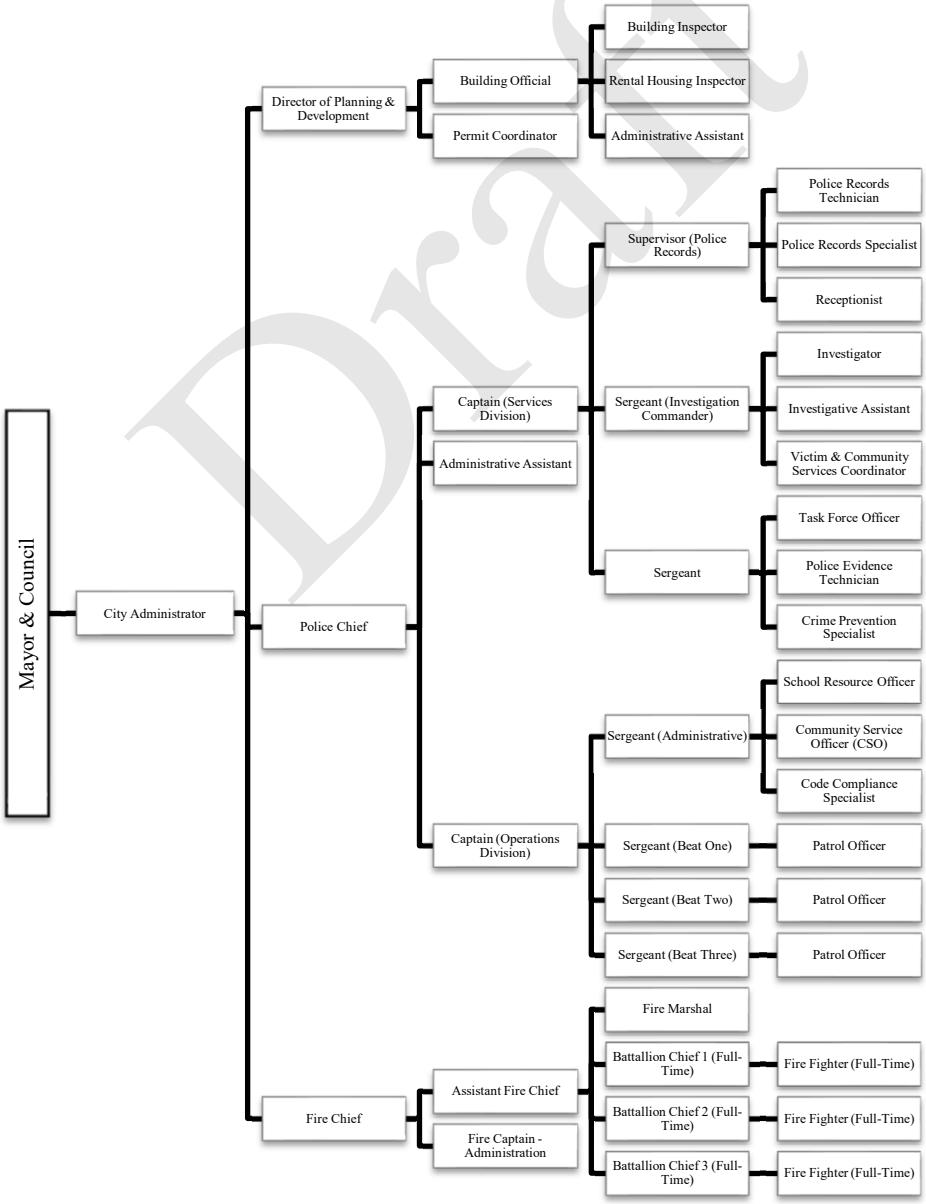
## Public Safety

**Divisions:**

The main divisions under Public Safety consist of the following:

- Police
- Fire
- Building Inspections




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

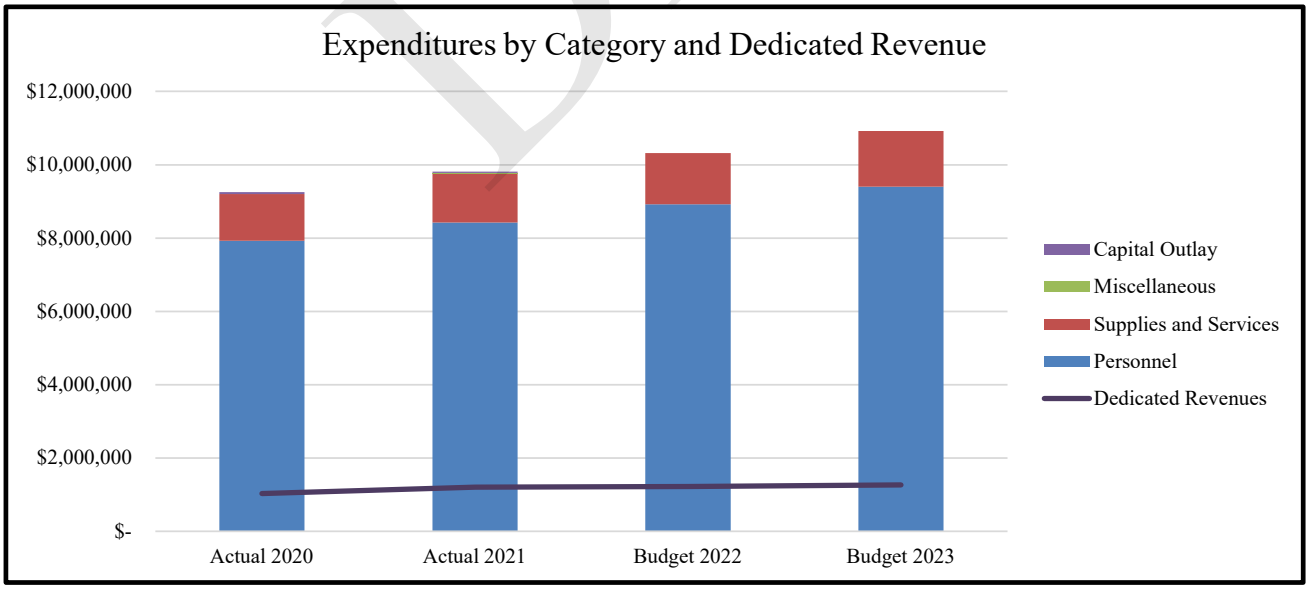
## Description of Services:

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. As many police departments are confronted with recruitment and retention issues, we have been able to adapt and maintain our authorized staffing level. As law enforcement has been confronted with unique challenges over the last couple of years, we have been able to keep the crime rate at a historic low.

## Budget:

| Expenditures by Category | Actual 2020 | Actual 2021 | Budget 2022 | Budget 2023 |
|---|---|---|---|---|
| Personnel | $ 7,926,156 | $ 8,421,160 | $ 8,924,500 | $ 9,399,100 |
| Supplies and Services | 1,276,719 | 1,348,439 | 1,392,600 | 1,521,500 |
| Miscellaneous | - | 7,657 | - | - |
| Capital Outlay | 47,270 | 34,980 | - | - |
| Totals | $ 9,250,145 | $ 9,812,236 | $ 10,317,100 | $ 10,920,600 |
| Dedicated Revenues | $ 1,028,740 | $ 1,201,594 | $ 1,217,200 | $ 1,263,700 |




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## Key Measures:

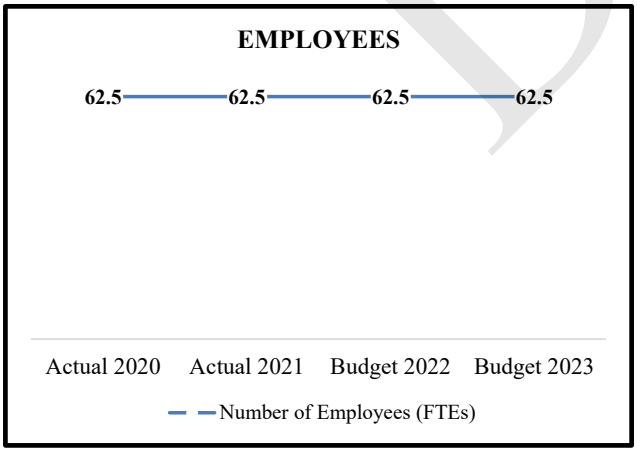
| | Actual 2020 | Actual 2021 | Projected 2022 | Projected 2023 |
|---|---|---|---|---|
| Calls for Services | 22,137 | 22,591 | TBD | TBD |
| Crimes (FBI classified Part 1 crimes) | 993 | 976 | TBD | TBD |
| Shakopee Crime Rate (Per 100,000 people) | 5.95% | 5.91% | TBD | TBD |
| DWI Arrests | 148 | 201 | TBD | TBD |
| Ordinance Calls | 1,792 | 2,087 | TBD | TBD |
| Percent of Crimes Cleared | 44% | 44% | TBD | TBD |
| Metro Average % of Crimes Cleared | 33% | N/A - Change data collection | TBD | TBD |
| Sworn Officers (budgeted) | 50 | 50 | TBD | TBD |
| Gun Permits | 759 | 413 | TBD | TBD |
| SWMDTF Narcotics Seized (in Grams) | 129,089 | 50,099 | TBD | TBD |

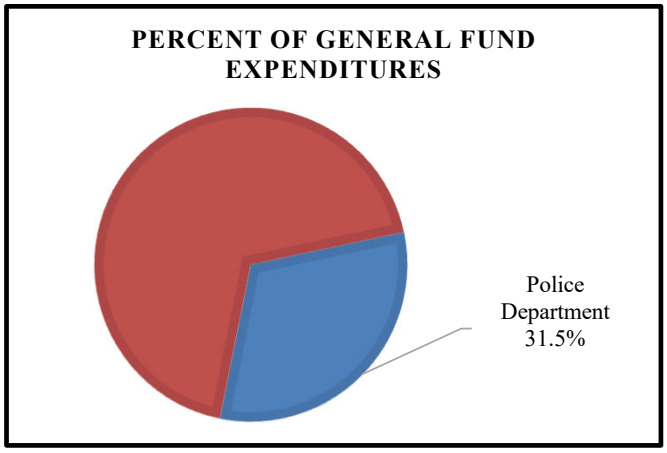
## Budget Impact:

It's easy to say our goal 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 2021 saw an increase of 454 calls for service with a .20% decrease 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 2021 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.




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# 2023 Annual Budget
## Division: 31- POLICE DEPARTMENT

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| **31 - POLICE DEPARTMENT** | | | | |
| 6002 - WAGES | 5,376,707.34 | 5,695,692.15 | 5,981,800.00 | 6,188,100.00 |
| 6005 - OVERTIME-FT | 218,120.00 | 313,619.34 | 347,200.00 | 347,200.00 |
| 6010 - PREMIUM PAY | 6,418.40 | 5,118.46 | 17,000.00 | 17,000.00 |
| 6015 - WAGES - PART TIME/TEMP | 37,541.94 | 36,745.46 | 34,400.00 | 35,800.00 |
| **WAGES** | **5,638,787.68** | **6,051,175.41** | **6,380,400.00** | **6,588,100.00** |
| 6122 - PERA | 907,755.18 | 973,874.64 | 978,700.00 | 1,072,900.00 |
| 6124 - FICA | 121,143.34 | 129,819.75 | 139,800.00 | 150,200.00 |
| 6135 - HEALTH | 676,665.39 | 711,900.82 | 753,100.00 | 769,000.00 |
| 6139 - POST EMPLOYMENT HEALTH PLAN | 25,987.58 | 26,763.35 | 26,000.00 | 33,500.00 |
| 6140 - LIFE/LTD | 14,397.79 | 15,173.80 | 16,200.00 | 16,600.00 |
| 6145 - DENTAL | 28,507.59 | 29,980.43 | 33,500.00 | 33,500.00 |
| 6170 - WORKERS COMPENSATION | 226,615.59 | 325,194.61 | 399,100.00 | 533,900.00 |
| 6180 - COMPENSATED ABSENCES | 190,681.97 | 82,474.35 | 107,700.00 | 111,400.00 |
| 6186 - PENSION EXPENSE | 95,614.00 | 74,803.00 | 90,000.00 | 90,000.00 |
| **BENEFITS** | **2,287,368.43** | **2,369,984.75** | **2,544,100.00** | **2,811,000.00** |
| **WAGES & BENEFITS** | **7,926,156.11** | **8,421,160.16** | **8,924,500.00** | **9,399,100.00** |
| 6202 - OPERATING SUPPLIES | 107,952.60 | 141,557.88 | 133,000.00 | 140,000.00 |
| 6210 - OFFICE SUPPLIES | 6,922.57 | 8,553.30 | 6,000.00 | 6,000.00 |
| 6212 - UNIFORMS/CLOTHING | 18,026.97 | 19,172.10 | 10,000.00 | 15,000.00 |
| 6213 - FOOD | 523.80 | 387.95 | 2,000.00 | 2,000.00 |
| 6222 - MOTOR FUELS & LUBRICANTS | 67,047.96 | 95,789.55 | 101,000.00 | 126,300.00 |
| 6230 - BUILDING MAINT SUPPLIES | 0.00 | 7.59 | 0.00 | 0.00 |
| 6240 - EQUIPMENT MAINT SUPPLIES | 36,157.39 | 30,101.78 | 28,000.00 | 30,000.00 |
| 6250 - MERCHANDISE | 0.00 | 0.00 | 0.00 | 0.00 |
| 6310 - ATTORNEY | 685.00 | 2,114.00 | 31,500.00 | 76,900.00 |
| 6314 - COMPUTER SERVICES | 0.00 | 485.00 | 0.00 | 0.00 |
| 6316 - EQUIPMENT MAINTENANCE | 11,223.61 | 7,590.19 | 6,000.00 | 6,000.00 |
| 6326 - CLEANING SERVICES | 27,236.00 | 24,504.00 | 24,000.00 | 24,000.00 |
| 6327 - OTHER PROF SERVICES | 117,875.16 | 92,670.80 | 85,000.00 | 85,000.00 |
| 6332 - POSTAGE | 4,042.40 | 3,734.70 | 2,000.00 | 2,000.00 |
| 6334 - TELEPHONE | 34,963.25 | 34,553.15 | 35,000.00 | 35,000.00 |
| 6336 - PRINTING/PUBLISHING | 13,795.38 | 13,596.69 | 10,700.00 | 13,000.00 |
| 6338 - ADVERTISING | 0.00 | 377.00 | 0.00 | 0.00 |
| 6339 - COMPUTER ACCESS | 4,522.76 | 5,105.26 | 2,500.00 | 4,500.00 |
| 6351 - INSURANCE PREMIUM (IS FUND) | 152,700.00 | 160,600.00 | 160,600.00 | 166,800.00 |
| 6362 - ELECTRIC | 38,729.38 | 38,072.39 | 43,000.00 | 43,000.00 |
| 6364 - WATER | 4,280.88 | 5,735.30 | 3,000.00 | 3,000.00 |
| 6365 - GAS | 10,198.87 | 13,243.15 | 18,000.00 | 19,800.00 |
| 6366 - SEWER | 648.87 | 591.43 | 600.00 | 600.00 |
| 6368 - STORM | 1,031.40 | 984.90 | 1,200.00 | 1,200.00 |
| 6410 - SOFTWARE - ANNUAL FEES | 56,687.71 | 64,982.70 | 60,000.00 | 62,500.00 |
| 6415 - SOFTWARE-ANNUAL FEES (IS FUND) | 154,300.08 | 158,299.92 | 153,700.00 | 157,300.00 |
| 6420 - EQUIPMENT RENT | 673.50 | 695.49 | 4,000.00 | 4,000.00 |
| 6425 - EQUIPMENT RENT (IS FUND) | 210,699.96 | 215,900.04 | 247,200.00 | 270,500.00 |

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# 2023 Annual Budget
# Division: 31- POLICE DEPARTMENT

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| 6430 - BUILDING RENT (IS FUND) | 116,199.96 | 116,199.96 | 121,900.00 | 121,900.00 |
| 6472 - CONFERENCE/SCHOOL/TRAINING | 25,303.30 | 35,728.67 | 34,500.00 | 34,500.00 |
| 6475 - TRAVEL/SUBSISTENCE | 1,268.97 | 7,345.95 | 16,200.00 | 16,200.00 |
| 6480 - DUES | 46,840.48 | 44,816.22 | 50,200.00 | 50,200.00 |
| 6490 - SUBSCRIPTIONS/PUBLICATIONS | 6,181.17 | 4,941.86 | 1,800.00 | 4,300.00 |
| **SUPPLIES AND SERVICES** | **1,276,719.38** | **1,348,438.92** | **1,392,600.00** | **1,521,500.00** |
| 6610 - AWARDS & DAMAGES | 0.00 | 7,657.24 | 0.00 | 0.00 |
| **MISCELLANEOUS EXPENSE** | **0.00** | **7,657.24** | **0.00** | **0.00** |
| 6740 - EQUIPMENT | 47,270.00 | 34,980.00 | 0.00 | 0.00 |
| **CAPITAL OUTLAY** | **47,270.00** | **34,980.00** | **0.00** | **0.00** |
| **Total 31 - POLICE DEPARTMENT** | **9,250,145.49** | **9,812,236.32** | **10,317,100.00** | **10,920,600.00** |

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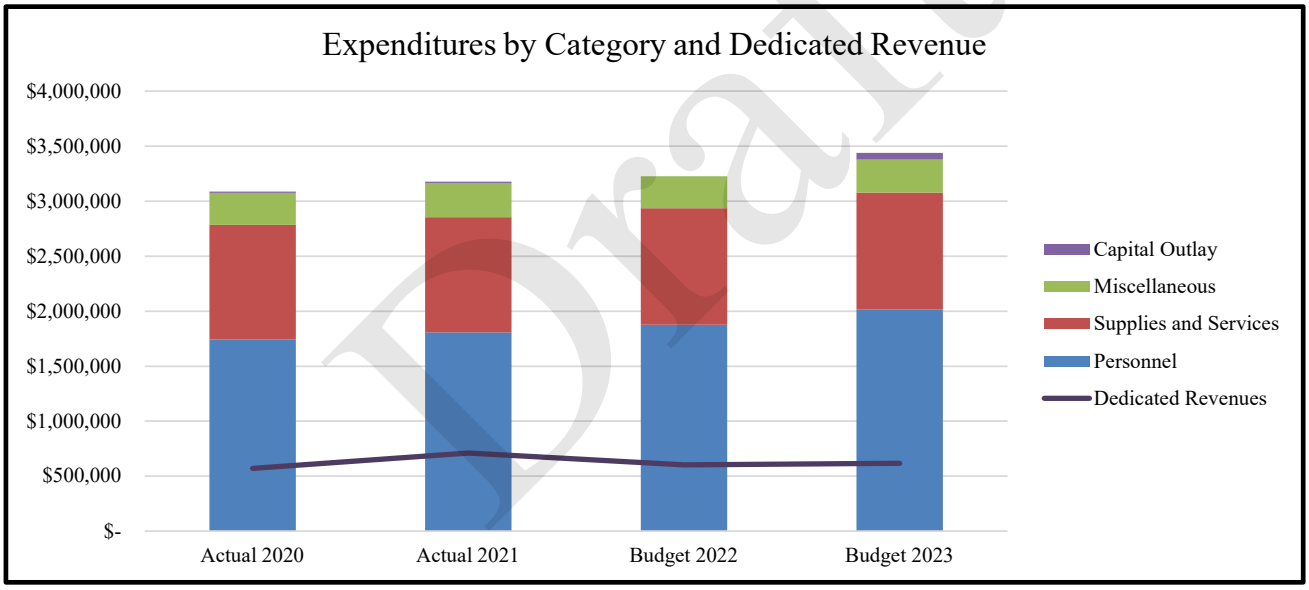
Fund: **Fire Department**

## 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 2020 | Actual 2021 | Budget 2022 | Budget 2023 |
|---|---|---|---|---|
| Personnel | $ 1,742,665 | $ 1,808,443 | $ 1,878,000 | $ 2,017,900 |
| Supplies and Services | 1,043,311 | 1,046,034 | 1,059,600 | 1,062,200 |
| Miscellaneous | 289,106 | 312,976 | 290,000 | 300,000 |
| Capital Outlay | 13,717 | 10,235 | - | 59,700 |
| Totals | $ 3,088,799 | $ 3,177,688 | $ 3,227,600 | $ 3,439,800 |
| | | | | |
| Dedicated Revenues | $ 570,042 | $ 709,763 | $ 601,100 | $ 616,100 |




## Key Measures:

| | Actual 2020 | Actual 2021 | Projected 2022 | Projected 2023 |
|---|---|---|---|---|
| Paid-On-Call Staff (budgeted) | 46 | 46 | 46 | 46 |
| Calls for Service | 1,146 | 1,544 | 1,700 | 1,800 |
| Public Education Events | 0 (COVID) | 25 (COVID) | 50 | 100 |
| Plan Reviews | 255 | 368 | 375 | 375 |
| Fire Inspections | 365 | 554 | 550 | 550 |
| Pre-Fire Plans (hrs.) | 193 | 428 | 200 | 175 |
| Maintenance (hrs.) | 3,240 | 2,910 | 3,000 | 3,000 |
| Fire District Population | 46,656 | 47,506 | 48,500 | 50,000 |
| Full-Time Staff | 8 | 8 | 8 | 11 |
| Training (hrs.) | 2,413 | 2,621 | 2,500 | 2,500 |

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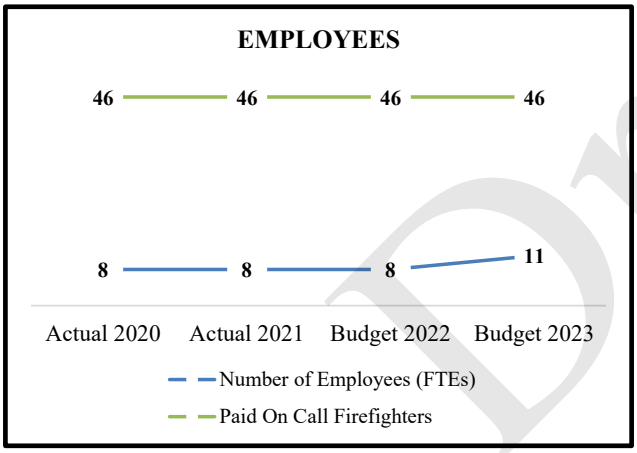
## Budget Impact:

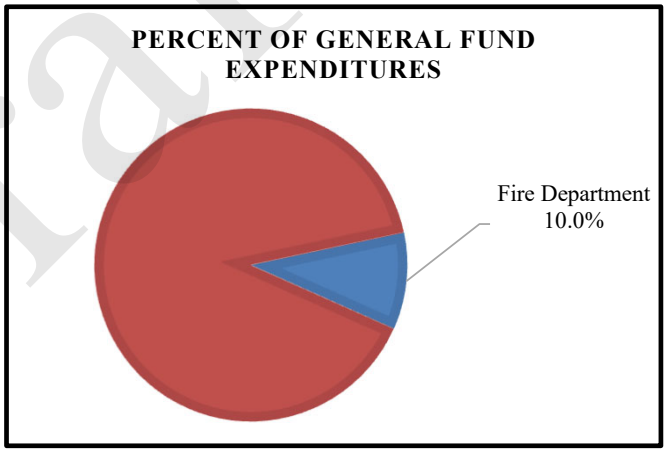
The Shakopee Fire Department is consistently praised and receives high marks from citizens and citizen surveys and does so while maintaining a fiscally responsible budget. We consistently strive to be the best fire department possible, not as a competition against others but because it is our duty and our mission. We continue to be cost-effective, since 2012 the Shakopee Fire Department Relief Association has not required any monetary support from the City toward the firefighter pension fund.

Currently the fire department operates with four full-time staff in administration, four full-time firefighters, and 46 part-time firefighters. While the department has maintained acceptable operations with these staffing levels, it has also recognized areas for improvement. The most crucial of which is a need for proper supervision on nights and weekends. In 2023 the fire department seeks to add three full-time supervisor positions responsible for 24-hour shifts. In addition, the department will adjust the four full-time firefighters' positions from Monday through Friday to 24-hour shifts. The remaining open slots on these shifts will be temporarily staffed with part-time firefighters until additional full-time firefighter positions are added to complete fully staffed shifts.

In 2020, to accommodate overnight shifts, 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 and plans are in place for an addition to the fire station once proper funding is secured.

The City of Shakopee continues to grow as does the number of visitors to this attractions' destination and with that comes an increased demand for fire services. In 2022 we are projected to respond to a record high 1,700 emergency incidents which is well over double the number from 2017. The number of plan reviews and fire inspections continues to increase at a similar rate. The fire department has steadily prepared for and will continue to strategize to meet the needs of the future.




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# 2023 Annual Budget
## Division: 32- FIRE

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| **32 - FIRE** | | | | |
| 6002 - WAGES | 753,437.54 | 790,261.98 | 790,900.00 | 933,900.00 |
| 6005 - OVERTIME-FT | 10,260.04 | 29,205.40 | 11,000.00 | 11,000.00 |
| 6015 - WAGES - PART TIME/TEMP | 594,045.75 | 665,510.68 | 668,700.00 | 600,700.00 |
| **WAGES** | **1,357,743.33** | **1,484,978.06** | **1,470,600.00** | **1,545,600.00** |
| 6122 - PERA | 128,412.98 | 132,777.56 | 140,000.00 | 167,300.00 |
| 6124 - FICA | 18,992.06 | 21,001.95 | 21,200.00 | 17,200.00 |
| 6135 - HEALTH | 98,695.49 | 100,512.06 | 108,000.00 | 129,600.00 |
| 6139 - POST EMPLOYMENT HEALTH PLAN | 3,366.89 | 3,396.31 | 3,400.00 | 5,400.00 |
| 6140 - LIFE/LTD | 1,976.20 | 1,995.80 | 6,200.00 | 2,600.00 |
| 6145 - DENTAL | 3,476.76 | 3,439.01 | 4,300.00 | 5,400.00 |
| 6160 - UNEMPLOYMENT | 45.81 | 0.00 | 0.00 | 0.00 |
| 6170 - WORKERS COMPENSATION | 110,943.06 | 58,213.86 | 109,800.00 | 127,700.00 |
| 6180 - COMPENSATED ABSENCES | 19,012.85 | 2,128.62 | 14,500.00 | 17,100.00 |
| **BENEFITS** | **384,922.10** | **323,465.17** | **407,400.00** | **472,300.00** |
| **WAGES & BENEFITS** | **1,742,665.43** | **1,808,443.23** | **1,878,000.00** | **2,017,900.00** |
| 6202 - OPERATING SUPPLIES | 69,582.21 | 38,786.22 | 63,000.00 | 63,000.00 |
| 6210 - OFFICE SUPPLIES | 452.66 | 4,072.28 | 500.00 | 500.00 |
| 6212 - UNIFORMS/CLOTHING | 52,438.85 | 65,930.99 | 50,000.00 | 50,000.00 |
| 6213 - FOOD | 1,181.38 | 3,262.05 | 2,000.00 | 2,000.00 |
| 6222 - MOTOR FUELS & LUBRICANTS | 14,488.41 | 26,880.23 | 20,000.00 | 25,000.00 |
| 6230 - BUILDING MAINT SUPPLIES | 1,621.03 | 584.94 | 500.00 | 500.00 |
| 6240 - EQUIPMENT MAINT SUPPLIES | 35,858.87 | 28,173.96 | 24,600.00 | 24,000.00 |
| 6314 - COMPUTER SERVICES | 0.00 | 2,614.36 | 0.00 | 0.00 |
| 6315 - BUILDING MAINT. | 3,732.22 | 0.00 | 0.00 | 0.00 |
| 6316 - EQUIPMENT MAINTENANCE | 39,277.95 | 36,486.98 | 40,000.00 | 40,000.00 |
| 6327 - OTHER PROF SERVICES | 39,043.15 | 35,696.86 | 0.00 | 0.00 |
| 6332 - POSTAGE | 620.29 | 2,067.17 | 2,000.00 | 2,000.00 |
| 6334 - TELEPHONE | 5,076.56 | 5,326.32 | 5,000.00 | 5,000.00 |
| 6336 - PRINTING/PUBLISHING | 1,804.64 | 3,893.71 | 4,000.00 | 3,000.00 |
| 6339 - COMPUTER ACCESS | 11,122.65 | 10,141.12 | 9,000.00 | 9,000.00 |
| 6351 - INSURANCE PREMIUM (IS FUND) | 16,200.00 | 14,700.00 | 14,700.00 | 19,900.00 |
| 6362 - ELECTRIC | 44,286.51 | 45,464.59 | 38,000.00 | 40,000.00 |
| 6364 - WATER | 2,115.68 | 2,828.39 | 2,500.00 | 2,500.00 |
| 6365 - GAS | 14,141.15 | 24,952.00 | 17,000.00 | 18,700.00 |
| 6366 - SEWER | 779.81 | 790.19 | 700.00 | 800.00 |
| 6368 - STORM | 2,037.60 | 1,945.75 | 1,900.00 | 2,000.00 |
| 6410 - SOFTWARE - ANNUAL FEES | 22,952.22 | 22,531.12 | 20,000.00 | 20,400.00 |
| 6415 - SOFTWARE-ANNUAL FEES (IS FUND) | 87,300.00 | 89,700.00 | 91,800.00 | 88,800.00 |
| 6420 - EQUIPMENT RENT | 6.13 | 38.05 | 0.00 | 8,000.00 |
| 6425 - EQUIPMENT RENT (IS FUND) | 370,800.00 | 361,500.00 | 415,700.00 | 392,800.00 |
| 6430 - BUILDING RENT (IS FUND) | 118,100.04 | 119,799.96 | 131,700.00 | 140,300.00 |
| 6472 - CONFERENCE/SCHOOL/TRAINING | 37,787.27 | 53,952.49 | 40,000.00 | 40,000.00 |
| 6475 - TRAVEL/SUBSISTENCE | 11,286.36 | 10,409.05 | 30,000.00 | 30,000.00 |
| 6480 - DUES | 37,816.31 | 31,404.50 | 33,000.00 | 32,000.00 |

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# 2023 Annual Budget
# Division: 32- FIRE

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| 6490 - SUBSCRIPTIONS/PUBLICATIONS | 1,401.22 | 2,101.00 | 2,000.00 | 2,000.00 |
| **SUPPLIES AND SERVICES** | **1,043,311.17** | **1,046,034.28** | **1,059,600.00** | **1,062,200.00** |
| 6610 - AWARDS & DAMAGES | 0.00 | 6,893.44 | 0.00 | 0.00 |
| 6630 - PAYMENT TO FIRE RELIEF | 289,105.61 | 306,081.90 | 290,000.00 | 300,000.00 |
| 6650 - CREDIT CARD FEES | 0.20 | 0.18 | 0.00 | 0.00 |
| **MISCELLANEOUS EXPENSE** | **289,105.81** | **312,975.52** | **290,000.00** | **300,000.00** |
| 6730 - BUILDINGS | 13,717.00 | 0.00 | 0.00 | 0.00 |
| 6740 - EQUIPMENT | 0.00 | 10,234.85 | 0.00 | 59,700.00 |
| **CAPITAL OUTLAY** | **13,717.00** | **10,234.85** | **0.00** | **59,700.00** |
| **Total 32 - FIRE** | **3,088,799.41** | **3,177,687.88** | **3,227,600.00** | **3,439,800.00** |

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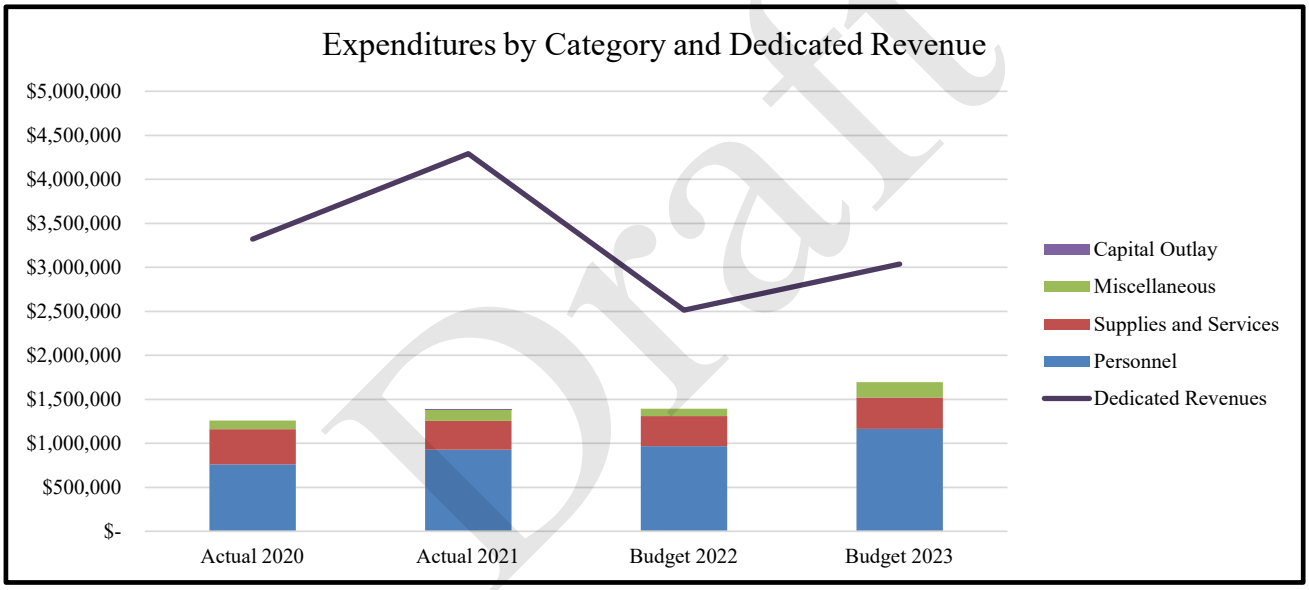
Division: **Building Inspections**
Category: Public Safety

## 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 2020 | Actual 2021 | Budget 2022 | Budget 2023 |
|---|---|---|---|---|
| Personnel | $ 759,832 | $ 926,565 | $ 969,000 | $ 1,163,400 |
| Supplies and Services | 400,097 | 328,830 | 339,400 | 356,600 |
| Miscellaneous | 100,445 | 123,505 | 85,000 | 175,200 |
| Capital Outlay | - | 100 | - | - |
| Totals | $ 1,260,374 | $ 1,379,000 | $ 1,393,400 | $ 1,695,200 |
| | | | | |
| Dedicated Revenues | $ 3,320,190 | $ 4,292,226 | $ 2,513,900 | $ 3,036,000 |




## Key Measures:

| | Actual 2020 | Actual 2021 | Projected 2022 | Projected 2023 |
|---|---|---|---|---|
| Number of Inspections | 11,598 | 12,100 | 13,500 | 11,000 |
| Number of Permits | 6,000 | 6,310 | 7,000 | 5,000 |
| Average Inspection/Employee | 2,750 | 2,400 | 2,600 | 2,300 |

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## Budget Impact:

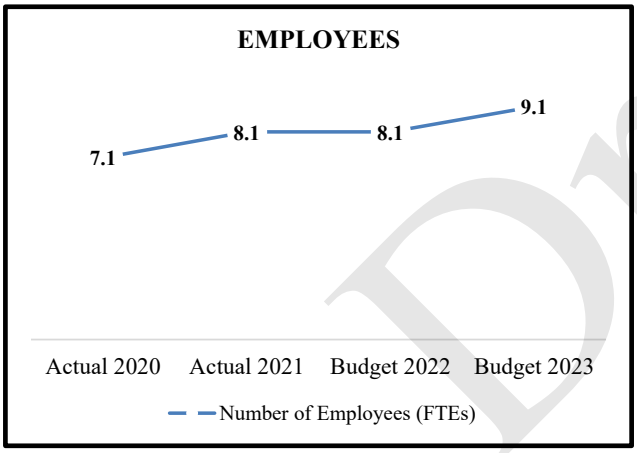
Shakopee's Inspectors are in the field whether it is a beautiful summer day or it's twenty degrees and snowing. They work with everyone from homeowners to house builders to large industrial builders. Their number one goal is to ensure residents are safe in their buildings while also providing great customer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

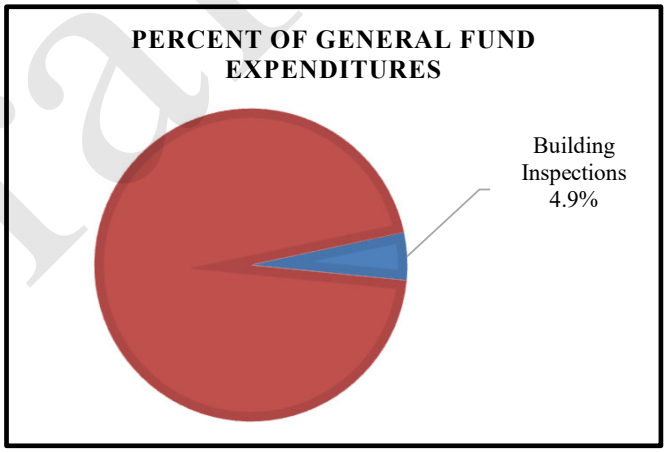
Building Inspectors traverse the city throughout the week and can drive more than 10,000 miles a year. The city purchased its first electric vehicle, a Ford Mach-E, for the electrical inspector and has ordered an additional Mach-E and a Ford Lightening to continue the electrification of its fleet. In partnership with Shakopee Public Utilities, a charger was installed at city hall and chargers have been deployed for public use at the Community Center, Lewis Street Parking Lot downtown and will be installed in several parks.

The city's new permitting system was embraced by customers since it now allows e-check or credit card payments. The software now tracks every permit and allows customers to see on their own dashboard the status of their permit and inspections. The software has also allowed for the electronic processing of everything from dog licenses to liquor licenses.

2022 was an exceptional workload for the Building Department this year setting a record for permit revenue. More than 1,000 roofs were damaged by a hailstorm and wind and required additional inspections. Also, several larger projects were underway or wrapping up including Shakopee Flats, Pulte Townhomes and Triple Crown Phase Two.

The City Council also approved the passage of a Property Maintenance Code and an Apartment Rental License and Inspection Program that was effective in August 2021. The staff has been working to implement a new licensing program effective January 2023 for all residential rental properties. A new Building Inspector – Rental Housing, will be hired at the start of 2023 to work on the program.




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# 2023 Annual Budget
# Division: 33- BUILDING INSPECTIONS

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| **33 - BUILDING INSPECTIONS** | | | | |
| 6002 - WAGES | 551,770.40 | 685,572.38 | 736,500.00 | 881,900.00 |
| 6005 - OVERTIME-FT | 0.00 | 37.30 | 0.00 | 0.00 |
| 6015 - WAGES - PART TIME/TEMP | 10,516.51 | 0.00 | 0.00 | 0.00 |
| **WAGES** | **562,286.91** | **685,609.68** | **736,500.00** | **881,900.00** |
| 6122 - PERA | 43,626.06 | 53,729.51 | 56,700.00 | 67,900.00 |
| 6124 - FICA | 39,485.91 | 47,533.61 | 55,500.00 | 66,400.00 |
| 6135 - HEALTH | 85,429.94 | 118,430.16 | 93,700.00 | 113,600.00 |
| 6139 - POST EMPLOYMENT HEALTH PLAN | 2,921.82 | 3,555.37 | 3,400.00 | 4,900.00 |
| 6140 - LIFE/LTD | 1,574.46 | 1,868.42 | 1,900.00 | 2,200.00 |
| 6145 - DENTAL | 2,889.88 | 3,513.17 | 4,300.00 | 4,900.00 |
| 6170 - WORKERS COMPENSATION | 4,880.64 | 6,818.91 | 4,600.00 | 6,900.00 |
| 6180 - COMPENSATED ABSENCES | 16,736.45 | 5,506.24 | 12,400.00 | 14,700.00 |
| **BENEFITS** | **197,545.16** | **240,955.39** | **232,500.00** | **281,500.00** |
| **WAGES & BENEFITS** | **759,832.07** | **926,565.07** | **969,000.00** | **1,163,400.00** |
| 6202 - OPERATING SUPPLIES | 1,301.71 | 14,495.91 | 11,500.00 | 8,000.00 |
| 6204 - FURNISHINGS (NOT CAPITALIZED) | 7,342.54 | 7,188.00 | 500.00 | 0.00 |
| 6210 - OFFICE SUPPLIES | 1,477.23 | 796.64 | 600.00 | 600.00 |
| 6212 - UNIFORMS/CLOTHING | 1,427.77 | 1,888.27 | 2,000.00 | 2,000.00 |
| 6213 - FOOD | 11.98 | 0.00 | 100.00 | 100.00 |
| 6222 - MOTOR FUELS & LUBRICANTS | 1,872.35 | 5,681.56 | 3,000.00 | 3,800.00 |
| 6240 - EQUIPMENT MAINT SUPPLIES | 1,042.75 | 4,112.18 | 2,000.00 | 2,600.00 |
| 6310 - ATTORNEY | 175.00 | 0.00 | 0.00 | 0.00 |
| 6315 - BUILDING MAINT. | (0.70) | 260.34 | 500.00 | 500.00 |
| 6316 - EQUIPMENT MAINTENANCE | 3,923.27 | 845.46 | 2,000.00 | 2,000.00 |
| 6327 - OTHER PROF SERVICES | 3,241.57 | 3,362.34 | 0.00 | 0.00 |
| 6332 - POSTAGE | 100.55 | 76.60 | 200.00 | 200.00 |
| 6334 - TELEPHONE | 2,899.13 | 3,407.42 | 2,500.00 | 2,800.00 |
| 6336 - PRINTING/PUBLISHING | 2,014.68 | 755.20 | 2,000.00 | 1,000.00 |
| 6339 - COMPUTER ACCESS | 3,899.55 | 5,235.88 | 1,200.00 | 2,500.00 |
| 6351 - INSURANCE PREMIUM (IS FUND) | 5,600.00 | 5,800.00 | 5,800.00 | 6,500.00 |
| 6362 - ELECTRIC | 0.00 | 0.00 | 0.00 | 500.00 |
| 6410 - SOFTWARE - ANNUAL FEES | 300,721.26 | 205,196.09 | 220,100.00 | 235,000.00 |
| 6415 - SOFTWARE-ANNUAL FEES (IS FUND) | 30,399.96 | 28,299.96 | 31,500.00 | 27,900.00 |
| 6420 - EQUIPMENT RENT | 12.97 | 14.98 | 0.00 | 0.00 |
| 6425 - EQUIPMENT RENT (IS FUND) | 2,700.00 | 2,900.04 | 3,000.00 | 14,800.00 |
| 6430 - BUILDING RENT (IS FUND) | 28,200.00 | 28,200.00 | 35,100.00 | 35,800.00 |
| 6472 - CONFERENCE/SCHOOL/TRAINING | 1,224.95 | 8,971.00 | 9,500.00 | 4,000.00 |
| 6475 - TRAVEL/SUBSISTENCE | 67.62 | 0.00 | 2,000.00 | 2,000.00 |
| 6480 - DUES | 318.00 | 641.00 | 1,500.00 | 1,500.00 |
| 6490 - SUBSCRIPTIONS/PUBLICATIONS | 123.00 | 701.00 | 2,800.00 | 2,500.00 |
| **SUPPLIES AND SERVICES** | **400,097.14** | **328,829.87** | **339,400.00** | **356,600.00** |
| 6650 - CREDIT CARD FEES | 100,444.93 | 123,505.16 | 85,000.00 | 175,200.00 |
| 6660 - BANK FEES- NSF FEE | 0.00 | 0.00 | 0.00 | 0.00 |

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# 2023 Annual Budget
# Division: 33- BUILDING INSPECTIONS

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| 6661 - CASH SHORT | (0.09) | 0.00 | 0.00 | 0.00 |
| **MISCELLANEOUS EXPENSE** | **100,444.84** | **123,505.16** | **85,000.00** | **175,200.00** |
| 6740 - EQUIPMENT | 0.00 | 100.00 | 0.00 | 0.00 |
| **CAPITAL OUTLAY** | **0.00** | **100.00** | **0.00** | **0.00** |
| **Total 33 - BUILDING INSPECTIONS** | **1,260,374.05** | **1,379,000.10** | **1,393,400.00** | **1,695,200.00** |

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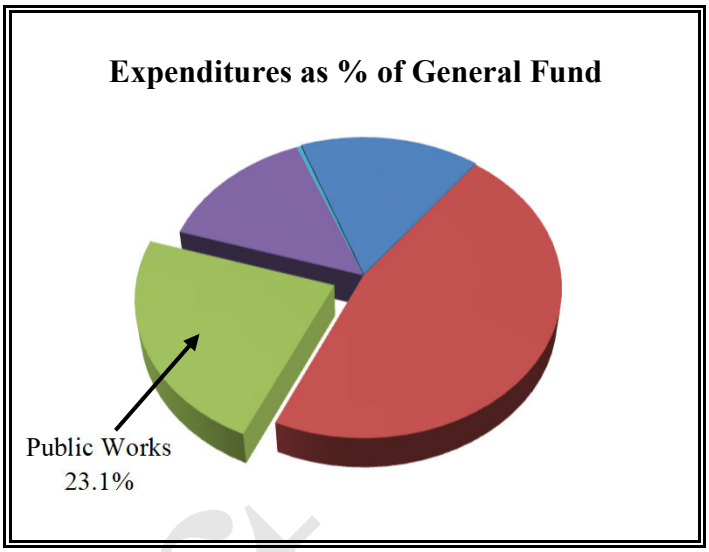
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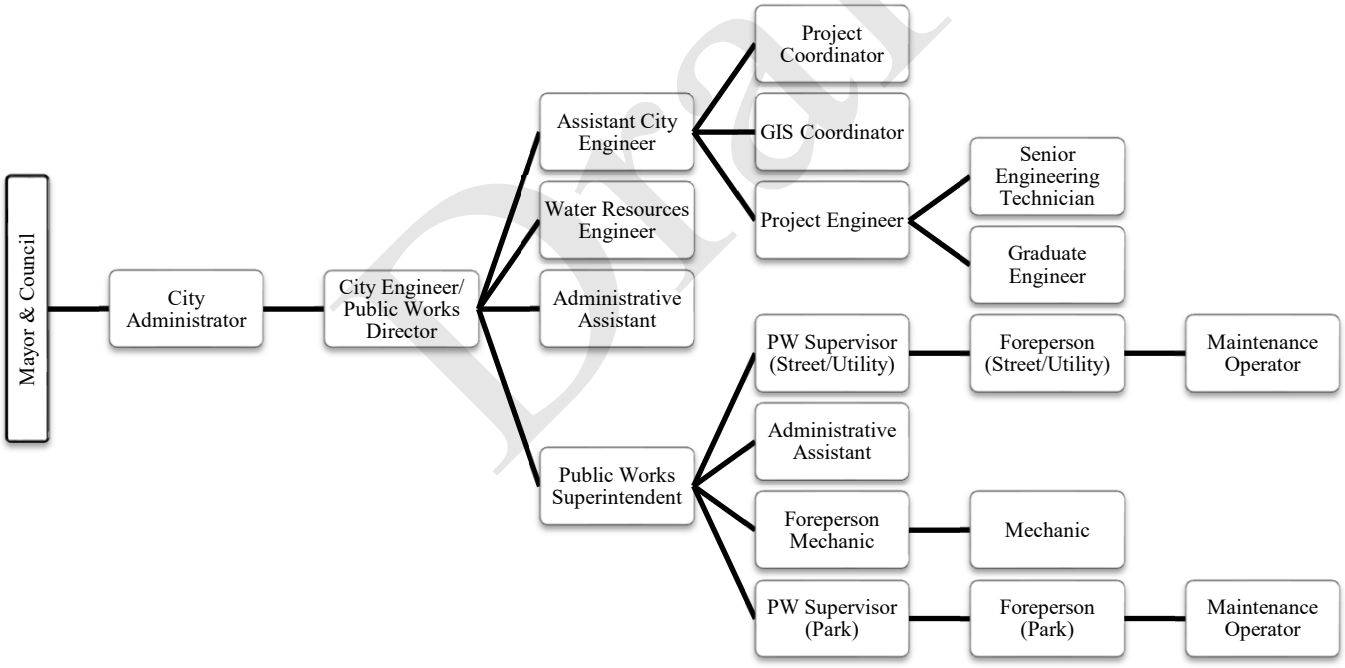
## Public Works

**Divisions:**

The main divisions under Public Works consist of the following:

- Engineering
- Street
- Fleet
- Park Maintenance




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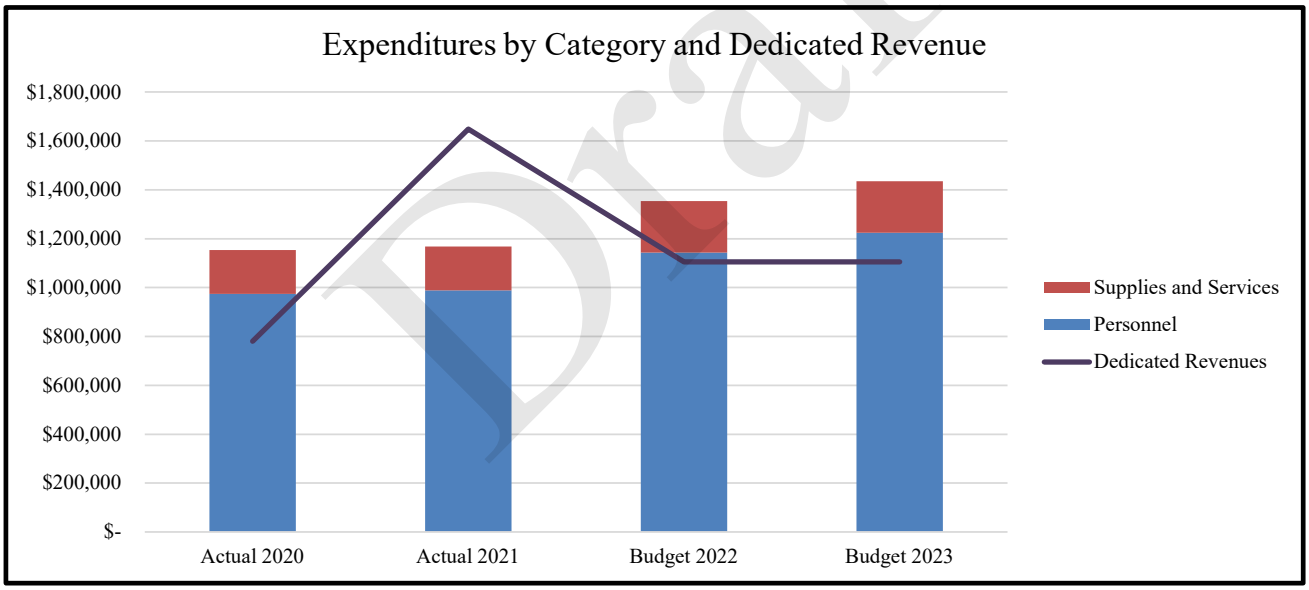
Division: **Engineering**
Category: Public Works

## 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 2020 | Actual 2021 | Budget 2022 | Budget 2023 |
|---|---|---|---|---|
| Personnel | $ 973,768 | $ 989,390 | $ 1,143,700 | $ 1,224,500 |
| Supplies and Services | 179,356 | 178,688 | 210,700 | 211,200 |
| Totals | $ 1,153,124 | $ 1,168,078 | $ 1,354,400 | $ 1,435,700 |
| | | | | |
| Dedicated Revenues | $ 780,111 | $ 1,648,150 | $ 1,105,000 | $ 1,105,000 |




## Key Measures:

| | Actual 2020 | Actual 2021 | Projected 2022 | Projected 2023 |
|---|---|---|---|---|
| Number of Projects | 10 | 15 | 16 | 22 |
| Value of Projects | 15,400,000 | 12,800,000 | 19,600,000 | 17,800,000 |
| Number of Private Subdivision Permits Issued | 3 | 8 | 6 | 8 |
| Number of Private Grading Permits Issued | 11 | 16 | 13 | 30 |
| Number of ROW Permits Issued | 597 | 691 | 600 | 620 |

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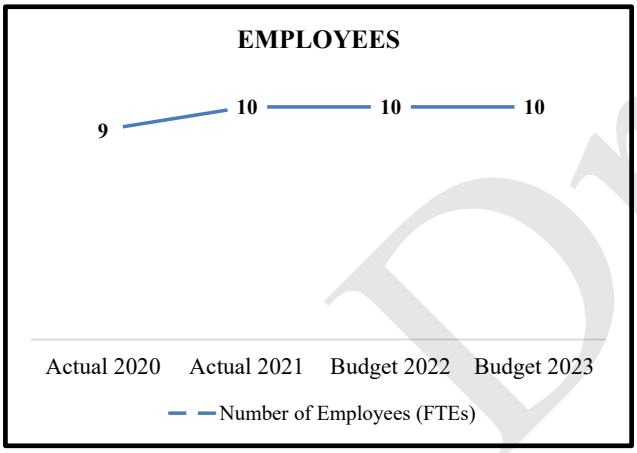
## Budget Impact:

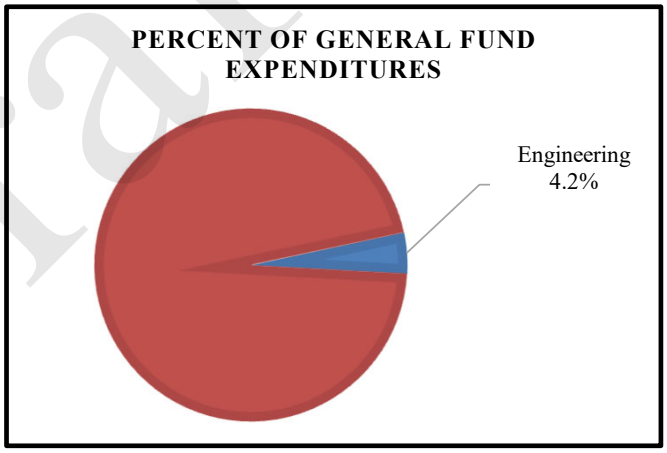
If your patience survived a city's reconstruction project in your neighborhood, CONGRATULATIONS! Road and utility construction projects equate to one big nuisance: roads closed, detours, access issues, noise, dust, periodic loss of water service, etc. How more disrupting can we be to your everyday life 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 2022, COVID-19 continued to challenge us by effecting projects relative to material shortages and increased costs. Project costs have definitely increased as a result and adjustments are continually being made. Engineering staff continued implementing new pavement management software that allows rating and tracking of the condition of our bituminous roadways; trails and parking lots were also being added into the system in 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 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.




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# 2023 Annual Budget
## Division: 41- ENGINEERING

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| **41 - ENGINEERING** | | | | |
| 6002 - WAGES | 659,420.89 | 692,194.87 | 754,700.00 | 819,200.00 |
| 6005 - OVERTIME-FT | 40,824.30 | 29,006.31 | 54,500.00 | 54,500.00 |
| 6015 - WAGES - PART TIME/TEMP | 13,470.36 | 16,945.48 | 18,000.00 | 22,000.00 |
| 6017 - OVERTIME-PART TIME/TEMP | 2,754.66 | 2,581.21 | 1,500.00 | 2,500.00 |
| **WAGES** | **716,470.21** | **740,727.87** | **828,700.00** | **898,200.00** |
| 6122 - PERA | 52,286.91 | 53,810.53 | 56,700.00 | 65,800.00 |
| 6124 - FICA | 51,384.45 | 52,759.77 | 59,100.00 | 68,000.00 |
| 6135 - HEALTH | 83,746.27 | 95,864.19 | 141,800.00 | 130,300.00 |
| 6139 - POST EMPLOYMENT HEALTH PLAN | 3,279.26 | 3,324.82 | 4,600.00 | 5,900.00 |
| 6140 - LIFE/LTD | 1,780.18 | 1,820.03 | 2,900.00 | 3,000.00 |
| 6145 - DENTAL | 3,442.95 | 3,594.98 | 5,900.00 | 5,900.00 |
| 6170 - WORKERS COMPENSATION | 13,257.43 | 13,306.06 | 25,300.00 | 27,200.00 |
| 6180 - COMPENSATED ABSENCES | 42,684.41 | 20,387.90 | 18,700.00 | 20,200.00 |
| 6186 - PENSION EXPENSE | 5,436.00 | 3,794.00 | 0.00 | 0.00 |
| **BENEFITS** | **257,297.86** | **248,662.28** | **315,000.00** | **326,300.00** |
| **WAGES & BENEFITS** | **973,768.07** | **989,390.15** | **1,143,700.00** | **1,224,500.00** |
| 6202 - OPERATING SUPPLIES | 843.63 | 8,875.84 | 4,900.00 | 4,900.00 |
| 6210 - OFFICE SUPPLIES | 2,671.86 | 1,208.53 | 2,700.00 | 2,700.00 |
| 6212 - UNIFORMS/CLOTHING | 765.25 | 640.65 | 1,200.00 | 1,200.00 |
| 6213 - FOOD | 117.58 | 409.85 | 200.00 | 200.00 |
| 6222 - MOTOR FUELS & LUBRICANTS | 3,154.10 | 4,666.70 | 3,500.00 | 5,000.00 |
| 6240 - EQUIPMENT MAINT SUPPLIES | 1,193.17 | 1,418.63 | 2,000.00 | 2,000.00 |
| 6310 - ATTORNEY | 2,938.25 | 1,297.50 | 4,300.00 | 4,500.00 |
| 6312 - ENGINEERING/DESIGN CONSULTANT | 9,270.50 | 10,870.47 | 30,000.00 | 30,000.00 |
| 6316 - EQUIPMENT MAINTENANCE | 0.00 | 218.49 | 0.00 | 0.00 |
| 6318 - FILING FEES | 690.00 | 322.00 | 0.00 | 0.00 |
| 6327 - OTHER PROF SERVICES | 1,591.96 | 2,807.50 | 3,500.00 | 3,500.00 |
| 6332 - POSTAGE | 2,450.90 | 2,676.78 | 2,000.00 | 2,500.00 |
| 6334 - TELEPHONE | 6,351.13 | 6,582.79 | 7,900.00 | 7,900.00 |
| 6336 - PRINTING/PUBLISHING | 2,094.51 | 2,660.87 | 2,000.00 | 2,500.00 |
| 6339 - COMPUTER ACCESS | 1,225.35 | 1,687.84 | 1,000.00 | 1,000.00 |
| 6351 - INSURANCE PREMIUM (IS FUND) | 6,600.00 | 6,900.00 | 6,900.00 | 7,600.00 |
| 6410 - SOFTWARE - ANNUAL FEES | 33,827.77 | 23,050.08 | 21,300.00 | 24,000.00 |
| 6415 - SOFTWARE-ANNUAL FEES (IS FUND) | 47,499.96 | 39,099.96 | 51,800.00 | 48,800.00 |
| 6420 - EQUIPMENT RENT | 316.14 | 641.16 | 0.00 | 0.00 |
| 6425 - EQUIPMENT RENT (IS FUND) | 15,800.04 | 20,900.04 | 19,700.00 | 16,400.00 |
| 6430 - BUILDING RENT (IS FUND) | 35,799.96 | 35,799.96 | 39,000.00 | 39,700.00 |
| 6472 - CONFERENCE/SCHOOL/TRAINING | 3,102.36 | 5,286.01 | 5,000.00 | 5,000.00 |
| 6475 - TRAVEL/SUBSISTENCE | 80.50 | 0.00 | 600.00 | 600.00 |
| 6480 - DUES | 953.00 | 450.00 | 800.00 | 800.00 |
| 6490 - SUBSCRIPTIONS/PUBLICATIONS | 18.38 | 216.00 | 400.00 | 400.00 |
| **SUPPLIES AND SERVICES** | **179,356.30** | **178,687.65** | **210,700.00** | **211,200.00** |
| **MISCELLANEOUS EXPENSE** | **0.00** | **0.00** | **0.00** | **0.00** |

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# 2023 Annual Budget
# Division: 41- ENGINEERING

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| 6740 - EQUIPMENT | 0.00 | 0.00 | 0.00 | 0.00 |
| **CAPITAL OUTLAY** | **0.00** | **0.00** | **0.00** | **0.00** |
| **Total 41 - ENGINEERING** | **1,153,124.37** | **1,168,077.80** | **1,354,400.00** | **1,435,700.00** |

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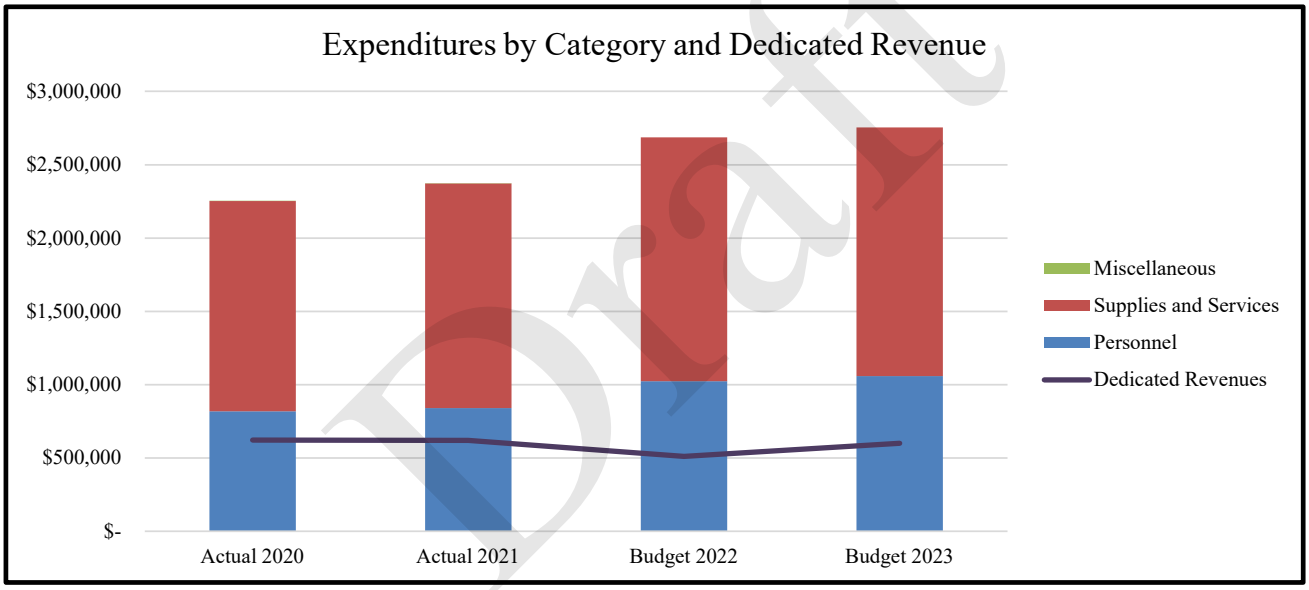
Division: **Street Maintenance**
Category: Public Works

## 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 2020 | Actual 2021 | Budget 2022 | Budget 2023 |
|---|---|---|---|---|
| Personnel | $ 818,179 | $ 840,951 | $ 1,024,800 | $ 1,057,900 |
| Supplies and Services | 1,433,975 | 1,531,221 | 1,662,300 | 1,697,500 |
| Miscellaneous | 3 | 2 | - | - |
| Totals | $ 2,252,157 | $ 2,372,174 | $ 2,687,100 | $ 2,755,400 |
| Dedicated Revenues | $ 621,410 | $ 620,334 | $ 511,000 | $ 601,000 |




## Key Measures:

| | Actual 2020 | Actual 2021 | Projected 2022 | Projected 2023 |
|---|---|---|---|---|
| Street Miles | 167.2 | 169.0 | 170.6 | 173.5 |
| Streets Sealcoated (in CL-Miles) | 15.6 | 20.3 | 14.9 | 15.0 |
| Alley Miles | 10.3 | 10.3 | 10.3 | 10.3 |
| Alleys Paved (Miles) | 2.28 | 2.40 | 2.40 | 2.40 |
| Number of Street Lights | 2,527 | 2,665 | 2,690 | 2,750 |
| Street lights replaced (Poles/Fixtures/Repaired) | 8/9/12 | 8/10/60 | 10/10/60 | 10/10/60 |
| Number of Signs | 5022 | 5104 | 5160 | 5250 |
| Number of Signs replaced | 112 | 149 | 180 | 195 |
| Snowplowing Occurrences | 13 | 6 | 9 | 13 |

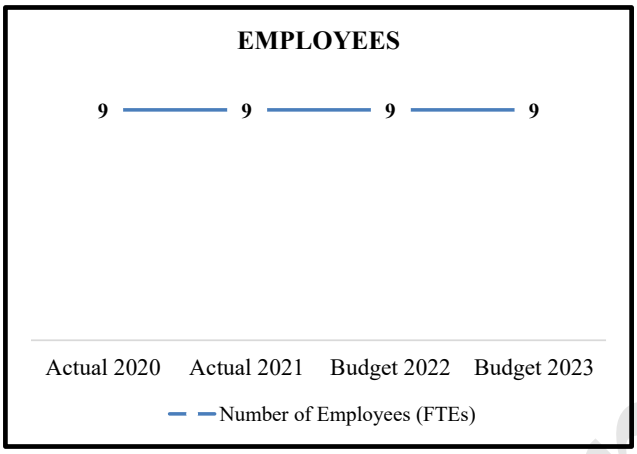
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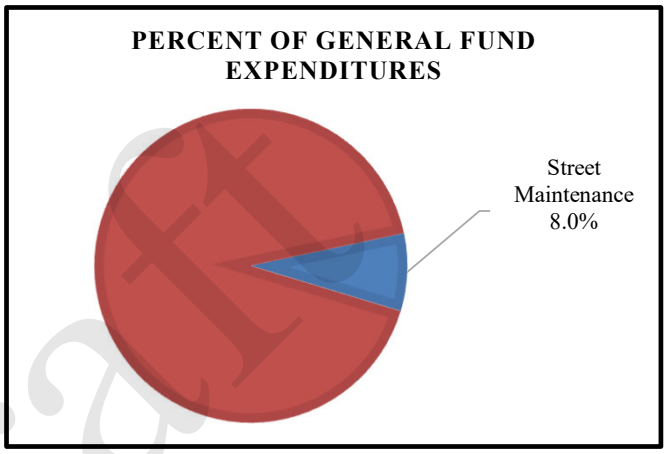
## Budget Impact:

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 6 in 2022) assigned to the Streets Maintenance Division, Sewer and Surface Water Divisions that maintain the 170.6 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 253 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.




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# 2023 Annual Budget
## Division: 42- STREET MAINTENANCE

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| **42 - STREET MAINTENANCE** | | | | |
| 6002 - WAGES | 496,377.86 | 550,400.57 | 660,800.00 | 663,800.00 |
| 6005 - OVERTIME-FT | 49,831.76 | 41,595.78 | 45,000.00 | 45,000.00 |
| 6015 - WAGES - PART TIME/TEMP | 27,061.06 | 10,598.62 | 29,400.00 | 34,200.00 |
| 6017 - OVERTIME-PART TIME/TEMP | 1,000.72 | 0.00 | 0.00 | 0.00 |
| **WAGES** | **574,271.40** | **602,594.97** | **735,200.00** | **743,000.00** |
| 6122 - PERA | 40,916.97 | 43,398.61 | 49,500.00 | 53,100.00 |
| 6124 - FICA | 40,235.11 | 41,742.52 | 52,800.00 | 56,100.00 |
| 6135 - HEALTH | 90,611.72 | 89,686.29 | 109,000.00 | 121,400.00 |
| 6139 - POST EMPLOYMENT HEALTH PLAN | 3,188.22 | 3,164.61 | 3,400.00 | 4,900.00 |
| 6140 - LIFE/LTD | 1,490.02 | 1,520.07 | 1,900.00 | 2,100.00 |
| 6145 - DENTAL | 3,633.34 | 3,547.91 | 4,300.00 | 4,900.00 |
| 6170 - WORKERS COMPENSATION | 41,548.89 | 45,038.25 | 56,800.00 | 58,800.00 |
| 6180 - COMPENSATED ABSENCES | 22,283.06 | 10,258.17 | 11,900.00 | 13,600.00 |
| **BENEFITS** | **243,907.33** | **238,356.43** | **289,600.00** | **314,900.00** |
| **WAGES & BENEFITS** | **818,178.73** | **840,951.40** | **1,024,800.00** | **1,057,900.00** |
| 6202 - OPERATING SUPPLIES | 42,712.75 | 42,309.52 | 45,000.00 | 48,000.00 |
| 6204 - FURNISHINGS (NOT CAPITALIZED) | 162.50 | 2,747.00 | 0.00 | 0.00 |
| 6210 - OFFICE SUPPLIES | 174.51 | 171.07 | 500.00 | 500.00 |
| 6212 - UNIFORMS/CLOTHING | 9,418.28 | 8,341.54 | 8,700.00 | 10,200.00 |
| 6213 - FOOD | 168.76 | 419.69 | 200.00 | 400.00 |
| 6215 - MATERIALS | 135,011.43 | 136,429.95 | 194,000.00 | 178,000.00 |
| 6222 - MOTOR FUELS & LUBRICANTS | 30,772.58 | 38,880.38 | 45,000.00 | 56,300.00 |
| 6230 - BUILDING MAINT SUPPLIES | 0.00 | (12.76) | 0.00 | 0.00 |
| 6240 - EQUIPMENT MAINT SUPPLIES | 41,524.24 | 32,417.45 | 45,000.00 | 45,000.00 |
| 6315 - BUILDING MAINT. | 350.00 | 0.00 | 400.00 | 400.00 |
| 6316 - EQUIPMENT MAINTENANCE | 24,603.01 | 29,254.03 | 40,000.00 | 36,200.00 |
| 6322 - PAVEMENT PRESERVATION | 476,572.92 | 515,508.92 | 520,000.00 | 540,000.00 |
| 6326 - CLEANING SERVICES | 19,512.00 | 19,512.00 | 20,000.00 | 20,600.00 |
| 6327 - OTHER PROF SERVICES | 134,013.28 | 142,221.05 | 111,500.00 | 123,500.00 |
| 6332 - POSTAGE | 329.00 | 7.01 | 300.00 | 300.00 |
| 6334 - TELEPHONE | 6,543.36 | 7,203.94 | 6,000.00 | 6,000.00 |
| 6336 - PRINTING/PUBLISHING | 4,803.80 | 3,100.63 | 4,800.00 | 4,800.00 |
| 6338 - ADVERTISING | 0.00 | 721.50 | 0.00 | 0.00 |
| 6351 - INSURANCE PREMIUM (IS FUND) | 35,800.00 | 36,800.00 | 36,800.00 | 37,900.00 |
| 6362 - ELECTRIC | 67,323.84 | 67,573.14 | 69,000.00 | 69,000.00 |
| 6364 - WATER | 9,393.81 | 9,453.05 | 8,000.00 | 9,500.00 |
| 6365 - GAS | 24,890.26 | 29,084.56 | 25,000.00 | 31,000.00 |
| 6366 - SEWER | 7,307.82 | 6,633.55 | 6,000.00 | 7,500.00 |
| 6367 - REFUSE | 4,083.99 | 2,951.28 | 8,000.00 | 8,000.00 |
| 6368 - STORM | 4,043.52 | 3,861.25 | 3,900.00 | 3,900.00 |
| 6410 - SOFTWARE - ANNUAL FEES | 771.30 | 162.14 | 1,000.00 | 1,500.00 |
| 6415 - SOFTWARE-ANNUAL FEES (IS FUND) | 28,500.00 | 28,599.96 | 30,800.00 | 29,400.00 |
| 6420 - EQUIPMENT RENT | 138.12 | 12.34 | 0.00 | 0.00 |
| 6425 - EQUIPMENT RENT (IS FUND) | 268,899.96 | 308,199.96 | 370,100.00 | 364,700.00 |

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# 2023 Annual Budget
## Division: 42- STREET MAINTENANCE

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| 6430 - BUILDING RENT (IS FUND) | 51,600.00 | 53,300.04 | 57,100.00 | 59,700.00 |
| 6435 - OTHER RENT | 121.48 | 0.00 | 0.00 | 0.00 |
| 6472 - CONFERENCE/SCHOOL/TRAINING | 3,704.15 | 4,794.46 | 4,400.00 | 4,400.00 |
| 6480 - DUES | 584.35 | 456.62 | 500.00 | 500.00 |
| 6490 - SUBSCRIPTIONS/PUBLICATIONS | 140.09 | 105.87 | 300.00 | 300.00 |
| **SUPPLIES AND SERVICES** | **1,433,975.11** | **1,531,221.14** | **1,662,300.00** | **1,697,500.00** |
| 6650 - CREDIT CARD FEES | 2.66 | 2.00 | 0.00 | 0.00 |
| **MISCELLANEOUS EXPENSE** | **2.66** | **2.00** | **0.00** | **0.00** |
| **CAPITAL OUTLAY** | **0.00** | **0.00** | **0.00** | **0.00** |
| **Total 42 - STREET MAINTENANCE** | **2,252,156.50** | **2,372,174.54** | **2,687,100.00** | **2,755,400.00** |

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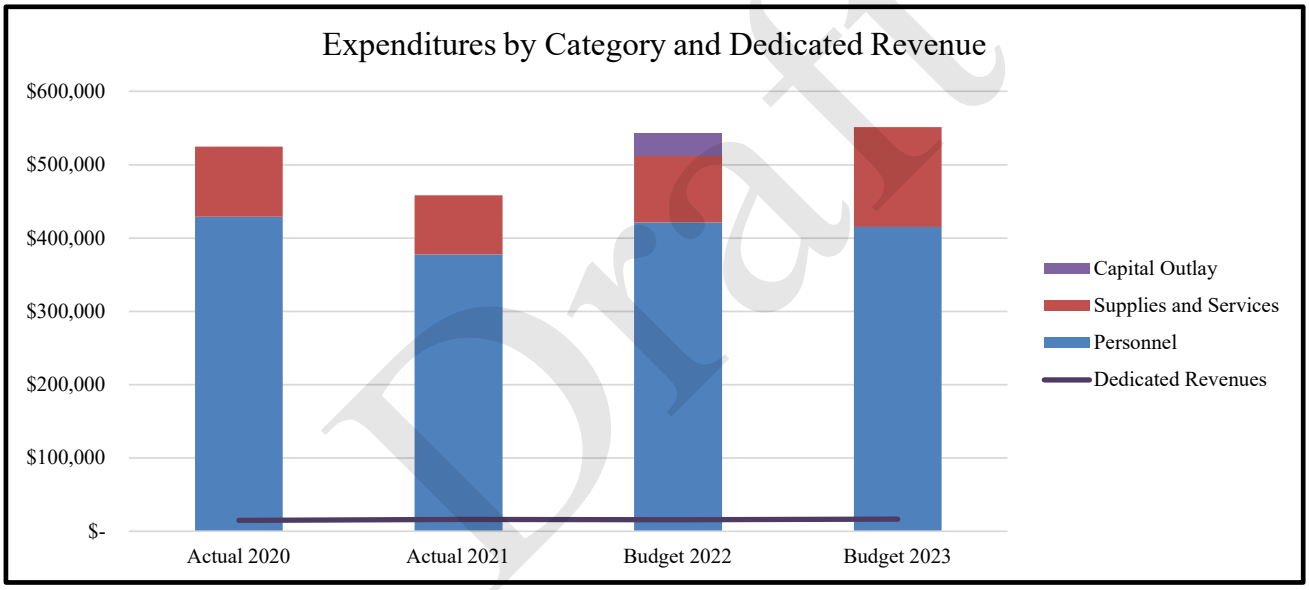
Division: **Fleet**
Category: Public Works

## 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 2020 | Actual 2021 | Budget 2022 | Budget 2023 |
|---|---|---|---|---|
| Personnel | $ 429,303 | $ 377,428 | $ 421,100 | $ 415,000 |
| Supplies and Services | 95,471 | 81,068 | 91,000 | 136,300 |
| Capital Outlay | - | - | 30,000 | - |
| Totals | $ 524,774 | $ 458,496 | $ 542,100 | $ 551,300 |
| | | | | |
| Dedicated Revenues | $ 14,764 | $ 15,951 | $ 15,700 | $ 16,700 |




## Key Measures:

| | Actual 2020 | Actual 2021 | Projected 2022 | Projected 2023 |
|---|---|---|---|---|
| Number of Vehicles/Pieces of Equipment | 380 | 380 | 380 | 383 |
| Gallons of Diesel Used (city equip) | 40,784 | 38,500 | 40,000 | 40,000 |
| Gallons of Unleaded Used (city equip) | 63,292 | 62,400 | 65,000 | 65,000 |
| Car/Truck Washes | 1,439 | 1,448 | 1,600 | 1,600 |

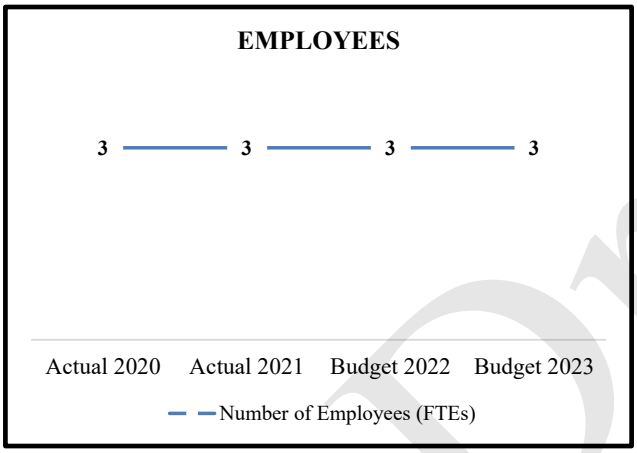
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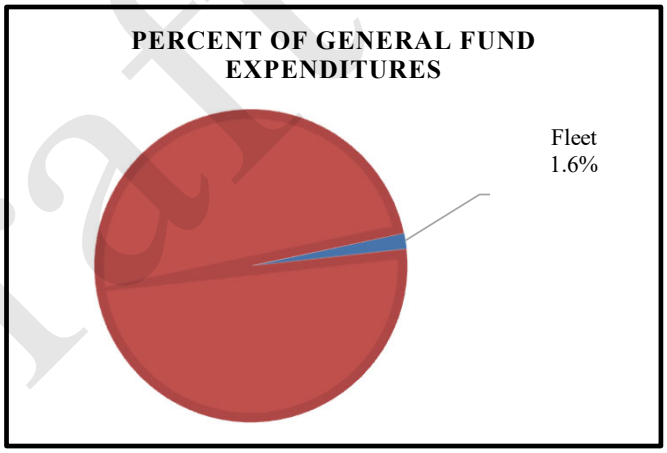
## Budget Impact:

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, chainsaw, leaf blowers, concrete saw, trimmer, and mower. In 2023, a second Mach E and a F-150 Lightning pickup will be added to the fleet (but they are tough to get with long lead times in ordering them). 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 150,000 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 2022. 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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# 2023 Annual Budget
## Division: 44- FLEET

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| **44 - FLEET** | | | | |
| 6001 - WAGES & BENEFITS | 0.00 | 0.00 | 0.00 | 0.00 |
| 6002 - WAGES | 298,817.11 | 263,556.52 | 287,300.00 | 292,200.00 |
| 6005 - OVERTIME-FT | 2,961.39 | 5,794.25 | 8,500.00 | 8,500.00 |
| 6015 - WAGES - PART TIME/TEMP | 11,741.49 | 4,503.28 | 8,900.00 | 10,300.00 |
| **WAGES** | **313,519.99** | **273,854.05** | **304,700.00** | **311,000.00** |
| 6122 - PERA | 22,630.41 | 21,218.65 | 21,500.00 | 22,500.00 |
| 6124 - FICA | 22,339.57 | 20,435.21 | 22,700.00 | 23,600.00 |
| 6135 - HEALTH | 40,061.28 | 35,901.11 | 44,000.00 | 30,200.00 |
| 6139 - POST EMPLOYMENT HEALTH PLAN | 1,670.79 | 1,492.75 | 1,700.00 | 2,200.00 |
| 6140 - LIFE/LTD | 832.55 | 759.86 | 900.00 | 900.00 |
| 6145 - DENTAL | 1,603.08 | 1,608.51 | 2,200.00 | 2,200.00 |
| 6160 - UNEMPLOYMENT | 0.00 | 0.00 | 0.00 | 0.00 |
| 6170 - WORKERS COMPENSATION | 14,618.17 | 15,813.17 | 17,700.00 | 16,600.00 |
| 6180 - COMPENSATED ABSENCES | 12,027.27 | 6,344.50 | 5,700.00 | 5,800.00 |
| **BENEFITS** | **115,783.12** | **103,573.76** | **116,400.00** | **104,000.00** |
| **WAGES & BENEFITS** | **429,303.11** | **377,427.81** | **421,100.00** | **415,000.00** |
| 6202 - OPERATING SUPPLIES | 10,882.50 | 5,745.36 | 10,200.00 | 20,200.00 |
| 6203 - TOOLS | 6,946.25 | 7,792.38 | 7,500.00 | 7,500.00 |
| 6210 - OFFICE SUPPLIES | 162.52 | 107.35 | 200.00 | 200.00 |
| 6212 - UNIFORMS/CLOTHING | 2,052.55 | 2,485.96 | 2,500.00 | 2,700.00 |
| 6213 - FOOD | 0.00 | 208.26 | 0.00 | 0.00 |
| 6222 - MOTOR FUELS & LUBRICANTS | 583.82 | 621.64 | 800.00 | 1,000.00 |
| 6240 - EQUIPMENT MAINT SUPPLIES | 1,084.07 | 957.74 | 700.00 | 700.00 |
| 6316 - EQUIPMENT MAINTENANCE | 19,712.96 | 18,999.70 | 13,600.00 | 47,850.00 |
| 6327 - OTHER PROF SERVICES | 126.00 | 649.54 | 500.00 | 1,000.00 |
| 6332 - POSTAGE | 11.42 | 0.00 | 0.00 | 0.00 |
| 6334 - TELEPHONE | 2,274.89 | 2,331.92 | 2,000.00 | 2,000.00 |
| 6336 - PRINTING/PUBLISHING | 1,210.24 | 2,407.53 | 1,000.00 | 0.00 |
| 6351 - INSURANCE PREMIUM (IS FUND) | 2,400.00 | 2,400.00 | 2,400.00 | 2,400.00 |
| 6362 - ELECTRIC | 3,340.88 | 3,077.76 | 3,000.00 | 3,000.00 |
| 6364 - WATER | 881.76 | 765.10 | 500.00 | 500.00 |
| 6366 - SEWER | 926.47 | 950.02 | 0.00 | 250.00 |
| 6410 - SOFTWARE - ANNUAL FEES | 11,351.77 | 6,668.54 | 17,500.00 | 17,000.00 |
| 6415 - SOFTWARE-ANNUAL FEES (IS FUND) | 10,100.04 | 14,700.00 | 13,000.00 | 13,600.00 |
| 6430 - BUILDING RENT (IS FUND) | 17,900.04 | 12,399.96 | 12,500.00 | 13,300.00 |
| 6472 - CONFERENCE/SCHOOL/TRAINING | 3,522.76 | (2,306.98) | 3,000.00 | 3,000.00 |
| 6480 - DUES | 0.00 | 0.00 | 100.00 | 100.00 |
| 6490 - SUBSCRIPTIONS/PUBLICATIONS | 0.00 | 105.87 | 0.00 | 0.00 |
| **SUPPLIES AND SERVICES** | **95,470.94** | **81,067.65** | **91,000.00** | **136,300.00** |
| 6740 - EQUIPMENT | 0.00 | 0.00 | 30,000.00 | 0.00 |
| **CAPITAL OUTLAY** | **0.00** | **0.00** | **30,000.00** | **0.00** |
| **Total 44 - FLEET** | **524,774.05** | **458,495.46** | **542,100.00** | **551,300.00** |

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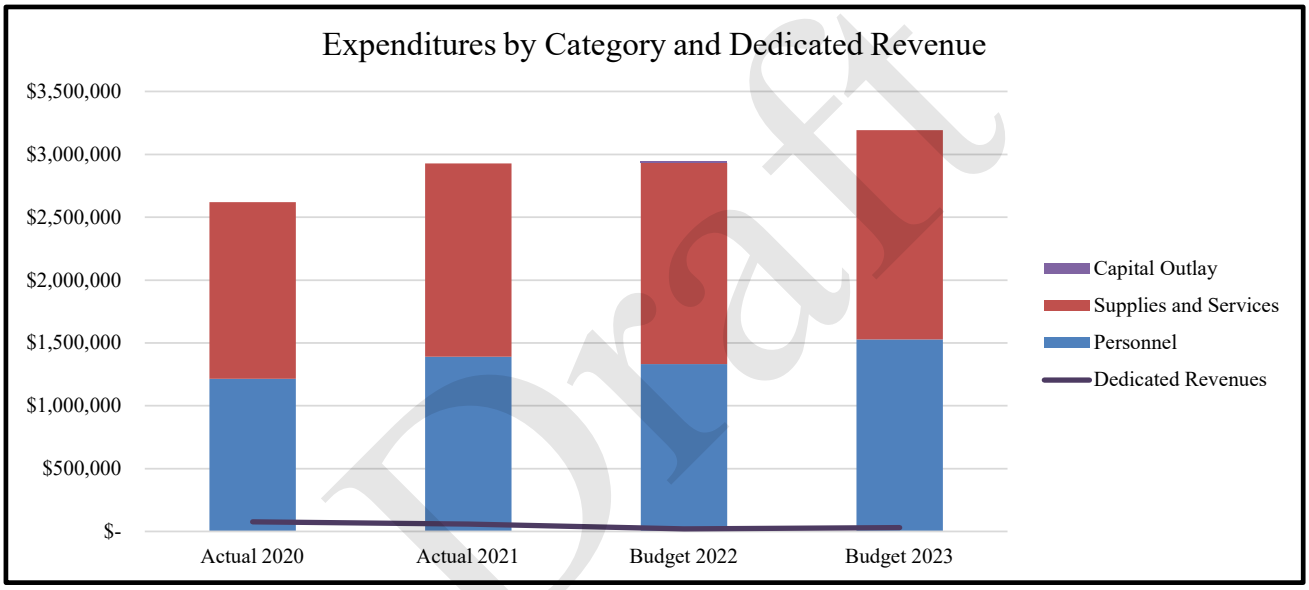
Division: **Park Maintenance**
Category: Public Works

## Description of Services:

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

## Budget:

| Expenditures by Category | Actual 2020 | Actual 2021 | Budget 2022 | Budget 2023 |
|---|---|---|---|---|
| Personnel | $ 1,214,850 | $ 1,389,503 | $ 1,332,200 | $ 1,527,200 |
| Supplies and Services | 1,406,326 | 1,538,538 | 1,602,000 | 1,665,000 |
| Capital Outlay | - | - | 12,000 | - |
| Totals | $ 2,621,176 | $ 2,928,041 | $ 2,946,200 | $ 3,192,200 |
| | | | | |
| Dedicated Revenues | $ 75,919 | $ 57,524 | $ 20,000 | $ 30,000 |




## Key Measures:

| | Actual 2020 | Actual 2021 | Projected 2022 | Projected 2023 |
|---|---|---|---|---|
| Acres of Land Mowed | 197 | 200 | 209 | 209 |
| Playgrounds | 27 | 29 | 29 | 30 |
| Outdoor Ice Rinks Maintained | 8 | 8 | 8 | 8 |
| Sports Fields Maintained | 94 | 94 | 94 | 94 |
| Trees Pruned (contractor) | 1548 | 1915 | 1223 | 1185 |
| Ash Trees Treated | 165 | 172 | 192 | 166 |
| Trees Planted | 161 | 166 | 222 | 215 |
| Trees Sold at Tree Sale | 83 | 87 | 78 | 85 |

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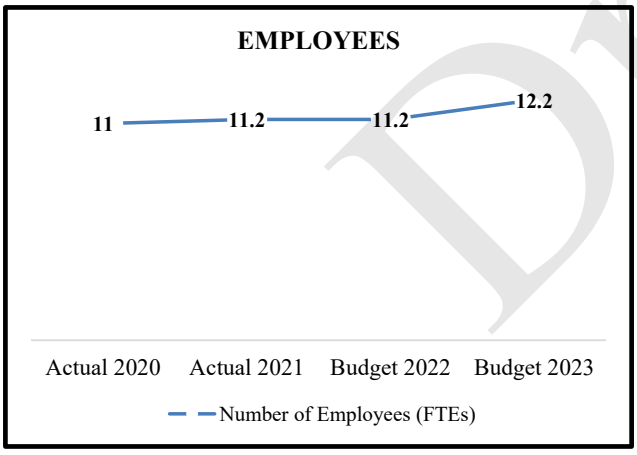
## Budget Impact:

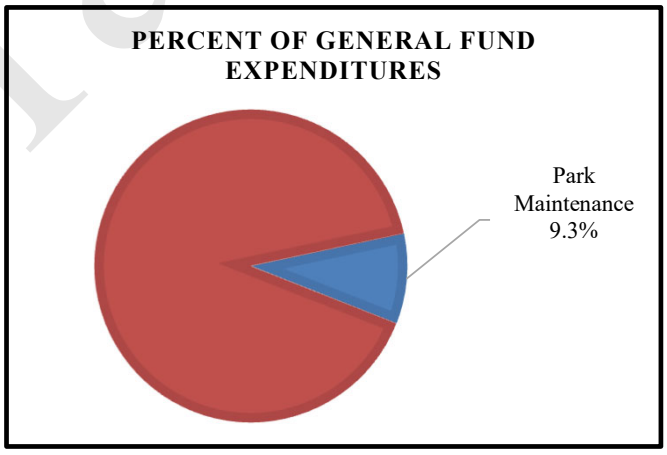
It takes a lot to maintain the facilities and grounds for one of the largest property owners in Shakopee – The City. How do you maintain almost 719 acres of parks/open space land with 45 parks, 29 playgrounds, 94 sports fields, 209 acres which is mowed, 83 miles of trails, and 37 parking lots? With great and efficient staff! The Parks Maintenance Division consists of 11 full-time and 14 seasonal staff that do it all.

2022 was back to normal with a few extra events and additions. 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, frisbee golf, and NEW this year: a mountain bike race held at the Xcel Energy Mountain Bike Park and a cricket tournament held at Tahpah Park. Community events included Rhythm on the Rails, Iron Man event, Taste of Shakopee, Wheelies event, Shakopee-Prior Lake Shock Waves water ski team events, A Night to Unite and a few NEW events: Tap2022 Beer Festival, Shak-O-Lantern event held downtown, and the classic car and craft show at Tahpah park. Park replacements and additions in 2022 included Jennifer Lane Park, playground replacements at Scenic Heights and Prairie Bend Parks, edible gardens at Scenic Heights Park, musical play area in Windermere late last fall, and a 9-acre pollinator prairie located along Highway 169 just east of County Highway 69. Downtown, the addition of five parklets were installed in front of local businesses!

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 remain 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 15 years for the city's efforts and commitment to its urban forest management.




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# 2023 Annual Budget
# Division: 46- PARK MAINTENANCE

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| **46 - PARK MAINTENANCE** | | | | |
| 6001 - WAGES & BENEFITS | 0.00 | 0.00 | 0.00 | 0.00 |
| 6002 - WAGES | 770,787.96 | 887,959.64 | 837,600.00 | 957,100.00 |
| 6005 - OVERTIME-FT | 11,669.01 | 18,656.36 | 13,200.00 | 13,200.00 |
| 6015 - WAGES - PART TIME/TEMP | 107,253.67 | 118,471.80 | 134,900.00 | 156,400.00 |
| 6017 - OVERTIME-PART TIME/TEMP | 0.00 | 173.83 | 0.00 | 0.00 |
| **WAGES** | **889,710.64** | **1,025,261.63** | **985,700.00** | **1,126,700.00** |
| 6122 - PERA | 58,512.39 | 67,677.12 | 62,800.00 | 72,900.00 |
| 6124 - FICA | 62,284.19 | 73,179.65 | 74,400.00 | 86,000.00 |
| 6135 - HEALTH | 99,123.12 | 114,603.80 | 114,700.00 | 126,700.00 |
| 6139 - POST EMPLOYMENT HEALTH PLAN | 4,539.70 | 5,124.26 | 4,600.00 | 6,500.00 |
| 6140 - LIFE/LTD | 2,153.45 | 2,463.83 | 2,400.00 | 2,700.00 |
| 6145 - DENTAL | 5,246.19 | 5,841.98 | 5,900.00 | 6,500.00 |
| 6170 - WORKERS COMPENSATION | 49,110.99 | 59,494.15 | 66,700.00 | 82,400.00 |
| 6180 - COMPENSATED ABSENCES | 44,169.04 | 35,856.69 | 15,000.00 | 16,800.00 |
| **BENEFITS** | **325,139.07** | **364,241.48** | **346,500.00** | **400,500.00** |
| **WAGES & BENEFITS** | **1,214,849.71** | **1,389,503.11** | **1,332,200.00** | **1,527,200.00** |
| 6202 - OPERATING SUPPLIES | 51,765.20 | 58,939.62 | 59,200.00 | 62,500.00 |
| 6204 - FURNISHINGS (NOT CAPITALIZED) | (162.50) | 0.00 | 0.00 | 0.00 |
| 6210 - OFFICE SUPPLIES | 306.70 | 263.30 | 100.00 | 500.00 |
| 6212 - UNIFORMS/CLOTHING | 11,357.55 | 10,812.91 | 10,000.00 | 11,000.00 |
| 6213 - FOOD | 100.00 | 540.08 | 200.00 | 300.00 |
| 6215 - MATERIALS | 38,681.94 | 27,767.92 | 44,300.00 | 57,000.00 |
| 6222 - MOTOR FUELS & LUBRICANTS | 24,047.64 | 38,459.96 | 34,500.00 | 43,000.00 |
| 6230 - BUILDING MAINT SUPPLIES | 3,503.57 | 10,161.11 | 12,500.00 | 20,000.00 |
| 6240 - EQUIPMENT MAINT SUPPLIES | 31,453.19 | 31,345.79 | 35,000.00 | 35,000.00 |
| 6315 - BUILDING MAINT. | 8,790.75 | 650.00 | 10,000.00 | 10,000.00 |
| 6316 - EQUIPMENT MAINTENANCE | 2,296.96 | 3,116.85 | 8,200.00 | 8,700.00 |
| 6322 - PAVEMENT PRESERVATION | 49,894.04 | 59,408.48 | 60,000.00 | 64,000.00 |
| 6327 - OTHER PROF SERVICES | 136,481.38 | 179,548.92 | 211,500.00 | 217,000.00 |
| 6334 - TELEPHONE | 4,659.34 | 5,632.35 | 5,700.00 | 5,700.00 |
| 6336 - PRINTING/PUBLISHING | 818.60 | 1,357.14 | 500.00 | 500.00 |
| 6339 - COMPUTER ACCESS | 420.12 | 420.12 | 500.00 | 500.00 |
| 6351 - INSURANCE PREMIUM (IS FUND) | 91,800.00 | 94,900.00 | 94,900.00 | 58,000.00 |
| 6362 - ELECTRIC | 63,195.90 | 70,502.01 | 61,000.00 | 68,000.00 |
| 6364 - WATER | 26,141.44 | 33,886.52 | 20,000.00 | 27,000.00 |
| 6365 - GAS | 3,436.12 | 4,293.29 | 4,000.00 | 4,400.00 |
| 6366 - SEWER | 521.26 | 587.22 | 800.00 | 800.00 |
| 6368 - STORM | 15,783.24 | 15,071.77 | 16,000.00 | 16,000.00 |
| 6415 - SOFTWARE-ANNUAL FEES (IS FUND) | 21,499.92 | 23,100.00 | 22,800.00 | 23,900.00 |
| 6425 - EQUIPMENT RENT (IS FUND) | 178,200.00 | 192,699.96 | 207,600.00 | 212,500.00 |
| 6430 - BUILDING RENT (IS FUND) | 51,800.04 | 58,400.04 | 62,200.00 | 65,400.00 |
| 6435 - OTHER RENT | 14,833.96 | 20,735.60 | 12,100.00 | 15,000.00 |
| 6440 - PARK RENT (IS FUND) | 569,799.96 | 593,000.04 | 606,000.00 | 635,900.00 |
| 6472 - CONFERENCE/SCHOOL/TRAINING | 3,865.94 | 2,331.23 | 2,000.00 | 2,000.00 |

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# 2023 Annual Budget
# Division: 46- PARK MAINTENANCE

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| 6475 - TRAVEL/SUBSISTENCE | 167.90 | 0.00 | 0.00 | 0.00 |
| 6480 - DUES | 743.06 | 500.06 | 200.00 | 200.00 |
| 6490 - SUBSCRIPTIONS/PUBLICATIONS | 122.59 | 105.87 | 200.00 | 200.00 |
| **SUPPLIES AND SERVICES** | **1,406,325.81** | **1,538,538.16** | **1,602,000.00** | **1,665,000.00** |
| **MISCELLANEOUS EXPENSE** | **0.00** | **0.00** | **0.00** | **0.00** |
| 6740 - EQUIPMENT | 0.00 | 0.00 | 12,000.00 | 0.00 |
| **CAPITAL OUTLAY** | **0.00** | **0.00** | **12,000.00** | **0.00** |
| **Total 46 - PARK MAINTENANCE** | **2,621,175.52** | **2,928,041.27** | **2,946,200.00** | **3,192,200.00** |

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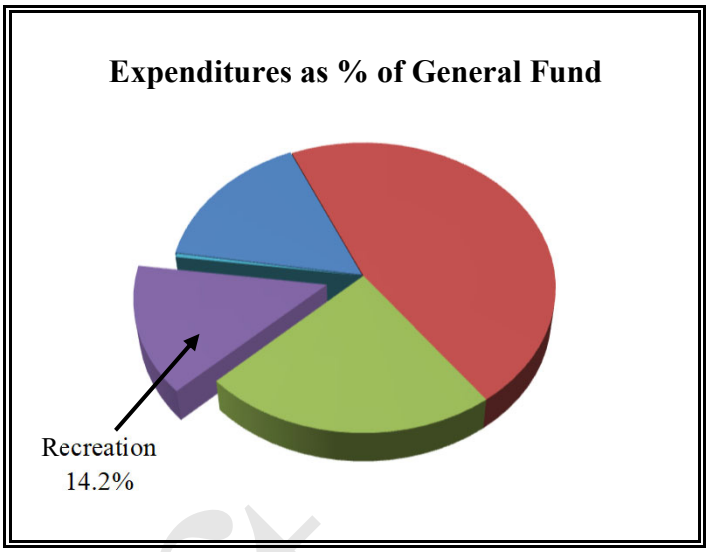
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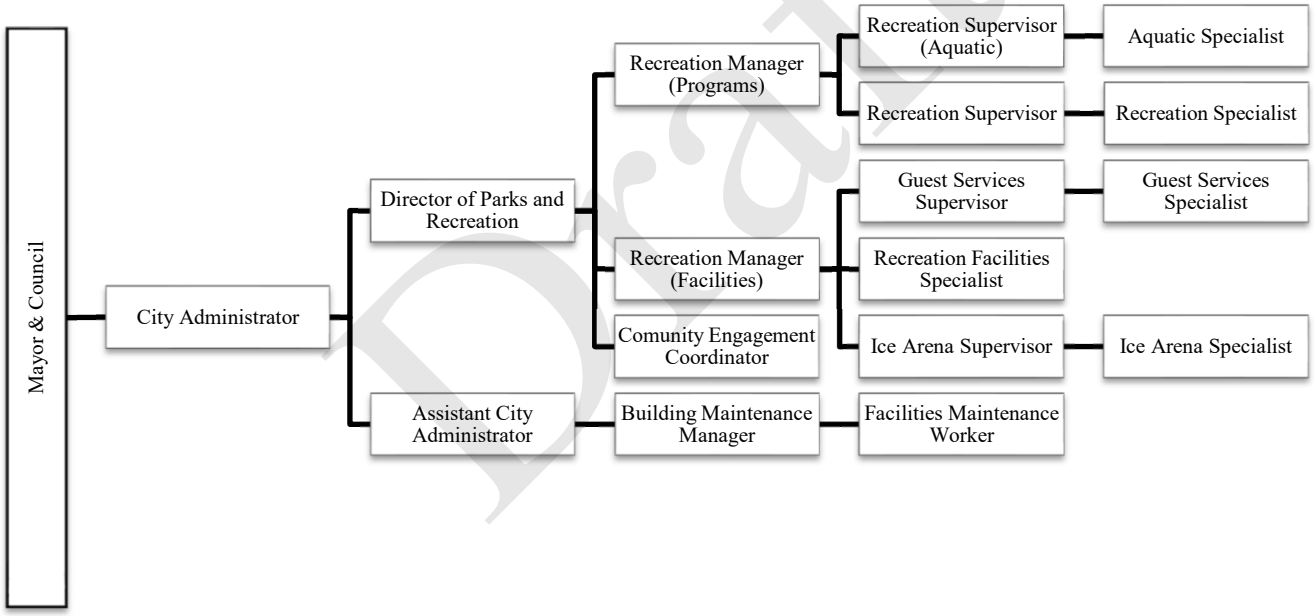
## Recreation

**Divisions:**

The main division under Recreation consist of the following:

- Recreation




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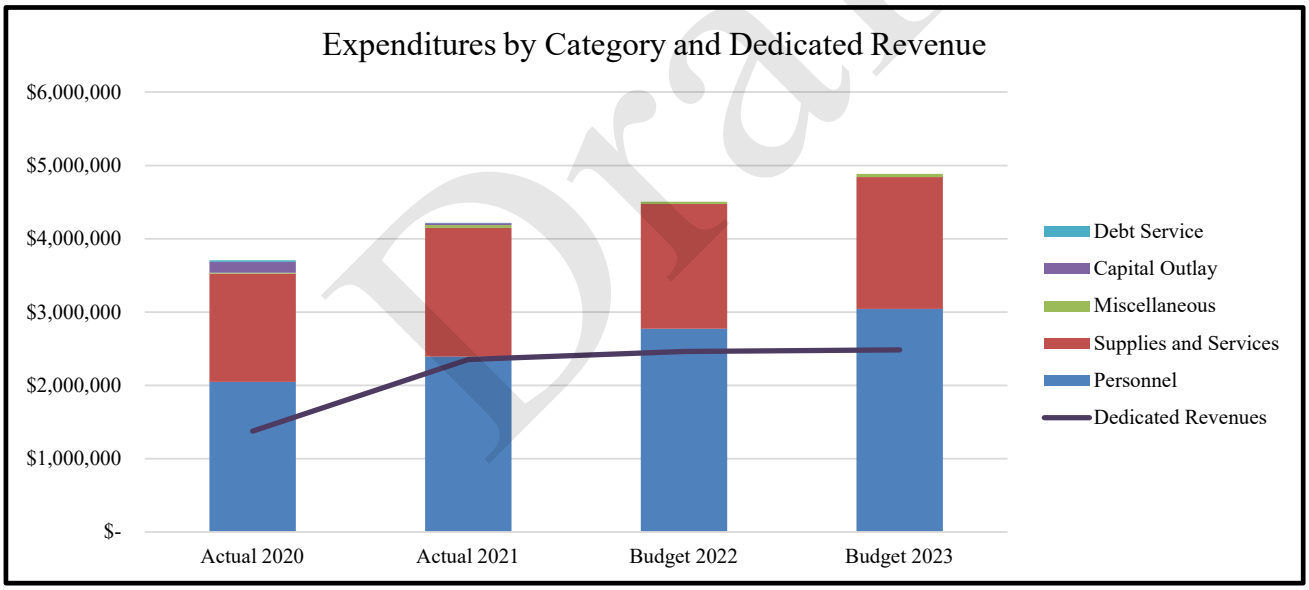
Division: **Recreation**
Category: Recreation

## 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 2020 | Actual 2021 | Budget 2022 | Budget 2023 |
|---|---|---|---|---|
| Personnel | $ 2,046,913 | $ 2,393,852 | $ 2,770,200 | $ 3,042,200 |
| Supplies and Services | 1,474,166 | 1,753,112 | 1,704,800 | 1,800,500 |
| Miscellaneous | 16,685 | 37,943 | 31,000 | 43,900 |
| Capital Outlay | 148,073 | 28,050 | - | - |
| Debt Service | 22,140 | 5,535 | - | - |
| Totals | $ 3,707,977 | $ 4,218,492 | $ 4,506,000 | $ 4,886,600 |
| | | | | |
| Dedicated Revenues | $ 1,373,420 | $ 2,351,807 | $ 2,462,800 | $ 2,482,400 |




## Key Measures:

| | Actual 2020 | Actual 2021 | Projected 2022 | Projected 2023 |
|---|---|---|---|---|
| Community Center Headcount (Door) | 145,838 | 182,264 | 190,000 | 195,000 |
| CC Membership/Admission Rev | $470,039.00 | $705,734.00 | $710,000.00 | $715,000.00 |
| SandVenture Attendance | 0 | 30,674 | 27,568 | 28,000 |
| SV Membership/Admission Revenues | 0 | $177,962.00 | $158,270.00 | $162,400.00 |
| Programming Participants | 3,375 | 8,126 | 8,500 | 8,750 |
| Fitness Participants | 15,509 | 18,231 | 20,100 | 21,000 |
| Ice Arena Headcount (Door) | 142,333 | 198,555 | 203,000 | 208,000 |
| Ice Rental/Admission Revenues | $666,815.00 | $840,437.00 | $845,000.00 | $850,000.00 |
| Walking Track | 943 | 14,873 | 17,000 | 18,000 |

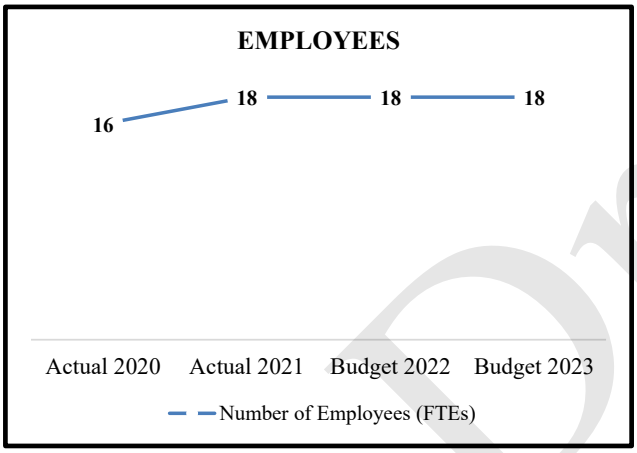
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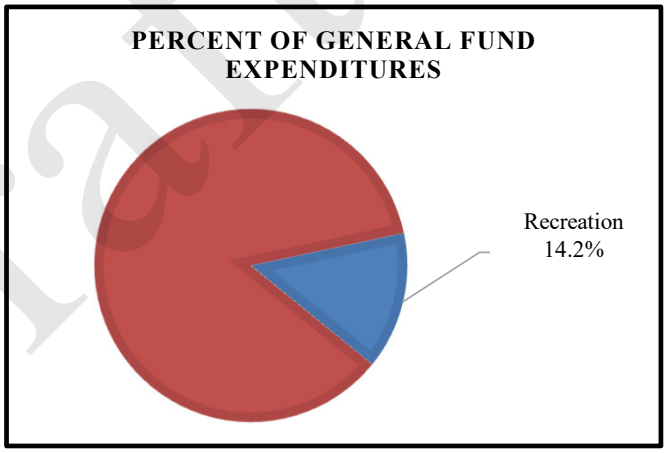
## Budget Impact:

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.

The department has continued to see post-COVID growth in those willing and able to participate in services, programs, and events in 2022. Staffing shortages, supply chain delays, and the increased cost of goods and services characteristic of this period of inflation are a constant challenge that staff must navigate. Creative collaborative partnerships, innovative solutions, and emerging technologies are strategic cornerstones to success as we are constantly assessing and reassessing what fills the menu of recreational opportunities we can offer. Because staffing remains the key to offering quality customer service and maintaining excellent programs and facilities, we continue to search out best practices for recruiting and retaining top-notch personnel to offer what our residents and visitors have come to expect – the delivery of high-quality programs and services, in beautiful and well-maintained spaces.

In the year ahead, Shakopee Parks and Recreation will strive to protect our strong reputation by continuing to build our successful private/public partnerships (sponsorships and donations) and recruiting local volunteers. The more effectively we communicate about those opportunities to serve others in and through Parks and Recreation, the more we build into Shakopee's strong sense of service and public pride in community.




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# 2023 Annual Budget
## Division: 67- RECREATION

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| **67 - RECREATION** | | | | |
| 6001 - WAGES & BENEFITS | 0.00 | 0.00 | 0.00 | 0.00 |
| 6002 - WAGES | 1,091,933.87 | 1,154,900.37 | 1,296,900.00 | 1,407,800.00 |
| 6005 - OVERTIME-FT | 1,738.67 | 12,317.80 | 1,800.00 | 1,800.00 |
| 6015 - WAGES - PART TIME/TEMP | 449,839.93 | 673,740.79 | 862,200.00 | 982,400.00 |
| 6017 - OVERTIME-PART TIME/TEMP | 11,998.90 | 20,461.44 | 13,300.00 | 13,300.00 |
| **WAGES** | **1,555,511.37** | **1,861,420.40** | **2,174,200.00** | **2,405,300.00** |
| 6122 - PERA | 98,642.09 | 105,793.43 | 97,500.00 | 106,800.00 |
| 6124 - FICA | 112,537.79 | 138,873.99 | 165,200.00 | 183,900.00 |
| 6135 - HEALTH | 168,096.34 | 165,573.06 | 205,100.00 | 204,000.00 |
| 6139 - POST EMPLOYMENT HEALTH PLAN | 6,754.04 | 7,068.27 | 7,600.00 | 9,700.00 |
| 6140 - LIFE/LTD | 3,125.77 | 3,190.31 | 3,800.00 | 4,100.00 |
| 6145 - DENTAL | 6,884.30 | 6,499.71 | 9,700.00 | 9,700.00 |
| 6160 - UNEMPLOYMENT | 71.51 | 19,374.36 | 0.00 | 0.00 |
| 6170 - WORKERS COMPENSATION | 48,409.70 | 60,522.45 | 83,800.00 | 93,400.00 |
| 6180 - COMPENSATED ABSENCES | 43,803.82 | 23,364.10 | 23,300.00 | 25,300.00 |
| 6186 - PENSION EXPENSE | 3,076.00 | 2,172.00 | 0.00 | 0.00 |
| **BENEFITS** | **491,401.36** | **532,431.68** | **596,000.00** | **636,900.00** |
| **WAGES & BENEFITS** | **2,046,912.73** | **2,393,852.08** | **2,770,200.00** | **3,042,200.00** |
| 6202 - OPERATING SUPPLIES | 124,160.26 | 186,909.25 | 145,400.00 | 188,400.00 |
| 6204 - FURNISHINGS (NOT CAPITALIZED) | 0.00 | 0.00 | 0.00 | 0.00 |
| 6210 - OFFICE SUPPLIES | 2,772.64 | 2,715.18 | 2,000.00 | 2,050.00 |
| 6212 - UNIFORMS/CLOTHING | 7,603.70 | 11,177.85 | 7,100.00 | 10,100.00 |
| 6213 - FOOD | 340.45 | 438.19 | 200.00 | 1,000.00 |
| 6222 - MOTOR FUELS & LUBRICANTS | 1,168.32 | 1,556.01 | 1,600.00 | 1,900.00 |
| 6230 - BUILDING MAINT SUPPLIES | 35,624.73 | 39,960.49 | 37,600.00 | 24,600.00 |
| 6240 - EQUIPMENT MAINT SUPPLIES | 7,190.33 | 3,919.39 | 5,500.00 | 4,000.00 |
| 6250 - MERCHANDISE | 0.00 | 28,946.43 | 20,000.00 | 29,000.00 |
| 6310 - ATTORNEY | 1,715.00 | 350.00 | 1,000.00 | 1,100.00 |
| 6314 - COMPUTER SERVICES | 321.92 | 0.00 | 0.00 | 0.00 |
| 6315 - BUILDING MAINT. | 72,050.18 | 101,615.70 | 74,300.00 | 76,500.00 |
| 6316 - EQUIPMENT MAINTENANCE | 10,539.42 | 15,596.39 | 11,500.00 | 8,400.00 |
| 6326 - CLEANING SERVICES | 48,296.10 | 30,607.48 | 30,000.00 | 30,000.00 |
| 6327 - OTHER PROF SERVICES | 37,254.25 | 60,495.02 | 44,500.00 | 55,730.00 |
| 6332 - POSTAGE | 5,556.68 | 5,268.10 | 5,800.00 | 5,700.00 |
| 6334 - TELEPHONE | 14,136.51 | 13,979.45 | 13,500.00 | 12,850.00 |
| 6336 - PRINTING/PUBLISHING | 24,255.64 | 23,233.18 | 18,800.00 | 15,700.00 |
| 6338 - ADVERTISING | 590.00 | 962.50 | 3,000.00 | 3,200.00 |
| 6339 - COMPUTER ACCESS | 480.12 | 1,689.77 | 0.00 | 770.00 |
| 6351 - INSURANCE PREMIUM (IS FUND) | 49,300.00 | 39,100.00 | 39,100.00 | 55,100.00 |
| 6360 - UTILITY SERVICE | 3,083.63 | 3,095.85 | 3,200.00 | 3,300.00 |
| 6362 - ELECTRIC | 307,399.30 | 357,334.85 | 350,700.00 | 351,700.00 |
| 6364 - WATER | 11,695.56 | 20,408.01 | 18,100.00 | 13,050.00 |
| 6365 - GAS | 79,410.31 | 111,673.27 | 85,300.00 | 98,900.00 |
| 6366 - SEWER | 9,145.14 | 10,498.63 | 10,800.00 | 9,950.00 |

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# 2023 Annual Budget
# Division: 67- RECREATION

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| 6367 - REFUSE | 163.23 | 61.46 | 0.00 | 0.00 |
| 6368 - STORM | 12,622.56 | 12,053.57 | 12,200.00 | 11,600.00 |
| 6410 - SOFTWARE - ANNUAL FEES | 17,542.56 | 60,358.17 | 69,000.00 | 58,000.00 |
| 6415 - SOFTWARE-ANNUAL FEES (IS FUND) | 98,000.04 | 94,700.04 | 94,800.00 | 98,200.00 |
| 6420 - EQUIPMENT RENT | 40,840.93 | 43,501.47 | 40,700.00 | 40,700.00 |
| 6425 - EQUIPMENT RENT (IS FUND) | 28,800.00 | 36,000.00 | 45,100.00 | 72,700.00 |
| 6430 - BUILDING RENT (IS FUND) | 407,100.00 | 407,700.12 | 473,100.00 | 480,500.00 |
| 6435 - OTHER RENT | 0.00 | 2,748.14 | 1,000.00 | 2,000.00 |
| 6472 - CONFERENCE/SCHOOL/TRAINING | 6,082.73 | 11,958.56 | 23,000.00 | 19,500.00 |
| 6475 - TRAVEL/SUBSISTENCE | 452.96 | 5,174.40 | 9,800.00 | 8,800.00 |
| 6480 - DUES | 8,470.63 | 7,324.94 | 7,100.00 | 5,500.00 |
| **SUPPLIES AND SERVICES** | **1,474,165.83** | **1,753,111.86** | **1,704,800.00** | **1,800,500.00** |
| 6610 - AWARDS & DAMAGES | 0.00 | 1,000.00 | 0.00 | 0.00 |
| 6650 - CREDIT CARD FEES | 16,387.19 | 36,018.01 | 28,500.00 | 43,400.00 |
| 6660 - BANK FEES- NSF FEE | (22.50) | (271.75) | 0.00 | 0.00 |
| 6661 - CASH SHORT | 5.01 | 21.08 | 0.00 | 0.00 |
| 6670 - RECREATION SCHOLARSHIPS | 315.00 | 1,176.00 | 2,500.00 | 500.00 |
| **MISCELLANEOUS EXPENSE** | **16,684.70** | **37,943.34** | **31,000.00** | **43,900.00** |
| 6730 - BUILDINGS | 127,617.33 | 0.00 | 0.00 | 0.00 |
| 6740 - EQUIPMENT | 20,455.50 | 28,050.33 | 0.00 | 0.00 |
| **CAPITAL OUTLAY** | **148,072.83** | **28,050.33** | **0.00** | **0.00** |
| 6830 - CAPITAL LEASE PAYMENT | 21,134.96 | 5,481.01 | 0.00 | 0.00 |
| 6890 - DEBT SERVICE - OTHER CHARGES | 1,005.04 | 53.99 | 0.00 | 0.00 |
| **DEBT SERVICE** | **22,140.00** | **5,535.00** | **0.00** | **0.00** |
| **Total 67 - RECREATION** | **3,707,976.09** | **4,218,492.61** | **4,506,000.00** | **4,886,600.00** |

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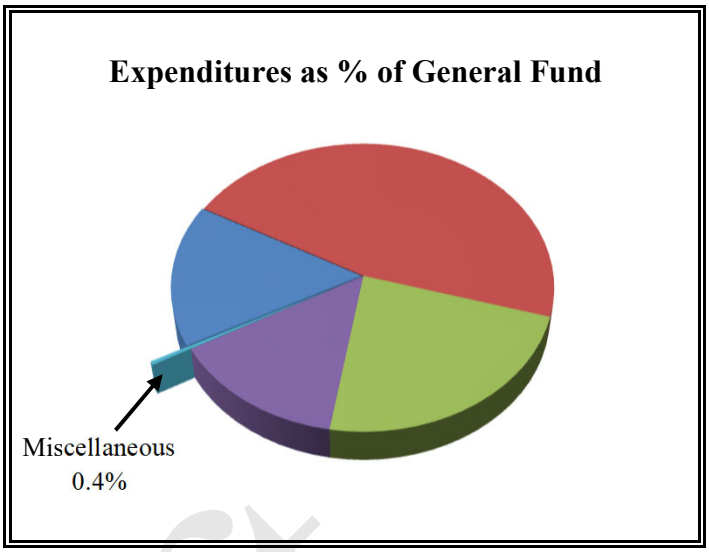
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## Miscellaneous

**Divisions:**

The main divisions under Miscellaneous consist of the following:

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




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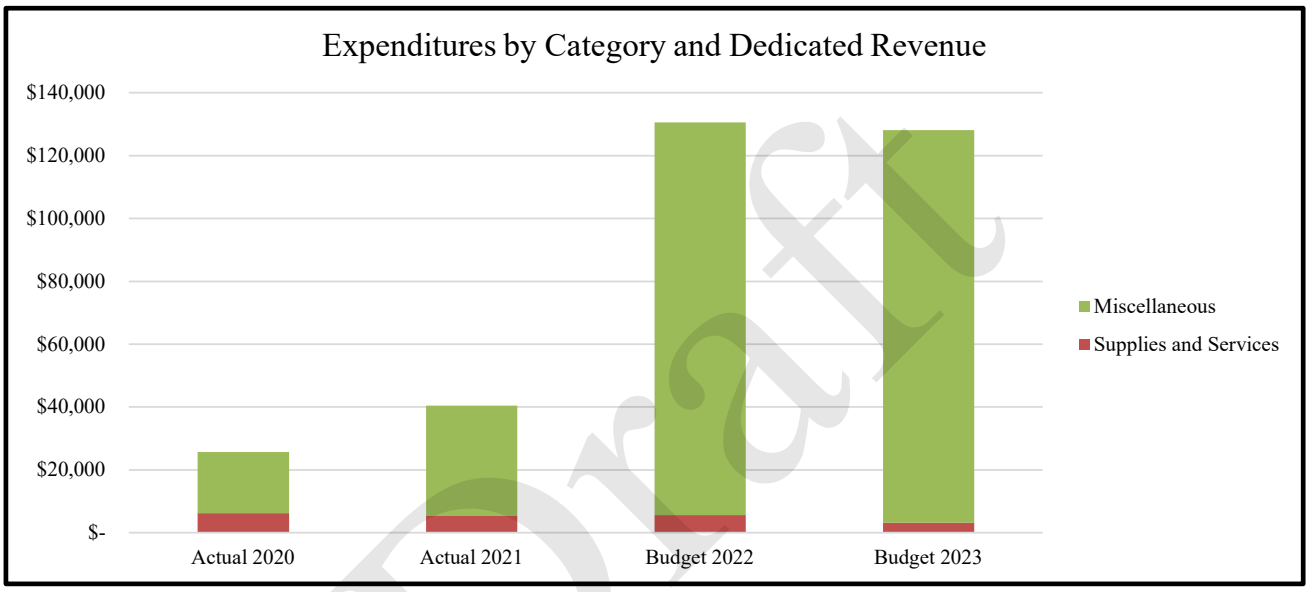
Division: **Unallocated**
Category: Miscellaneous

## Description of Services:

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

## Budget:

| Expenditures by Category | Actual 2020 | Actual 2021 | Budget 2022 | Budget 2023 |
|---|---|---|---|---|
| Supplies and Services | 6,200 | 5,500 | 5,600 | 3,200 |
| Miscellaneous | 19,425 | 34,927 | 125,000 | 125,000 |
| Totals | $ 25,625 | $ 40,427 | $ 130,600 | $ 128,200 |




## 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.

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# 2023 Annual Budget
# Division: 91- UNALLOCATED

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| **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 |
| 6351 - INSURANCE PREMIUM (IS FUND) | 6,200.00 | 5,500.00 | 5,600.00 | 3,200.00 |
| 6420 - EQUIPMENT RENT | 0.00 | 0.00 | 0.00 | 0.00 |
| **SUPPLIES AND SERVICES** | **6,200.00** | **5,500.00** | **5,600.00** | **3,200.00** |
| 6620 - PROPERTY TAX/SPECIAL ASSESS | 0.00 | 19,450.63 | 0.00 | 0.00 |
| 6640 - DESIGNATED MISCELLANEOUS | 19,425.00 | 15,476.11 | 50,000.00 | 50,000.00 |
| 6681 - CONTINGENCY | 0.00 | 0.00 | 75,000.00 | 75,000.00 |
| **MISCELLANEOUS EXPENSE** | **19,425.00** | **34,926.74** | **125,000.00** | **125,000.00** |
| **CAPITAL OUTLAY** | **0.00** | **0.00** | **0.00** | **0.00** |
| **Total 91 - UNALLOCATED** | **25,625.00** | **40,426.74** | **130,600.00** | **128,200.00** |

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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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# 2023 Annual Budget
# SPECIAL REVENUE FUND SUMMARY

| | SHAKOPEE GOVERNMENT TELEVISION | LODGING TAX | ECONOMIC DEVELOPMENT AUTHORITY | RIVER CITY CENTRE | Total |
|---|---|---|---|---|---|
| TAXES | 0.00 | 400,000.00 | 500,000.00 | 0.00 | 900,000.00 |
| LICENSES AND PERMITS | 26,000.00 | 0.00 | 0.00 | 0.00 | 26,000.00 |
| CHARGES FOR SERVICES | 0.00 | 0.00 | 286,500.00 | 0.00 | 286,500.00 |
| MISCELLANEOUS | 100.00 | 0.00 | 0.00 | 394,900.00 | 395,000.00 |
| **TOTAL REVENUES** | **26,100.00** | **400,000.00** | **786,500.00** | **394,900.00** | **1,607,500.00** |
| GENERAL GOVERNMENT | (14,000.00) | (400,000.00) | 0.00 | 0.00 | (414,000.00) |
| ECONOMIC DEVELOPMENT | 0.00 | 0.00 | (554,800.00) | (197,950.00) | (752,750.00) |
| CAPITAL OUTLAY | (15,000.00) | 0.00 | 0.00 | 0.00 | (15,000.00) |
| **TOTAL EXPENDITURES** | **(29,000.00)** | **(400,000.00)** | **(554,800.00)** | **(197,950.00)** | **(1,181,750.00)** |
| **EXCESS (DEFICIENCY) OF REV. OVER EXP.** | **(2,900.00)** | **0.00** | **231,700.00** | **196,950.00** | **425,750.00** |
| **FUND BALANCE, JANUARY 1** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| **FUND BALANCE, DECEMBER 31** | **(2,900.00)** | **0.00** | **231,700.00** | **196,950.00** | **425,750.00** |

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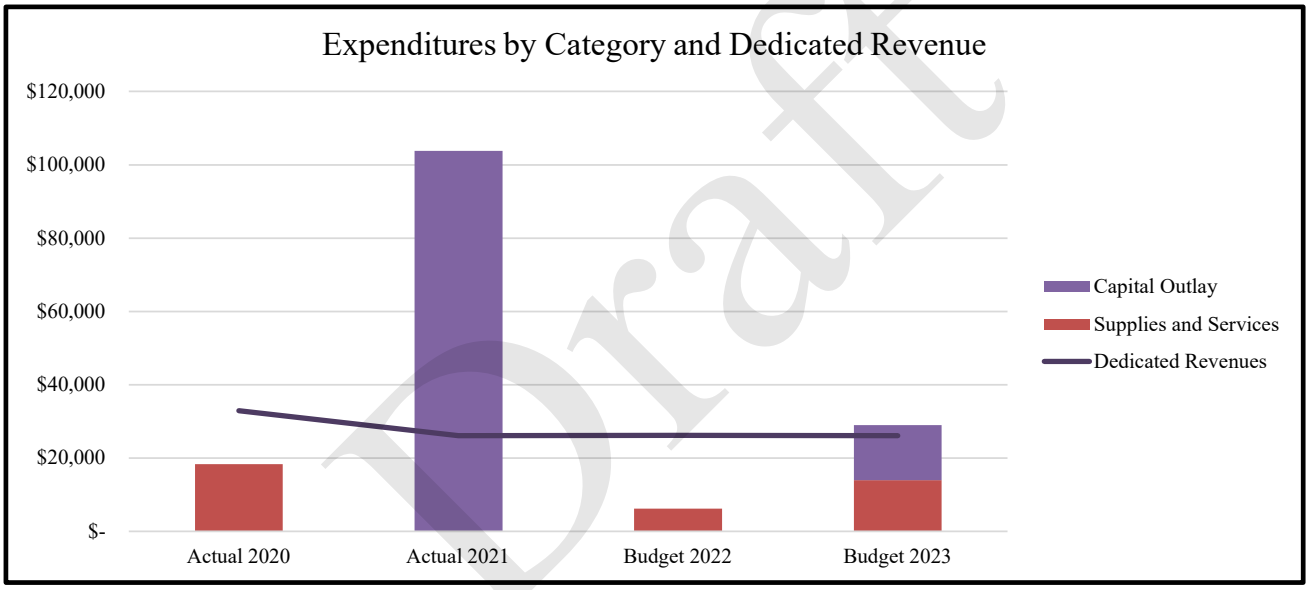
Fund: **Shakopee Government Television**

## 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 2020 | Actual 2021 | Budget 2022 | Budget 2023 |
|---|---|---|---|---|
| Supplies and Services | 18,336 | 52 | 6,200 | 14,000 |
| Capital Outlay | - | 103,722 | - | 15,000 |
| Totals | $ 18,336 | $ 103,774 | $ 6,200 | $ 29,000 |
| Dedicated Revenues | $ 32,883 | $ 26,054 | $ 26,200 | $ 26,100 |




## Key Measures:

| | Actual 2020 | Actual 2021 | Projected 2022 | Projected 2023 |
|---|---|---|---|---|
| Shakopee Government TV Meetings Broadcasts | 85 | 70 | 62 | 55 |
| Video Productions | 23 | 14 | 10 | 16 |

## 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' PEG fees. Over the years, PEG revenues have decreased as fewer people subscribe to cable services. In 2023, the city plans to upgrade its video hosting and livestreaming software, which will streamline our video indexing capabilities and provide more storage space to continue archiving video and audio recordings of public meetings.

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# 2023 Annual Budget
# Company: 02150- SHAKOPEE GOVERNMENT TELEVISION

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| **02150 - SHAKOPEE GOVERNMENT TELEVISION** | | | | |
| **REVENUES:** | | | | |
| 4205 - CABLE PEG FEES | (29,302.19) | (27,355.50) | (26,000.00) | (26,000.00) |
| **LICENSES AND PERMITS** | **(29,302.19)** | **(27,355.50)** | **(26,000.00)** | **(26,000.00)** |
| **CHARGES FOR SERVICES** | **0.00** | **0.00** | **0.00** | **0.00** |
| 4833 - INTEREST | (2,542.46) | (844.51) | (200.00) | (100.00) |
| 4834 - CHANGE IN FAIR MARKET VALUE | (1,037.99) | 2,145.80 | 0.00 | 0.00 |
| **MISCELLANEOUS** | **(3,580.45)** | **1,301.29** | **(200.00)** | **(100.00)** |
| **REVENUES** | **(32,882.64)** | **(26,054.21)** | **(26,200.00)** | **(26,100.00)** |
| **EXPENDITURES:** | | | | |
| 6204 - FURNISHINGS (NOT CAPITALIZED) | 18,336.33 | 52.19 | 0.00 | 0.00 |
| 6316 - EQUIPMENT MAINTENANCE | 0.00 | 0.00 | 0.00 | 2,000.00 |
| 6410 - SOFTWARE - ANNUAL FEES | 0.00 | 0.00 | 6,200.00 | 12,000.00 |
| **SUPPLIES AND SERVICES** | **18,336.33** | **52.19** | **6,200.00** | **14,000.00** |
| 6740 - EQUIPMENT | 0.00 | 103,721.54 | 0.00 | 15,000.00 |
| **CAPITAL OUTLAY** | **0.00** | **103,721.54** | **0.00** | **15,000.00** |
| **EXPENDITURES** | **18,336.33** | **103,773.73** | **6,200.00** | **29,000.00** |
| **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** | **(14,546.31)** | **77,719.52** | **(20,000.00)** | **2,900.00** |

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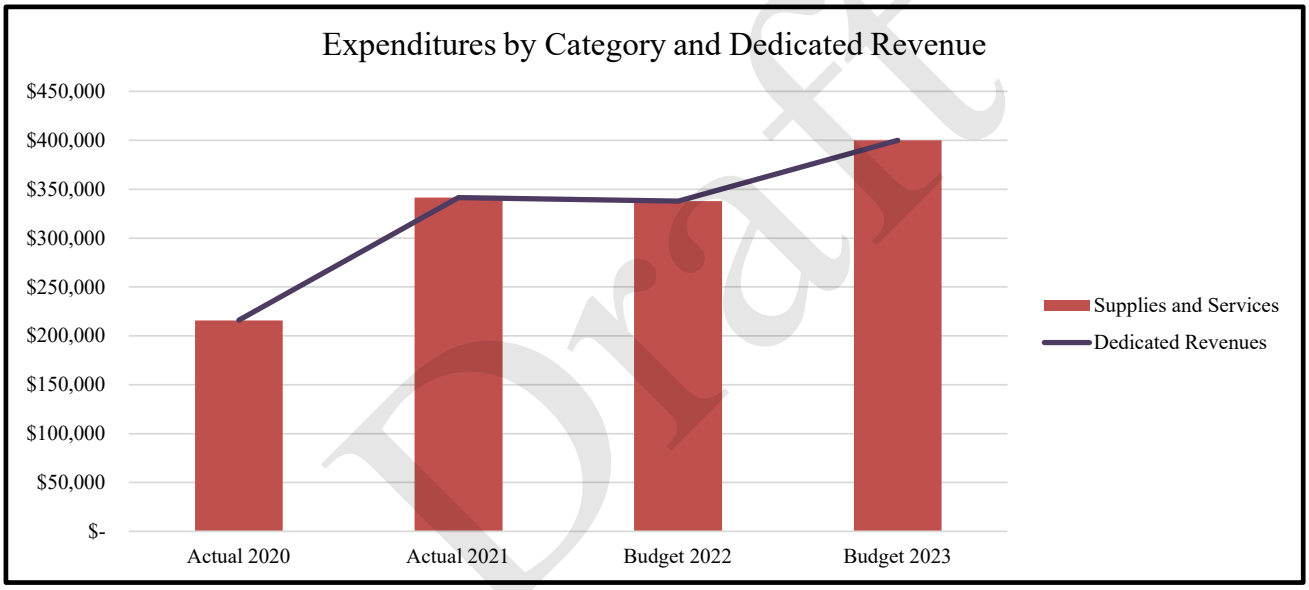
Fund: **Lodging Tax**

## 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 2020 | Actual 2021 | Budget 2022 | Budget 2023 |
|---|---|---|---|---|
| Supplies and Services | 215,901 | 341,450 | 338,000 | 400,000 |
| Totals | $ 215,901 | $ 341,450 | $ 338,000 | $ 400,000 |
| | | | | |
| Dedicated Revenues | $ 215,901 | $ 341,450 | $ 338,000 | $ 400,000 |




## Key Measures:

| | Actual 2020 | Actual 2021 | Projected 2022 | Projected 2023 |
|---|---|---|---|---|
| Number of Hotels | 12 | 12 | 12 | 12 |

## Budget Impact:

Lodging tax was hit hard with the coronavirus pandemic resulting in a decrease in revenues for 2020 and 2021. Revenues rebounded in 2022 to pre-pandemic levels. It is estimated they will continue to increase in 2023.

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# 2023 Annual Budget
# Company: 02180- LODGING TAX

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| **02180 - LODGING TAX** | | | | |
| **REVENUES:** | | | | |
| 4050 - LODGING TAX | (215,900.51) | (341,450.20) | (338,000.00) | (400,000.00) |
| **TAXES** | **(215,900.51)** | **(341,450.20)** | **(338,000.00)** | **(400,000.00)** |
| **REVENUES** | **(215,900.51)** | **(341,450.20)** | **(338,000.00)** | **(400,000.00)** |
| **EXPENDITURES:** | | | | |
| 6318 - FILING FEES | 9,089.91 | 17,072.51 | 16,900.00 | 20,000.00 |
| 6320 - LODGING TAX | 206,810.59 | 324,377.69 | 321,100.00 | 380,000.00 |
| **SUPPLIES AND SERVICES** | **215,900.50** | **341,450.20** | **338,000.00** | **400,000.00** |
| **EXPENDITURES** | **215,900.50** | **341,450.20** | **338,000.00** | **400,000.00** |
| **OTHER FINANCING:** | | | | |
| **Total 02180 - LODGING TAX** | **(0.01)** | **0.00** | **0.00** | **0.00** |

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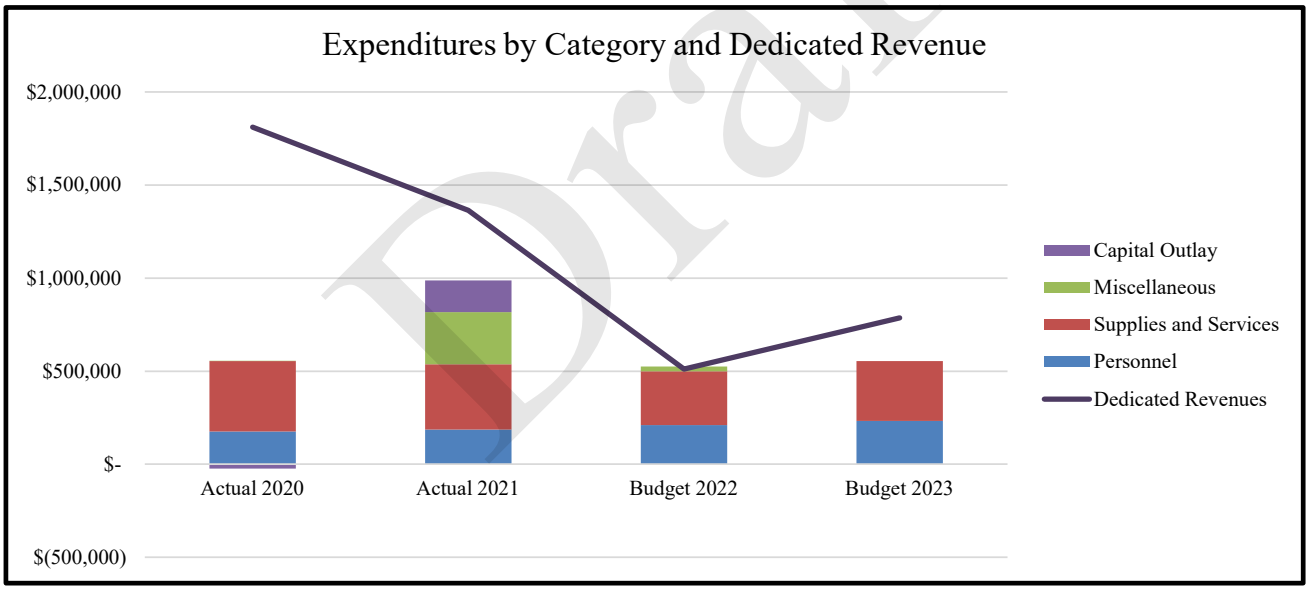
Fund: **Economic Development Authority**

## 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 Coordinator 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. The EDA includes a separate sub-fund for the River City Centre, in which the EDA serves as the master tenant for commercial space on the first floor.

## Budget:

| Expenditures by Category | Actual 2020 | Actual 2021 | Budget 2022 | Budget 2023 |
|---|---|---|---|---|
| Personnel | $ 176,024 | $ 186,847 | $ 210,800 | $ 232,300 |
| Supplies and Services | 378,518 | 350,157 | 289,375 | 322,500 |
| Miscellaneous | 2,216 | 279,998 | 25,000 | - |
| Capital Outlay | (23,194) | 170,715 | - | - |
| Totals | $ 533,564 | $ 987,717 | $ 525,175 | $ 554,800 |
| | | | | |
| Dedicated Revenues | $ 1,811,020 | $ 1,364,598 | $ 512,000 | $ 786,500 |




## Key Measures:

| | Actual 2020 | Actual 2021 | Projected 2022 | Projected 2023 |
|---|---|---|---|---|
| Number of Employees (FTEs) | 1.5 | 1.5 | 1.5 | 1.5 |
| Overall Improvement Value of Façade Loans | 140,721 | 0 | 57,900 | NA |
| Façade Loans Granted | 50,000 | 0 | 28,000 | NA |
| # of Façade Loans | 1 | 0 | 1 | NA |
| Grants Received for Economic Development | 1 | 2 | 1 | NA |

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## Budget Impact:

Several major redevelopment projects are underway including Canterbury Park, a $400 million mixed use development. The Southwest Development at Canterbury includes the award-winning Greystone Construction headquarters, the Omry, a 147-unit luxury 55+ rental development, a new building that will house Badger Hill Brewing and Bravis Modern Street Food and a new daycare complex. Pulte is in its final phase of townhome construction at Canterbury Crossings. The Amphitheater at Canterbury received all its approvals and will begin construction in 2023 at the corner of Unbridled and CH 83. This 19,000-seat facility includes a covered seating area, lawn seating, a large plaza and adjacent parking. It will be one of the largest amphitheaters in Minnesota. Canterbury has also submitted to begin the demolition of the first phase of its existing barns and will be constructing new replacement barns and dorms starting the winter of 2022 through the 2023 and 2024 racing season.

More than a dozen entrepreneurs have been meeting for the last year discussing issues from leadership to financing to being able to pivot. Companies are largely in the manufacturing sector but also includes med tech and software. One of the companies, Steelhead Outdoors, winner of the 2021 First Stop Shop's Fast Track, relocated to an industrial space in Shakopee to streamline the production of its custom safes, which are unusual since they can be taken apart and moved when an owner moves.

Mana Brewing opened in the Deco in downtown on the first floor, becoming Shakopee's third brewer. The EDA hosted TAP2022 in September with more than 40 brewers and more than 700 attendees. People attended the event from Chicago, California, Florida, and the largest number of attendees were from Minneapolis and St. Paul. People were thrilled with downtown and filled local restaurants after the event. Prior to the main event, brewers and members of the corporate community and entrepreneurs met to talk about challenges and opportunities.

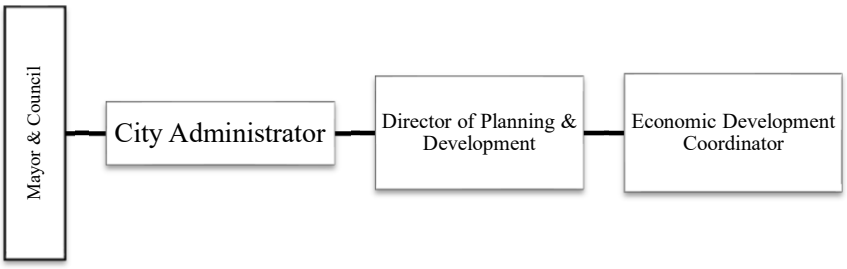
The EDA bought out the existing master lease for River City Centre to gain control of tenanting and to plan for a major renovation of the first-floor commercial space. RSP Architects, Confluence and SEH have been retained to complete design work for the retrofit that will include new storefronts, canopies, painting the building, signage, new sidewalks, and street trees. The EDA already owns the underlying ground and will be working with the Scott County CDA on the future of the building. Work is expected to begin in mid-2023.

Staff worked with OPUS Development on a major business park development in the West End that will add more than 400,000 square feet of industrial space. The project is expected to be completed in late 2023.

Hentges completed approvals for a new Shakopee office off Stagecoach Road at the former Cretex site. One of the parcels has been sold for Scott County's first CNG fueling facility for local delivery vehicles that is being developed by Clean Energy Fuels. The long-term plan is to use Renewable Natura Gas that is derived from organic waste and is not a fossil fuel.

In 2022, the EDA became the master tenant for the commercial space on River City Centre. A separate budget has been prepared in a sub-fund of the EDA to account for lease revenue and operations.

## Organization Chart:




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# 2023 Annual Budget
# Company: 02190- ECONOMIC DEVELOPMENT AUTHORITY

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| **02190 - ECONOMIC DEVELOPMENT AUTHORITY** | | | | |
| **REVENUES:** | | | | |
| 4011 - CURRENT PROPERTY TAX | (307,379.13) | (314,813.85) | (500,000.00) | (500,000.00) |
| 4013 - MARKET VALUE CREDIT | (25.10) | (30.50) | 0.00 | 0.00 |
| 4015 - FISCAL DISPARITIES | (38,369.12) | (37,095.92) | 0.00 | 0.00 |
| 4020 - MOBIL HOME TAX | (4.09) | (3.50) | 0.00 | 0.00 |
| 4025 - PAYMENT IN LIEU OF TAXES | (579.49) | (626.45) | 0.00 | 0.00 |
| 4040 - AGGREGATE TAX | (0.23) | (0.25) | 0.00 | 0.00 |
| **TAXES** | **(346,357.16)** | **(352,570.47)** | **(500,000.00)** | **(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 | (332,732.00) | 0.00 | 0.00 |
| 4490 - OTHER LOCAL GRANTS/AIDS | (29,174.00) | (218,123.99) | 0.00 | 0.00 |
| **INTERGOVERNMENTAL** | **(29,174.00)** | **(550,855.99)** | **0.00** | **0.00** |
| 4512 - DEVELOPMENT REIMBURSEMENT | (130,000.00) | 0.00 | 0.00 | 0.00 |
| 4588 - BUSINESS SUBSIDY APP FEE | (12,000.00) | 0.00 | (12,000.00) | 0.00 |
| 4705 - ELECTRIC (SPUC) | 0.00 | 0.00 | 0.00 | (286,500.00) |
| 4766 - GENERAL ADMISSIONS | 0.00 | 0.00 | 0.00 | 0.00 |
| **CHARGES FOR SERVICES** | **(142,000.00)** | **0.00** | **(12,000.00)** | **(286,500.00)** |
| 4833 - INTEREST | (5,371.13) | (6,601.51) | 0.00 | 0.00 |
| 4834 - CHANGE IN FAIR MARKET VALUE | (21,153.45) | 18,108.73 | 0.00 | 0.00 |
| 4840 - RENTS | (4,144.71) | 0.00 | 0.00 | 0.00 |
| 4850 - MISCELLANEOUS | 0.00 | 0.00 | 0.00 | 0.00 |
| 4855 - SALE OF ASSETS | (1,262,819.80) | (472,679.20) | 0.00 | 0.00 |
| **MISCELLANEOUS** | **(1,293,489.09)** | **(461,171.98)** | **0.00** | **0.00** |
| **REVENUES** | **(1,811,020.25)** | **(1,364,598.44)** | **(512,000.00)** | **(786,500.00)** |
| **EXPENDITURES:** | | | | |
| 6002 - WAGES | 132,454.69 | 138,097.33 | 167,900.00 | 186,200.00 |
| **WAGES** | **132,454.69** | **138,097.33** | **167,900.00** | **186,200.00** |
| 6122 - PERA | 11,778.19 | 12,173.96 | 12,600.00 | 14,000.00 |
| 6124 - FICA | 11,217.73 | 11,623.38 | 12,800.00 | 14,200.00 |
| 6135 - HEALTH | 17,920.95 | 20,165.69 | 14,000.00 | 14,000.00 |
| 6139 - POST EMPLOYMENT HEALTH PLAN | 640.50 | 650.31 | 400.00 | 500.00 |
| 6140 - LIFE/LTD | 416.94 | 426.49 | 300.00 | 300.00 |
| 6145 - DENTAL | 755.99 | 755.95 | 500.00 | 500.00 |
| 6170 - WORKERS COMPENSATION | 1,039.92 | 1,131.06 | 700.00 | 700.00 |
| 6180 - COMPENSATED ABSENCES | (200.82) | 1,822.44 | 1,600.00 | 1,900.00 |
| **BENEFITS** | **43,569.40** | **48,749.28** | **42,900.00** | **46,100.00** |
| **WAGES & BENEFITS** | **176,024.09** | **186,846.61** | **210,800.00** | **232,300.00** |
| 6202 - OPERATING SUPPLIES | 0.00 | 850.00 | 0.00 | 1,000.00 |
| 6210 - OFFICE SUPPLIES | 160.08 | 318.25 | 250.00 | 400.00 |
| 6213 - FOOD | 0.00 | 248.47 | 300.00 | 2,500.00 |

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# 2023 Annual Budget
# Company: 02190- ECONOMIC DEVELOPMENT AUTHORITY

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| 6310 - ATTORNEY | 20,648.65 | 17,725.10 | 20,000.00 | 25,000.00 |
| 6312 - ENGINEERING/DESIGN CONSULTANT | 0.00 | 0.00 | 20,000.00 | 0.00 |
| 6315 - BUILDING MAINT. | 50.00 | 0.00 | 0.00 | 0.00 |
| 6318 - FILING FEES | 204.00 | 0.00 | 0.00 | 0.00 |
| 6327 - OTHER PROF SERVICES | 333,682.02 | 305,961.65 | 225,000.00 | 261,000.00 |
| 6332 - POSTAGE | 121.68 | 0.00 | 100.00 | 0.00 |
| 6334 - TELEPHONE | 18.69 | 18.84 | 25.00 | 0.00 |
| 6336 - PRINTING/PUBLISHING | 0.00 | 0.00 | 200.00 | 0.00 |
| 6338 - ADVERTISING | 0.00 | 0.00 | 0.00 | 0.00 |
| 6351 - INSURANCE PREMIUM (IS FUND) | 10,800.00 | 10,900.00 | 10,700.00 | 17,300.00 |
| 6362 - ELECTRIC | 0.00 | 0.00 | 125.00 | 0.00 |
| 6364 - WATER | 0.00 | 0.00 | 0.00 | 0.00 |
| 6365 - GAS | 190.14 | (3.29) | 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) | 3,699.96 | 3,699.96 | 1,800.00 | 1,800.00 |
| 6420 - EQUIPMENT RENT | 2.36 | 0.00 | 0.00 | 0.00 |
| 6430 - BUILDING RENT (IS FUND) | 6,000.00 | 6,000.00 | 6,500.00 | 6,600.00 |
| 6472 - CONFERENCE/SCHOOL/TRAINING | 1,485.00 | 1,555.00 | 1,500.00 | 1,500.00 |
| 6475 - TRAVEL/SUBSISTENCE | 0.00 | 634.76 | 1,500.00 | 1,500.00 |
| 6480 - DUES | 1,330.00 | 1,724.50 | 1,250.00 | 2,000.00 |
| 6490 - SUBSCRIPTIONS/PUBLICATIONS | 125.00 | 524.00 | 125.00 | 1,900.00 |
| **SUPPLIES AND SERVICES** | **378,517.58** | **350,157.24** | **289,375.00** | **322,500.00** |
| 6610 - AWARDS & DAMAGES | 0.00 | 279,998.08 | 0.00 | 0.00 |
| 6620 - PROPERTY TAX/SPECIAL ASSESS | 2,216.00 | 0.00 | 0.00 | 0.00 |
| 6640 - DESIGNATED MISCELLANEOUS | 0.00 | 0.00 | 25,000.00 | 0.00 |
| **MISCELLANEOUS EXPENSE** | **2,216.00** | **279,998.08** | **25,000.00** | **0.00** |
| 6710 - LAND | 0.00 | 170,715.00 | 0.00 | 0.00 |
| 6760 - IMPROVEMENTS | (23,194.00) | 0.00 | 0.00 | 0.00 |
| **CAPITAL OUTLAY** | **(23,194.00)** | **170,715.00** | **0.00** | **0.00** |
| **EXPENDITURES** | **533,563.67** | **987,716.93** | **525,175.00** | **554,800.00** |
| **OTHER FINANCING:** | | | | |
| TRANSFERS IN | 0.00 | (3,700.00) | 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** | **0.00** | **(3,700.00)** | **0.00** | **0.00** |
| **Total 02190 - ECONOMIC DEVELOPMENT AUTHO** | **(1,277,456.58)** | **(380,581.51)** | **13,175.00** | **(231,700.00)** |

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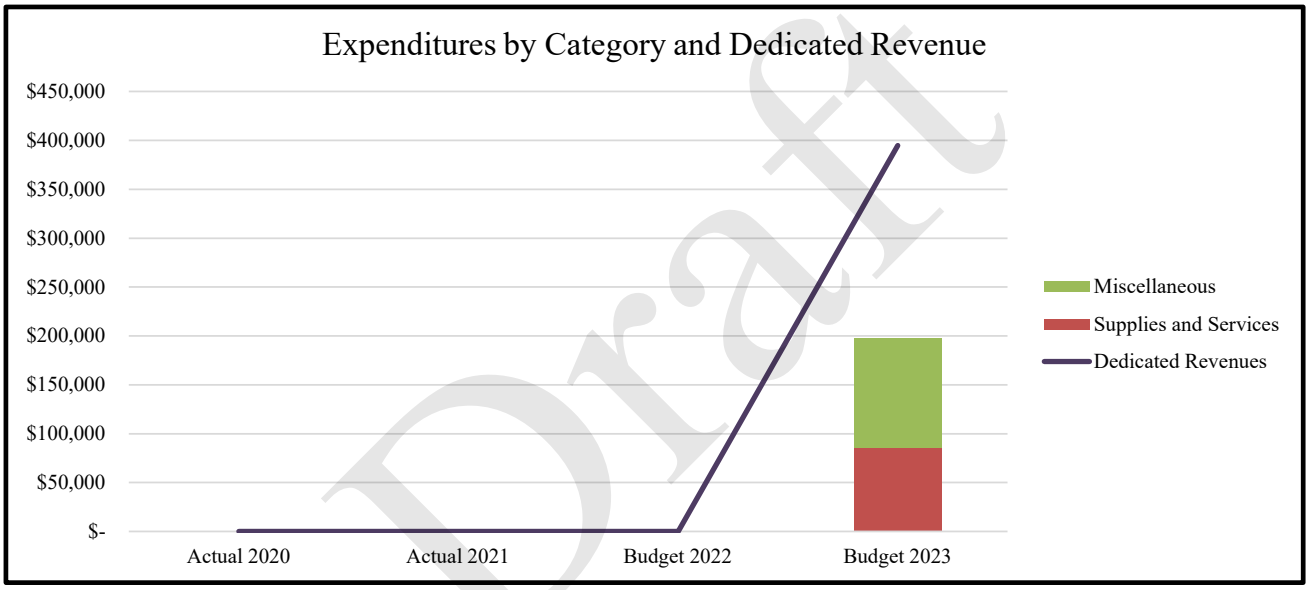
Fund: **River City Centre**

## Description of Services:

The City's first full year of operation will be 2023. In August 2022, the EDA became the master tenant for the commercial space on River City Centre. The property consists of 13 tenant spaces.

## Budget:

| Expenditures by Category | Actual 2020 | Actual 2021 | Budget 2022 | Budget 2023 |
|---|---|---|---|---|
| Supplies and Services | - | - | - | 85,750 |
| Miscellaneous | - | - | - | 112,200 |
| Totals | $ - | $ - | $ - | $ 197,950 |
| | | | | |
| Dedicated Revenues | $ - | $ - | $ - | $ 394,900 |




## Key Measures:

| | Actual 2020 | Actual 2021 | Projected 2022 | Projected 2023 |
|---|---|---|---|---|
| Tenants | 0 | 0 | 12 | 13 |

## Budget Impact:

The budget presented here accounts for operations only. The EDA currently has a contract with an architect for potential deferred maintenance and site improvements.

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# 2023 Annual Budget
# Company: 02300- RIVER CITY CENTRE

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| **02300 - RIVER CITY CENTRE** | | | | |
| **REVENUES:** | | | | |
| 4833 - INTEREST | 0.00 | 0.00 | 0.00 | 0.00 |
| 4841 - LEASE RENT | 0.00 | 0.00 | 0.00 | (380,000.00) |
| 4842 - LEASE OPERATING CHARGE | 0.00 | 0.00 | 0.00 | (14,900.00) |
| **MISCELLANEOUS** | **0.00** | **0.00** | **0.00** | **(394,900.00)** |
| **REVENUES** | **0.00** | **0.00** | **0.00** | **(394,900.00)** |
| **EXPENDITURES:** | | | | |
| 6310 - ATTORNEY | 0.00 | 0.00 | 0.00 | 15,000.00 |
| 6315 - BUILDING MAINT. | 0.00 | 0.00 | 0.00 | 10,000.00 |
| 6316 - EQUIPMENT MAINTENANCE | 0.00 | 0.00 | 0.00 | 10,000.00 |
| 6318 - FILING FEES | 0.00 | 0.00 | 0.00 | 0.00 |
| 6326 - CLEANING SERVICES | 0.00 | 0.00 | 0.00 | 1,650.00 |
| 6327 - OTHER PROF SERVICES | 0.00 | 0.00 | 0.00 | 20,000.00 |
| 6352 - LIABILITY | 0.00 | 0.00 | 0.00 | 6,200.00 |
| 6362 - ELECTRIC | 0.00 | 0.00 | 0.00 | 10,320.00 |
| 6364 - WATER | 0.00 | 0.00 | 0.00 | 300.00 |
| 6365 - GAS | 0.00 | 0.00 | 0.00 | 0.00 |
| 6366 - SEWER | 0.00 | 0.00 | 0.00 | 130.00 |
| 6367 - REFUSE | 0.00 | 0.00 | 0.00 | 12,000.00 |
| 6368 - STORM | 0.00 | 0.00 | 0.00 | 150.00 |
| **SUPPLIES AND SERVICES** | **0.00** | **0.00** | **0.00** | **85,750.00** |
| 6620 - PROPERTY TAX/SPECIAL ASSESS | 0.00 | 0.00 | 0.00 | 112,200.00 |
| **MISCELLANEOUS EXPENSE** | **0.00** | **0.00** | **0.00** | **112,200.00** |
| **EXPENDITURES** | **0.00** | **0.00** | **0.00** | **197,950.00** |
| **OTHER FINANCING:** | | | | |
| **Total 02300 - RIVER CITY CENTRE** | **0.00** | **0.00** | **0.00** | **(196,950.00)** |

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## 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.

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# 2023 Annual Budget
# DEBT SERVICE FUNDS SUMMARY

| | 2016A GO TAX ABATEMENT BOND | 2019A GO TAX INCREMENT REV BON | 2020A GO TAX INCREMENT REV BON |
|---|---|---|---|
| TAXES | 2,189,000.00 | 0.00 | 0.00 |
| SPECIAL ASSESSMENTS | 0.00 | 0.00 | 0.00 |
| **TOTAL REVENUES** | **2,189,000.00** | **0.00** | **0.00** |
| DEBT SERVICE | (2,120,000.00) | (340,500.00) | (630,500.00) |
| **TOTAL EXPENDITURES** | **(2,120,000.00)** | **(340,500.00)** | **(630,500.00)** |
| TRANSFERS IN | 0.00 | 361,200.00 | 668,100.00 |
| **TOTAL OTHER FINANCING** | **0.00** | **361,200.00** | **668,100.00** |
| **EXCESS (DEFICIENCY) OF REV. OVER EXP.** | **69,000.00** | **20,700.00** | **37,600.00** |
| **FUND BALANCE, JANUARY 1** | **1,302,700.00** | **311,700.00** | **683,700.00** |
| **FUND BALANCE, DECEMBER 31** | **1,371,700.00** | **332,400.00** | **721,300.00** |

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# 2023 Annual Budget
# DEBT SERVICE FUNDS SUMMARY

| 2022A GO TAX INCREMENT REV BON | 2022A GO IMPROVEMENT BONDS | TOTAL DEBT SERVICE |
|---|---|---|
| 0.00 | 148,000.00 | 2,337,000.00 |
| 0.00 | 195,700.00 | 195,700.00 |
| **0.00** | **343,700.00** | **2,532,700.00** |
| (213,760.00) | (148,200.00) | (3,452,960.00) |
| **(213,760.00)** | **(148,200.00)** | **(3,452,960.00)** |
| 264,900.00 | 200,000.00 | 1,494,200.00 |
| **264,900.00** | **200,000.00** | **1,494,200.00** |
| **51,140.00** | **395,500.00** | **573,940.00** |
| **0.00** | **134,400.00** | **2,432,500.00** |
| **51,140.00** | **529,900.00** | **3,006,440.00** |

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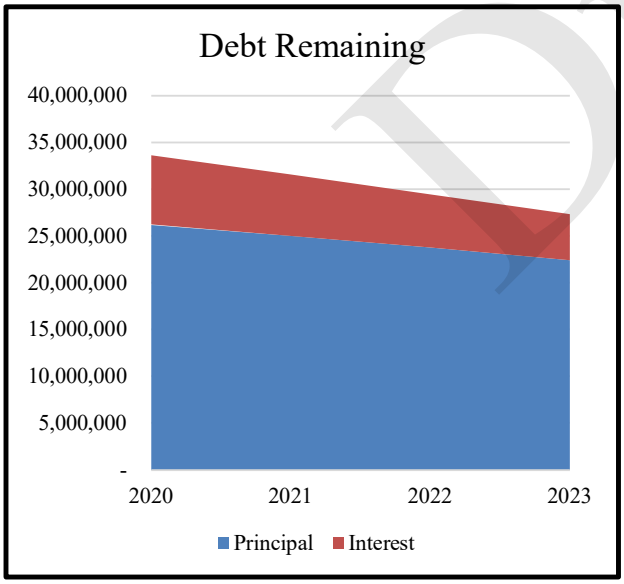
Fund: **G.O. Tax Abatement Bonds, Series 2016A**
Issuance: $ 29,500,000
Maturity: February 1, 2036

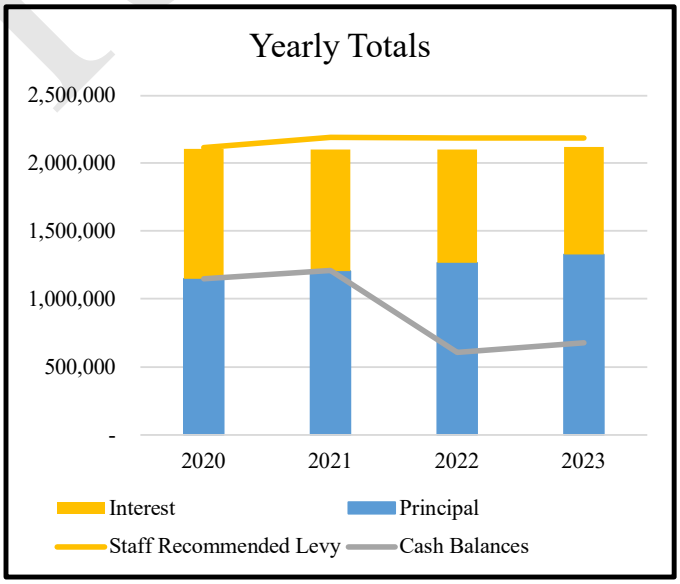
## Establishment:

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 Constructio

## Key Measures:

| | Actual 2020 | Actual 2021 | Projected 2022 | Projected 2023 |
|---|---|---|---|---|
| Principal Remaining | $ 26,215,000 | $ 25,010,000 | $ 23,745,000 | $ 22,415,000 |
| Interest Remaining | $ 7,423,035 | $ 6,526,828 | $ 5,692,372 | $ 4,902,841 |
| Debt Levy | $ 2,237,898 | $ 2,237,635 | $ 2,239,473 | $ 2,237,793 |
| Cancelled Debt Levy | $ 119,000 | $ 49,035 | $ 50,473 | $ 48,793 |
| Staff Recommended Levy | $ 2,118,898 | $ 2,188,600 | $ 2,189,000 | $ 2,189,000 |
| Cash Balances | $ 1,148,851 | $ 1,211,007 | $ 608,965 | $ 677,934 |




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# 2023 Annual Budget
# Company: 03044- 2016A GO TAX ABATEMENT BOND

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| **03044 - 2016A GO TAX ABATEMENT BOND** | | | | |
| **REVENUES:** | | | | |
| 4011 - CURRENT PROPERTY TAX | (2,118,000.00) | (2,188,600.00) | (2,189,000.00) | (2,189,000.00) |
| **TAXES** | **(2,118,000.00)** | **(2,188,600.00)** | **(2,189,000.00)** | **(2,189,000.00)** |
| 4833 - INTEREST | 4,110.51 | (895.20) | 0.00 | 0.00 |
| 4834 - CHANGE IN FAIR MARKET VALUE | (8,851.05) | 21,827.23 | 0.00 | 0.00 |
| **MISCELLANEOUS** | **(4,740.54)** | **20,932.03** | **0.00** | **0.00** |
| **REVENUES** | **(2,122,740.54)** | **(2,167,667.97)** | **(2,189,000.00)** | **(2,189,000.00)** |
| **EXPENDITURES:** | | | | |
| 6810 - DEBT SERVICE PRINCIPAL | 1,150,000.00 | 1,205,000.00 | 1,265,000.00 | 1,330,000.00 |
| 6850 - DEBT SERVICE INTEREST | 955,081.26 | 896,206.26 | 834,500.00 | 789,500.00 |
| 6860 - FISCAL AGENT FEES | 650.00 | 963.00 | 500.00 | 500.00 |
| 6890 - DEBT SERVICE - OTHER CHARGES | 0.00 | 3,100.00 | 0.00 | 0.00 |
| **DEBT SERVICE** | **2,105,731.26** | **2,105,269.26** | **2,100,000.00** | **2,120,000.00** |
| **EXPENDITURES** | **2,105,731.26** | **2,105,269.26** | **2,100,000.00** | **2,120,000.00** |
| **OTHER FINANCING:** | | | | |
| TRANSFERS IN | 0.00 | 0.00 | 0.00 | 0.00 |
| PROCEEDS FROM DEBT ISSUED | 0.00 | 0.00 | 0.00 | 0.00 |
| **OTHER FINANCING** | **0.00** | **0.00** | **0.00** | **0.00** |
| **Total 03044 - 2016A GO TAX ABATEMENT BOND** | **(17,009.28)** | **(62,398.71)** | **(89,000.00)** | **(69,000.00)** |

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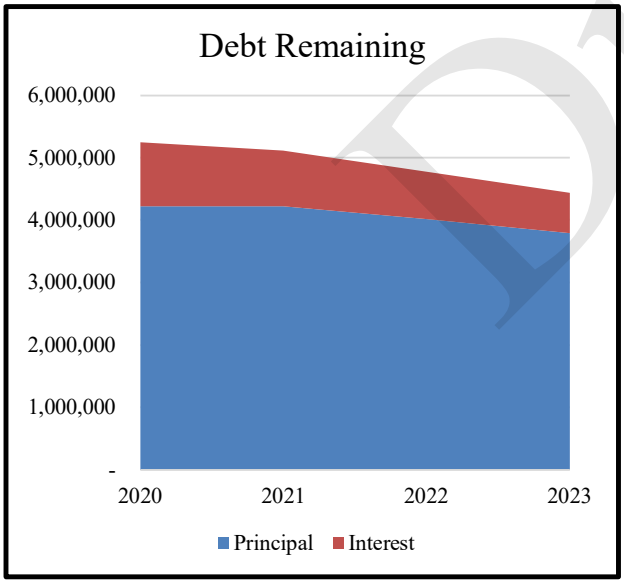
Fund: **G.O. Tax Increment Revenue Bonds, Series 2019A**
Issuance: $ 4,220,000
Maturity: February 1, 2036

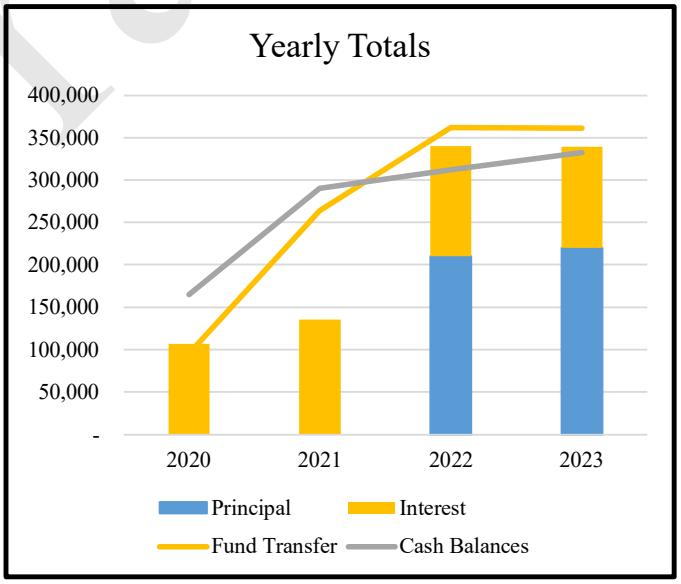
## Establishment:

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 2020 | Actual 2021 | Projected 2022 | Projected 2023 |
|---|---|---|---|---|
| Principal Remaining | $ 4,220,000 | $ 4,220,000 | $ 4,010,000 | $ 3,790,000 |
| Interest Remaining | $ 1,027,200 | $ 891,738 | $ 761,525 | $ 642,063 |
| TIF Revenue Transfer | $ 95,503 | $ 263,701 | $ 362,211 | $ 361,161 |
| Cash Balances | $ 164,898 | $ 290,355 | $ 311,668 | $ 332,366 |




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# 2023 Annual Budget
# Company: 03045- 2019A GO TAX INCREMENT REV BON

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| **03045 - 2019A GO TAX INCREMENT REV BON** | | | | |
| **REVENUES:** | | | | |
| 4833 - INTEREST | (115.58) | (950.85) | 0.00 | 0.00 |
| 4834 - CHANGE IN FAIR MARKET VALUE | (1,765.12) | 2,004.39 | 0.00 | 0.00 |
| **MISCELLANEOUS** | **(1,880.70)** | **1,053.54** | **0.00** | **0.00** |
| **REVENUES** | **(1,880.70)** | **1,053.54** | **0.00** | **0.00** |
| **EXPENDITURES:** | | | | |
| 6810 - DEBT SERVICE PRINCIPAL | 0.00 | 0.00 | 210,000.00 | 220,000.00 |
| 6850 - DEBT SERVICE INTEREST | 106,864.85 | 135,462.52 | 130,200.00 | 119,500.00 |
| 6860 - FISCAL AGENT FEES | 700.00 | 1,013.00 | 1,000.00 | 1,000.00 |
| **DEBT SERVICE** | **107,564.85** | **136,475.52** | **341,200.00** | **340,500.00** |
| **EXPENDITURES** | **107,564.85** | **136,475.52** | **341,200.00** | **340,500.00** |
| **OTHER FINANCING:** | | | | |
| TRANSFERS IN | (95,503.36) | (263,701.00) | (362,200.00) | (361,200.00) |
| PROCEEDS FROM DEBT ISSUED | 0.00 | 0.00 | 0.00 | 0.00 |
| **OTHER FINANCING** | **(95,503.36)** | **(263,701.00)** | **(362,200.00)** | **(361,200.00)** |
| **Total 03045 - 2019A GO TAX INCREMENT REV BO** | **10,180.79** | **(126,171.94)** | **(21,000.00)** | **(20,700.00)** |

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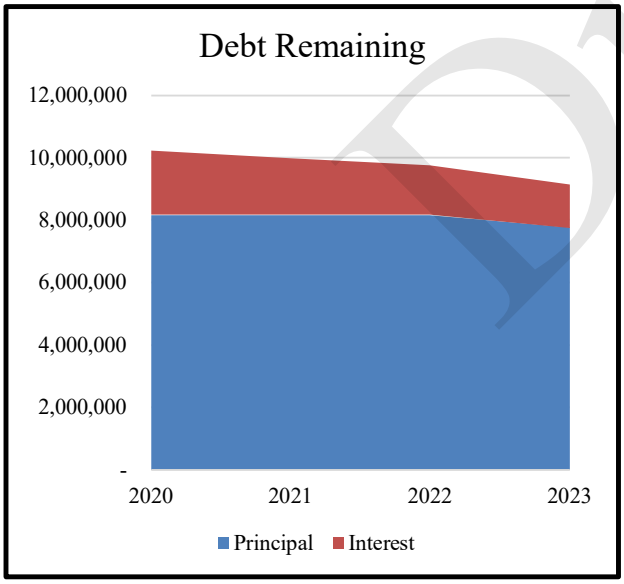
Fund: **G.O. Tax Increment Revenue Bonds, Series 2020A**
Issuance: $ 8,165,000
Maturity: February 1, 2037

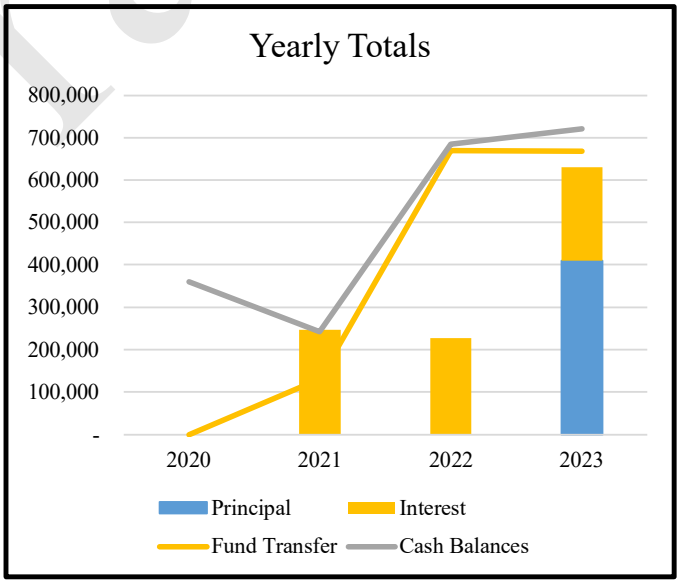
## Establishment:

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 2020 | Actual 2021 | Projected 2022 | Projected 2023 |
|---|---|---|---|---|
| Principal Remaining | $ 8,165,000 | $ 8,165,000 | $ 8,165,000 | $ 7,755,000 |
| Interest Remaining | $ 2,065,792 | $ 1,819,750 | $ 1,592,050 | $ 1,372,550 |
| TIF Revenue Transfer | $ - | $ 130,216 | $ 669,585 | $ 668,115 |
| Cash Balances | $ 359,906 | $ 242,704 | $ 683,699 | $ 721,314 |




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# 2023 Annual Budget
# Company: 03046- 2020A GO TAX INCREMENT REV BON

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| **03046 - 2020A GO TAX INCREMENT REV BON** | | | | |
| **REVENUES:** | | | | |
| 4833 - INTEREST | 0.00 | (161.36) | 0.00 | 0.00 |
| 4834 - CHANGE IN FAIR MARKET VALUE | (18.49) | 218.49 | 0.00 | 0.00 |
| **MISCELLANEOUS** | **(18.49)** | **57.13** | **0.00** | **0.00** |
| **REVENUES** | **(18.49)** | **57.13** | **0.00** | **0.00** |
| **EXPENDITURES:** | | | | |
| 6810 - DEBT SERVICE PRINCIPAL | 0.00 | 0.00 | 0.00 | 410,000.00 |
| 6850 - DEBT SERVICE INTEREST | 0.00 | 246,042.49 | 227,700.00 | 219,500.00 |
| 6860 - FISCAL AGENT FEES | 200.00 | 1,013.00 | 1,000.00 | 1,000.00 |
| **DEBT SERVICE** | **200.00** | **247,055.49** | **228,700.00** | **630,500.00** |
| **EXPENDITURES** | **200.00** | **247,055.49** | **228,700.00** | **630,500.00** |
| **OTHER FINANCING:** | | | | |
| TRANSFERS IN | 0.00 | (130,216.00) | (669,600.00) | (668,100.00) |
| PROCEEDS FROM DEBT ISSUED | (359,892.50) | 0.00 | 0.00 | 0.00 |
| **OTHER FINANCING** | **(359,892.50)** | **(130,216.00)** | **(669,600.00)** | **(668,100.00)** |
| **Total 03046 - 2020A GO TAX INCREMENT REV BO** | **(359,710.99)** | **116,896.62** | **(440,900.00)** | **(37,600.00)** |

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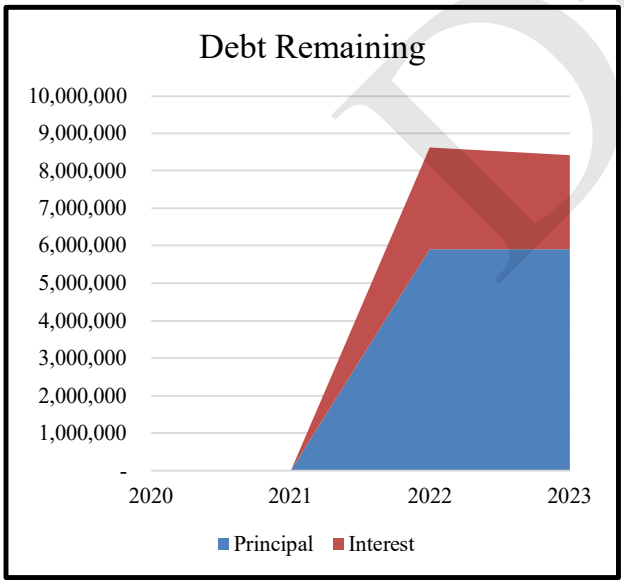
Fund: **G.O. Tax Increment Revenue Bonds, Series 2022A**
Issuance: $ 5,910,000
Maturity: February 1, 2041

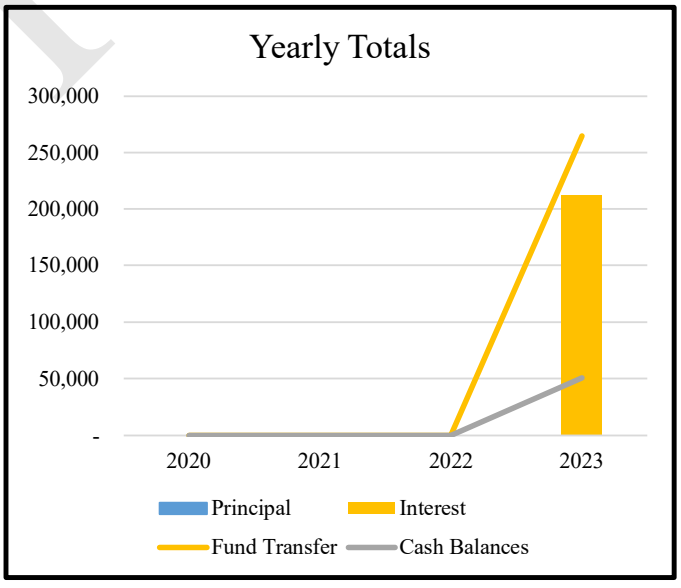
## Establishment:

The bond was issued for $10,000,000 and matures on February 01, 2041. $5,910,000 of the bond was issued to fund various public improvements including Highway 83 within the Tax Increment Financing District No. 18 (Canterbury Commons). $4,090,000 was issued for improvement projects related to 2020-2022 reconstructions projects, funded from the Capital Improvements Fund. The tax increment portion fully matures on February 1, 2041 and the improvement portion fully matures on February 1, 2033.

## Key Measures:

| | Actual 2020 | Actual 2021 | Projected 2022 | Projected 2023 |
|---|---|---|---|---|
| Principal Remaining | $ - | $ - | $ 5,910,000 | $ 5,910,000 |
| Interest Remaining | $ - | $ - | $ 2,718,360 | $ 2,505,600 |
| Cash Balances | $ - | $ - | $ - | $ 51,155 |




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# 2023 Annual Budget
# Company: 03047- 2022A GO TAX INCREMENT REV BON

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| **03047 - 2022A GO TAX INCREMENT REV BON** | | | | |
| **REVENUES:** | | | | |
| **EXPENDITURES:** | | | | |
| 6810 - DEBT SERVICE PRINCIPAL | 0.00 | 0.00 | 0.00 | 212,760.00 |
| 6860 - FISCAL AGENT FEES | 0.00 | 0.00 | 0.00 | 1,000.00 |
| **DEBT SERVICE** | **0.00** | **0.00** | **0.00** | **213,760.00** |
| **EXPENDITURES** | **0.00** | **0.00** | **0.00** | **213,760.00** |
| **OTHER FINANCING:** | | | | |
| TRANSFERS IN | 0.00 | 0.00 | 0.00 | (264,900.00) |
| **OTHER FINANCING** | **0.00** | **0.00** | **0.00** | **(264,900.00)** |
| **Total 03047 - 2022A GO TAX INCREMENT REV BO** | **0.00** | **0.00** | **0.00** | **(51,140.00)** |

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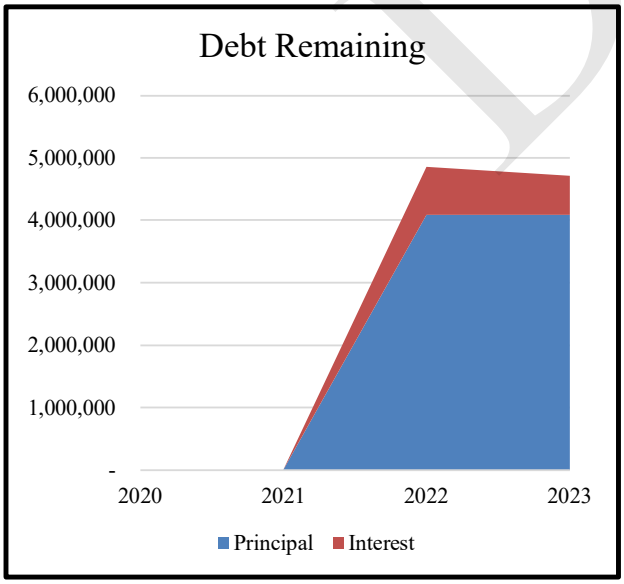
Fund: **G.O. Improvement Bonds, Series 2022A**
Issuance: $ 4,090,000
Maturity: February 1, 2041

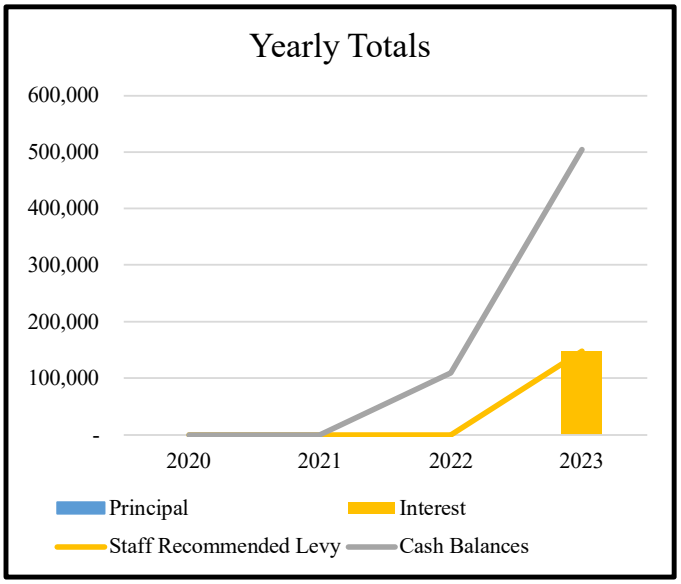
## Establishment:

The bond was issued for $10,000,000 and matures on February 01, 2041. $5,910,000 of the bond was issued to fund various public improvements including Highway 83 within the Tax Increment Financing District No. 18 (Canterbury Commons). $4,090,000 was issued for improvement projects related to 2020-2022 reconstructions projects, funded from the Capital Improvements Fund. The tax increment portion fully matures on February 1, 2041 and the improvement portion fully matures on February 1, 2033.

## Key Measures:

| | Actual 2020 | Actual 2021 | Projected 2022 | Projected 2023 |
|---|---|---|---|---|
| Principal Remaining | $ - | $ - | $ 4,090,000 | $ 4,090,000 |
| Interest Remaining | $ - | $ - | $ 767,000 | $ 619,800 |
| Debt Levy | $ - | $ - | $ - | $ 347,893 |
| Cancelled Debt Levy | $ - | $ - | $ - | $ 199,893 |
| Staff Recommended Levy | $ - | $ - | $ - | $ 148,000 |
| Cash Balances | $ - | $ - | $ 109,716 | $ 505,216 |




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# 2023 Annual Budget
# Company: 03048- 2022A GO IMPROVEMENT BONDS

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| **03048 - 2022A GO IMPROVEMENT BONDS** | | | | |
| **REVENUES:** | | | | |
| 4011 - CURRENT PROPERTY TAX | 0.00 | 0.00 | 0.00 | (148,000.00) |
| **TAXES** | **0.00** | **0.00** | **0.00** | **(148,000.00)** |
| 4110 - SPECIAL ASSESSMENT PRINCIPAL | 0.00 | 0.00 | 0.00 | (130,500.00) |
| 4111 - SPEC ASSESSMENT INTEREST | 0.00 | 0.00 | 0.00 | (65,200.00) |
| 4112 - SA PENALTIES & INTEREST | 0.00 | 0.00 | 0.00 | 0.00 |
| 4120 - SA PREPAY | 0.00 | 0.00 | 0.00 | 0.00 |
| **SPECIAL ASSESSMENT** | **0.00** | **0.00** | **0.00** | **(195,700.00)** |
| 4833 - INTEREST | 0.00 | 0.00 | 0.00 | 0.00 |
| **MISCELLANEOUS** | **0.00** | **0.00** | **0.00** | **0.00** |
| **REVENUES** | **0.00** | **0.00** | **0.00** | **(343,700.00)** |
| **EXPENDITURES:** | | | | |
| 6850 - DEBT SERVICE INTEREST | 0.00 | 0.00 | 0.00 | 147,200.00 |
| 6860 - FISCAL AGENT FEES | 0.00 | 0.00 | 0.00 | 1,000.00 |
| **DEBT SERVICE** | **0.00** | **0.00** | **0.00** | **148,200.00** |
| **EXPENDITURES** | **0.00** | **0.00** | **0.00** | **148,200.00** |
| **OTHER FINANCING:** | | | | |
| TRANSFERS IN | 0.00 | 0.00 | 0.00 | (200,000.00) |
| **OTHER FINANCING** | **0.00** | **0.00** | **0.00** | **(200,000.00)** |
| **Total 03048 - 2022A GO IMPROVEMENT BONDS** | **0.00** | **0.00** | **0.00** | **(395,500.00)** |

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## 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.

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# 2023 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 | 680,372.00 | 0.00 | 680,372.00 |
| LICENSES AND PERMITS | 1,000,000.00 | 850,000.00 | 50,000.00 | 1,900,000.00 |
| INTERGOVERNMENTAL | 540,000.00 | 2,907,724.00 | 0.00 | 3,447,724.00 |
| MISCELLANEOUS | 30,000.00 | 1,097,500.00 | 766.00 | 1,128,266.00 |
| **TOTAL REVENUES** | **1,570,000.00** | **6,235,596.00** | **50,766.00** | **7,856,362.00** |
| CONSERVATION AND NATURAL RESOURCES | 0.00 | 0.00 | (50,000.00) | (50,000.00) |
| CAPITAL OUTLAY | (5,965,000.00) | (8,647,000.00) | 0.00 | (14,612,000.00) |
| **TOTAL EXPENDITURES** | **(5,965,000.00)** | **(8,647,000.00)** | **(50,000.00)** | **(14,662,000.00)** |
| TRANSFERS IN | 280,000.00 | 702,935.00 | 0.00 | 982,935.00 |
| TRANSFERS OUT | (150,000.00) | 0.00 | 0.00 | (150,000.00) |
| **TOTAL OTHER FINANCING** | **130,000.00** | **702,935.00** | **0.00** | **832,935.00** |
| **EXCESS (DEFICIENCY) OF REV. OVER EXP.** | **(4,265,000.00)** | **(1,708,469.00)** | **766.00** | **(5,972,703.00)** |
| **FUND BALANCE, JANUARY 1** | **4,381,590.00** | **3,720,327.00** | **76,576.00** | **8,178,493.00** |
| **FUND BALANCE, DECEMBER 31** | **116,590.00** | **2,011,858.00** | **77,342.00** | **2,205,790.00** |

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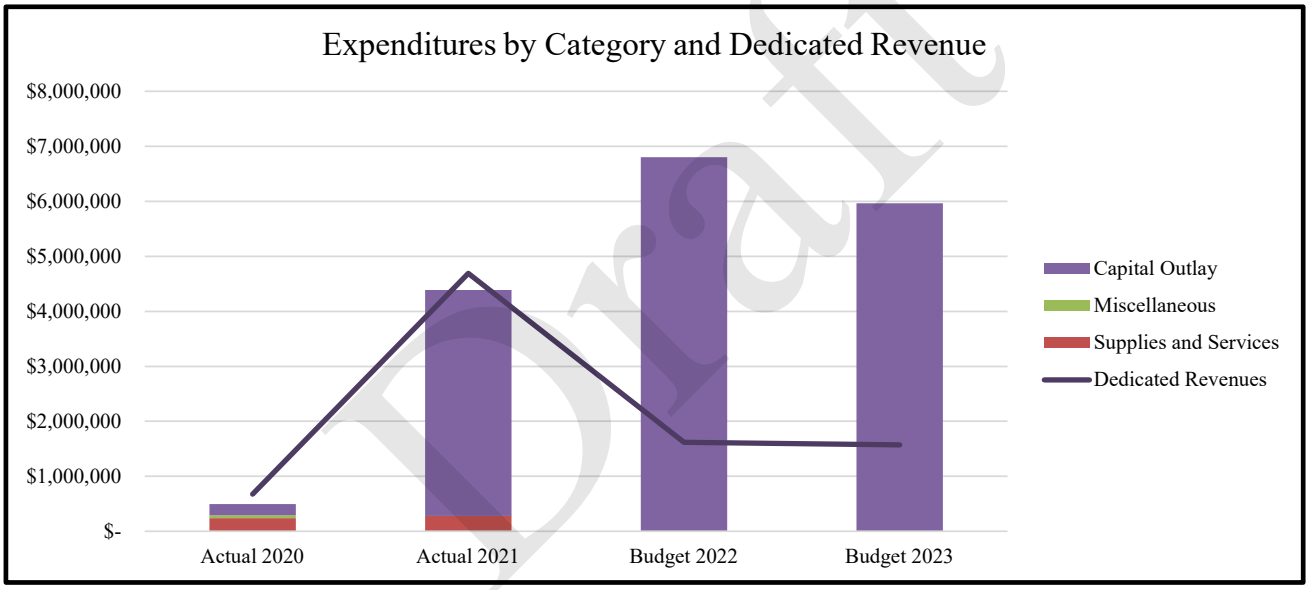
Fund: **Park Development Fund**

## 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 2020 | Actual 2021 | Budget 2022 | Budget 2023 |
|---|---|---|---|---|
| Supplies and Services | 240,907 | 277,962 | - | - |
| Miscellaneous | 52,984 | 11 | - | - |
| Capital Outlay | 198,798 | 4,110,824 | 6,804,000 | 5,965,000 |
| Totals | $ 492,689 | $ 4,388,797 | $ 6,804,000 | $ 5,965,000 |
| Dedicated Revenues | $ 676,091 | $ 4,687,774 | $ 1,620,000 | $ 1,570,000 |




## Key Measures:

| | Actual 2020 | Actual 2021 | Projected 2022 | Projected 2023 |
|---|---|---|---|---|
| Number of Projects | 6 | 8 | 11 | 11 |
| Park Dedication Collected | 346,377 | 3,488,754 | 2,700,000 | 1,000,000 |
| Number of Park Facilities | 37 | 39 | 41 | 44 |

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## 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 and was completed in the summer of 2022 and includes a new playground, benches, landscaping and bankshot, a modern version of horse. The new Xcel Energy Mountain Bike Course at Quarry Lake opened late in 2021 to rave reviews and attracted thousands of riders from throughout the region. The course was used throughout the winter because of its unique design and hosted more than 1100 riders in races by the Minnesota Cycling Association.

Final plans are underway for the first major park in Windermere. A new park will include a viewing tower, hammock poles, grilling area and a large scale, multi-age playground along Windermere Way. The city also acquired the first section of the Windermere Bluff for a future trail area that will run east to west in a large nature area. The city created its first pollinator prairie in cooperation with the Scott Soil and Water Conservation District and Xcel Energy. The eight-acre prairie is along Highway 169 and will take several years to establish.

Staff submitted a grant to the Minnesota DNR to restore Memorial Park to its pre-1990s prairie.

Ridge Creek, the largest new park in the system, was completed in late 2021 with punch list items completed in 2022. 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. The Schroeder House and Livery were nominated to the National Register of Historic Places. It is anticipated that rehabilitation work on the buildings will begin in 2023.

Signs were finalized for the Vierling Greenway and new city parks. They will be installed beginning in 2023.

Preliminary plans were completed for Lions Park and the redevelopment of SandVenture. The existing tennis courts will be converted to pickleball courts in 2023. SandVenture construction should begin September 1, 2023 with completion by June 1, 2024. A new addition will be a restaurant to the complex along with new pool features and new dressing facilities.

Final construction plans were completed for a new trailhead park on Levee Drive adjacent to Shakopee Flats. Construction should be completed in 2023.

The city's first Edible Landscape Project in Scenic Heights Park was completed by city staff and volunteers. Plants should provide ongoing produce for many years.

## Capital Improvement Program:

The City prepares a five year capital improvement program (CIP). A separate CIP document was approved by Council on October 4, 2022. 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.

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# 2023 Annual Budget
# Company: 04020- PARK DEVELOPMENT

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| **04020 - PARK DEVELOPMENT** | | | | |
| **REVENUES:** | | | | |
| 4011 - CURRENT PROPERTY TAX | (200,000.00) | 0.00 | 0.00 | 0.00 |
| **TAXES** | **(200,000.00)** | **0.00** | **0.00** | **0.00** |
| 4295 - PARK DEDICATION FEE | (346,377.11) | (3,488,754.00) | (1,000,000.00) | (1,000,000.00) |
| **LICENSES AND PERMITS** | **(346,377.11)** | **(3,488,754.00)** | **(1,000,000.00)** | **(1,000,000.00)** |
| 4410 - FEDERAL GRANTS | 0.00 | 0.00 | 0.00 | 0.00 |
| 4450 - STATE GRANTS & AIDS | 0.00 | (225,000.00) | (620,000.00) | (540,000.00) |
| 4482 - COUNTY GRANTS/AIDS | 0.00 | (1,600.00) | 0.00 | 0.00 |
| 4490 - OTHER LOCAL GRANTS/AIDS | 0.00 | (321,570.00) | 0.00 | 0.00 |
| **INTERGOVERNMENTAL** | **0.00** | **(548,170.00)** | **(620,000.00)** | **(540,000.00)** |
| 4810 - CONCESSION STANDS | (551.21) | (2,979.15) | 0.00 | 0.00 |
| **CHARGES FOR SERVICES** | **(551.21)** | **(2,979.15)** | **0.00** | **0.00** |
| 4833 - INTEREST | (77,732.76) | (38,408.95) | 0.00 | 0.00 |
| 4834 - CHANGE IN FAIR MARKET VALUE | (28,071.89) | 68,396.57 | 0.00 | 0.00 |
| 4845 - CONTRIBUTIONS | (23,133.12) | (677,643.12) | 0.00 | (30,000.00) |
| 4850 - MISCELLANEOUS | (225.00) | (215.00) | 0.00 | 0.00 |
| **MISCELLANEOUS** | **(129,162.77)** | **(647,870.50)** | **0.00** | **(30,000.00)** |
| **CAPITAL CONTRIBUTIONS** | **0.00** | **0.00** | **0.00** | **0.00** |
| **REVENUES** | **(676,091.09)** | **(4,687,773.65)** | **(1,620,000.00)** | **(1,570,000.00)** |
| **EXPENDITURES:** | | | | |
| 6202 - OPERATING SUPPLIES | 16.33 | 0.00 | 0.00 | 0.00 |
| 6210 - OFFICE SUPPLIES | 0.00 | 0.00 | 0.00 | 0.00 |
| 6215 - MATERIALS | 0.00 | 0.00 | 0.00 | 0.00 |
| 6310 - ATTORNEY | 296.70 | 1,587.50 | 0.00 | 0.00 |
| 6312 - ENGINEERING/DESIGN CONSULTANT | 71,868.96 | 31,791.23 | 0.00 | 0.00 |
| 6318 - FILING FEES | 105.30 | 0.00 | 0.00 | 0.00 |
| 6327 - OTHER PROF SERVICES | 162,457.94 | 243,176.00 | 0.00 | 0.00 |
| 6336 - PRINTING/PUBLISHING | 415.00 | 1,063.00 | 0.00 | 0.00 |
| 6362 - ELECTRIC | 4,266.87 | 0.00 | 0.00 | 0.00 |
| 6364 - WATER | 285.24 | 0.00 | 0.00 | 0.00 |
| 6365 - GAS | 898.38 | 343.97 | 0.00 | 0.00 |
| 6366 - SEWER | 255.08 | 0.00 | 0.00 | 0.00 |
| 6368 - STORM | 41.10 | 0.00 | 0.00 | 0.00 |
| **SUPPLIES AND SERVICES** | **240,906.90** | **277,961.70** | **0.00** | **0.00** |
| 6610 - AWARDS & DAMAGES | 42,094.00 | 0.00 | 0.00 | 0.00 |
| 6620 - PROPERTY TAX/SPECIAL ASSESS | 10,890.00 | 11.00 | 0.00 | 0.00 |
| **MISCELLANEOUS EXPENSE** | **52,984.00** | **11.00** | **0.00** | **0.00** |
| 6710 - LAND | 0.00 | 1,098,264.00 | 0.00 | 0.00 |
| 6740 - EQUIPMENT | 0.00 | 0.00 | 0.00 | 0.00 |
| 6760 - IMPROVEMENTS | 0.00 | 623.60 | 6,804,000.00 | 5,965,000.00 |

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# 2023 Annual Budget
# Company: 04020- PARK DEVELOPMENT

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| 6765 - IMPROVEMENTS/INFRASTRUCTURE | 198,798.30 | 3,011,936.33 | 0.00 | 0.00 |
| **CAPITAL OUTLAY** | **198,798.30** | **4,110,823.93** | **6,804,000.00** | **5,965,000.00** |
| **DEBT SERVICE** | **0.00** | **0.00** | **0.00** | **0.00** |
| **EXPENDITURES** | **492,689.20** | **4,388,796.63** | **6,804,000.00** | **5,965,000.00** |
| **OTHER FINANCING:** | | | | |
| TRANSFERS IN | 0.00 | 0.00 | (1,315,000.00) | (280,000.00) |
| TRANSERS OUT | 45,163.09 | 0.00 | 0.00 | 150,000.00 |
| 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** | **45,163.09** | **0.00** | **(1,315,000.00)** | **(130,000.00)** |
| **Total 04020 - PARK DEVELOPMENT** | **(138,238.80)** | **(298,977.02)** | **3,869,000.00** | **4,265,000.00** |

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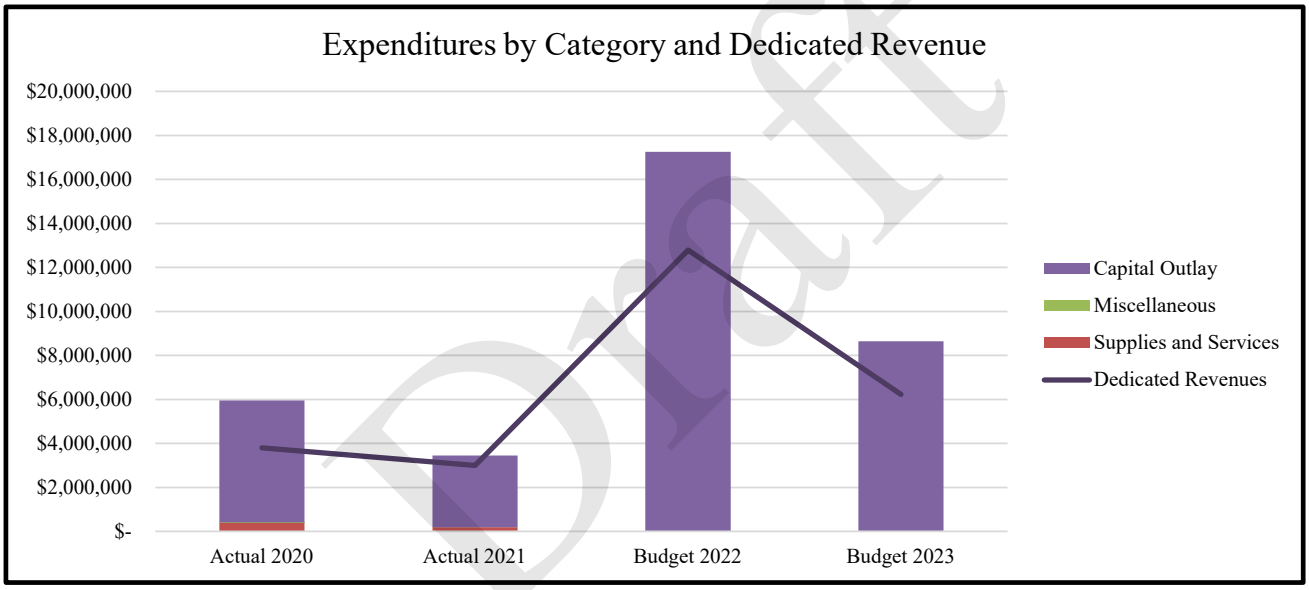
Fund: **Capital Improvement Fund**

## 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 2020 | Actual 2021 | Budget 2022 | Budget 2023 |
|---|---|---|---|---|
| Supplies and Services | 393,546 | 190,612 | - | - |
| Miscellaneous | 12,100 | - | - | - |
| Capital Outlay | 5,539,683 | 3,265,132 | 17,262,400 | 8,647,000 |
| Totals | $ 5,945,329 | $ 3,455,744 | $ 17,262,400 | $ 8,647,000 |
| | | | | |
| Dedicated Revenues | $ 3,792,245 | $ 2,998,006 | $ 12,786,600 | $ 6,235,596 |




## Key Measures:

| | Actual 2020 | Actual 2021 | Projected 2022 | Projected 2023 |
|---|---|---|---|---|
| Number of Projects | 7 | 6 | 11 | 11 |
| Total Overlay Projects | 1,726,000 | 2,222,600 | 1,660,000 | 3,000,000 |
| Total Reconstruction Projects | 3,607,000 | 1,004,900 | 2,725,000 | 2,575,000 |

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## 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 2022, the city completed the following infrastructure improvements:

· Milled and overlaid 4.9 miles of streets
· Reconstructed 1.8 miles of streets and extended sewer and water to 121 acres of land (Maras/Hansen/13th Avenue area) that included the reconstruction of those roadways
· Rehabilitated 1.6 miles of streets
· Reconstructed/constructed 0.7 miles of bituminous trail and new sidewalk

2023 will be another busy year with the continued redevelopment of Canterbury Commons, including construction of the internal roadway network and infrastructure in support of the 19,000 seat amphitheater. Another notable project will include the construction of a new pedestrian bridge over Highway 169, connecting the Southbridge neighborhood to Quarry Lake Park and the greater city trail network. Additionally, the engineering department will be spearheading the installation of a proposed traffic signal at the intersection of CR 101 and Shenandoah Drive, and assisting County staff with the installation of a traffic signal at Fuller Street and CSAH16. Similar mill and overlay, reconstruction, and rehabilitation projects are proposed and other sanitary sewer, storm sewer, trail, and multiple 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 October 4, 2022. 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.

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# 2023 Annual Budget
# Company: 04021- CAPITAL IMPROVEMENT FUND

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| **04021 - CAPITAL IMPROVEMENT FUND** | | | | |
| **REVENUES:** | | | | |
| 4011 - CURRENT PROPERTY TAX | (700,000.00) | (700,000.00) | (700,000.00) | (700,000.00) |
| **TAXES** | **(700,000.00)** | **(700,000.00)** | **(700,000.00)** | **(700,000.00)** |
| 4110 - SPECIAL ASSESSMENT PRINCIPAL | (369,160.76) | (525,537.86) | (373,700.00) | (350,000.00) |
| 4111 - SPEC ASSESSMENT INTEREST | (103,842.06) | (127,709.90) | 0.00 | 0.00 |
| 4112 - SA PENALTIES & INTEREST | (321.77) | (7,345.10) | 0.00 | 0.00 |
| 4120 - SA PREPAY | (319,584.59) | (730,874.03) | (397,500.00) | (330,372.00) |
| **SPECIAL ASSESSMENT** | **(792,909.18)** | **(1,391,466.89)** | **(771,200.00)** | **(680,372.00)** |
| 4204 - UTILITY FRANCHISE FEE | (750,656.73) | (898,672.34) | (850,000.00) | (850,000.00) |
| **LICENSES AND PERMITS** | **(750,656.73)** | **(898,672.34)** | **(850,000.00)** | **(850,000.00)** |
| 4410 - FEDERAL GRANTS | 0.00 | 0.00 | (1,370,000.00) | (375,000.00) |
| 4450 - STATE GRANTS & AIDS | (150,000.00) | 0.00 | (2,000,000.00) | 0.00 |
| 4461 - STATE AID - CONSTRUCTION | (1,346,591.08) | 0.00 | (1,456,000.00) | (2,532,724.00) |
| **INTERGOVERNMENTAL** | **(1,496,591.08)** | **0.00** | **(4,826,000.00)** | **(2,907,724.00)** |
| **CHARGES FOR SERVICES** | **0.00** | **0.00** | **0.00** | **0.00** |
| **FINES & FORFEITS** | **0.00** | **0.00** | **0.00** | **0.00** |
| 4833 - INTEREST | (61,323.80) | (53,576.34) | 0.00 | 0.00 |
| 4834 - CHANGE IN FAIR MARKET VALUE | 16,882.04 | 45,709.13 | 0.00 | 0.00 |
| 4845 - CONTRIBUTIONS | 0.00 | 0.00 | (125,000.00) | (1,097,500.00) |
| 4850 - MISCELLANEOUS | (7,646.32) | 0.00 | 0.00 | 0.00 |
| **MISCELLANEOUS** | **(52,088.08)** | **(7,867.21)** | **(125,000.00)** | **(1,097,500.00)** |
| **REVENUES** | **(3,792,245.07)** | **(2,998,006.44)** | **(7,272,200.00)** | **(6,235,596.00)** |
| **EXPENDITURES:** | | | | |
| 6202 - OPERATING SUPPLIES | 0.00 | 96.00 | 0.00 | 0.00 |
| 6310 - ATTORNEY | 1,679.30 | 9,405.00 | 0.00 | 0.00 |
| 6312 - ENGINEERING/DESIGN CONSULTANT | 388,874.38 | 179,702.65 | 0.00 | 0.00 |
| 6318 - FILING FEES | 800.00 | 0.00 | 0.00 | 0.00 |
| 6327 - OTHER PROF SERVICES | 1,527.17 | 209.10 | 0.00 | 0.00 |
| 6332 - POSTAGE | 21.15 | 0.00 | 0.00 | 0.00 |
| 6336 - PRINTING/PUBLISHING | 643.50 | 1,199.00 | 0.00 | 0.00 |
| **SUPPLIES AND SERVICES** | **393,545.50** | **190,611.75** | **0.00** | **0.00** |
| 6615 - EASEMENTS | 12,100.00 | 0.00 | 0.00 | 0.00 |
| 6660 - BANK FEES- NSF FEE | 0.00 | 0.00 | 0.00 | 0.00 |
| **MISCELLANEOUS EXPENSE** | **12,100.00** | **0.00** | **0.00** | **0.00** |
| 6760 - IMPROVEMENTS | 1,101,470.36 | (175,909.79) | 17,262,400.00 | 8,647,000.00 |
| 6765 - IMPROVEMENTS/INFRASTRUCTURE | 4,438,212.64 | 3,441,042.12 | 0.00 | 0.00 |
| **CAPITAL OUTLAY** | **5,539,683.00** | **3,265,132.33** | **17,262,400.00** | **8,647,000.00** |
| **DEBT SERVICE** | **0.00** | **0.00** | **0.00** | **0.00** |

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# 2023 Annual Budget
# Company: 04021- CAPITAL IMPROVEMENT FUND

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| **EXPENDITURES** | **5,945,328.50** | **3,455,744.08** | **17,262,400.00** | **8,647,000.00** |
| **OTHER FINANCING:** | | | | |
| TRANSFERS IN | (1,745,163.09) | (785,853.23) | (749,600.00) | (702,935.00) |
| TRANSERS OUT | 0.00 | 0.00 | 1,927,800.00 | 0.00 |
| PROCEEDS FROM DEBT ISSUED | 0.00 | 0.00 | (5,514,400.00) | 0.00 |
| **OTHER FINANCING** | **(1,745,163.09)** | **(785,853.23)** | **(4,336,200.00)** | **(702,935.00)** |
| **Total 04021 - CAPITAL IMPROVEMENT FUND** | **407,920.34** | **(328,115.59)** | **5,654,000.00** | **1,708,469.00** |

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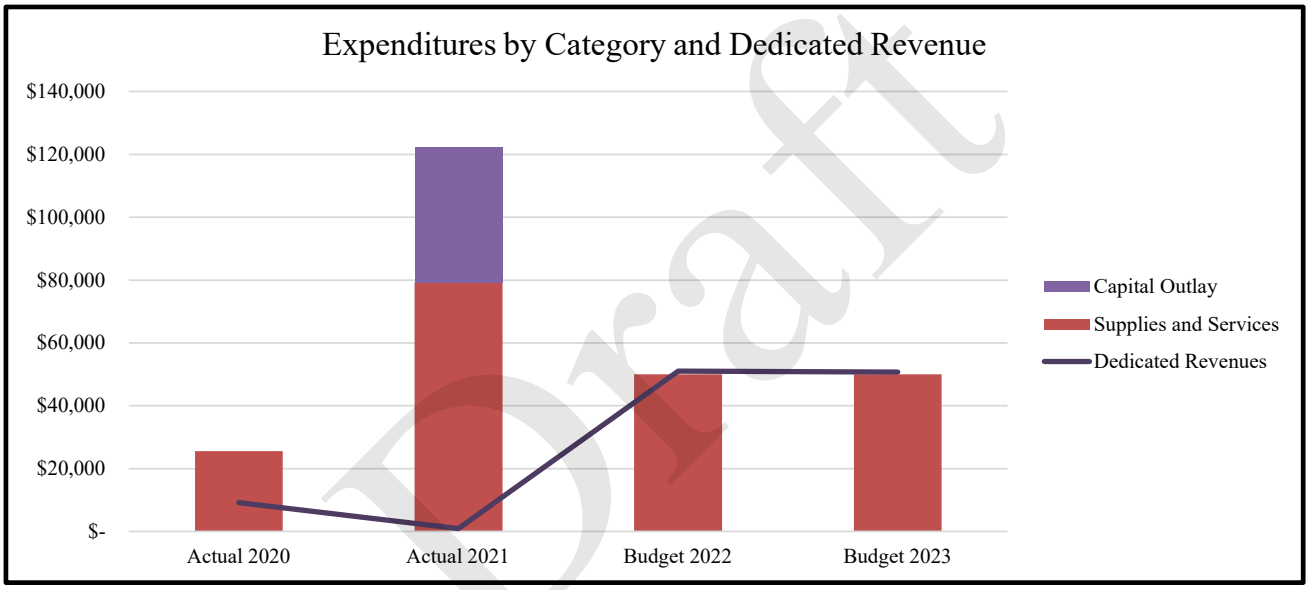
Fund: **Tree Replacement Fund**

## 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 2020 | Actual 2021 | Budget 2022 | Budget 2023 |
|---|---|---|---|---|
| Supplies and Services | 25,557 | 79,244 | 50,000 | 50,000 |
| Capital Outlay | - | 43,078 | - | - |
| Totals | $ 25,557 | $ 122,322 | $ 50,000 | $ 50,000 |
| Dedicated Revenues | $ 9,171 | $ 956 | $ 51,000 | $ 50,766 |




## Key Measures:

| | Actual 2020 | Actual 2021 | Projected 2022 | Projected 2023 |
|---|---|---|---|---|
| # Trees Replaced | 161 | 166 | 222 | 215 |

## Capital Improvement Program:

The City prepares a five year capital improvement program (CIP). A separate CIP document was approved by Council on October 4, 2022. 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.

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# 2023 Annual Budget
# Company: 04400- TREE REPLACEMENT

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| **04400 - TREE REPLACEMENT** | | | | |
| **REVENUES:** | | | | |
| 4295 - PARK DEDICATION FEE | 0.00 | 0.00 | (50,000.00) | (50,000.00) |
| **LICENSES AND PERMITS** | **0.00** | **0.00** | **(50,000.00)** | **(50,000.00)** |
| **INTERGOVERNMENTAL** | **0.00** | **0.00** | **0.00** | **0.00** |
| 4683 - NATURAL RESOURCE PLANTINGS | (3,127.00) | (2,957.00) | 0.00 | 0.00 |
| **CHARGES FOR SERVICES** | **(3,127.00)** | **(2,957.00)** | **0.00** | **0.00** |
| 4821 - FINES & FORFEITS | 0.00 | 0.00 | 0.00 | 0.00 |
| **FINES & FORFEITS** | **0.00** | **0.00** | **0.00** | **0.00** |
| 4833 - INTEREST | (4,730.54) | (1,632.57) | (1,000.00) | (766.00) |
| 4834 - CHANGE IN FAIR MARKET VALUE | (1,313.47) | 3,633.10 | 0.00 | 0.00 |
| **MISCELLANEOUS** | **(6,044.01)** | **2,000.53** | **(1,000.00)** | **(766.00)** |
| **REVENUES** | **(9,171.01)** | **(956.47)** | **(51,000.00)** | **(50,766.00)** |
| **EXPENDITURES:** | | | | |
| 6215 - MATERIALS | 25,557.20 | 79,243.91 | 50,000.00 | 50,000.00 |
| **SUPPLIES AND SERVICES** | **25,557.20** | **79,243.91** | **50,000.00** | **50,000.00** |
| 6765 - IMPROVEMENTS/INFRASTRUCTURE | 0.00 | 43,078.30 | 0.00 | 0.00 |
| **CAPITAL OUTLAY** | **0.00** | **43,078.30** | **0.00** | **0.00** |
| **EXPENDITURES** | **25,557.20** | **122,322.21** | **50,000.00** | **50,000.00** |
| **OTHER FINANCING:** | | | | |
| TRANSFERS IN | 0.00 | 0.00 | 0.00 | 0.00 |
| TRANSERS OUT | 0.00 | 0.00 | 200,000.00 | 0.00 |
| **OTHER FINANCING** | **0.00** | **0.00** | **200,000.00** | **0.00** |
| **Total 04400 - TREE REPLACEMENT** | **16,386.19** | **121,365.74** | **199,000.00** | **(766.00)** |

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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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# 2023 Annual Budget
# ENTERPRISE FUNDS

| | SEWER FUND | SURFACE WATER FUND | REFUSE FUND | TOTAL |
|---|---|---|---|---|
| **REVENUES:** | | | | |
| OPERATING REVENUES | $4,387,600 | $1,305,000 | $90,000 | $5,782,600 |
| **EXPENSES:** | | | | |
| OPERATING EXPENSES | 3,467,848 | 1,110,650 | 0 | 4,578,498 |
| DEPRECIATION | 976,400 | 996,400 | 0 | 1,972,800 |
| **OPERATING INCOME (LOSS)** | **(56,648)** | **(802,050)** | **90,000** | **(768,698)** |
| NON-OPERATING INCOME | 98,300 | 222,400 | 0 | 320,700 |
| NON-OPERATING EXPENSES | (1,384,000) | (252,200) | (2,100) | (1,638,300) |
| **NET INCOME (LOSS) BEFORE TRANSFERS** | **(1,342,348)** | **(831,850)** | **87,900** | **(2,086,298)** |
| CAPITAL CONTRIBUTION | 0 | 3,000 | 0 | 3,000 |
| TRANSFERS IN | 150,000 | 0 | 0 | 150,000 |
| TRANSFERS OUT | (245,000) | (635,000) | 0 | (880,000) |
| **NET INCOME (LOSS)** | **(1,437,348)** | **(1,463,850)** | **87,900** | **(2,813,298)** |

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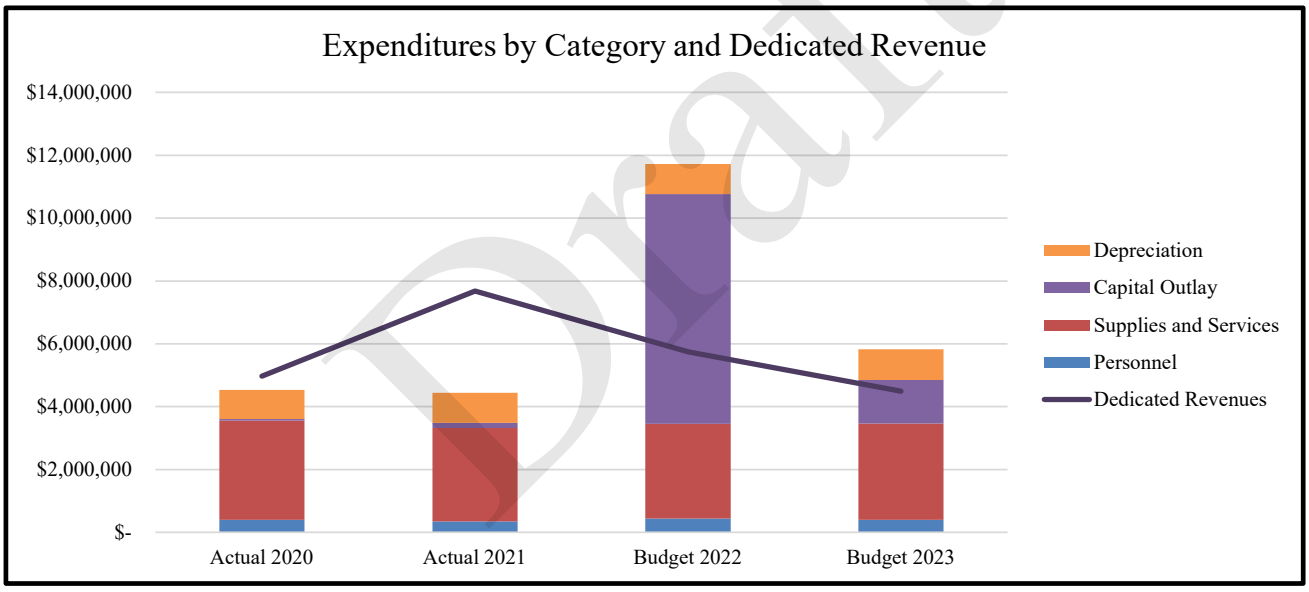
Fund: **Sewer Fund**

## 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 2020 | Actual 2021 | Budget 2022 | Budget 2023 |
|---|---|---|---|---|
| Personnel | $ 393,245 | $ 348,907 | $ 434,800 | $ 398,300 |
| Supplies and Services | 3,161,830 | 2,974,387 | 3,014,700 | 3,069,548 |
| Capital Outlay | 51,613 | 163,221 | 7,318,000 | 1,384,000 |
| Depreciation | 926,868 | 955,710 | 959,600 | 976,400 |
| Totals | $ 4,533,556 | $ 4,442,225 | $ 11,727,100 | $ 5,828,248 |
| Dedicated Revenues | $ 4,969,084 | $ 7,683,675 | $ 5,747,700 | $ 4,485,900 |
| Cash Balances | $ 7,673,095 | $ 8,622,328 | $ 3,400,728 | $ 1,963,380 |




## Key Measures:

| | Actual 2020 | Actual 2021 | Projected 2022 | Projected 2023 |
|---|---|---|---|---|
| Number of Employees (FTEs) | 3.5 | 3.5 | 3.5 | 3.5 |
| Manholes Repaired | 150 | 126 | 120 | 120 |
| Jetted (LF) | 249,095 | 216,832 | 241,900 | 250,000 |
| Miles of Sewer | 141.6 | 146.8 | 148.1 | 151.6 |
| # of Lift Stations | 2 | 2 | 3 | 4 |
| MCES Treatment Cost (% of budget) | 79.8% | 89.6% | 65.7% | 76.5% |

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## Budget Impact:

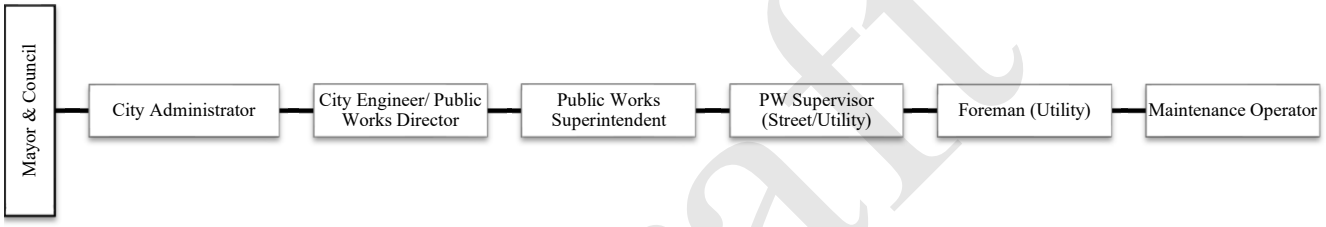
Nothing goes more unnoticed than what happens behind the scenes to keep the sewer flowing when you flush your toilet in the morning.

The city's sanitary sewer system consists of over 148.1 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 $3.9 million sanitary sewer operating budget, approximately $2.6 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 is improving its telemetry system to better safeguard against potential blockage, rehabilitate L16 and add two more lift stations (fall 2022 Maras-Hansen area in the northeast part of Shakopee and 2023 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 October 4, 2022. 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.

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# 2023 Annual Budget
# Company: 07100- SEWER FUND

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| **07100 - SEWER FUND** | | | | |
| **REVENUES:** | | | | |
| 4110 - SPECIAL ASSESSMENT PRINCIPAL | (24,567.86) | (23,484.62) | 0.00 | 0.00 |
| 4111 - SPEC ASSESSMENT INTEREST | (8,584.77) | (7,085.58) | 0.00 | 0.00 |
| 4112 - SA PENALTIES & INTEREST | (267.90) | 0.00 | 0.00 | 0.00 |
| 4120 - SA PREPAY | 0.00 | (2,056.07) | 0.00 | 0.00 |
| **SPECIAL ASSESSMENT** | **(33,420.53)** | **(32,626.27)** | **0.00** | **0.00** |
| 4410 - FEDERAL GRANTS | (5,236.68) | 0.00 | 0.00 | 0.00 |
| 4450 - STATE GRANTS & AIDS | 0.00 | 0.00 | 0.00 | 0.00 |
| **INTERGOVERNMENTAL** | **(5,236.68)** | **0.00** | **0.00** | **0.00** |
| 4721 - SEWER CHARGES | (3,816,651.43) | (3,980,198.49) | (3,920,800.00) | (4,310,000.00) |
| 4723 - METRO SAC CHARGES | (97,436.85) | (17,941.70) | (25,100.00) | (25,100.00) |
| 4725 - CITY SAC CHARGES | (134,036.36) | (372,420.68) | (144,000.00) | (52,500.00) |
| 4735 - TRUNK CHARGE - SANITARY | (104,814.39) | (434,924.27) | 0.00 | 0.00 |
| **CHARGES FOR SERVICES** | **(4,152,939.03)** | **(4,805,485.14)** | **(4,089,900.00)** | **(4,387,600.00)** |
| **FINES & FORFEITS** | **0.00** | **0.00** | **0.00** | **0.00** |
| 4833 - INTEREST | (178,692.13) | (88,756.09) | (124,600.00) | (98,300.00) |
| 4834 - CHANGE IN FAIR MARKET VALUE | (52,868.92) | 146,979.61 | 0.00 | 0.00 |
| 4530 - ANTENNA RENTAL | (2,520.00) | (2,520.00) | 0.00 | 0.00 |
| 4678 - PUBLIC WORKS RENTAL | (734.00) | 0.00 | 0.00 | 0.00 |
| 4850 - MISCELLANEOUS | (5,335.17) | (4,268.14) | (1,533,200.00) | 0.00 |
| **MISCELLANEOUS** | **(240,150.22)** | **51,435.38** | **(1,657,800.00)** | **(98,300.00)** |
| 4971 - CAPITAL CONTRIBUTIONS | (537,337.15) | (2,896,998.78) | 0.00 | 0.00 |
| **CAPITAL CONTRIBUTIONS** | **(537,337.15)** | **(2,896,998.78)** | **0.00** | **0.00** |
| **REVENUES** | **(4,969,083.61)** | **(7,683,674.81)** | **(5,747,700.00)** | **(4,485,900.00)** |
| **EXPENDITURES:** | | | | |
| 6002 - WAGES | 270,260.90 | 264,014.35 | 295,300.00 | 280,200.00 |
| 6005 - OVERTIME-FT | 8,127.67 | 5,015.26 | 6,000.00 | 7,500.00 |
| 6015 - WAGES - PART TIME/TEMP | 717.64 | 182.82 | 17,800.00 | 20,500.00 |
| **WAGES** | **279,106.21** | **269,212.43** | **319,100.00** | **308,200.00** |
| 6122 - PERA | 20,876.54 | 20,023.35 | 22,100.00 | 21,600.00 |
| 6124 - FICA | 19,135.29 | 18,587.78 | 24,000.00 | 23,500.00 |
| 6135 - HEALTH | 46,799.19 | 42,727.76 | 40,900.00 | 26,400.00 |
| 6139 - POST EMPLOYMENT HEALTH PLAN | 1,453.42 | 1,461.68 | 1,300.00 | 1,100.00 |
| 6140 - LIFE/LTD | 725.11 | 710.88 | 700.00 | 400.00 |
| 6145 - DENTAL | 1,668.78 | 1,494.59 | 1,600.00 | 1,100.00 |
| 6170 - WORKERS COMPENSATION | 16,867.65 | 16,102.75 | 21,200.00 | 13,300.00 |
| 6180 - COMPENSATED ABSENCES | (4,309.54) | 1,016.53 | 3,900.00 | 2,700.00 |
| 6185 - OPEB | 1,575.00 | 6,277.00 | 0.00 | 0.00 |
| 6186 - PENSION EXPENSE | 9,347.00 | (28,707.86) | 0.00 | 0.00 |
| **BENEFITS** | **114,138.44** | **79,694.46** | **115,700.00** | **90,100.00** |

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# 2023 Annual Budget
# Company: 07100- SEWER FUND

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| **WAGES & BENEFITS** | **393,244.65** | **348,906.89** | **434,800.00** | **398,300.00** |
| 6202 - OPERATING SUPPLIES | 19,448.77 | 25,580.38 | 24,000.00 | 30,000.00 |
| 6210 - OFFICE SUPPLIES | 195.33 | 96.22 | 1,100.00 | 1,100.00 |
| 6212 - UNIFORMS/CLOTHING | 5,257.04 | 3,903.24 | 5,000.00 | 5,000.00 |
| 6213 - FOOD | 240.52 | 213.69 | 350.00 | 350.00 |
| 6215 - MATERIALS | 1,162.85 | 4,896.65 | 8,000.00 | 10,000.00 |
| 6222 - MOTOR FUELS & LUBRICANTS | 5,548.53 | 8,438.95 | 8,000.00 | 10,000.00 |
| 6240 - EQUIPMENT MAINT SUPPLIES | 10,084.01 | 11,409.75 | 8,000.00 | 14,000.00 |
| 6310 - ATTORNEY | 0.00 | 0.00 | 1,000.00 | 1,000.00 |
| 6312 - ENGINEERING/DESIGN CONSULTANT | 7,000.71 | 23,778.13 | 20,000.00 | 20,000.00 |
| 6316 - EQUIPMENT MAINTENANCE | 1,723.93 | 4,239.08 | 12,000.00 | 12,000.00 |
| 6327 - OTHER PROF SERVICES | 167,767.32 | 147,378.75 | 194,000.00 | 194,000.00 |
| 6334 - TELEPHONE | 1,002.11 | 993.88 | 1,700.00 | 1,700.00 |
| 6336 - PRINTING/PUBLISHING | 1,043.20 | 1,357.14 | 1,000.00 | 1,000.00 |
| 6339 - COMPUTER ACCESS | 420.12 | 420.12 | 500.00 | 500.00 |
| 6351 - INSURANCE PREMIUM (IS FUND) | 49,000.00 | 47,800.00 | 47,800.00 | 47,800.00 |
| 6362 - ELECTRIC | 22,907.45 | 22,173.26 | 26,000.00 | 26,000.00 |
| 6364 - WATER | 68.94 | 67.45 | 500.00 | 500.00 |
| 6366 - SEWER | 38.38 | 38.39 | 0.00 | 0.00 |
| 6369 - CURRENT USE CHARGES | 2,829,029.79 | 2,633,010.96 | 2,612,750.00 | 2,651,598.00 |
| 6410 - SOFTWARE - ANNUAL FEES | 678.90 | 0.00 | 3,700.00 | 3,700.00 |
| 6415 - SOFTWARE-ANNUAL FEES (IS FUND) | 9,200.04 | 9,699.96 | 8,800.00 | 7,300.00 |
| 6430 - BUILDING RENT (IS FUND) | 23,000.04 | 21,600.00 | 23,300.00 | 24,300.00 |
| 6472 - CONFERENCE/SCHOOL/TRAINING | 6,578.69 | 6,890.47 | 6,500.00 | 7,000.00 |
| 6480 - DUES | 310.50 | 295.00 | 500.00 | 500.00 |
| 6490 - SUBSCRIPTIONS/PUBLICATIONS | 122.59 | 105.87 | 200.00 | 200.00 |
| **SUPPLIES AND SERVICES** | **3,161,829.76** | **2,974,387.34** | **3,014,700.00** | **3,069,548.00** |
| 6502 - DEPRECIATION EXPENSE | 926,867.54 | 955,709.89 | 959,600.00 | 976,400.00 |
| **DEPRECIATION** | **926,867.54** | **955,709.89** | **959,600.00** | **976,400.00** |
| **MISCELLANEOUS EXPENSE** | **0.00** | **0.00** | **0.00** | **0.00** |
| 6740 - EQUIPMENT | 0.00 | 0.00 | 0.00 | 0.00 |
| 6760 - IMPROVEMENTS | (59,759.70) | 0.00 | 7,318,000.00 | 1,384,000.00 |
| 6765 - IMPROVEMENTS/INFRASTRUCTURE | 111,372.34 | 163,221.48 | 0.00 | 0.00 |
| **CAPITAL OUTLAY** | **51,612.64** | **163,221.48** | **7,318,000.00** | **1,384,000.00** |
| **EXPENDITURES** | **4,533,554.59** | **4,442,225.60** | **11,727,100.00** | **5,828,248.00** |
| **OTHER FINANCING:** | | | | |
| TRANSFERS IN | 0.00 | (7,100.00) | (1,992,800.00) | (150,000.00) |
| TRANSERS OUT | 125,000.00 | 125,000.00 | 1,235,000.00 | 245,000.00 |
| GAIN/LOSS ON DISPOSAL OF ASSET | 0.00 | 3,831.86 | 0.00 | 0.00 |
| **OTHER FINANCING** | **125,000.00** | **121,731.86** | **(757,800.00)** | **95,000.00** |
| **Total 07100 - SEWER FUND** | **(310,529.02)** | **(3,119,717.35)** | **5,221,600.00** | **1,437,348.00** |

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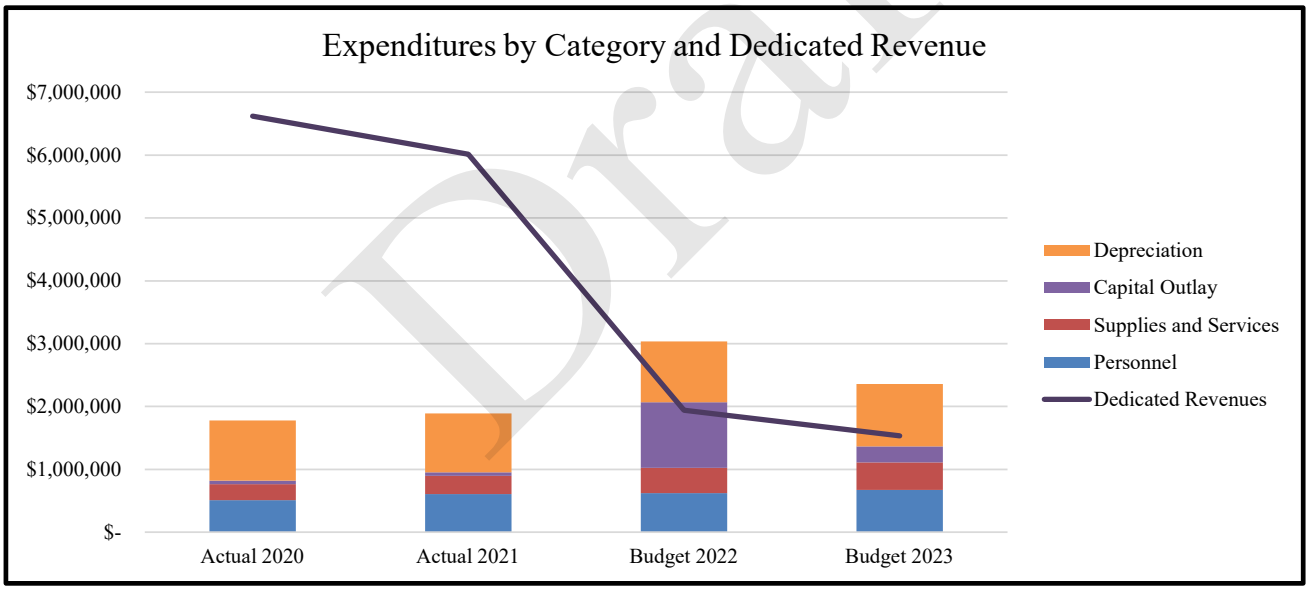
Fund: **Surface Water Fund**

## 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 203 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 2020 | Actual 2021 | Budget 2022 | Budget 2023 |
|---|---|---|---|---|
| Personnel | $ 510,591 | $ 607,456 | $ 619,300 | $ 673,500 |
| Supplies and Services | 254,480 | 290,023 | 402,900 | 437,150 |
| Capital Outlay | 56,061 | 52,202 | 1,045,200 | 252,200 |
| Depreciation | 954,700 | 938,142 | 967,400 | 996,400 |
| Totals | $ 1,775,832 | $ 1,887,823 | $ 3,034,800 | $ 2,359,250 |
| Dedicated Revenues | $ 6,619,116 | $ 6,015,969 | $ 1,941,100 | $ 1,530,400 |
| Cash Balances | $ 11,886,574 | $ 11,051,141 | $ 9,672,741 | $ 8,208,891 |




## Key Measures:

| | Actual 2020 | Actual 2021 | Projected 2022 | Projected 2023 |
|---|---|---|---|---|
| Number of Employees (FTEs) | 3.3 | 3.3 | 3.3 | 3.3 |
| Sweeping Annual Cost | 166,665 | 139,458 | 150,000 | 150,000 |
| Catch Basins Repaired | 109 | 153 | 108 | 110 |
| Ponds Inspected | 65 | 65 | 77 | 77 |
| Number of Ponds (Public & Private) | 230 | 399 | 404 | 410 |
| Acres of Wetlands | 570 | 2220 | 2220 | 2220 |

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## Budget Impact:

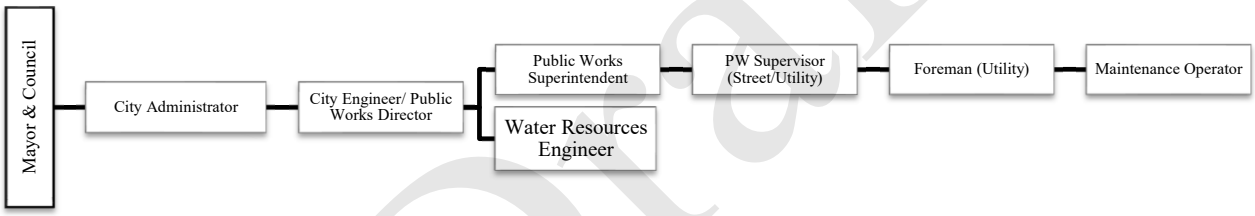
When it rains too much, it can flood. But if there is not enough rain, the streams, ponds and wetlands can dry up like they did again in 2022. Surface water can be challenging to manage, especially with the many unfunded mandates of the Clean Water and Wetland Conservation Acts and the many overlapping 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. By the end of 2022, the city is 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 October 4, 2022. 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.

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# 2023 Annual Budget
# Company: 07300- SURFACE WATER FUND

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| **07300 - SURFACE WATER FUND** | | | | |
| **REVENUES:** | | | | |
| 4110 - SPECIAL ASSESSMENT PRINCIPAL | 0.00 | 0.00 | (3,000.00) | (3,000.00) |
| 4112 - SA PENALTIES & INTEREST | 0.00 | (0.50) | 0.00 | 0.00 |
| 4113 - CERTIFIED UNPAID FEES- STORM | (3,231.80) | (3,690.02) | 0.00 | 0.00 |
| **SPECIAL ASSESSMENT** | **(3,231.80)** | **(3,690.52)** | **(3,000.00)** | **(3,000.00)** |
| 4410 - FEDERAL GRANTS | (236.68) | 0.00 | 0.00 | 0.00 |
| 4450 - STATE GRANTS & AIDS | 0.00 | 0.00 | 0.00 | 0.00 |
| 4480 - OTHER GRANTS/AIDS | (168,203.00) | 0.00 | 0.00 | 0.00 |
| 4482 - COUNTY GRANTS/AIDS | 0.00 | 0.00 | 0.00 | 0.00 |
| 4490 - OTHER LOCAL GRANTS/AIDS | (3,550.00) | 0.00 | 0.00 | 0.00 |
| **INTERGOVERNMENTAL** | **(171,989.68)** | **0.00** | **0.00** | **0.00** |
| 4620 - ENGINEER FEE - PRIVATE | (7,831.18) | (172.60) | 0.00 | 0.00 |
| 4680 - MISC PUBLIC WORKS | (22,468.00) | (22,000.00) | (20,000.00) | (20,000.00) |
| 4745 - STORM CHARGES | (1,286,147.70) | (1,253,836.05) | (1,326,200.00) | (1,305,000.00) |
| 4746 - TRUNK CHARGE - STORM | (305,183.12) | (670,240.61) | (100,000.00) | (100,000.00) |
| **CHARGES FOR SERVICES** | **(1,621,630.00)** | **(1,946,249.26)** | **(1,446,200.00)** | **(1,425,000.00)** |
| 4833 - INTEREST | (349,495.72) | (191,919.56) | (91,700.00) | (102,400.00) |
| 4834 - CHANGE IN FAIR MARKET VALUE | (69,564.40) | 225,251.36 | 0.00 | 0.00 |
| 4845 - CONTRIBUTIONS | (185,000.00) | 0.00 | 0.00 | 0.00 |
| 4850 - MISCELLANEOUS | (18,015.00) | (16,500.00) | (400,200.00) | 0.00 |
| **MISCELLANEOUS** | **(622,075.12)** | **16,831.80** | **(491,900.00)** | **(102,400.00)** |
| 4971 - CAPITAL CONTRIBUTIONS | (4,200,189.01) | (4,082,860.79) | 0.00 | 0.00 |
| **CAPITAL CONTRIBUTIONS** | **(4,200,189.01)** | **(4,082,860.79)** | **0.00** | **0.00** |
| **REVENUES** | **(6,619,115.61)** | **(6,015,968.77)** | **(1,941,100.00)** | **(1,530,400.00)** |
| **EXPENDITURES:** | | | | |
| 6002 - WAGES | 375,006.90 | 411,456.74 | 434,400.00 | 463,100.00 |
| 6005 - OVERTIME-FT | 1,308.97 | 6,454.99 | 6,000.00 | 6,000.00 |
| 6015 - WAGES - PART TIME/TEMP | 17,053.45 | 15,302.38 | 42,300.00 | 48,900.00 |
| **WAGES** | **393,369.32** | **433,214.11** | **482,700.00** | **518,000.00** |
| 6122 - PERA | 28,210.08 | 31,266.42 | 32,600.00 | 35,200.00 |
| 6124 - FICA | 27,294.51 | 30,157.51 | 36,500.00 | 39,500.00 |
| 6135 - HEALTH | 64,719.98 | 69,764.09 | 41,000.00 | 52,500.00 |
| 6139 - POST EMPLOYMENT HEALTH PLAN | 2,135.29 | 2,320.94 | 1,300.00 | 1,600.00 |
| 6140 - LIFE/LTD | 1,058.17 | 1,165.66 | 700.00 | 700.00 |
| 6145 - DENTAL | 2,422.62 | 2,499.04 | 1,600.00 | 1,600.00 |
| 6170 - WORKERS COMPENSATION | 23,823.88 | 27,260.64 | 18,900.00 | 20,300.00 |
| 6180 - COMPENSATED ABSENCES | 9,129.47 | 5,037.14 | 4,000.00 | 4,100.00 |
| 6185 - OPEB | 1,575.00 | 6,277.00 | 0.00 | 0.00 |
| 6186 - PENSION EXPENSE | (43,147.00) | (1,506.65) | 0.00 | 0.00 |
| **BENEFITS** | **117,222.00** | **174,241.79** | **136,600.00** | **155,500.00** |
| **WAGES & BENEFITS** | **510,591.32** | **607,455.90** | **619,300.00** | **673,500.00** |

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# 2023 Annual Budget
# Company: 07300- SURFACE WATER FUND

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| 6202 - OPERATING SUPPLIES | 24,855.17 | 30,626.19 | 46,000.00 | 46,000.00 |
| 6210 - OFFICE SUPPLIES | 353.12 | 183.36 | 3,500.00 | 3,500.00 |
| 6212 - UNIFORMS/CLOTHING | 3,862.10 | 2,729.17 | 6,500.00 | 6,500.00 |
| 6213 - FOOD | 175.92 | 213.73 | 300.00 | 300.00 |
| 6215 - MATERIALS | 8,802.27 | 11,164.49 | 21,000.00 | 21,000.00 |
| 6222 - MOTOR FUELS & LUBRICANTS | 12,706.52 | 18,989.08 | 25,500.00 | 34,800.00 |
| 6240 - EQUIPMENT MAINT SUPPLIES | 38,163.99 | 25,753.64 | 17,500.00 | 33,000.00 |
| 6310 - ATTORNEY | 310.00 | 52.50 | 5,000.00 | 5,000.00 |
| 6312 - ENGINEERING/DESIGN CONSULTANT | 4,586.50 | 45,299.87 | 40,000.00 | 40,000.00 |
| 6316 - EQUIPMENT MAINTENANCE | 10,545.93 | 274.12 | 15,000.00 | 15,000.00 |
| 6327 - OTHER PROF SERVICES | 81,684.85 | 98,285.65 | 162,500.00 | 162,500.00 |
| 6334 - TELEPHONE | 476.07 | 496.94 | 2,000.00 | 2,000.00 |
| 6336 - PRINTING/PUBLISHING | 1,449.50 | 1,357.14 | 1,000.00 | 1,000.00 |
| 6339 - COMPUTER ACCESS | 840.24 | 840.24 | 1,700.00 | 1,700.00 |
| 6351 - INSURANCE PREMIUM (IS FUND) | 16,900.00 | 9,700.00 | 9,700.00 | 9,700.00 |
| 6362 - ELECTRIC | 773.08 | 452.69 | 1,000.00 | 1,000.00 |
| 6367 - REFUSE | 17,721.06 | 15,936.99 | 11,500.00 | 17,500.00 |
| 6410 - SOFTWARE - ANNUAL FEES | 678.90 | 0.00 | 5,000.00 | 5,000.00 |
| 6415 - SOFTWARE-ANNUAL FEES (IS FUND) | 8,700.00 | 9,999.96 | 9,700.00 | 7,900.00 |
| 6420 - EQUIPMENT RENT | 2,515.62 | 0.00 | 0.00 | 4,000.00 |
| 6430 - BUILDING RENT (IS FUND) | 14,199.96 | 13,100.04 | 14,100.00 | 14,800.00 |
| 6472 - CONFERENCE/SCHOOL/TRAINING | 3,758.69 | 4,166.22 | 3,500.00 | 4,000.00 |
| 6475 - TRAVEL/SUBSISTENCE | 0.00 | 0.00 | 500.00 | 500.00 |
| 6480 - DUES | 297.73 | 295.00 | 300.00 | 300.00 |
| 6490 - SUBSCRIPTIONS/PUBLICATIONS | 122.59 | 105.88 | 100.00 | 150.00 |
| **SUPPLIES AND SERVICES** | **254,479.81** | **290,022.90** | **402,900.00** | **437,150.00** |
| 6502 - DEPRECIATION EXPENSE | 954,700.26 | 938,142.07 | 967,400.00 | 996,400.00 |
| **DEPRECIATION** | **954,700.26** | **938,142.07** | **967,400.00** | **996,400.00** |
| **MISCELLANEOUS EXPENSE** | **0.00** | **0.00** | **0.00** | **0.00** |
| 6740 - EQUIPMENT | 0.00 | 0.00 | 697,200.00 | 6,700.00 |
| 6760 - IMPROVEMENTS | 0.00 | 0.00 | 348,000.00 | 245,500.00 |
| 6765 - IMPROVEMENTS/INFRASTRUCTURE | 56,060.75 | 52,201.63 | 0.00 | 0.00 |
| **CAPITAL OUTLAY** | **56,060.75** | **52,201.63** | **1,045,200.00** | **252,200.00** |
| **DEBT SERVICE** | **0.00** | **0.00** | **0.00** | **0.00** |
| **EXPENDITURES** | **1,775,832.14** | **1,887,822.50** | **3,034,800.00** | **2,359,250.00** |
| **OTHER FINANCING:** | | | | |
| TRANSFERS IN | 0.00 | (10,800.00) | (25,300.00) | 0.00 |
| TRANSERS OUT | 125,000.00 | 125,000.00 | 310,000.00 | 635,000.00 |
| GAIN/LOSS ON DISPOSAL OF ASSET | 7,157.63 | 63,449.40 | 0.00 | 0.00 |
| **OTHER FINANCING** | **132,157.63** | **177,649.40** | **284,700.00** | **635,000.00** |
| **Total 07300 - SURFACE WATER FUND** | **(4,711,125.84)** | **(3,950,496.87)** | **1,378,400.00** | **1,463,850.00** |

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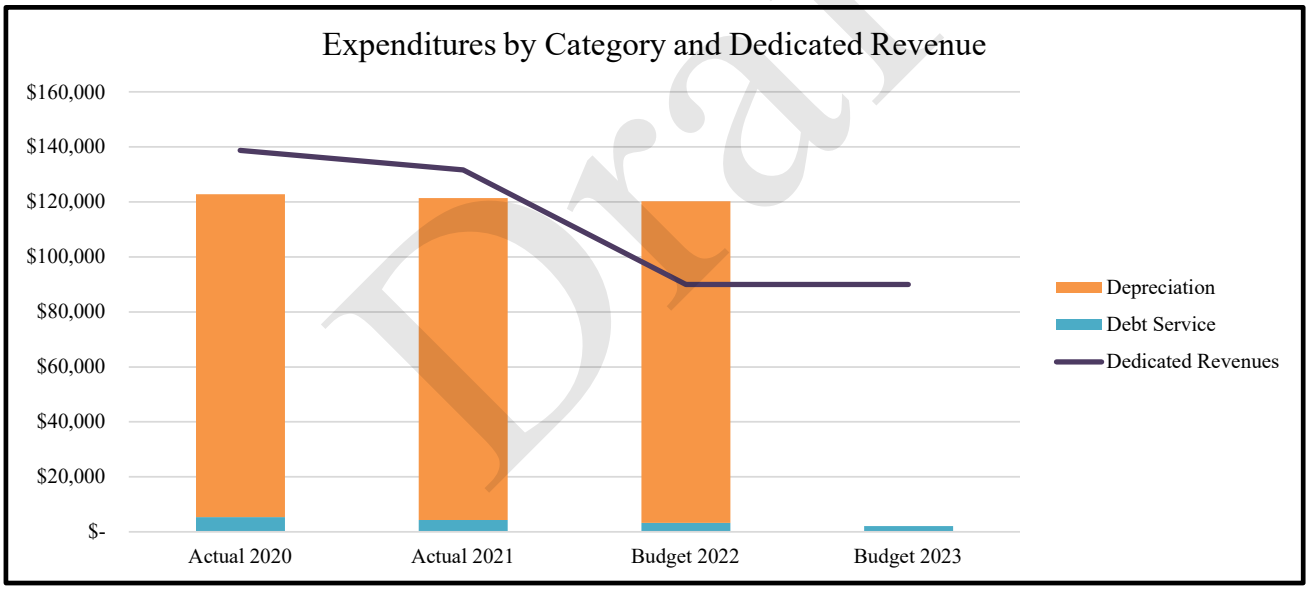
Fund: **Refuse Fund**

## 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. The new hauler purchased all remaining carts from the City and the cart ownership is the responsibility of the hauler.

## Budget:

| Expenditures by Category | Actual 2020 | Actual 2021 | Budget 2022 | Budget 2023 |
|---|---|---|---|---|
| Debt Service | 5,335 | 4,268 | 3,200 | 2,100 |
| Depreciation | 117,431 | 117,111 | 117,000 | - |
| Totals | $ 122,766 | $ 121,379 | $ 120,200 | $ 2,100 |
| Dedicated Revenues | $ 138,704 | $ 131,637 | $ 90,000 | $ 90,000 |
| Interfund Loan Balance | $ 426,814 | $ 320,110 | $ 213,407 | $ 106,703 |
| Cash Balances | $ (40,917) | $ (18,324) | $ (38,227) | $ (57,031) |




## Key Measures:

| | Actual 2020 | Actual 2021 | Projected 2022 | Projected 2023 |
|---|---|---|---|---|
| Number of Garbage Carts Owned | 26,705 | 26,705 | 0 | 0 |
| Number of Garbage Carts Used | 26,359 | 26,359 | 0 | 0 |

## Budget Impact:

The City receives a monthly payment of $7,500 for the first 60 months of the contract, which began January 31, 2022. The payment are 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.

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# 2023 Annual Budget
# Company: 07400- REFUSE FUND

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| **07400 - REFUSE FUND** | | | | |
| **REVENUES:** | | | | |
| 4751 - REFUSE CHARGES | (139,826.36) | (131,239.73) | (90,000.00) | (90,000.00) |
| **CHARGES FOR SERVICES** | **(139,826.36)** | **(131,239.73)** | **(90,000.00)** | **(90,000.00)** |
| 4833 - INTEREST | 1,111.82 | 359.60 | 0.00 | 0.00 |
| 4834 - CHANGE IN FAIR MARKET VALUE | 10.90 | (756.94) | 0.00 | 0.00 |
| 4850 - MISCELLANEOUS | 0.00 | 0.00 | 0.00 | 0.00 |
| **MISCELLANEOUS** | **1,122.72** | **(397.34)** | **0.00** | **0.00** |
| **REVENUES** | **(138,703.64)** | **(131,637.07)** | **(90,000.00)** | **(90,000.00)** |
| **EXPENDITURES:** | | | | |
| **SUPPLIES AND SERVICES** | **0.00** | **0.00** | **0.00** | **0.00** |
| 6502 - DEPRECIATION EXPENSE | 117,431.42 | 117,110.57 | 117,000.00 | 0.00 |
| **DEPRECIATION** | **117,431.42** | **117,110.57** | **117,000.00** | **0.00** |
| 6890 - DEBT SERVICE - OTHER CHARGES | 5,335.17 | 4,268.14 | 3,200.00 | 2,100.00 |
| **DEBT SERVICE** | **5,335.17** | **4,268.14** | **3,200.00** | **2,100.00** |
| **EXPENDITURES** | **122,766.59** | **121,378.71** | **120,200.00** | **2,100.00** |
| **OTHER FINANCING:** | | | | |
| **Total 07400 - REFUSE FUND** | **(15,937.05)** | **(10,258.36)** | **30,200.00** | **(87,900.00)** |

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## 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.

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# 2023 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 | 150,000.00 | 0.00 | 0.00 | 0.00 | 150,000.00 |
| MISCELLANEOUS | 1,422,837.00 | 656,611.00 | 623,712.00 | 2,888,099.00 | 1,513,800.00 | 7,105,059.00 |
| **TOTAL REVENUES** | **1,422,837.00** | **806,611.00** | **623,712.00** | **2,888,099.00** | **1,513,800.00** | **7,255,059.00** |
| GENERAL GOVERNMENT | 0.00 | 0.00 | (635,000.00) | 0.00 | (1,477,700.00) | (2,112,700.00) |
| CAPITAL OUTLAY | (733,500.00) | (852,000.00) | (380,000.00) | (7,000,000.00) | 0.00 | (8,965,500.00) |
| **TOTAL EXPENDITURES** | **(733,500.00)** | **(852,000.00)** | **(1,015,000.00)** | **(7,000,000.00)** | **(1,477,700.00)** | **(11,078,200.00)** |
| TRANSFERS IN | 0.00 | 150,000.00 | 0.00 | 0.00 | 0.00 | 150,000.00 |
| PROCEEDS FROM SALE OF ASSETS | 15,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15,000.00 |
| TRANSFERS OUT | 0.00 | (280,000.00) | 0.00 | 0.00 | 0.00 | (280,000.00) |
| **TOTAL OTHER FINANCING** | **15,000.00** | **(130,000.00)** | **0.00** | **0.00** | **0.00** | **(115,000.00)** |
| **EXCESS (DEFICIENCY) OF REV. OVER EXP.** | **704,337.00** | **(175,389.00)** | **(391,288.00)** | **(4,111,901.00)** | **36,100.00** | **(3,938,141.00)** |

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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 2020 | Actual 2021 | Projected 2022 | Projected 2023 |
|---|---|---|---|---|
| Cost of Vehicles Added/Replaced | 1,035,616 | 1,085,209 | 1,248,300 | 733,500 |
| # Vehicles added/replaced | 21 | 14 | 24 | 14 |

## 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 October 4, 2022. 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.

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# 2023 Annual Budget
# Company: 07800- EQUIPMENT I.S. FUND

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| **07800 - EQUIPMENT I.S. FUND** | | | | |
| **REVENUES:** | | | | |
| 4480 - OTHER GRANTS/AIDS | 0.00 | 0.00 | 0.00 | 0.00 |
| **INTERGOVERNMENTAL** | **0.00** | **0.00** | **0.00** | **0.00** |
| 4833 - INTEREST | (113,961.89) | (59,914.09) | (59,200.00) | (58,137.00) |
| 4834 - CHANGE IN FAIR MARKET VALUE | (54,629.67) | 108,268.14 | 0.00 | 0.00 |
| 4840 - RENTS | (1,089,799.92) | (1,152,400.08) | (1,328,800.00) | (1,364,700.00) |
| 4850 - MISCELLANEOUS | 0.00 | (3,793.44) | 0.00 | 0.00 |
| 4853 - INSURANCE REIMBURSEMENT | (93.65) | (130.01) | 0.00 | 0.00 |
| 4855 - SALE OF ASSETS | 0.00 | 0.00 | (15,000.00) | (15,000.00) |
| **MISCELLANEOUS** | **(1,258,485.13)** | **(1,107,969.48)** | **(1,403,000.00)** | **(1,437,837.00)** |
| **CAPITAL CONTRIBUTIONS** | **0.00** | **0.00** | **0.00** | **0.00** |
| **REVENUES** | **(1,258,485.13)** | **(1,107,969.48)** | **(1,403,000.00)** | **(1,437,837.00)** |
| **EXPENDITURES:** | | | | |
| 6502 - DEPRECIATION EXPENSE | 856,713.57 | 914,132.69 | 0.00 | 0.00 |
| **DEPRECIATION** | **856,713.57** | **914,132.69** | **0.00** | **0.00** |
| 6740 - EQUIPMENT | 55,914.90 | 53,060.88 | 1,248,300.00 | 733,500.00 |
| **CAPITAL OUTLAY** | **55,914.90** | **53,060.88** | **1,248,300.00** | **733,500.00** |
| **EXPENDITURES** | **912,628.47** | **967,193.57** | **1,248,300.00** | **733,500.00** |
| **OTHER FINANCING:** | | | | |
| TRANSFERS IN | 0.00 | 0.00 | 0.00 | 0.00 |
| TRANSERS OUT | 0.00 | 0.00 | 25,300.00 | 0.00 |
| GAIN/LOSS ON DISPOSAL OF ASSET | (24,192.10) | (51,802.13) | 0.00 | 0.00 |
| **OTHER FINANCING** | **(24,192.10)** | **(51,802.13)** | **25,300.00** | **0.00** |
| **Total 07800 - EQUIPMENT I.S. FUND** | **(370,048.76)** | **(192,578.04)** | **(129,400.00)** | **(704,337.00)** |

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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 2020 | Actual 2021 | Projected 2022 | Projected 2023 |
|---|---|---|---|---|
| # Park Projects | 5 | 4 | 6 | 4 |

## Capital Improvement Program:

The City prepares a five year capital improvement program (CIP). A separate CIP document was approved by Council on October 4, 2022. 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.

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# 2023 Annual Budget
# Company: 07805- PARK ASSET I.S. FUND

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| **07805 - PARK ASSET I.S. FUND** | | | | |
| **REVENUES:** | | | | |
| 4410 - FEDERAL GRANTS | 0.00 | 0.00 | (200,000.00) | (150,000.00) |
| 4450 - STATE GRANTS & AIDS | 0.00 | 0.00 | 0.00 | 0.00 |
| **INTERGOVERNMENTAL** | **0.00** | **0.00** | **(200,000.00)** | **(150,000.00)** |
| 4833 - INTEREST | (32,736.39) | (16,139.11) | (20,700.00) | (20,711.00) |
| 4834 - CHANGE IN FAIR MARKET VALUE | (16,970.70) | 31,098.65 | 0.00 | 0.00 |
| 4840 - RENTS | (569,799.96) | (593,000.04) | (606,000.00) | (635,900.00) |
| 4845 - CONTRIBUTIONS | (50,000.00) | (100,000.00) | 0.00 | 0.00 |
| **MISCELLANEOUS** | **(669,507.05)** | **(678,040.50)** | **(626,700.00)** | **(656,611.00)** |
| 4971 - CAPITAL CONTRIBUTIONS | 0.00 | (184,987.59) | 0.00 | 0.00 |
| **CAPITAL CONTRIBUTIONS** | **0.00** | **(184,987.59)** | **0.00** | **0.00** |
| **REVENUES** | **(669,507.05)** | **(863,028.09)** | **(826,700.00)** | **(806,611.00)** |
| **EXPENDITURES:** | | | | |
| 6202 - OPERATING SUPPLIES | 0.00 | 0.00 | 0.00 | 0.00 |
| 6215 - MATERIALS | 0.00 | 0.00 | 0.00 | 0.00 |
| 6312 - ENGINEERING/DESIGN CONSULTANT | 0.00 | 0.00 | 0.00 | 0.00 |
| 6327 - OTHER PROF SERVICES | 0.00 | 0.00 | 0.00 | 0.00 |
| **SUPPLIES AND SERVICES** | **0.00** | **0.00** | **0.00** | **0.00** |
| 6502 - DEPRECIATION EXPENSE | 427,047.13 | 432,860.54 | 0.00 | 0.00 |
| **DEPRECIATION** | **427,047.13** | **432,860.54** | **0.00** | **0.00** |
| 6760 - IMPROVEMENTS | 0.00 | 0.00 | 599,000.00 | 852,000.00 |
| 6765 - IMPROVEMENTS/INFRASTRUCTURE | 0.00 | 0.00 | 0.00 | 0.00 |
| **CAPITAL OUTLAY** | **0.00** | **0.00** | **599,000.00** | **852,000.00** |
| **EXPENDITURES** | **427,047.13** | **432,860.54** | **599,000.00** | **852,000.00** |
| **OTHER FINANCING:** | | | | |
| TRANSFERS IN | 0.00 | 0.00 | 0.00 | (150,000.00) |
| TRANSERS OUT | 0.00 | 0.00 | 115,000.00 | 280,000.00 |
| GAIN/LOSS ON DISPOSAL OF ASSET | 1,413.92 | 0.00 | 0.00 | 0.00 |
| **OTHER FINANCING** | **1,413.92** | **0.00** | **115,000.00** | **130,000.00** |
| **Total 07805 - PARK ASSET I.S. FUND** | **(241,046.00)** | **(430,167.55)** | **(112,700.00)** | **175,389.00** |

Draft

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 2020 | Actual 2021 | Projected 2022 | Projected 2023 |
|---|---|---|---|---|
| Deployed Computers | 235 | 245 | 255 | 255 |
| Surveillance Cameras and Network Infrastructure | 203 | 210 | 215 | 224 |
| User License | 191 | 191 | 204 | 219 |
| 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 October 4, 2022. 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.

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# 2023 Annual Budget
# Company: 07806- INFO TECH I.S. FUND

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| **07806 - INFO TECH I.S. FUND** | | | | |
| **REVENUES:** | | | | |
| 4410 - FEDERAL GRANTS | (106,491.95) | 0.00 | 0.00 | 0.00 |
| **INTERGOVERNMENTAL** | **(106,491.95)** | **0.00** | **0.00** | **0.00** |
| 4833 - INTEREST | (18,210.24) | (10,898.19) | (8,100.00) | (11,712.00) |
| 4834 - CHANGE IN FAIR MARKET VALUE | (9,232.80) | 17,707.58 | 0.00 | 0.00 |
| 4840 - RENTS | (611,299.92) | (611,999.88) | (612,000.00) | (612,000.00) |
| 4850 - MISCELLANEOUS | 0.00 | (3,209.00) | 0.00 | 0.00 |
| **MISCELLANEOUS** | **(638,742.96)** | **(608,399.49)** | **(620,100.00)** | **(623,712.00)** |
| **REVENUES** | **(745,234.91)** | **(608,399.49)** | **(620,100.00)** | **(623,712.00)** |
| **EXPENDITURES:** | | | | |
| 6202 - OPERATING SUPPLIES | 87,785.61 | 25,520.18 | 38,000.00 | 40,000.00 |
| 6204 - FURNISHINGS (NOT CAPITALIZED) | 128,331.14 | 25,978.27 | 155,000.00 | 220,000.00 |
| 6314 - COMPUTER SERVICES | 49,308.75 | 44,517.74 | 130,000.00 | 140,000.00 |
| 6316 - EQUIPMENT MAINTENANCE | 1,297.97 | 0.00 | 0.00 | 0.00 |
| 6327 - OTHER PROF SERVICES | 0.00 | 0.00 | 0.00 | 0.00 |
| 6339 - COMPUTER ACCESS | 1,028.80 | 797.62 | 0.00 | 0.00 |
| 6410 - SOFTWARE - ANNUAL FEES | 231,347.59 | 266,700.51 | 235,000.00 | 235,000.00 |
| 6420 - EQUIPMENT RENT | 0.00 | 16.80 | 0.00 | 0.00 |
| **SUPPLIES AND SERVICES** | **499,099.86** | **363,531.12** | **558,000.00** | **635,000.00** |
| 6502 - DEPRECIATION EXPENSE | 25,440.51 | 29,045.03 | 0.00 | 0.00 |
| **DEPRECIATION** | **25,440.51** | **29,045.03** | **0.00** | **0.00** |
| 6740 - EQUIPMENT | 0.00 | 0.00 | 30,000.00 | 380,000.00 |
| **CAPITAL OUTLAY** | **0.00** | **0.00** | **30,000.00** | **380,000.00** |
| **EXPENDITURES** | **524,540.37** | **392,576.15** | **588,000.00** | **1,015,000.00** |
| **OTHER FINANCING:** | | | | |
| TRANSFERS IN | 0.00 | 0.00 | 0.00 | 0.00 |
| GAIN/LOSS ON DISPOSAL OF ASSET | 6,719.83 | 0.00 | 0.00 | 0.00 |
| **OTHER FINANCING** | **6,719.83** | **0.00** | **0.00** | **0.00** |
| **Total 07806 - INFO TECH I.S. FUND** | **(213,974.71)** | **(215,823.34)** | **(32,100.00)** | **391,288.00** |

Draft

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 2020 | Actual 2021 | Projected 2022 | Projected 2023 |
|---|---|---|---|---|
| # Projects | 10 | 12 | 16 | 8 |

## Budget Impact:

The Buildings Fund includes $1,600,000 for River City Centre funded with TIF and lease revenue.

## Capital Improvement Program:

The City prepares a five year capital improvement program (CIP). A separate CIP document was approved by Council on October 4, 2022. 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.

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# 2023 Annual Budget
# Company: 07810- BUILDING I.S. FUND

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| **07810 - BUILDING I.S. FUND** | | | | |
| **REVENUES:** | | | | |
| 4410 - FEDERAL GRANTS | (4,355.00) | 0.00 | 0.00 | 0.00 |
| **INTERGOVERNMENTAL** | **(4,355.00)** | **0.00** | **0.00** | **0.00** |
| 4833 - INTEREST | (135,440.12) | (68,736.03) | (53,700.00) | (56,899.00) |
| 4834 - CHANGE IN FAIR MARKET VALUE | (53,729.98) | 117,245.27 | 0.00 | 0.00 |
| 4840 - RENTS | (1,084,199.88) | (1,086,499.92) | (1,202,200.00) | (1,231,200.00) |
| 4845 - CONTRIBUTIONS | 0.00 | 0.00 | 0.00 | 0.00 |
| 4850 - MISCELLANEOUS | 0.00 | 0.00 | 0.00 | (1,600,000.00) |
| **MISCELLANEOUS** | **(1,273,369.98)** | **(1,037,990.68)** | **(1,255,900.00)** | **(2,888,099.00)** |
| **CAPITAL CONTRIBUTIONS** | **0.00** | **0.00** | **0.00** | **0.00** |
| **REVENUES** | **(1,277,724.98)** | **(1,037,990.68)** | **(1,255,900.00)** | **(2,888,099.00)** |
| **EXPENDITURES:** | | | | |
| 6204 - FURNISHINGS (NOT CAPITALIZED) | 16,880.30 | 0.00 | 0.00 | 0.00 |
| 6312 - ENGINEERING/DESIGN CONSULTANT | 18,626.94 | 0.00 | 0.00 | 0.00 |
| 6315 - BUILDING MAINT. | 11,705.00 | 46,666.00 | 0.00 | 0.00 |
| 6327 - OTHER PROF SERVICES | 0.00 | 7,645.40 | 0.00 | 0.00 |
| **SUPPLIES AND SERVICES** | **47,212.24** | **54,311.40** | **0.00** | **0.00** |
| 6502 - DEPRECIATION EXPENSE | 692,367.34 | 693,947.72 | 0.00 | 0.00 |
| **DEPRECIATION** | **692,367.34** | **693,947.72** | **0.00** | **0.00** |
| 6730 - BUILDINGS | 56,201.98 | 0.00 | 0.00 | 0.00 |
| 6740 - EQUIPMENT | 25,834.98 | 15,094.43 | 0.00 | 0.00 |
| 6760 - IMPROVEMENTS | 0.00 | 0.00 | 0.00 | 5,000,000.00 |
| 6765 - IMPROVEMENTS/INFRASTRUCTURE | 4,355.00 | 16,087.65 | 7,056,400.00 | 2,000,000.00 |
| **CAPITAL OUTLAY** | **86,391.96** | **31,182.08** | **7,056,400.00** | **7,000,000.00** |
| 6890 - DEBT SERVICE - OTHER CHARGES | 17,875.00 | 16,500.00 | 0.00 | 0.00 |
| **DEBT SERVICE** | **17,875.00** | **16,500.00** | **0.00** | **0.00** |
| **EXPENDITURES** | **843,846.54** | **795,941.20** | **7,056,400.00** | **7,000,000.00** |
| **OTHER FINANCING:** | | | | |
| TRANSFERS IN | 0.00 | 0.00 | 0.00 | 0.00 |
| TRANSERS OUT | 300,000.00 | 0.00 | 0.00 | 0.00 |
| GAIN/LOSS ON DISPOSAL OF ASSET | 0.00 | 0.00 | 0.00 | 0.00 |
| **OTHER FINANCING** | **300,000.00** | **0.00** | **0.00** | **0.00** |
| **Total 07810 - BUILDING I.S. FUND** | **(133,878.44)** | **(242,049.48)** | **5,800,500.00** | **4,111,901.00** |

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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 2020 | Actual 2021 | Budget 2022 | Budget 2023 |
|---|---|---|---|---|
| Workers Compensation: | | | | |
| Deductible | 25,000 | 25,000 | 25,000 | 25,000 |
| Amount Paid | 29,536 | 10,787 | 40,000 | N/A |
| Experience Modification (less than 1.0 is good) | .83 | .66 | .52 | N/A |
| | | | | |
| General Liability: | | | | |
| Deductible | 50,000 | 50,000 | 50,000 | 50,000 |
| Amount Paid | 76,866 | 18,854 | 20,000 | N/A |
| Liability Rating (less than 1.0 is good) | .831 | .838 | .851 | N/A |

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# 2023 Annual Budget
# Company: 07820- SELF INSURANCE I.S. FUND

| Object Account | Actual 2020 | Actual 2021 | Budget 2022 | Requested Budget 2023 |
|---|---|---|---|---|
| **07820 - SELF INSURANCE I.S. FUND** | | | | |
| **REVENUES:** | | | | |
| 4833 - INTEREST | (32,577.51) | (19,605.04) | (1,000.00) | (10,000.00) |
| 4834 - CHANGE IN FAIR MARKET VALUE | (17,237.03) | 35,426.51 | 0.00 | 0.00 |
| 4840 - RENTS | (1,040,051.80) | (1,109,985.65) | (1,298,600.00) | (1,475,800.00) |
| 4843 - COMMISSIONS | (8,334.72) | (181.98) | (5,000.00) | (3,000.00) |
| 4852 - INSURANCE DIVIDENDS/FEES | (54,741.00) | (142,519.00) | (20,000.00) | (20,000.00) |
| 4853 - INSURANCE REIMBURSEMENT | (31,191.15) | (380.00) | (5,000.00) | (5,000.00) |
| **MISCELLANEOUS** | **(1,184,133.21)** | **(1,237,245.16)** | **(1,329,600.00)** | **(1,513,800.00)** |
| **REVENUES** | **(1,184,133.21)** | **(1,237,245.16)** | **(1,329,600.00)** | **(1,513,800.00)** |
| **EXPENDITURES:** | | | | |
| 6352 - LIABILITY | 756,359.72 | 748,248.68 | 1,177,800.00 | 1,376,700.00 |
| 6471 - WELLNESS PROGRAM | 500.00 | 500.00 | 1,000.00 | 1,000.00 |
| **SUPPLIES AND SERVICES** | **756,859.72** | **748,748.68** | **1,178,800.00** | **1,377,700.00** |
| 6610 - AWARDS & DAMAGES | 106,402.52 | 13,821.66 | 120,000.00 | 100,000.00 |
| **MISCELLANEOUS EXPENSE** | **106,402.52** | **13,821.66** | **120,000.00** | **100,000.00** |
| **EXPENDITURES** | **863,262.24** | **762,570.34** | **1,298,800.00** | **1,477,700.00** |
| **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** | **(320,870.97)** | **(474,674.82)** | **(30,800.00)** | **(36,100.00)** |

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